



AUXILIUM COLLEGE (Autonomous)

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

DEPARTMENT OF M. Com.

LESSON PLAN

2022-2023



Auxilium College (Autonomous)

(Accredited by NAAC with A' Grade with a CGPA of 3.55 out of 4 in the 3rd Cycle)

Gandhi Nagar, Vellore - 632 006.

FACULTY RECORD

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Department : Commerce
Academic Year : 2022 - 2023
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Institutional Responsibility	Department Responsibility
	<u>II</u> MCOM TUTOR

Academic Year : 2022-23
 Class : I M Com
 Subject : Bank Financial Management
 Hours / Week : 6 hrs
 Credits : 4 Credits

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

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1		I	Correspondent Banking - Functions - Electronic modes of Transmission	Black Board	Indian Institute of Banking & Finance (IIBF)	Oral Test
2			NRI Banking - Facilities - Loans Exchange Control Guidelines for Exporters - Export Finance - Gold card scheme	Black Board	IIBF	Written Test
3			Forfeiting & Factoring, Exchange Control guidelines for importers - Import Finance, Trade Credit - Supplier's Credit - Buyer's Credit	Black Board	IIBF	Quiz.
4		II	Documentary Letter of Credit - Meaning - Definition - Types of LC - Operation of Letter of Credit UCPDC 600 & Important Articles	Black Board	IIBF	Oral Test
5			Liabilities, Responsibility & Rights of the parties to LC - Risk relating to LC transactions, Document under Letter of Credit	Black Board	IIBF	Written Test
6			Standby Letter of Credit Uniform Rules for Bank to Bank Reimbursements	Black Board	IIBF	Assignment

7	III	Foreign Bank - Meaning - Foreign Branch Foreign Exchange Rate & Foreign Exchange Business - Foreign Exchange markets - Factor for determining exchange rate	Black Board	IIBF	Oral Test
8		Exchange Rate Mechanism Foreign exchange Dealing Room operations - Management & Control of a Dealing Room RBI / FEDAI Guidelines	Black Board	IIBF	Written Test
9		Basics of Foreign Exchange Derivatives Risk - meaning - Risks in Foreign exchange Operational, Management of risks & guidelines for Risk Management	Black Board	IIBF	Assignment
10	IV	Risk Management in Foreign Trade - Role of ECGC - Introduction - Definition of Risk & Risks in International Trade - Country Risk	PPT	IIBF	Oral Test
11		Export Credit in International Trade Scheme of India - Role & Products - ECGC Policies & Financial Guarantees - Other aspects - ECGC	PPT	IIBF	Written Test
12		EXIM Bank - Role - Functions & Facilities RBI - Role & Exchange Control - FEMA FEDAI - Role - Rules External Commercial Borrowing - ADRs	PPT	IIBF	Quiz
13	V	Balance Sheet Management Components of Assets & Liabilities in Banks Balance Sheet - Banks profit & loss account	Black Board	IIBF	Assignment
14		Asset & Liability Management - Significance Purpose - Objective Banking Regulation & Capital Adequacy	Black Board	IIBF	Oral Test
15		Supervisory Review Process Market Discipline	Black Board	IIBF	Written Test

LESSON PLAN

Academic Year : 2022-23
Class : II Mcom
Subject : Enterprise Resource Planning & Tally
Hours / Week :
Credits :

Semester : IV
Class Code :
Subject Code : PCCOP20
Total Hours :
Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1		I	ERP - Introduction, History, Myths about ERP - Reasons for growth of ERP - Advantages	Black Board	E-material ERP	Oral Test
2			Roadmap for successful Implementation of ERP packages - Importance of ERP to a Company - Values - Benefits of ERP System	Black Board	S-material ERP	Written Test
3			Risks of ERP - Implementation of ERP - Challenges & Strategies & Process - Future directions & trends in ERP	Black Board	S-material ERP	Assignment
4		II	ERP & Related Technologies - Business Process Reengineering - Data Warehousing Data Mining, OLAP - Supply chain management	Black Board	S-material ERP	Oral Test
5			Customer Relationship Management Business Process Reengineering / Evolution Phases - Success - Data Warehousing Related terms	Black Board	S-material ERP	Written Test
6			Structure of Data Warehouse - Advantages, Obstacles & Uses of Data Warehouse	Black Board	E-material ERP	Quiz

7		III	Data mining - Meaning, Advantages, Technologies used, OLAP Relationship with Data Warehousing	PPT	E-material ERP	Oral Test
8			OLAP - Uses, Features, Styles of OLAP	PPT	E-material ERP	Written Test
9			Product Life Cycle Management - Meaning, Benefits, Phases	PPT	E-material ERP	Assignment
10		IV	Supply Chain Management - Evolution, Advantages, Benefits, Customer Relationship Management - Meaning, Factors	Black Board	E-material ERP	Oral Test
11			Components, Uses & Features of CRM System, Advanced Technology & ERP Security, ERP Roll - One Middleware Issues - Types	Black Board	E-material ERP	Written Test
12			Security & ERP - Physical Secen - Emerging Security Solutions, Preventing Employee Crime	Black Board	E-material ERP	Assignment
13		V	Tally Software - History, Features, General & Accounting - Group & Ledger	PPT	E-material ERP	Oral Test
14			Inventory in Tally - Stock Group & Items - Voucher - Accounting & Inventory, Cost Centres & Categories	PPT	E-material ERP	Written Test
15			Bill wise details - Rates & Calculation, GST in Tally - Additional Features	PPT	E-material ERP	Assignment

