



**AUXILIUM COLLEGE (Autonomous)**

(Accredited by NAAC with A+ Grade with a CGPA of 3.55 out of 4 in the 3<sup>rd</sup> cycle)  
Gandhi Nagar, Vellore – 6.

# **DEPARTMENT OF COMMERCE**

## **LESSON PLAN**

### **2019-2020**

ACADEMIC YEAR 2019-2020

LESSON PLAN - SEMESTER - II

Programme - B.Com

Course - MARKETING

Course code - UCCOK19

Hours - 5

Credits -

Total Hours -

Max. Hours -

Course Instructor -

DATE	No. of Hours	Unit	TOPIC	Teaching Methodology	Learning Resources	Method of Evaluation
		I	Meaning - Definition of Market, Marketing - Functions of Marketing - Role and Importance of Marketing - Marketing Mix.  Classification of Goods - Market Segmentation - Meaning - Levels of Segmentation - Niche	Lecture Method.	Text Book. Magazines. Newspapers.	Conducting Written test.

Date.	No. of Hours	Unit	Topic	Teaching Methodology	Learning Resources	Method of Evaluation
			Marketing - Bases for Market Segmentation - Benefits of market Segmentation - Effective Segmentation.	Power-Point Presentation.	Text Book. Internet.	Test
			Consumer Behaviour - Definition Buying motives - Classification of Buying motives - Service Marketing - Meaning - Importance Difference between product & Service - 7P's in Services Marketing.			Assignments.
			Product - meaning - Definition Concept of product - features of a product - product mix	Chalk-tale.		
			New product - meaning - Stages in new product development - why do new product fail. Product life cycle - Stages in product life cycle.	Lecture method		Test.

Brand - Brand name -  
Branding - Trade mark -  
Patent - Copyright - Brand  
Loyalty - Brand Equity -  
Advantages of Branding -  
Types of Brand.

Packaging - Importance -  
Functions - Labelling -  
Meaning - functions -

Price Mix - meaning of Price  
mix - Objectives of Pricing -  
Pricing Strategies - Factors  
affecting pricing - Internal  
factors - external factors.

Types of pricing -  
pricing in product life cycle.

Promotion Mix - meaning -  
Need for promotion mix -  
meaning - definition -

Power-point  
Presentation.

Text Book  
Internet.

Assignment.  
Conducting Quiz

Text Book.



promotional mixes - Advertising -  
Meaning - Objectives - Types of  
Advertising - Advantages -  
disadvantages - Advertising copy -  
Sales promotion - Objectives -  
Types - Personal Selling -  
Qualities of a good Salesman

promotional Advantages - Limitation  
Promotion in Product life cycle.

Channels of Distribution - I -  
Meaning - Definition - Types  
of Channel of distribution.  
Factors influencing the channel  
Selection - Market Consideration  
Logistics Management -

Channel of distribution - II  
middlemen in Distribution  
- Agent - middlemen -

Text Books  
Interest by  
Reference Books.

Assignment.

Test

Merchant middlemen -

Wholesalers - Retailers -

Recent trends in marketing

Telemarketing - advantages.

Relationship marketing -

Meaning - word of mouth

- Test marketing - E -

Marketing - advantages -

Meaning - Types - participants

in E - Marketing -

Internet -

Text Book §

Other Reference Books.



analysis - Comparative  
Statement - Income Statement  
Balance sheet.

Common size - Income Statement  
Balance sheet - Trend  
Percentages.

II

Ratio Analysis - Introduction  
Meaning - Advantages -  
Limitations - Classification  
of Ratios. Balance sheet Ratio -  
Liquidity Ratio, Current Ratio,  
Proprietary ratio - Debt/  
Equity ratio - Fixed Asset  
ratio - Capital gearing ratio.

Profit & loss r/c ratios -

Gross profit ratio - operating  
ratio - operating profit ratio  
Expense ratio - Net  
Profit ratio, etc.



Balance sheet ratios - Stock  
turn over - Debtors turnover -  
Creditors turnover - Fixed  
Assets turnover - Earnings  
per share, etc.

III  
✓

Fund Flow Statement - meaning  
working Capital - Current Assets  
Current liabilities - objectives  
of fund flow statement.

Preparation of fund flow  
Statement - statement of  
Change in working Capital.  
resizable value problem with  
sale of fixed assets.

IV  
✓

Cash flow analysis -  
meaning - importance - difference  
between cash flow and fund  
flow statement (simple  
problems)

V

Budget - Introduction - meaning

Objectives of Budgetary Control

- Advantages - disadvantages

- Types of Budget.

Sales budget - product budget

- Cash budget - Fixed and

Flexible budget.

Programme - SBE  
 Course - Practical Banking  
 Course Code - USC0B319/419  
 Hours -  
 Credits -  
 Max. Hrs -  
 Course Instructor -

Date	No. of Hrs	Unit	Topic	Teaching Methodology	Learning Resources	Method of Evaluation
		I	Banking System in India - Definitions - Functions of Commercial Bank - Opening of an account - Steps in opening of an account.	Lecture method	Notes & Reference Book	Practical classroom.
			Know your customer - Form - Nominations - Online Account Opening Form - Types of Deposits - Fixed Deposit - Receipt.	Power - Point Presentations		

II

Pass Book - pay-in slip -  
withdrawal slip - Cheque -  
Standing order form - Application  
Forms for SMS alert -  
ultimate beneficial owner -

Practical :- Filling all kinds  
of Banking Forms.

