



**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 M. Com.**

**LESSON PLAN**

**2021-2022**



# Auxilium College (Autonomous)

(Accredited by NAAC with A<sup>+</sup> Grade with a CGPA of 3.55 out of 4 in the 3<sup>rd</sup> Cycle)

Gandhi Nagar, Vellore - 632 006.

## FACULTY RECORD

Name : A. Anitha Devi  
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Academic Year : 2021 - 2022  
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ERP. ID : AUXMCO104

Institutional Responsibility	Department Responsibility
	<ul style="list-style-type: none"><li>* DQSC Member</li><li>* In-charge of Lognote</li><li>* I M.com Tutor</li></ul>

7	5	<u>III</u>	The analysis Phase of Relationship Marketing	• Lecture • PPT	C R M - Sheela Rani	• Test • Quiz
8	5	<u>III</u>	• Target Planning • Customer Loyalty	• Lecture • PPT	C R M - Sheela Rani	• Test
9	5	<u>III</u>	• Customer Satisfaction Process • Customer Partnership	• Lecture • PPT	C R M - Sheela Rani	• Quiz • GD
10	5	<u>IV</u>	Implementing Relationship Marketing Programme	• Lecture • Chalk & Talk	C R M - Sheela Rani	• Assignment
11	5	<u>IV</u>	The McKinsey 7 'S' Framework	• PPT • Lecture	C R M - Sheela Rani	• Test
12	5	<u>IV</u>	Ending Relationship	• Lecture	C R M - Sheela Rani	• Test
13	5	<u>V</u>	Monitoring & Controlling Relationship Measuring of Relationship	• Lecture • Chalk & Talk	C R M - Sheela Rani	• Test • Quiz
14	5	<u>V</u>	Service Recovery	• Lecture	C R M - Sheela Rani	• Assignment • GD
15	5	<u>V</u>	Technology for Relationship Marketing	• Lecture	C R M - Sheela Rani	• GD • Quiz

#### LESSON PLAN

Academic Year : 2021 to 2022  
 Class : IM-609  
 Subject : Bank Financial Management  
 Hours / Week : 5  
 Credits : 4

Semester : II  
 Class Code : PCCOH20  
 Subject Code :  
 Total Hours : 90 hrs  
 Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1	5	I	Correspondent Banking system	Lecture	Bank Financial Management by IIBF	Quiz
2	5	I	NRI Banking, NRI Account & Financial facilities to NRIs	Lecture	BFM by IIBF	Test
3	5	I	Facilities to Exporters & Importers	Lecture	BFM by IIBF	Test
4	5	II	Documentary letter of credit. Types, Important changes in UCP-600	Lecture PPT	BFM by IIBF	Assignment
5	5	II	Parties to letter of credit URR-252	Lecture	BFM by IIBF	Quiz
6	5	II	External commercial Borrowings.	Lecture PPT	BFM by IIBF	Assignment

7	5	III	Foreign Exchange & its operations Foreign Bank, Branches	Lecture	BFM by IIBF	Quiz
8	5	III	Exchange Rate Mechanisms - Dealing Room operations, RBI/ FEDAI Guidelines	Lecture	BFM by IIBF	Test
9	5	III	Basic of Foreign Derivatives Risk in foreign Exchange Operation, Management of Risk	Lecture	BFM by IIBF	Quiz
10	5	IV	Risk Management Role of EC&C & Risk in International Trade	Lecture PPF	BFM by IIBF	Quiz
11	5	IV	Export Credit in International Credit, Financial Guarantees	Lecture	BFM by IIBF	Test
12	5	IV	Role of EXIM Bank, RBI Exchange control in India - FEMA & FEDAI	Lecture	BFM by IIBF	Test
13	5	V	Balance sheet Management components & assets & liabilities	Lecture	BFM by IIBF	Assignment
14	5	V	Banking Regulation and capital, capital Adequacy	Lecture	BFM by IIBF	Assignment
15	5	V	Supervisory review process Market discipline	Lecture	BFM by IIBF	-

### LESSON PLAN

Academic Year : 2021-2022  
Class : 1 M.Com  
Subject : Research Methodology  
Hours / Week : 4  
Credits : 4