LESSON PLAN

Academic Year : 2022-23
 Class : Ist Hcom
 Subject : Research Methodology
 Hours / Week :
 Credits :

Semester : II
 Class Code :
 Subject Code : PCC0620
 Total Hours :
 Total Marks :

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1		II	Nature of Data - Meaning, Classification, Primary & Secondary Data - Sources, Problems Using data - Selecting appropriate method	Black Board	Ravilochan. P	Oral Test
2			Interview Techniques - Meaning, types, merits & demerits of Interview as a method of data collection, Observation - Types - Merits, Demerits	Black Board	Ravilochan. P	Written Test
3			Questionnaire - Types of Questionnaire, Features - Pilot Study - Merits, Demerits, Schedule Method - Features - Distinction Between Questionnaire & Schedule	Black Board	Ravilochan. P	Quiz
4		IV	Statistical Analysis - Measures of Central Tendency, Measures of Dispersion, Skewness & Kurtosis	Black Board	Ravilochan. P	Assignment
5			Simple Correlation, Spearman's Rank Correlation Coefficient, Karl Pearson's Coefficient of Correlation	Black Board	Ravilochan. P	Oral Test
6			Linear Regression Model, Diagrammatic & Graphical Representation, Interpretation - Bar diagrams - Pie chart	Black Board	Ravilochan. P	Written Test

LESSON PLAN

Academic Year : 2022-23
 Class : II Bcom
 Subject : Financial Accounting II
 Hours / Week : 5
 Credits : 4

Semester : IV
 Class Code :
 Subject Code : UCCOH20
 Total Hours :
 Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1		II	Meaning & Nature of Insolvency Relevant Acts - Presidency Town & Provincial Insolvency Act	Black Board	T.S. Reddy x Murthy	Oral Test
2			Difference between Statement of Affairs & Balance Sheet Preparation of Statement of Affairs	Black Board	T.S. Reddy x Murthy	Written Test
3			Preparation of Deficiency Accounts Consolidated preparation of Statement of Affairs & Deficiency Accounts	Black Board	T.S. Reddy x Murthy	Assignment
4		IV	Death of a Partner Dissolution of firm - Meaning & Mode of Dissolution	Black Board	T.S. Reddy x Murthy	Oral Test
5			Normal Dissolution - Statement of Accounts - Accounting Treatment Insolvency of a Partner	Black Board	T.S. Reddy x Murthy	Written Test
6			Insolvency of two partners - Garner Vs Murray rule Insolvency of all partners	Black Board	T.S. Reddy x Murthy	Assignment

LESSON PLAN

Academic Year : 2022-23
 Class : IV Bcom
 Subject : Marketing
 Hours / Week :
 Credits :

Semester : IV
 Class Code :
 Subject Code : UCCOK20
 Total Hours :
 Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1		<u>II</u>	Product - Meaning, Importance & Features New product Planning & Development	Black Board	R.S.N. Pillai & V. Bagavathi	Oral Test
2			Product Mix, Product Life Cycle Branding, Brand Loyalty & Equity	Black Board	R.S.N. Pillai & V. Bagavathi	Written Test
3			Copy rights, trademarks & Patents Packaging	Black Board	R.S.N. Pillai & V. Bagavathi	Assignment
4		<u>IV</u>	Promotion - Meaning & Need Promotion Mix - Types	Black Board	R.S.N. Pillai & V. Bagavathi	Oral Test
5			Promotional mixes Strategies, Forms	Black Board	R.S.N. Pillai & V. Bagavathi	Written Test
6			Advantages & Limitations Promotions in Product Life Cycle	Black Board	R.S.N. Pillai & V. Bagavathi	Assignment

7		<u>V</u>	Channels of distribution, Meaning Types Market Consideration, Logistic Management	Black Board	R.S.N. Pillai V. Bagavathi	Quiz
8			Wholesalers & Retailers, Recent Trends in Marketing Middlemen in Distribution, Agents & Merchants	Black Board	R.S.N. Pillai V. Bagavathi	Oral Test
9			Tele marketing Relationship marketing, word of mouth marketing E-marketing, Participants, Crisis Marketing	Black Board	R.S.N. Pillai V. Bagavathi	Written Test



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FACULTY RECORD

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Institutional Responsibility	Department Responsibility

LESSON PLAN

Academic Year : 2022-2023
 Class : II M. Com
 Subject : Advanced Cost & Management Accounting
 Hours / Week : 6
 Credits : 4

Semester : III
 Class Code :
 Subject Code : ACC 220
 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	Uniform costing, Sales - firm comparison - Cost Reduction Cost Control Activity-Based Costing	Chalk & Talk	Text Book & Cost Accounting - M. N. Datta	Homework Test
2	5	I	Process costing - Ascertainment of Equivalent production units - Inter-process profits	Chalk & Talk	Text Book	Class Test Monthly Test Assignment
3	5	I	Contract costing - Cost plus contract, Escalation clause	Chalk & Talk	Text Book	Assignment periodic tests
4	5	II	Decision making - Marginal costing - limiting or Key factor - selling price decision	Black board	Text Book	Assignment Tests
5	5	II	Pricing of export sales - sales mix decision - Plant shut down decision	Black board	Text Book	Homework Test
6	5	II	Differential Cost Analysis	Black board	Text Book	Assignment Tests