III

Negotiable Instrument -  
Cheque - different kinds of  
Cheque - Bill of Exchange -  
features of bill of exchange.

Promissory Note - Reason  
for dishonour of Cheque -

Endorsements - Types of  
endorsements.



IV

E-Banking & Internet Banking.

E-Banking - meaning - Advantages

- NEFT - RTGS - Applications

Forms - Personal Identification

Number - ATM Cards -

Debit Card - Credit Card.

Advantages - Disadvantages.

Online Enquiry - update Profile

Electronic Fund Transfer -

Electronic Clearing System -

Mobile Banking - Features

Advantages - Utility Services.

Practical Applications on  
Net Banking.

V

Lending and Borrowings

Principle of Lending -

Types of Borrowings -

Precautions to be taken by  
a banker - Relationships between

banker and customer -

Customer grievances and

redressal - Ombudsman -

CIBIL score

Programme - M. Com.  
 Course - Industrial Relations & Labour Laws  
 Course Code - PCC0219  
 Hours -  
 Credits -  
 Max. Hours -  
 Course Instructor -

Date

No. of Hrs.

Unit

Topic

Teaching Methodology Learning Resources Method of Evaluation

Industrial Relations - meaning  
 Nature of Industrial Relations -  
 Objectives of IR - Significance  
 of IR - Factors pertaining to  
 Good Industrial Relations -  
 Causes and effects of poor  
 Industrial Relations.

Power-point

Text Book &  
Other Ref. Books

Test

Industrial Disputes - Types  
 of Industrial disputes -

Causes for Industrial disputes

Methods of Settlement of  
Industrial disputes - Suggestions  
to prevent Industrial disputes.

Industrial and Labour laws -

Labour legislation - Need for  
labour legislation - objectives  
of labour legislation - Principles  
of labour legislation - History  
of labour legislation.

Black-board.

Workmen's compensation -

Definitions - Disabling -

Total - Partial - Workmen -

Rules regarding workmen's

Compensation - Occupational  
diseases - Compensation -

Methods of Compensation



Trade Union - Definition - Aims  
objectives - Structure - Trade  
Union theories - Functions of  
Trade Union - Trade Union Act,  
1926.

Concept and Benefits of  
Collective Bargaining - Worker's  
Participation in management.

Payment of wages Act 1936 -  
Objectives - Scope - Rules for  
Payment of wages - Authorised  
deduction from wages.

Factories Act 1948 - objectives  
Provisions relating to Health,  
Safety and welfare of  
employees.

PPT

Test Book 3  
Other reference  
Book.

Test

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Employees State Insurance Act 1948.

ESI Act 1948 - objectives -  
Employees State Insurance  
Corporation - Constitution -  
Powers - Duties of Standing  
Committee.

Benefits to Employees - Sickness  
Maternity - Disablement -  
Dependants - medical and  
Funeral Benefits.

PPT / Seminar

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Lalitha Priya M.D.  
Dept. of Commerce (Shift-II)  
Lesson plan & Work Done.  
(2019 - 2020)



Academic Year 2019-2020  
 Lesson Plan  
 Semester - II - I<sup>st</sup> year BCA

Programme	B.Com
Programme Code	
Semester	II
Course	Accounting Fundamentals - II (Allied)
Course Code	UAAFBI9
Hours	5
Credits	5
Total 1-hours	65
Maximum Marks	100 [Sem + CA] (60+40)
Course Instructor	Ms. Lalith Pyya M.D



Week/Date	No. of Hours	UNIT	Topics	Teaching Methodology & Student Centre Methods	Learning Resources	Method of Evaluation
Week 1	13	1	Partnership Accounts : I Fundamentals of Partnership & Admission of a partner.	Lecture Method	Text book	By asking Open-ended Ques after every theory Classes.
Week 1			a) Meaning, Definition of Partnership Partnership deed, Interest on Capital, drawings, Profit & Loss Appropriation Account & Methods of Capital Account - Theory (2 hours)			
Week 1			b) Calculation of Interest on Capital, Interest on Drawings, Profit & Loss Appropriation Account, Capital Accounts → fixed & Fluctuating Capital Account - Problems (5 hours)	Chalk & Talk	Text & Reference books	To ask the stu to apply the for & applying those formulas and w problems
Week 2			c) Meaning of Admission, Sacrificing Ratio, Meaning of Goodwill, Nature, Factors of	Lecture Method	Text book	Weekly Class Tests are also
Week 2			d) Good will - Theory (1 hours) Calculation of Sacrificing Ratio - Methods in Calculating Good will (Average, Super Profit, Capitalisation) - Revaluation Account - Capital Accounts of Partners & preparation of Balance Sheet - Problems (5 hours).	Chalk & Talk	Text & Reference books.	Conducted
Week 3	13	2	Partnership Accounts - II Retirement of Partner & Death of a partner	Chalk & Talk	Text book	
Week 3			a) Meaning & Accounting Standard for Retirement of a Partner, Gaining Ratio, Treatment of Goodwill on Retirement - Various payment methods for retiring partner. - Theory (2 hours)	Lecture Method	Text book	
Week 3			b) Calculation of Goodwill, Gaining Ratio, Journal Entries on Revaluation Revaluation Account, Capital A/c	Chalk & Talk	Text book	