Semester : II  
Class Code :  
Subject Code : PC10620  
Total Hours :  
Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1	4	I	Introduction to Research Nature and scope.	Lecture	Research Methodology - Ravilochan	Test
2	4	I	Major step in Research Research Design	Lecture	Research Methodology - Ravilochan	Quiz
3	4	I	Formulation of Research Problem	Lecture, Group Discussion	- " -	Test
4	4	II	Review of literature Hypothesis - Use of social Science Research	Lecture Group Discussion	- " -	Test
5	4	II	scope of Social Science Research	Lecture	Research Methodology - Kothari	Quiz
6	4	II	Nature & Collection of Data Data collection Sources of Data	Lecture	- " -	CP

7	3	III	Customer Relationship Management, Business Process Reengineering	Lecture	ERP & Tally	Assignment
8	3	III	Data Mining & Technologies used	Lecture	ERP & Tally	Quiz
9	3	III	OLAP, Relationship with Data warehouse	Lecture	ERP & Tally	Quiz
10	3	IV	Product life cycle management - Benefits Phase, Management Supports.	Lecture	ERP & Tally	Assignment
11	3	IV	CRM - Benefits - components Features & Forms of CRM	Lecture PPT	ERP & Tally	Test
12	3	IV	Advanced Technology and ERP security, Tips for Defending.	- " -	ERP & Tally	Test
13	3	IV	Tally software History, Features General & Accounting -	- " -	ERP & Tally	Test
14	3	IV	Group and ledgers Inventory in Tally, stock group and items vouchers Accounting & inventory	PPT Lecture	ERP & Tally	Quiz Quiz

LESSON PLAN



# Auxilium College (Autonomous)

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Gandhi Nagar, Vellore - 632 006.

## FACULTY RECORD

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Department : Commerce (PG)  
Academic Year : 2021 - 2022  
Institutional Mail ID : prasannaj@auxiliumCollege.edu.in  
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ERP. ID : AUXMCO11D

Institutional Responsibility	Department Responsibility
	<ul style="list-style-type: none"><li>* Online Course In-charge</li><li>* DGTRA In-charge.</li><li>* <u>II</u> M-com Tutor.</li></ul>

Week 7	6	III	Market Segmentation, Technographic, criteria, stages in market segmentation	PPT, Lecture	Services Marketing by Rama Mohan Rao	Quizz
Week 8	6	III	Competitive analysis, Strategic perception, competitive threats	PPT, Lecture	Services Marketing by Rama Mohan Rao	Oral Test
Week 9	6	III	Process of Service, GAP Model, SERVQUAL, Research on Service quality	PPT, Lecture	Services Marketing by Rama Mohan Rao	Quizz
Week 10	6	IV	Consumer behaviour, factors influencing, development	PPT, Lecture	Services Marketing by Rama Mohan Rao	Oral Test
Week 11	6	IV	Service perception, Consumer decision process, Strategic planning	PPT, Lecture	Services Marketing by Rama Mohan Rao	Test
Week 12	6	IV	Market oriented strategy, Service marketing mix, Implementation	PPT, Lecture	Services Marketing by Rama Mohan Rao	Test
Week 13	6	V	CRM, frame work, goals, 2-erm Intra process Organisation System	PPT, Lecture	Services Marketing by Rama Mohan Rao	Quizz
Week 14	6	V	Marketing of banking services, CRM budget, Intra process, 2-erm & its types.	PPT, Lecture	Services Marketing by Rama Mohan Rao	Quizz
Week 15	6	V	Consumer Movement in India, consumer protection Act	PPT, Lecture	Services Marketing by Rama Mohan Rao	Quizz

**LESSON PLAN**

Academic Year : 2021 - 2022  
 Class : I M.Com  
 Subject : Advanced Corporate Accounting  
 Hours / Week : 6  
 Credits : 4

Semester : I  
 Class Code :  
 Subject Code : PCC0A20  
 Total Hours : 90  
 Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
Week 1	6	I	Holding company: Good will given in B/S, when date of purchase of shares is unknown.	PPT, Lecture	Corporate Accounting by Reddy & Murthy	Assignment
Week 2	6	I	Shares: purchased at the beginning, purchased during the year.	PPT, Lecture	Corporate Accounting by Reddy & Murthy	Assignment
Week 3	6	I	Issues of bonus shares, Treatment of dividend, proposed dividend	Lecture	Corporate Accounting by Reddy & Murthy	Test
Week 4	6	I	Electricity company a/c: theory, Receipts & Expenditure all formats.	PPT, Lecture	Corporate Accounting by Reddy & Murthy	H.W. Test
Week 5	6	II	Replacement of assets, Disposal of Surplus.	PPT, Lecture	Corporate Accounting by Reddy & Murthy	Assignment
Week 6	6	II	Final accounts of electricity company with adjustments.	Lecture	Corporate Accounting by Reddy & Murthy	Assignment