7	5	<u>III</u>	standard costing + variance analysis - Material, Labour	chalk & Talk	Text book	Homework Tests
8	5	<u>III</u>	Overheads, Sales	chalk & Talk	Text book	Homework Tests
9	5	<u>III</u>	Profit, Material & labour variances together	chalk & Talk	Text book	Homework Tests
10	5	<u>IV</u>	Fund Flow Statement - calculation of Working Capital	chalk & Talk	Text book	Assignment Tests
11	5	<u>IV</u>	calculation of Funds from operations	chalk & Talk	Text book	Assignment Tests
12	5	<u>IV</u>	Preparation of fund flow statement	chalk & Talk	Text book	Assignment Tests
13	5	<u>V</u>	Cash from operations, operating activities	chalk & Talk	Text book	Homework
14	5	<u>V</u>	Cash from Investing activities, financing activities	Black board	Text book	Homework Tests
15	5	<u>V</u>	Preparation of Cash flow statement	Black board	Text book	Homework Tests

LESSON PLAN

Academic Year : 2022-23
 Class : II M.Com
 Subject : Human Resource Management
 Hours / Week : 6
 Credits : 4

Semester : III
 Class Code :
 Subject Code : PCL020
 Total Hours :
 Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1	4	<u>I</u>	Human Resource Management Evolution, objectives	Lecture	Text book - Khan ka SS Human Resource Management	group discussion, Quiz
2	4	<u>I</u>	Manpower planning - elements	Lecture	Text book	Test, assignment
3	4	<u>I</u>	Process of manpower planning	Lecture	Text book	Quiz Test
4	4	<u>III</u>	Career planning + development	Lecture	Text book	group discussion
5	4	<u>III</u>	stages + process of career development	Lecture	Text book	assignment
6	4	<u>III</u>	Training - placement + development	Lecture	Text book	assignment Test.

7	4	III	Training programmes	lecture	Text book	group discussion
8	4	III	Executive development, evaluation process	lecture	Text book	group discussion
9	4	III	Internal mobility, separation	lecture	Text book	group discussion
10	4	V	Employee grievances - causes	lecture	Text book	Test Quiz
11	4	V	Essential of Sound grievance procedure, redressal	lecture	Text book	assignment Test
12	4	V	Employee discipline - objective types, enforcement	lecture	Text book	group discussion
13	4	V	Causes of In discipline, disciplinary actions	lecture	Text book	assignment Test
14	4	V	Quality of work life - concept, determinants	lecture	Text book	Quiz assignment
15	4	V	Recent Trends in HRM Talent Management	lecture	Text book	group discussion

LESSON PLAN

Academic Year : 2022-23
 Class : I M. Com
 Subject : Customer Relationship Management
 Hours / Week : 6
 Credits : 4

Semester : I
 Class Code :
 Subject Code : PEC0320
 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, emergence	lecture	Text book Customer Relationship Management Dr. S. Shreya Rani	Quiz Test
2	5	I	Difference between Traditional marketing + Relationship Six Market Model	lecture	Text book	Quiz Test
3	5	I	CRM Survey design - Types of CRP	lecture	Text book	Quiz Test
4	5	II	Customer relationship - life cycle, acquisition, retention	lecture	Text book	Assignment group discussion
5	5	II	Relationship stages, longevity KVC	lecture	Text book	Assignment group discussion
6	5	II	Integration of CRM with ERP Data Warehousing	lecture	Text book	Assignment group discussion

7	6	<u>III</u>	Analysing phase of relationship marketing, Target planning	lecture	Text book	Quiz Tests
8	6	<u>III</u>	customer segmentation, loyalty	lecture	Text book	group discussion
9	6	<u>III</u>	customer satisfaction process partnership	lecture	Text book	seminars
10	6	<u>IV</u>	Implementing relationship marketing programmes, strategy, structure, systems	lecture	Text book	Tests assignments
11	6	<u>IV</u>	The McKinsey 7's Framework	lecture	Text book	group discussion
12	6	<u>IV</u>	Total quality management	lecture	Text book	seminar Tests
13	6	<u>V</u>	monitoring & controlling relationships	lecture	Text book	Assignments Test
14	6	<u>V</u>	measuring relationship	lecture	Text book	group discussion
15	6	<u>V</u>	service recovery	lecture	Text book	seminars

LESSON PLAN

Academic Year : 2022-23
 Class : IM Com
 Subject : Direct Taxation - II
 Hours / Week : 6
 Credits : 4

Semester : II
 Class Code : PCCOF20
 Subject Code :
 Total Hours :
 Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1	6	<u>I</u>	clubbing and set-off and aggregation income of other persons included in the assessee's income	lecture	Text Book Dr. Mehrotra Dr. Goyal SP	Daily assessment
2	6	<u>I</u>	Deemed Income inter-head income	lecture	Text Book	Slip Test
3	6	<u>I</u>	Intra-head income. Working of the provisions.	Black Board	Text Book	Assignments
4	6	<u>II</u>	Rebate + Relief - Provisions + computation of gross total income computation of individuals	Black Board	Text Book	Assignments
5	6	<u>II</u>	deductions	Black Board	Text Book	Home work
6	6	<u>II</u>	Tax liability with + without agricultural income	Black Board	Text Book	Home work