Week/Date	No. of Hours	UNIT	TOPICS	Teaching Methodology Student Centric Methods	Learning Resources	Method of Evaluation
Week 4			Balance Sheet (5 hours) - Problems.			
Week 4			Treatment of Good will on death of a partner - Existing Goodwill, New Goodwill - Payment to deceased partner - Lump Sum method and Annuity Method - Theory (2 hours)	Lecture & Interactive Method	Text book, Instructional Materials	Oral test at the beginning of each session
Week 4			Calculation of Goodwill, Accumulated profits, Reserves, Calculation of Revaluation of Assets & Liabilities, Deceased Partners Capital & Payment Method. (Problem) - (4 hours)	Chalk & Talk	Text books	Class test is been conducted
Week 5	13	3	<u>Branch Accounts</u> Meaning of Branch, objects, Types, Features of Dependent Branch - Accounting Concept in respect of dependent	Lecture	Text books	Oral Questions in class room.
Week 6			Branches - Format of Branch Account - Reconciliation of transit items - Goods in Transit, Cash in Transit. - Theory (3 hours)	Chalk & Talk Method	Text & Reference books	Class test to be conducted after every model
Week 7			Calculation of Branch Account @ Cost Price (Debtors System) - Problems (2 hours)			
Week 7			Calculation of Branch Account - Closing Stock & Managers Commission (1 hour) - Problem Branch @ Final Account System (3 hours)			
Week 7	10	2	Stock & Debtors Systems - (4 hours)			
Week 7	13	4	<u>Departmental Accounts</u> Meaning of Department, Need for Departmental Accounting, Advantages, Difference between Department & Branch, Expenses of Department, Basis of Apportionment - Theory (3 hours)	Lecture & Interactive & Self Study (Difference)	Text book	Open Ended Questions to be asked.



Week	Hours	Unit	Topics	Teaching Methodology	Learning Resources	Method of Evaluation
Week 8			Calculation of Apportionment of Common Expenses (3 hours)	Chalk & Talk	Text & Reference Books	Test after every Method
Week 9	12	7	Ascertainment of Cost of department Purchase (2 hours) Inter-departmental transfer at Cost price (3 hours) Problems on Trading, Profit & Loss & Balance sheet (2 hours)			
Week 10	10	5	<u>Hire Purchase &amp; Instalment Purchase System</u> Definition, Features, Difference between Hire Purchase & Instalment System, Meaning of Repossession, Journals in books of Buyer & Vendor - 3 hours	Lecture, Chalk & Talk	Text Book	Class Test
Week 11			Calculation of Rate of Interest, Cash Price & Instalment Price (2 hours)	Chalk & Talk	Text Book	
Week 12			Journal & Ledger in the books of Buyer & Seller (2 hours) Calculation of Depreciation (1 hour) Complete Repossession (2 hours)			



# Lesson Plan

Semester - IV - II Year B.Com

Programme	B.Com
Programme Code	
Semester	<u>IV</u>
Course	Methods of Cost Accounting
Course Code	UCCO119
l-Hours	5
Credits	4
Total l-Hours	75
Maximum Marks	100 [(sem+CA) (60+40)]
Course Instructor	Ms. LALITH PRIYA M.D



Week / No. of Hours	Unit	Teaching Methodology	Learning Resources	Method of Evaluation
Week 1 15	<p><u>Process Costing</u></p> <p>Meaning - Features - Advantages - Distinction between Process &amp; Job - Costing Procedures - Losses - Normal &amp; Abnormal - Work-in-Progress (2 hours) - Theory.</p> <p>Simple process Accounts - No loss, No Units - With Units - Stock of materials (3 hours) - Problems</p> <p>Normal Loss without Value, with Surap Value - Loss in Weight, Surap etc., (3 hours) - Problems</p> <p>Partial Sale of output - Abnormal loss - Single process - Normal &amp; Abnormal losses - Surap (2 hours)</p> <p>Abnormal Gain - one process - Two &amp; More Processes (2 hours)</p> <p>Abnormal loss &amp; Gain (1 hour)</p>	<p>Lecture Method</p> <p>Chalk &amp; Talk</p>	<p>Text Book</p> <p>Text &amp; Reference Books.</p> <p>Text Book</p>	<p>Test on Weekly basis</p> <p>Peer Evaluation on instruction</p> <p>Class Test on each model</p>
Week 2				
Week 3				