Week 7	6	III	Rating process, CIBIL, credit Rating Agencies, & SEBI	Lecture	FSM by Punitthavaly Pandian	Quiz
Week 8	6	III	Mutual funds: Introduction, growth of MF in India	Lecture	FSM by Punitthavaly Pandian	Oral Test
Week 9	6	III	structure of mutual funds, schemes on the investment objectives.	Lecture	FSM by Punitthavaly Pandian	Test
Week 10	6	IV	Regulations of MF, lacuna in regulations, types of MF.	Lecture	FSM by Punitthavaly Pandian	Test
Week 11	6	IV	call money market participants, call money rates for fluctuations	Lecture	FSM by Punitthavaly Pandian	Assignment
Week 12	6	IV	REPO Markets, mechanisms, risk. Commercial paper market	Lecture	FSM by Punitthavaly Pandian	Assignment
Week 13	6	V	Certificate of deposits, EBLD market, features, advantages	Lecture	FSM by Punitthavaly Pandian	Test
Week 14	6	V	Bill market: measures, develop. bill market scheme features	Lecture	FSM by Punitthavaly Pandian	Test
Week 15	6	V	Bills discounting, 4-secs.	Lecture	FSM by Punitthavaly Pandian	Test

#### LESSON PLAN

Academic Year : 2022-2023  
 Class : II M.Com  
 Subject : Industrial Relations & Labour Laws  
 Hours / Week : 6  
 Credits : 4

Semester : IV  
 Class Code :  
 Subject Code : PCL0020  
 Total Hours : 90 hours  
 Total Marks : 100 Marks

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
Week 1	6	I	Industrial Relations - Meaning, nature of Industrial Relations.	Lecture	Labour legislation by Saravanel	Oral Test
Week 2	6	I	Significance, factors pertaining to good Industrial Relations	Lecture	Labour legislation by Saravanel	Test
Week 3	6	I	Causes, efforts, - Industrial disputes, Methods of Settlement.	Lecture	Labour legislation by Saravanel	Quiz
Week 4	6	II	Need for Industrial relation and labour law, principles	Lecture	Labour legislation by Saravanel	Test
Week 5	6	II	history of labour legislation, workmen's compensation.	Lecture	Labour legislation by Saravanel	Test
Week 6	6	II	Time for payment of compensation.	Lecture	Labour legislation by Saravanel	Test



Week 4	6	III	Trade Union & working cond. Objectives	Lecture	Labour legislation by Saravanan	Test
Week 5	6	III	Structure, Functions	Lecture	Labour legislation by Saravanan	Quiz
Week 6	6	III	Trade Union Act 1926 collective bargaining workers' Participation	Lecture	Labour legislation by Saravanan	Test
Week 7	6	IV	Payment of wages Act 1946. Objectives Scope Rules	Lecture	Labour legislation by Saravanan	Assignment
Week 8	6	IV	Authorized Act 1948 deduction, wages, objectives	Lecture	Labour legislation by Saravanan	Test
Week 9	6	IV	Provisions relating to health, Safety & welfare	Lecture	Labour legislation by Saravanan	Test
Week 10	6	V	Employee State Insurance Act 1948. Objectives, Constitution Power	Lecture	Labour legislation by Saravanan	Test
Week 11	6	V	Duties of Standing Committee Sickness Maternity, Displacement	Lecture	Labour legislation by Saravanan	Test
Week 12	6	V	Dependants, Medical, Personal Privileges	Lecture	Labour legislation by Saravanan	Test

**LESSON PLAN**

Academic Year : 2022 - 2023  
 Class : B. M. Com  
 Subject : Elective 10 & Business Environment  
 Hours / Week : 6  
 Credits : 4

Semester : IV  
 Class Code :  
 Subject Code : PE 10220  
 Total Hours : 90 hours  
 Total Marks : 100 Marks