7	6	III	Assessment of firms - calculation of Book profit, Total income	Black Board	Text book	Slip Test
8	6	III	Tax liability of firm, Tax liability of partners	Black Board	Text book	Home work
9	6	III	Assessment of firms as AOP	Black Board	Text book	Home work
10	6	IV	Types of companies + Incomes Taxable for companies	Black Board	Text book	Home work
11	6	IV	Deductions from GTI of companies, Provisions for computing Total income	Black Board	Text book	Assignments
12	6	IV	Computation of Book profit + Tax liability	Black Board	Text book	Daily assessment
13	6	V	Meaning of Tax planning, Tax evasion, avoidance + Management	Group discussion	Text book	Discussion
14	6	V	Differences, need, precautions + limitations	Lecture	Text book	Discussion
15	6	V	Tax planning	Lecture	Text book	Assignments

LESSON PLAN

Academic Year : 22-23
 Class : I.M.Com
 Subject : Research Methodology
 Hours / Week : 5
 Credits : 4

Semester : II
 Class Code :
 Subject Code : PCC0420
 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 + Approaches to Research	Lecture	Text Book Rawilodhanan .P	Slip test
2	5	I	Research process + Survey of literature	Lecture	Text Book	Group discussion
3	5	I	Research design + Hypothesis framing	Lecture	Text Book	Assignments
4	5	II	Primary data + secondary data - Introduction	Lecture	Text Book	Class discussion
5	5	II	Interview technique + Questionnaire method.	Lecture	Text Book	Slip test
6	5	II	schedule method	Lecture	Text Book	Slip test

7	5	<u>III</u>	Sampling + Law of sampling	Lecture	Test book	Assignments
8	5	<u>III</u>	Essentials of sampling + Methods of sampling	Lecture	Test book	skip test
9	5	<u>III</u>	Determination of sample size + sampling and non-sampling errors	Lecture	Test book	class Test
10	5	<u>IV</u>	Measures of Central Tendency, Measures of Dispersion	Lecture	Test book	Home work
11	5	<u>IV</u>	Measures of sampling, sampling size	Lecture	Test book	Group discussion
12	5	<u>IV</u>	Linear Regression model, Diagrammatic & Graphical representation	Lecture	Test book	Assignments
13	5	<u>V</u>	Research reports, structure & components of reports	Lecture	Test book	skip test
14	5	<u>V</u>	Types of reports, features of good research report	Lecture	Test book	Assessment
15	5	<u>V</u>	Foot notes + citation, plagiarism + consequences	Lecture	Test book	Assignment

LESSON PLAN



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Gandhi Nagar, Vellore - 632 006.

FACULTY RECORD

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Institutional Responsibility	Department Responsibility
1. Member in "Committee for Conduct of Examinations"	1. M.com Online Course Incharge. 2. M.com PATRA Incharge 3. <u>I</u> M.com Tutor.

LESSON PLAN

Academic Year : 2022-2023
 Class : II M.Com
 Subject : Services Marketing
 Hours / Week : 6 hrs / 15 weeks
 Credits : 4

Semester : III
 Class Code : PCC0520
 Subject Code : PCC0520
 Total Hours : 90 hrs
 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	Introduction - Meaning, characteristics, Differentiation	Lecture	Services Marketing by Rama Mohana Rao	Oral Test
Week 2	6	I	Reasons for the growth of Service Sector, Career opportunity	Lecture	Services Marketing by Rama Mohana Rao	Test
Week 3	6	I	Service Sector in Indian Economy, Key Service business	Lecture	Services Marketing by Rama Mohana Rao	Quiz
Week 4	6	II	Demand Manag, situation, pattern + variations, forecasting	Lecture	Services Marketing by Rama Mohana Rao	Test
Week 5	6	II	Bsp, customer value hierarchy, New Service, Life cycle management	Lecture	Services Marketing by Rama Mohana Rao	Oral Test
Week 6	6	II	Pricing - approaches, strategies, channels of Distribution	Lecture	Services Marketing by Rama Mohana Rao	Test

Week 7	6	II	Market Segmentation - Bases, Criteria, Stages of it	Lecture	Services Market by Rama -ing Mohana Rao	Quiz
Week 8	6	III	Competitive threats, analysis, strategies & Achieving	Lecture	Services Market by Rama -ing Mohana Rao	Test
Week 9	6	III	Service Quality - Process, GAP, SERVQUAL, Research	Lecture	Services Market by Rama -ing Mohana Rao	Test
Week 10	6	IV	Consumer Behaviour - Factors Influencing, Development	Lecture	Services Market by Rama -ing Mohana Rao	Oral Test
Week 11	6	IV	Service Perception, Strategic Planning & its Steps.	Lecture	Services Marketing by Rama Mohana Rao	Test
Week 12	6	IV	Service triangle, Marketing mix, evaluation & Control	Lecture	Services Market by Rama -ing Mohana Rao	Quiz
Week 13	6	V	CRM - drives, goals, ERM Interaction Process.	Lecture	Services Market by Rama -ing Mohana Rao	Quiz
Week 14	6	V	CRM - budget, e-CRM, Marketing of Services	Lecture	Services Market by Rama -ing Mohana Rao	Assignment
Week 15	6	V	Consumer Expectation, Consumer Movement in India	Lecture	Services Market by Rama -ing Mohana Rao	Test