Week/ Date	No. of Hours	Unit	Topics	Teaching Methodology	Learning Resources	Method of Evaluation
Week 4	15	2	Joint & By-products; Job & Batch Costing Definitions of Joint product, Features, Objectives, Joint Cost & Separate Cost, Methods of Apportionment of Joint Costs (2 hours) Theory Methods: Computation of Cost Average Unit Cost method - physical Units Method - Survey Method - Market Value Method - further processing - Reverse cost method (4 hours) Problem	Lecture and Interaction Chalk & Talk Experiential Learning	Text books Text & Reference books	Class Quiz Weekly Test
Week 5			Meaning of By product, Accounting procedures (1 hour) Computation of By Product in Reverse cost Method. (2 hours)	Lecture and Interaction	Text books	Oral Questions
Week 6			Meaning of Job Costing - Features - objectives, Merits & Demerits - (1 hour)	Chalk & Talk.	Text books	
Week 7			Problems on Job Costing - (2 hours)			
Week 8	15	3	Batch Costing - Meaning Problems (2 hours). <u>Contract Costing</u> : Introduction to Contract - Definition, features, difference between Job and Contract, Recording of contract Cost, Recording of Value and profit on Contracts, Work Certified and Uncertified, Retention of Money - Profit or loss on Contract, Advantages Disadvantages - Theory (3 hours)	Lecture Method - Group discussion	Course Materials	Class Quiz
Week 9			Simple Finished Contracts - Transfer of profit to profit & loss Account (2 hours)	Chalk & Talk method	Text book	Weekly Test
			Treatment of plant in Contract Account - (1 hour)			
			Incomplete Contract - Calculation of Work Uncertified (3 hours)	Chalk and Talk method	Text book	Self-Assessment Test
			Incomplete Contract - Balance sheet (2 hours)			
			Two or More Contracts - Two or More Accounting years - (3 hours)	Chalk and Talk method	Text & Instructional Materials	Peer group Evaluation



Week/ Hours	No. of Hours	Unit	Topics	Teaching Methodology	Learning Resources	Method of Evaluation
Week 10	15	4	<u>Transport Costing</u> Meaning - Definition, application of operating Costing - Cost Units - Service Industries - Benefits - Costing procedure - Theory - (2 hours)	Lecture Method	Text book	Open ended Questions
Week 11			Computation of Cost Units - Running Distance per running Km/mile - (2 hrs) Two Vehicles - Cost per effective Km - Cost per passenger Km/mile - Cost per Ton Km/mile - (3 hrs) Clearing of Machine Hour Rate (2hrs) Problem on Machine Hour (2 hrs)	Chalk & Talk Chalk & Talk	Text book Text book	Class test Assignments
Week 12	10	5	<u>Reconciliation of Cost &amp; Financial Accounts</u> Introduction, Need, Treatment of differences, (2 hours) - Theory	Lecture	Text book	Assignments
Week 13			Differences Given - Treatment of Reconciliation - Memorandum - Profit/loss - Cost sheet & Reconciliation - (8 hours)	Chalk & Talk	Text book	Weekly Test

Semester VI - Banking Law & Practice - III Year B.com

Programme	B.com
Programme Code	U
Semester	VI
Course	Banking Law & Practice
Course Code	UECOC 619
Hours	6
Credits	5
Total Hours	90
Maximum Marks	100
Course Instructor	Ms. Lalith Priya M.D.

Week/ Hours	No. of Hours	Units	Topic	Teaching Methodology	Learning Resources	Method of Evaluation
Week 1	18	1	<u>Opening and operations of Accounts:</u> Definition, Business Carried on by banker, Types of deposits, features, Types of accounts, features, Joint accounts - (5-hours)	Lecture - Power point Presentation	Course Text & Reference books	MCA Questions in Class room



Week Date	No. of Hours	Unit	Topic	Teaching Methodology	Learning Resources	Method of Evaluation
Week 1 & Week 2			Procedure for opening A/c, proper introduction - Risk in without proper introduction - Pay in slip - Cheque Book - pass book - Effects in wrong entries - (5 hours)	ppt, lecture, Interactive method	Text Materials Video (Class)	Oral Tests
Week 2, 3			Insurance of Bank - Inoperative accounts Closing of Accounts - Nomination - Types of Customers - (5 hours) Senior Citizen Accounts - KYC - RBI - UCI - Unique Customer Identification Code. (2 hours)	Lecture, Interactive class	Text Materials	Assignment (Record writing)
Week 4	18	2	Banker & Customer Relationship. Debtor Creditor Relationship - 2 hrs. Principal & Agent - 1 hr. Trustee and Beneficiary - 2 hrs Rights of the banker - 6 hrs Obligations of the banker - 4 hrs	Lecture, ppt, Seminar.	Materials, E-content Reference books	Assignment Class test
Week 5			Money Laundering - RBI Guidelines - 3 hrs			
Week 6 & 7	18	3	Negotiable Instruments, Paying & Collecting Banker Negotiable Instruments, Meaning, differences, Types, parties, crossing, Types, Endorsement - Features - Types - 6 hours Paying Banker - Duties and liabilities Payment in due Course - Dishonour - 6 hours Collecting Banker, Duties & liabilities, Material & Non material Alteration - Meaning - Effects Forgery & Consequences - 6 hours	ppt, Seminar Lecture Seminar, ppt, Lecture	Materials, Text books, Reference books	Assignment, Oral test Seminar, Weekly test
Week 8						
Week 9	18	4	Loans & Advances Loans, Significance, Principles, Sources - Types & Style, Types of Securities - 6 hrs Modes of Creating Charges - Factors affecting the level of advances - Customer Grievances, Redress - Ombudsman - 6 hrs	ppt, Seminar Lecture, Video class	Materials, Text & Reference books Case studies	Assignment Class Quiz
Week 10						
Week 11 & 12, 13	18	5	Electronic Banking Meaning - Core Banking Solutions - Internet Banking vs Traditional, Mobile, Telephone, ATM, - 6 hours EFT, NEFT, RTGS - ECS - EPS Payments - 6 hours Online Payment - 6 hrs	ppt, Practical Session, Video class Lecture.	Materials, Text & Reference books, E-content, Instructional Materials	Assignment Weekly test Practical



Academic year - 2019 - 2020

Lesson plan - Semester - II  
I<sup>st</sup> year B.Com

Programme

B.Com.