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
Week 1	6	I	Business - nature, scope, objectives, changing concepts, Environment analysis	Lecture	Business Environment by Sarkar	Test
Week 2	6	I	Internal & External Environment, Water, Noise, Air pollution	Lecture	Business Environment by Sarkar	Quiz Test
Week 3	6	I	Financial system, Institutional, Banking functions, Markets	Lecture	Business Environment by Sarkar	Quiz
Week 4	6	II	Economic Environment, Foreign Trade Policy Planning	Lecture	Business Environment by Sarkar	Test
Week 5	6	II	Non-Economic Environment, Business Cycle - Inflation	Lecture	Business Environment by Sarkar	Test
Week 6	6	II	Characteristics, Degree of Inflation, Deflation	Lecture	Business Environment by Sarkar	Quiz

Week 4	6	<u>III</u>	Preamble to Constitution, directives state principles	Lecture	Business Environment by Sankaran	Test
Week 5	6	<u>III</u>	Legal environment, Companies Act 1956 & 2013	Lecture	Business Environment by Sankaran	Test
Week 9	6	<u>III</u>	Types of companies, with distinguish features	Lecture	Business Environment by Sankaran	Quizz
Week 10	6	<u>IV</u>	Business & Culture, Culture leg.	Lecture	Business Environment by Sankaran	Test
Week 11	6	<u>IV</u>	Social responsibilities, different types of businesses.	Lecture	Business Environment by Sankaran	Test
Week 12	6	<u>IV</u>	Sole proprietorship, partnership with pros & cons.	Lecture	Business Environment by Sankaran	Quizz
Week 13	6	<u>V</u>	Technological environment, Business Operations	Lecture	Business Environment by Sankaran	Test
Week 14	6	<u>V</u>	Globalisation, foreign trade direct investments.	Lecture	Business Environment by Sankaran	Test
Week 15	6	<u>V</u>	MNC's, WTO's	Lecture	BE by Sankaran	Quizz

Academic Year : 2021-2023

Class : I M.Com

Subject : Indirect Taxation: Law & Practice

Hours / Week : 5

Credits : 4

Semester : II

Class Code :

Subject Code : PCC0E20

Total Hours : 90 hours

Total Marks : 100 Marks

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
Week 1	5	I	Taxation - History, elements, objectives	Lecture	Business Tax with GST by Reddy & Murthy	Test
Week 2	5	I	Canons of Taxation, Indian Tax Systems.	Lecture	Business Tax with GST by Reddy & Murthy	Test
Week 3	5	I	Different Types of Taxes - Single & Multiple Tax System.	Lecture	Business Tax with GST by Reddy & Murthy	Test
Week 4	5	II	GST - Introduction, Effects dimensions.	Lecture	Business Tax with GST by Reddy & Murthy	Oral Test
Week 5	5	II	GST - Strengths, weakness, challenges, opportunities.	Lecture	Business Tax with GST by Reddy & Murthy	Quizz
Week 6	5	II	features, types, Impact of GST.	Lecture	Business Tax with GST by Reddy & Murthy	Quizz



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Gandhi Nagar, Vellore - 632 006.

## FACULTY RECORD

Name : THENMOZHI . G  
Department : COMMERCE (PG)  
Academic Year : 2021-2022  
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ERP. ID : AUXMCO188

Institutional Responsibility	Department Responsibility

7.	6	III	Forces of change - Managerial response to change - model of Change Process - Resistance to change.	Lecture	TEXT Book on Organisational Behaviour. - Dr. S. Khanna	oral Test
8.	6	III	Approaches to Planned change - organisational devt - meaning - features - objectives.	Lecture	"	slip Test
9.	6	III	OD Models - OD interventions - factors affecting OD interventions - organisational Effectiveness.	Power Point Presentation.	"	oral Test.
10.	6	IV	Dynamics of organisation - meaning - Types - organisational Structure - Elements.	Chalk & Talk	"	oral Test.
11.	6	IV	Typology of structure - Life Vs Structure of organisation - Employee Behaviour - organisational Theory - Types.	Lecture.	"	class Test.
12.	6	IV	organisational climate - organisational culture.	Lecture.	"	oral Test.
13.	6	V	Job stress - meaning - measurement - Causes of Job stress.	Chalk & Talk.	"	slip Test.
14.	6	V	Consequences of Job Stress - Typical symptoms of stress.	Power Point Presentation.	"	class Test.
15.	6	V	Dealing with stress - methods to overcome stress.	Lecture.	"	oral Test.