LESSON PLAN

Academic Year : 2022-2023
 Class : I M.com
 Subject : Advanced Corporate Accounting
 Hours / Week : 6 hours / 15 weeks
 Credits : 4

Semester : I
 Class Code :
 Subject Code : PC10A20
 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	Holding & subsidiary co' A/c's: glw in B/s, Unrealised profit	chalk & Talk	Corporate Ac'ing by Reddy & Murthy	Test
Week 2	6	I	Shares purchased unknown, and during current year	chalk & Talk	Corporate Ac'ing by Reddy & Murthy	Test
Week 3	6	I	Issue of bonus shares, Dividend - proposed, Interim	chalk & Talk	Corporate Ac'ing by Reddy & Murthy	Test
Week 4	6	II	Double accounting - Theory, Rev a/c, Net Rev a/c, Cap a/c	chalk & Talk	Corporate Ac'ing by Reddy & Murthy	Assignment
Week 5	6	II	Replacement of assets, Disposal of surplus	chalk & Talk	Corporate Ac'ing by Reddy & Murthy	Oral Test
Week 6	6	II	Final a/c's of electricity co' with Adjustments.	chalk & Talk	Corporate Ac'ing by Reddy & Murthy	Test

Week 7	6	III	Life Insurance Co's: Correct life assurance fund	Chalk + Talk	Corporate Accounting by Reddy + Murthy	Test
Week 8	6	III	Journal Entries for recording claims, Revenue A/c	Chalk + Talk	Corporate Accounting by Reddy + Murthy	Oral Test
Week 9	6	III	Final accounts of Life Insurance Companies.	Chalk + Talk	Corporate Accounting by Reddy + Murthy	Test
Week 10	6	IV	G.A.A.P - Generally Accepted Accounting Principles, AS.	Chalk + Talk	Corporate Accounting by Reddy + Murthy	Assignment
Week 11	6	IV	Liquidation of Co's: Statement of Affairs, Deficiency a/c	Chalk + Talk	Corporate Accounting by Reddy + Murthy	Test
Week 12	6	IV	Final statement of a/c, Piecemeal distribution.	Chalk + Talk	Corporate Accounting by Reddy + Murthy	Test
Week 13	6	V	Human Resource Accounting: Approach, Assumption	Lecture	Corporate Accounting by Reddy + Murthy	Assignment
Week 14	6	V	Methods of HRA, Inflation a/cing - Conversion factor	Chalk + Talk	Corporate Accounting by Reddy + Murthy	Test
Week 15	6	V	Valuation, Final a/c under CPP Method.	Chalk + Talk	Corporate Accounting by Reddy + Murthy	Test

LESSON PLAN

Academic Year : 2022-2023

Class : I M.com

Subject : Financial Services and Markets

Hours / Week : 4 hours / 9 weeks

Credits :

Semester : I

Class Code :

Subject Code : PCCO220

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	4	I	Financial Services: Introduction Types, factors affecting them	Lecture	FSM by Punithavathy Pandian	Test
Week 2	4	I	Lease finance, constituents, Types, Merits + demerits	Lecture	FSM by Punithavathy Pandian	Oral Test
Week 3	4	I	Factoring + forfeiting, RBI + forfeiting.	Lecture	FSM by Punithavathy Pandian	Test
Week 4	4	IV	Securitization, Credit Enhancement, Legal framework	Lecture	FSM by Punithavathy Pandian	Test
Week 5	4	IV	call Money market, Rates, Reasons for fluctuations	Lecture	FSM by Punithavathy Pandian	Test
Week 6	4	IV	REPO, Commercial Papers, CD, CBDO Markets	Lecture	FSM by Punithavathy Pandian	Quiz

Week 7	4	V	Money Market Requirement, Bill Market Scheme	Lecture	FSM by Puri Thiravaly Pandian	Quiz
Week 8	4	V	Measures taken, features, Reasons	Lecture	FSM by Puri Thiravaly Pandian	Test
Week 9	4	V	Gilt edged Securities, Role of govt in sec. Mkt.	Lecture	FSM by Puri Thiravaly Pandian	Oral Test

LESSON PLAN

Academic Year : 2022-2023

Class : III B.Com

Subject : Corporate Accounting - I

Hours / Week : Total hours Allotted :- 2 hrs per week

Credits : 4

Semester : V

Class Code :

Subject Code : UCC020

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	2	II	Underwriting of Shares + Debentures - Theory	Lecture	Corporate Ac by Reddy + Murthy	Test
Week 2	2	II	Complete underwriting + partial underwriting	Chalk & Talk	Corporate Ac by Reddy + Murthy	Test
Week 3	2	II	Firm Underwriting and Partial underwriting.	Chalk & Talk	Corporate Ac by Reddy + Murthy	Test
Week 4	2	IV	Amalgamation - Methods of that	Chalk & Talk	Corporate Ac by Reddy + Murthy	Test
Week 5	2	IV	Absorption - Methods Problems, Journals	Chalk & Talk	Corporate Ac by Reddy + Murthy	Oral Test
Week 6	2	IV	External Reconstruction Problems	Chalk & Talk	Corporate Ac by Reddy + Murthy	Test