Programme code

U10

Semester

II

Course code

UCC0019

Course

Principles of Accounting

No. of Hours.

5

Credits.

4

Total Hours.

75

Maximum Marks.

100 (60 + 40)

[Sem + CA]

Course Instructor.

Meena N.

Weeks.	No. of Hours.	Units	Topics	Teaching Methodology & Student centric Method	Learning Resources	Methods of Evaluation
		I.	<u>Single entry system and Self Balancing Ledger.</u>			By asking to explain <sup>the</sup> key words to remember.
		a)	Meaning and definition of Single entry, Statement of Affairs - Conversion Method.	Lecture Method	Text Book.	
		b)	Difference between Single entry and Double entry systems	Lecture method.	Text Book.	Make the students to write formal in particular prescribed manner
			<u>Problems relating with net worth and Conversion method</u>	Chalk & Talk Method	Text & Reference Book.	Make the students to work out the problems by own self after explaining model
		c)	Distinction between <u>Balance sheet &amp; statement of Affairs</u> , calculation of missing figures. To draft final Accounts:	Chalk & Talk.	Text Book	

## ii Average Due Date & Account Current.

a) Meaning - Practical uses of Average Due Date. - Determination of the Date. Basis for calculation of interest. - Interest on drawings of partners.

b) Problems relating with amount is lent on different instalments - Determination of Due date - Average due date as basis for calculation of interest.

c) Interest on drawings of partners - Amount is lent in single instalments.

## iii

Lecture Method.

Chalk and Talk

Discussion  
or  
working out the problems.

Text Book. Conducting oral test for definitions and formulae to find out due dates.

Text Book. Asking the students to solve problems individually.

Text Book. Conducting weekly test on finishing part of the unit.

Weeks	No. of Hours	Unit	Topics	Teaching Methodology	Learning Resources	Methods of Evaluation
		III	<u>Depreciation:</u>			
		a)	Meaning - Definition - Causes - Methods of charging depreciation - <u>Concept of depreciation</u> Factors affecting the amount of depreciation Exchange used of Assets.	Explaining by giving clear lecture at specified points	Text Book.	Conducting oral Questions.
		b)	Methods of providing depreciation - Straight line Method - Diminishing Balance method - Change in method of depreciation	Chalk & Talk.  Discussing and working out the exercise problems	Text Book & Reference Book.	Conducting Tests for finished portion at the end of the every week  By Asking students to submit class work note
		c)	Annuity Method - Sinking Fund method Insurance policy method - Revaluation method Depletion Method - Machine hour rate method.			



Weeks	Notes Hours	Unit	Topics	Teaching Methodology	Learning Resources	Methods of Evaluation
		IV	<u>Accounting for Special Transactions - I.</u>			
		a)	<u>Joint Venture Accounts.</u> Meaning - Features of a joint venture & Partnership - Distinctions between joint venture & Partnership. (When a separate books are kept model journal entries, when separate books are not kept)	Lecture Method  Chalk & Talk	Text Book  Text Book & Reference Book.	Oral test will be conducted  Regular checking of class work notes
		b)	<u>Co-venturer maintains a complete record of all the joint venture transactions or complete record method</u> <u>Partial record Method.</u> <u>Memorandum joint venture method.</u>	Chalk & Talk.	Text Book.	

Weeks	No. of Hours	Unit	Topics	Teaching Methodology	Learning Resources	Methods of evaluation
			<p>c) <u>Consignment Accounts.</u></p> <p>Meaning of Consignment -            main features of Consignment            Transactions - Distinction            between Sale and Consignment</p>	<p>Chalk and            Talk.</p>	<p>Text Book.</p>	<p>Make the            students to            workout            problems.</p>
			<p>d) Accounting Treatment of            Consignment Transactions.            Journal entries in Consignor's            Books - Books of consignee's            Journal entries in consignee's            Book.</p>	<p>Lecture method</p>	<p>Text Book &amp;            Reference Book</p>	
			<p>v. <u>Bills of Exchange.</u></p> <p>a) Introduction - Definition            of Bills of exchange -            Features - parties to a Bill of            exchange - Advantages of a</p>	<p>Lecture method            Chalk and            Talk</p>	<p>Text Book            &amp;            Reference Book</p>	<p>Conducting            Oral test</p>

## Bills of Exchange - Types -

a) Trade Bills - Accommodation Bills.

b) Accounting for Bills of Exchange.

Recording Transactions in Journal and Ledger - Retiring a Bill under Rebate. - Dishonour of bill - Renewal of Bill.

c) Insolvency of Acceptor - Accommodation of Bill. Summary of Journal entries.