### LESSON PLAN

Academic Year : 2021-2022  
 Class : II M. Com.,  
 Subject : Principles of Insurance.  
 Hours / Week : 5  
 Credits : 4

Semester : III  
 Class Code :  
 Subject Code : PECOE 20  
 Total Hours :  
 Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1.	5	I	Introduction to Insurance - Features - Purpose and Needs - Benefits - Functions and Importance of Insurance	Lecture.	TEXT Book on Fundamentals of Insurance - Dr. P. Periasamy.	oral Test.
2.	5	I	Principles of Insurance - Nature of Insurance Contract - Types - Fundamentals - Insurance Vs Wagering	Lecture.	"	slip Test.
3.	5	I	Assurance Vs Insurance - Gambling Vs Insurance - Classification of Insurance.	Power Point Presentation.	"	oral Discussion.
4.	5	II	Life Insurance - Essential features - Advantages - Types of Life Insurance Plans - Reinsurance	Lecture.	"	oral Test.
5.	5	II	Channels of Distribution - Surrender value and Paid up value.	Chalk & Talk.	"	class Test.
6.	5	II	Issue of Duplicate Policy - Lost Policies - Settlement of claims in life Insurance.	Lecture.	"	oral Test.

7	5	III	Fire Insurance - Scope - Principles - Types - Assignment of Risk Policies.	Lecture.	Text Book on Fundamentals of Insurance - Dr. P. Peria Swamy	class test
8	5	III	Settlement of claims under Fire Policies - Marine Insurance - scope of Marine Insurance.	chalk & Talk.	"	oral Test
9	5	III	Marine Insurance contract - Fundamental Principles - Marine Insurance Policies.	Lecture.	"	slip Test.
10	5	IV	Motor vehicle Insurance - Anatomy of motor vehicle - kinds - procedure for Motor Vehicle Insurance.	Lecture.	"	oral Test.
11	5	IV	Procedure - claims settlement under motor vehicle Insurance.	Chalk & Talk.	"	oral Test.
12	5	IV	Health Insurance - Types - Health Insurance Schemes in India.	Power Point Presentation	"	class Test.
13	5	V	Fidelity Guarantee Insurance - Property Insurance - Building Insurance - Earthquake and Flood Insurance.	Lecture.	"	oral Discussions.
14	5	V	Burglary Insurance - Cattle Insurance - Engineering and Liability Insurance.	Chalk & Talk.	"	slip Test.
15	5	V	Crop Insurance - Insurance Pricing - underwriting.	Lecture.	"	oral Test.

### LESSON PLAN

Academic Year : 2021 - 2022

Class : I BCA

Subject : Accounting Fundamentals . I

Hours / Week : 5

Credits :

Semester : I

Class Code :

Subject Code : UAFA 20

Total Hours :

Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1	5	I	Accounting - Meaning - Definition - Scope - Advantages - Limitations - Concepts - Double Entry System - Accounting Equation.	PPT	Text Book on Financial Accounting T.S. Reddy A Murthy.	oral test.
2	5	I	Accounting Cycle - Journal - Recording of Transactions - sums.	PPT	"	class Test
3	5	I	Ledger - Recording of Transactions - sums.	PPT	"	class Test
4	5	II	Trial Balance - Definition - Objectives - Methods - schedule of Drs & Crs. Trial Balance - Problems.	PPT	"	oral Test
5	5	II	Subsidiary Books - Types - Benefits - Methods of Posting & Recording - Accounting Treatment of Subsidiary Books.	PPT	"	class Test
6	5	II	Bank Reconciliation Statement - Need - causes - Methods - Preparation of Bank Reconciliation Statement	PPT	"	slip Test

7	5	III	Cost of Capital, Importance of Cost of Capital, Computation of Cost of Capital.	Lecture	Financial Management by Dr. A. Pruthi	Test
8	5	III	Cost of Debt after & before Tax, Cost of Preference Share Capital, Cost of Equity Share Capital	"	"	"
9	5	III	Retained Earnings, weighted Average Cost of Capital.	"	"	"
10	5	IV	Source of Long-term Finance & Source of Short-term Finance.	"	"	"
11	5	IV	Working Capital Management, Meaning, Definition, Types, Need, Advantages, Determining Factors.	"	"	"
12	5	IV	Working capital cycle, Factors affecting WC, Forecasting WC requirement, Funding the source of WC.	"	"	"
13	5	V	Dividend policy consideration, dividend payout method, Dividend Theories.	"	"	"
14	5	V	Walter, MM Theories, Bonus Shares, Right Shares, Capital Budgeting - Meaning & Definitions.	"	"	"
15	5	V	Traditional method of Evaluating Project, Modern method, Decision Tree, PERT & CPM.	"	"	"

### LESSON PLAN

Academic Year : 2021 - 2022.