LESSON PLAN

Academic Year :
Class : I M. Com (Sem - II)
Subject : Indirect Taxation: Law and Practice
Hours / Week : 5 hrs
Credits : 4

Semester : II
Class Code : PECCOE20
Subject Code :
Total Hours :
Total Marks :

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
Week 1	5	I	History of Taxation - features, characteristics, objectives of Tax	Lecture	Business Taxation by Reddy & Hari Prasad Reddy	Test
Week 2	5	I	Canons of Taxation, Indian Tax system - features, problems	Lecture	Business Taxation by Reddy & Hari Prasad Reddy	Oral Test
Week 3	5	I	Classification of Taxes, single + Multiple Tax System	Lecture	Business Taxation by Reddy & Hari Prasad Reddy	Quiz
Week 4	5	II	GST:- Introduction, dimension, effects, difference from tax present structure	Lecture	Business Taxation by Reddy & Hari Prasad Reddy	Test
Week 5	5	II	GST: strengths, weakness, challenges, opportunities.	Lecture	Business Taxation by Reddy & Hari Prasad Reddy	Test
Week 6	5	II	GST: features, Types, Impact & its implications.	Lecture	Business Taxation by Reddy & Hari Prasad Reddy	Test

Week 1	5	III	CGST: Various terms Goods + Services Exemption.	Lecture	Business Taxation by Reddy + Hari Prasad Reddy	Test
Week 2	5	III	Original work, Legal Service, Supply - Meaning, Scope.	Lecture	Business Taxation by Reddy + Hari Prasad Reddy	Test
Week 3	5	III	Related Person, Service Job work, Time of Supply.	Lecture	Business Taxation by Reddy + Hari Prasad Reddy	Test
Week 4	5	IV	ITC: eligibility, availability, non-availability. Credits	Lecture	Business Taxation by Reddy + Hari Prasad Reddy	Test
Week 5	5	IV	Imports exports, zero Rated Supply, Registration Concept.	Lecture	Business Taxation by Reddy + Hari Prasad Reddy	Test
Week 6	5	IV	Unregistered Person, CGST-officer, Provisions - Related Problems.	Chalk Talk	Business Taxation by Reddy + Hari Prasad Reddy	Oral Test
Week 7	5	V	Customs Act - Rules, Officers, powers + duty Collection	Lecture	Business Taxation by Reddy + Hari Prasad Reddy	Test
Week 8	5	V	Types of Customs, Classification Import export, clearance	Lecture	Business Taxation by Reddy + Hari Prasad Reddy	Test
Week 9	5	V	Customs duty drawback, Computation - problems.	Chalk & talk	Business Taxation by Reddy + Hari Prasad Reddy	Test

LESSON PLAN

Academic Year : II M.com (Even Sem IV)
 Class :
 Subject : Industrial Relations and
 Hours / Week : Labour Laws.
 Credits :

Semester :
 Class Code :
 Subject Code : PCC0020
 Total Hours :
 Total Marks :

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
Week 1	6	I	Industrial Relations - Nature, Significance, factors.	Lecture	Labour Legislation by Saravanavel.	Test
Week 2	6	I	Causes + effects of Poor IR, Industrial Disputes - forms.	Lecture	Labour Legislation by Saravanavel.	Test
Week 3	6	I	Industrial Disputes - Causes, Methods.	Lecture	Labour Legislation by Saravanavel.	Test
Week 4	6	II	Need for labour legislation and labour law principle.	Lecture	Labour Legislation by Saravanavel.	Test
Week 5	6	II	History of labour legislation and enactments.	Lecture	Labour Legislation by Saravanavel.	Test
Week 6	6	II	Workmen's Compensation Act.	Lecture	Labour Legislation by Saravanavel.	Test

Week 7	6	III	Trade Union - Need, objectives, structure.	Lecture	Labour Legislation by Saravanavel	Test
Week 8	6	III	Theories of Trade Union, functions.	Lecture	Labour Legislation by Saravanavel	Oral Test
Week 9	6	III	Trade Union Act 1926, Collective Bargaining, WPM.	Lecture	Labour Legislation by Saravanavel	Test
Week 10	6	IV	Payment of Wages Act 1936, Scope, Rules for Payment.	Lecture	Labour Legislation by Saravanavel	Test
Week 11	6	IV	Authorised deduction from Wages, Factories Act 1948.	Lecture	Labour Legislation by Saravanavel	Test
Week 12	6	IV	Health, Safety and Welfare of Employees.	Lecture	Labour Legislation by Saravanavel	Test
Week 13	6	V	Employees State Insurance Act 1948, Constitution, powers.	Lecture	Labour Legislation by Saravanavel	Test
Week 14	6	V	Standing Committee, Sickness, Maternity, Disablement.	Lecture	Labour Legislation by Saravanavel	Test
Week 15		V	Dependants, Medical, Funeral Benefit to Employees.	Lecture	Labour Legislation by Saravanavel	Test