Chalk and  
Talk  
method.

Lecture  
method.

Text Book

Reference Book

Text Book

Reference Book

Regular of  
checking in  
class work  
note.

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Academic year	2019 - 2020	Programme	B. Com.
Lesson plan for	Semester IV	Programme code	U10
	11 year B. Com.	Semester	IV
Course (Allied)	International Trade.	course code	UAITA19
Hours	5	credit	4.
Total No. of Hours	75	Maximum Marks.	40 + 60. (CA + Sem)
No. of Units	Topics	Teaching Methodology Student centric	Learning Resources Methods of Evaluation.

1. Foreign Trade:
  - a) Introduction - Difference between Internal and External Trade Cos. Inter regional v/s International Trade
  - b) Importance of International Trade  
Theories of International Trade  
Adam Smith, Ricardo, Haberler's Theory

Lecture method  
Text Book  
refering International Trade news  
Peer group discussion  
Group discussion



II a) Terms of Trade and Balance of Payments.

Different concepts of Terms of Trade (Net Barter Terms of Trade - Gross Barter Trade Income terms of Trade) - Balance of payment (Bop)

Power Point Presentation

b) Meaning - structure - Balance of Payment & Balance of Trade - Disequilibrium in Bop and Balance of Trade

Discussion about the Present Condition.

c) Causes - for Disequilibrium in Bop - Measures for correcting disequilibrium.

Text Book.

Asking the students to participate in seminars and take the class. for certain topic.

Text Book.

No of  
Week Hours Units

Topics.

Teaching  
Methodology

Learning  
Resources

Methods of  
Evaluation.

III Free Trade and protection.

- a) Free trade Meaning -  
Case for and against free Trade  
Gain of free trade, Protection  
Meaning - Arguments for and  
against protection

Lecture  
method

Text Book.

Conducting  
oral and

group  
discussion.

written  
test.

every week.

IV Tariff

- Tarif - Meaning & Types -  
effects of tariff - Quotas:  
Meaning and Types - Effects  
of Quotas on Imports.

Lecture  
Method.

Text Book.

Referring  
web articles

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V International Organisations

- IBRD - (World Bank) - IMF -  
WTO

group  
discussion.

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Academic year	2019-2020
Lesson plan	Semester - VI - B.Com
Course	Elective: II A E. Commerce Tally.
Course code	UIO / UELG6E19
Hours	4
Total no. of Hrs.	
Credit	3
Maximum Marks	40 + 60

Academic year	2019-2020
Lesson plan	Semester - VI B.Com.
Course / Programme	Elective practical: Tally.
Course code Programme.	UIO / UECOFL9
Hours	2
Maximum Marks	40 + 60.
Course Instructor	Meeva. N.

No. of  
Week Hours units.

Topics.

Teaching  
Methodology

Learning  
Resources

Evaluation

i. Introduction to E-Commerce.

E-commerce - Concept - Nature  
- Scope - Impact - challenges -  
& Limitations of E-commerce

Advantages of E-commerce

- Disadvantages - Encryption  
and Decryption.

ii Aspects of E-commerce

Evolution of E-commerce

- Major Categories of  
E-commerce - Advertising -  
marketing through Internet  
Internet Technologies.

iii Security in E-commerce

Firewall and securities -  
OSI models - Network Security

Lecture  
Method.

Seminar.

Powerpoint  
Presentation

Text &  
Reference  
book.

e-book  
articles  
Journals.  
of e-commerce

Text Book.

Asking the student  
to present a  
topic in  
slide.

Peer group  
study

group discussion

and fire walls - Firewall -  
Protocols - Types of Protocols  
- Data and Message Security  
- Security Tools  
(Digital Signature & Digital  
Certificate)

#### IV E-Commerce payment modes.

E-payment system -

Introduction - online payment

- prepaid and post paid

system - Types of electronic

payment system - Security

issues on electronic payment

system - Banking -

Net mobile.

Lecture  
Method.

Text book.

Oral and  
written text.



Week	No. of Hours	Units	Topics	Teaching Methodology	Learning Resources	Evaluation
		V.	Tally:-			
		a)	Introduction to tally - GST - Accounting and Inventory - an outline: Fundamentals of accounting accounting terms - Definitions - ledger and ledger accounts.	Powerpoint Presentation Lecture method	Text book.	Weekly Test.
		b)	Trial Balance - Trading and Profit & Loss Account - Balance sheet - Fundamentals of Inventory Account creation - Information - Groups (create, display, delete) Multiple groups - Multiple ledgers - Inventory master creation - Stock group stock items - Entering vouchers and Invoices.	Demo class		

c) Different types of Accounting

Inventory  
Vouchers and vouchers - Reports  
in tally - Balance sheet -  
Profit & Loss A/c Trial Balance

Day Book - ratio Analysis -  
Reconciliation of Bank account -  
Interest calculation (Simple mode).