Class : I M. Com

Subject : International Marketing Management.

Hours / Week : 5

Credits : 4

Semester : II

Class Code :

Subject Code : PEC020

Total Hours :

Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1.	5	I	International Marketing Management, meaning, Definition, scope, International Mkt Vs Domestic Mkt.	Lecture	Materials.	Test
2.	5	I	Need & importance of IMM, Problem & challenges, Reasons for rapid internationalization.	"	"	Test
3.	5	I	Global Marketing services.	Group Discussion.	"	Test
4.	5	II	Product Planning for Export Need - Product Life cycle in International Mkt - Packaging - Role of IIP in Export Packaging.	Lecture	"	Test
5.	5	II	Pricing for Export - Factors determining Price - Role of Price & non-price factors in International Market.	"	"	Test
6.	5	II	Marginal Cost Pricing - Elements of Cost for Export Price quotation. Impact - Quotation. Export Price Strategy.	Group Discussion.	"	Test.

7	5	III	Promoting Product Internationality - Nature of International Advertising - Methods of International Advertising - Promotional Methods	Lecture	Materials	Test
8	5	III	Campaign Design - Geographical Promotion - Market entry - export sales distribution - methods of foreign Mkt - Channels of distribution	"	"	"
9	5	III	Elements of Distribution Policy - Factors - Exporting through agents or distribution - Role of Export Trading Houses	"	"	"
10	5	III	Overseas Market Research - Need - Designing & Testing of Questionnaire	Group Discussion	"	"
11	5	III	Conduct of overseas Market Research	"	"	"
12	5	III	Market plan for Exports.	"	"	"
13	5	IV	MGT of Risk in International Marketing - Export Documentation.	"	"	"
14	5	IV	Role of Export Documentation - Significance of some export documents.	Group Discussion	"	"
15	5	IV	Common defects in export Documentation - Processing of an export order	"	"	"

### LESSON PLAN

Academic Year : 2021-2022.

Class : IBCA.

Subject : Accounting Fundamentals - II

Hours / Week : 5

Credits :

Semester : II

Class Code :

Subject Code : UFAAB 20

Total Hours :

Total Marks :

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1	5	I	Partnership - meaning, definition, Partnership deed, Partners' capital Account (Fixed & Fluctuating)	Lecture	Financial Accounting Dr. T.S. Reddy & Murthy.	oral Test.
2	5	I	Admission of a partner - Goodwill - Problems of sacrificing Ratio & Valuation of Goodwill	chalk & talk.	"	Test
3	5	I	Problems of Admission of a Partner (Capital account & Balance sheet).	chalk & talk	"	Test
4	5	II	Introduction to Retirement of Partner - Profit sharing Ratio, Gaining Ratio, differences - Treatment of Goodwill.	Lecture	"	oral Test
5	5	II	Problems (Treatment of Goodwill) Comprehensive Problems on Retirement of a partner. Calculation of Gaining Ratio.	chalk & talk.	"	Test
6	5	II	Comprehensive Problems on death of a partner.	chalk & talk.	"	Test

7	5	III	Meaning & objectives of Branch Account - Types - Features of dependent Branch	Lecture	Financial Accounting Dr. T.S. Reddy & Murthy.	oral test
8	5	III	Debtors system (dependent Branch system (Problems)	Chalk & Talk	"	Test
9	5	III	Stock & debtors system - Final Accounts system - Problems.	Chalk & Talk	"	Test
10	5	IV	Departmental Accounting - Meaning, Need, Advantages, Differences	Lecture	"	oral Test
11	5	IV	Apportionment of indirect expenses - Problems. Departmental Trading Accounts.	Chalk & Talk	"	Test
12	5	IV	Departmental P & L A/c with indirect exp - Interdepartmental transfer at Cost Price.	Chalk & Talk	"	Test
13	5	V	Meaning, definition & features of Hire purchase - difference between Hire purchase & Instalment - Interest calculation	Lecture	"	Oral Test
14	5	V	Journals in the books of both buyer & seller. Ledger in the books of buyer & seller.	Chalk & Talk	"	Test
15	5	V	default & repossession - Complete repossession.	Chalk & Talk	"	Test

**LESSON PLAN**