LESSON PLAN

Academic Year : II M. com (Sem-IV)
 Class : Business Environment
 Subject : Business Environment
 Hours / Week :
 Credits :

Semester :
 Class Code :
 Subject Code : PECOQ20
 Total Hours :
 Total Marks :

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
Week 1	5	I	Business Environment - Changing Concepts of it.	Lecture	Business Environment by Sankaran.	Test
Week 2	5	I	Environment Analysis, Ecological Environment.	Lecture	Business Environment by Sankaran.	Test
Week 3	5	I	Financial Systems, Institutions, Banking functions, Market.	Lecture	Business Environment by Sankaran.	Test
Week 4	5	II	Economic environment of business, foreign Trade policy.	Lecture	Business Environment by Sankaran.	Test
Week 5	5	II	Non-economic Environment.	Lecture	Business Environment by Sankaran.	Test
Week 6	5	II	Business Cycle, Inflation, Deflation.	Lecture	Business Environment by Sankaran.	Test

Week 1	5	III	Constitutional Environment Directive principles of State policy	Lecture	Business Environment by Sankaran	Test
Week 8	5	III	Legal environment, Companies Act 2013.	Lecture	Business Environment by Sankaran	Test
Week 9	5	III	features & kinds of Companies.	Lecture	Business Environment by Sankaran	Test
Week 10	5	IV	Business and Culture applied to business.	Lecture	Business Environment by Sankaran	Test
Week 11	5	IV	social responsibilities, Sole proprietorship.	Lecture	Business Environment by Sankaran	Test
Week 12	5	IV	forms of business, limits to social responsibility	Lecture	Business Environment by Sankaran	Test
Week 13	5	V	Technological Environment, Business Operations.	Lecture	Business Environment by Sankaran	Test
Week 14	5	V	social Technology, foreign Trade Investment.	Lecture	Business Environment by Sankaran	Test
Week 15	5	V	Multinational Corporation, WTO, GATT.	Lecture	Business Environment by Sankaran	Test

LESSON PLAN

Academic Year :
Class : III B.com
Subject : Corporate Accounting II.
Hours / Week :
Credits :

Semester :
Class Code :
Subject Code : UCL0020
Total Hours :
Total Marks :

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
Week 1	2	I	Liquidation of Companies. Contributory statement Preparation	Chalk & Talk	Corporate Accounting by Reddy & Murthy	Test
Week 2	2	II	Preferential Payments Statement of affairs.	Chalk & Talk	Corporate Accounting by Reddy & Murthy	Test
Week 3	2	III	Liquidator's final Statement of assets with equity	Chalk & Talk	Corporate Accounting by Reddy & Murthy.	Test
Week 4	2	IV	Act of general Insurance Co. & its Definition.	Chalk & Talk	Corporate Accounting by Reddy & Murthy.	Test
Week 5	2	V	Commission & on Reinsurance Premium & accepted.	Chalk & Talk	Corporate Accounting by Reddy & Murthy	Test
Week 6	2	VI	Preparation of financial Statements.	Chalk & Talk	Corporate Accounting by Reddy & Murthy.	Test



Auxilium College (Autonomous)

(Accredited by NAAC with A' Grade with a CGPA of 3.55 out of 4 in the 3rd Cycle)

Gandhi Nagar, Vellore - 632 006.

FACULTY RECORD

Name : Dr. N Sathya
Department : Commerce (PG)
Academic Year : 2022-23
Institutional Mail ID : sathyan@auxiliumcollege.edu.in
Mobile No. : 9894461769
ERP. ID : AUXMCO100

Institutional Responsibility	Department Responsibility
<ol style="list-style-type: none">1. ICWAI, CA, CMA Coordinator2. ED cell coordinator	<ol style="list-style-type: none">1. Head in charge, PG, Department of Commerce2. Association Activities3. Internship Programme

Academic Year : 2022-23
 Class : II M.com
 Subject : Advanced Business Statistics
 Hours / Week :
 Credits :

Semester : III
 Class Code :
 Subject Code : PCCOK20
 Total Hours :
 Total Marks :

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1		I	Partial correlation - significance of correlation coefficient zero order and first order	Black Board	S.P.Gupta Arora	Oral Test
2			Multiple correlation - second order	Black Board	S.P.Gupta Arora	Written Test
3			Multiple Regression - least square model & alternative model	Black Board	S.P.Gupta Arora	Assignments
4		II	Non - Parametric test - one sample, paired sampled & sign test for large sample	Black Board	S.P.Gupta Arora	Oral Test
5			Mann - Whitney U-test, one sample Run Test	Black Board	S.P.Gupta Arora	Written Test
6			Kruskal - Wallis Test, Spearman's Rank Correlation	Black Board	S.P.Gupta Arora	Assignments

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
7		III	Testing of Hypothesis - Types of errors - large sample test (z-test)	Black Board	S.P. Gupta Arora	Oral Test
8			Specified mean - Test for equality of 2 mean - t test distribution	Black Board	S.P. Gupta Arora	Written Test
9			Test for equality of 2 SD - Test for specified S.D & Proportion	Black Board	S.P. Gupta Arora	Assignments
10		IV	Chi square distribution - Test of Independency	Black Board	S.P. Gupta Arora	Oral Test
11			Test of Goodness of Fit	Black Board	S.P. Gupta Arora	Written Test
12			Test of Population Variance and homogeneity	Black Board	S.P. Gupta Arora	Assignments