Practical Exercise:

1. Trading Profit and Loss A/c
2. Trading Profit and Loss A/c B/S  
(with Returns)
3. Trial Balance
4. Stock summary and Balance sheet
5. Bank Reconciliation Statement

Power point  
sliders

showing  
step by step

Lesson Plan

Month

Portions to be covered

Corporate Accounting

June	Shares
July	Debentures
August	Final Accounts of Companies
September	Amalgamation, Absorption + External Reconstruction
October	Internal Reconstruction

Business Economics

June	Nature + scope of Business Economics
July	Consumer behaviour + Indifference curve circle
August	Demand Analysis
September	Factors of production, cost, revenue + supply
October	Cost, revenue + supply

Book Keeping and Accounting

June	Basic concepts of Accounting
July	Journal + ledgers
August	Subsidiary Books
September	Trial Balance + Rectification of errors
October	Final Accounts



Date	Class	Portions covered	No of Hrs	Reference
7/06 to 21/06	III B. Com	Corporate A/c Introduction, journal entries	6	Reddy & Murthy
	II B. Com	Orientation for II yrs.	2	
	SBE	Practical Auditing	1	
		<u>Practical Auditing</u>		
June		Nature of Auditing		
July		Audit Programme		
August		Audit Evidence		
September		Internal control, Audit + sampling		
October		Vouching + verification		
24/06 to 28/06	III B. Com	Corporate Accounting Simple problems	5	Reddy & Murthy
	NME	Book keeping. Introduction	2	
	SBE	Prac Auditing -	1	
	I B. Com	Busi Ew - I - Introduction	3	Dr. S. Sar
<p>28/06/14</p>				

Week/ Date	No. of Hours	Units	Topics	Teaching Methodologies Student Centric Methods	Learning Resources	Method of Evaluation
I II III IV V	28 14+14	I II	<p>Sale of Goods Act - Formation of contract - Sales &amp; Agreement to sell - Delivery of goods - Document of title to goods - Nature - Types - Transfer of Property - Essential - Passing of Property - Specific Goods - unascertained goods - goods sent on approval, Conditions and Warranty</p> <p>Transfer of Property</p> <p>Performance of Contract</p> <p>Rights of an Unpaid seller</p> <p>Consumer Protection Act - 1986</p>	Chalk & Talk method with Problem Based Learning	Prescribed Text Book	Written Test + Oral Test
VI VII	28 14+14	III IV	<p>Indemnity + Guarantee</p> <p>Bailments + Pledge</p> <p>Introduction to Companies Act - I</p>	Chalk & Talk method with Learning	Prescribed Text Books	Written Test + Oral Test
VIII IX X XI XII XIII	9	V	<p>Introduction to Companies Act - II</p>	Chalk & Talk method	Text Book	Written Test + Oral Test

Week/ Date	No. of Hours	Units	Topics	Teaching Methodology (Student centric methods)	Learning resources	Method of Evaluation			
I	28	I	Market Structure	Lecture method	Text Book	Quiz			
II		II							
III		28	II	Pricing Policy	Lecture	Text Book	Unit Test Oral Test Written Test		
IV			III						
V			IV						
VI	9	III	Factor pricing	Lecture	Text Book				
VII		IV							
VIII		National Income	Lecture	Text Book					
IX						V	Inflation and Trade Cycles	Lecture	Text Book
X									
XI									
XII									
XIII									



Week/ Date	No. of Hours	Units	Topics	Teaching methods/ studentie centric methods	Learning Resources	Method of Evaluation
I II III IV V	11	I & II	Nature of Auditing Audit of Programme	Group discussion chalk & Talk method lecture method	Internet study material Reference books	Quiz Written test Oral Test
VI VII VIII IX X	10	III & IV	Audit Evidence Internal Control, check, Audit Vouching	lecture lecture	Reference books Text books	Quiz MCQ's 47
XI XII XIII	15	V	Vouching & Verification	Group discussion	Text books	Oral Test
13	20					

Week/ Date	No. of hours	Units	Topics	Teaching methods/ Student Centric methods	Learning resources	Method of Evaluation
I II III IV V	18	I & II	Basic concepts of Accounting Journal & Ledger	Chalk & Talk method	Study material Reference books	Written Test Oral Test
VI VII VIII IX X	17	III & IV	Subsidiary Books Rectification of errors, Final accounts	Chalk & Talk Chalk & Talk	Materials Materials	Slip Test Slip Test
XI XII XIII	5		Final Accounts	Chalk & Talk	Materials	Written
13	40					

ACADEMIC YEAR 2019-2020

LESSON PLAN

SEMESTER - IV

PROGRAMME - B.COM  
 COURSE - FINANCIAL ACCOUNTING - II  
 COURSE CODE - UCCOE19  
 HOURS - 5  
 CREDITS - 4  
 TOTAL HOURS - 75  
 MAX. MARKS - (40+60 = 100)  
 COURSE INSTRUCTOR - Ms. Sathya.N.

DATE	NO. OF HOURS	UNIT	TOPIC	TEACHING METHODOLOGY	LEARNING RESOURCES	METHOD OF EVALUATION
Week 1 Week 2 Week 3	15	I	FIRE INSURANCE CLAIMS Need for Fire Insurance- Types of Fire Insurance policies - claim for loss of stock - claim for loss of profits	Lecture Method	TEXT BOOK	Class test



DATE	NO. OF HRS	UNIT	TOPIC	TEACHING METHODOLOGY	LEARNING RESOURCES	METHOD OF EVALUATION
Week 4 Week 5,6 Week 7	15	<u>I</u>	INSOLVENCY Meaning of Insolvency - Relevant Acts - Preparation of Statement of Affairs and Deficiency Account	Chalk & Talk	Text Book & Reference Books	Weekly test
Week 8 Week 9	15	<u>II</u>	PARTNERSHIP Partnership Fundamentals - Admission of a partner - Retirement of a partner - Retirement cum Admission	Interaction and lecture method	Text Book	Oral questions
Week 10 Week 11	15	<u>III</u>	DEATH OF A PARTNER, DISSOLUTION OF FIRM AND INSOLVENCY OF A PARTNERSHIP FIRM Death of a partner - Settlement and Mode of payment - Ascertainment of deceased partner's share of profit Dissolution of firm - Meaning - Modes of Dissolutions - Settlements of accounts - Accounting treatment - Treatment of Goodwill on Dissolution - Treatment of unrecovered assets and liabilities - Insolvency of Partnership firm.	Lecture method	Text Book	Class Quiz
Week 12 Week 13	10	<u>IV</u>	PIECEMEAL DISTRIBUTION Piecemeal Distribution - Proportional capital method - Maximum loss method	Interaction and chalk & talk Lecture method	Text Book & Reference Books Text Book	Self-Assessment Test Peer Group Evaluation



**PROGRAMME** - B.COM  
**COURSE** - INCOME TAX LAW AND PRACTICE - II  
**COURSE CODE** - UCCO Q19  
**HOURS** - 6  
**CREDITS** - 5  
**MAX. HOURS** - 90  
**MAX. MARKS** - (40+60 = 100)  
**COURSE INSTRUCTOR** - MS. SATHYA.N.

DATE	NO. OF HRS	UNIT	TOPIC	TEACHING METHODOLOGY	LEARNING RESOURCES	METHOD OF EVALUATION
Week 1 Week 2 Week 3	18	I	INCOME FROM CAPITAL GAINS Capital Gains - short term and long term - Exemptions	Lecture method	Text Book	Weekly Test
Week 4, 5, 6	18	II	INCOME FROM OTHER SOURCES Income from other sources	Chalk and Talk	Text Book & Reference Books	oral Questions
Week 6, 7, 8	18	III	CARRY FORWARD AND SET OFF OF LOSSES Set-off and carry forward of losses - clubbing of incomes and Deemed incomes	Interaction and lecture method	Text Book	class Quiz
Week 9, 10	18	IV	ASSESSMENT OF INDIVIDUALS Deductions from GTI - Computation of Total Income and Tax Liability of Individuals.	Chalk and Talk	Text Book & Reference Books	Peer Group Evaluation



DATE	NO. OF HRS	UNIT	TOPIC	TEACHING METHODOLOGY	LEARNING RESOURCES	METHOD OF EVALUATION
Week 11, 12, 13	18	V	PREPARATION AND FILING OF RETURNS AND PAYMENT OF TAX Preparation and filing of returns - E-filing - Deduction and collection of tax at source (TDS) - Advance payment of tax - Recovery and Refund of tax - Appeals and Revision	Experimental Learning	TEXT BOOK	Assignments

PROGRAMME	- B.COM					
COURSE	- CORPORATE ACCOUNTING - II					
COURSE CODE	- UCC0019					
HOURS	-					
CREDITS	- 5					
MAX. HOURS	-					
MAX. MARKS	- (40+60 = 100)					
COURSE INSTRUCTOR	- M.S. Sathya N					

DATE	NO. OF HRS	UNIT	TOPIC	TEACHING METHODOLOGY	LEARNING RESOURCES	METHOD OF EVALUATION
Week 1, 2	9	I	VALUATION OF GOODWILL AND SHARES Valuation of Goodwill - Definition - Need - Factors determining the valuation of Goodwill - Methods and valuation of shares	Lecture method	Text Book	Class test
Week 4	9	II	LIQUIDATION OF COMPANIES Liquidation of companies - Scope - Contributory - Preferential Payments -	chalk and talk	TEXT BOOK	Weekly test



Week 5, 6			Statement of Affairs - Deficiency Account - Liquidator's final statement of Accounts (till payment to fully paid equity share holders)	Lecture method	Reference Books	Oral quiz
Week 7	9	III	ACCOUNTS OF HOLDING COMPANY Accounts of Holding Companies - Definition - consolidation of Balance Sheet - Minority Interest - Prerequisite of capital profits - Cost of control or Goodwill (simple problems)	Interaction and lecture method	Text Book	Peer Group Evaluation
Week 8						
Week 9	9	IV	ACCOUNTS OF GENERAL INSURANCE COMPANY Accounts of General Insurance company - Introduction - Definition of General Insurance Business - Commission and Reinsurance Premium - Commission on Reinsurance Accepted - Commission of Reinsurance ceded - Reserve for unexpired RISKS - Preparation of financial statements as per IRDA Regulations	Lecture method	Text Book and Reference Books	Self Assessment Test
Week 10						
Week 11, 12 & 13	9	V	ACCOUNTS OF BANKING COMPANY Accounts of Banking Companies - Regulation on Banking Companies - Management - Capital and Reserve - final Accounts (simple problems)	chalk and Talk	Text Book	Assignments