13		V	F-test / Variance Ratio Test	Black Board	SP Gupta Anura	Oral Test
14			One way ANOVA	Black Board	SP Gupta Anura	Written Test
15			Two way ANOVA	Black Board	SP Gupta Anura	Assignment

LESSON PLAN

Academic Year : 2022-23
 Class : I M.com
 Subject : Direct Taxation - I
 Hours / Week :
 Credits :

Semester : I
 Class Code :
 Subject Code : PCCOB20
 Total Hours :
 Total Marks :

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1		I	Basic Concepts - Residence of Assessee, Incidence of tax Income Exempt From tax	PPT	Dr H.C. Mehrotra & S.P. Goyal	Oral Test
2			Income From salaries - Retirement benefits - Problems - Deductions	PPT / Black Board	Dr H.C. Mehrotra & S.P. Goyal	Written Test
3			Income From House Property - Deductions	Black Board	Dr H.C. Mehrotra & S.P. Goyal	Assignments
4		II	Profits and Gains of Business or Profession	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Oral Test
5			Deductions expressly allowed, disallowed, General deductions	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Written Test
6			Depreciation	Black Board	Dr H.C. Mehrotra & S.P. Goyal	Assignments

7		<u>III</u>	Income From Capital Gains	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Oral Test
8			Capital Assets - Computation of COA & COI	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Written Test
9			Capital Gains exempted from tax	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Assignments
10		<u>IV</u>	Gratuity	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Oral Test
11			Encashment of Earned leave	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Written Test
12			Provident fund	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Assignments
13		<u>V</u>	Income from other sources	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Oral Test
14			Interest from securities	Black Board	Dr. H.C. Mehrotra & S.P. Goyal	Written Test
			Deductions	Black Board	Dr. H.C. Mehrotra	Assignments

LESSON PLAN



Auxilium College (Autonomous)

(Accredited by NAAC with A Grade with a CGPA of 3.55 out of 4 in the 3rd Cycle)

Gandhi Nagar, Vellore - 632 006.

FACULTY RECORD

Name : THENMOZHI - G.
Department : COMMERCE (PG)
Academic Year : 2022 - 2023
Institutional Mail ID : thenmozhi.com @ auxiliumcollege.edu.in
Mobile No. : 9150594242
ERP. ID : AUXMCO188

Institutional Responsibility	Department Responsibility

LESSON PLAN

Academic Year : 2022 - 2023
 Class : I M. Com.
 Subject : Organisational Behaviour.
 Hours / Week : 6
 Credits : 4

Semester : I
 Class Code :
 Subject Code : PCCOC 20
 Total Hours :
 Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1.	6	I	Organisational Behaviour - Scope - Challenges faced by MGT - Process - foundation of OB.	Lecture	Organisational Behaviour - Dr. S. Khankar.	oral Test.
2.	6	I	Personality - Perception.	"	"	slip Test
3.	6	I	Values - Attitudes & Beliefs.	"	"	oral Test
4.	6.	II	Foundation of Group Behaviour - Theories - Types - Stages - Decision making - Quality Circles.	"	"	slip Test.
5.	6.	II	Organisational Conflict - Sources - Types - Process - Conflict Management.	"	"	slip Test
6.	6.	II	Communication - Needs - Process - Channels - Network - Barriers - to Communication.	"	"	slip Test.

7.	6	III	Force of change - Managerial Response to change - Model of change process - Resistance to change.	Lecture	Organisational Behaviour Dr. S. Khen ka.	Oral Test
8.	6	III	Approaches to Planned change - organisational devt - Meaning - Features - objectives.	"	"	Oral Test
9.	6	III	OD Models - OD interventions - Factors affecting OD interventions - organisational Effectiveness.	"	"	Slip Test
10.	6	IV	Dynamics of organisation - Meaning - Types - organisational Structure - Elements.	"	"	Oral Test
11.	6	IV	Typology of structure - Life Vs Structure of organisation - Employee Behaviour - organ. Theory - Types.	"	"	Oral Test
12.	6	IV	organisational climate - organisational culture.	"	"	Oral Test
13.	6	V	Job stress - Meaning - measurement - Causes of Job stress.	"	"	Slip Test
14.	6	V	Consequences of job stress - Typical symptoms of stress.	"	"	Oral Test
15.	6	V	Dealing with stress - Method to overcome stress.	"	"	Oral Test

LESSON PLAN

Academic Year : 2022 - 2023
 Class : II M. Com
 Subject : Principles of Insurance.
 Hours / Week : 5
 Credits : 4

Semester : III
 Class Code : PECE 20
 Subject Code : PECE 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 - Importance	Lecture	Fundamentals of Insurance - Dr. Periyasamy	Oral Test
2.	5	I	Nature of Insurance Contract - Types - Fundamentals - Insurance Vs wagering Agreement.	Lecture	"	Oral Test
3.	5	I	Assurance Vs Insurance - Gambling Vs Insurance - Classification of Insurance.	Lecture	"	Oral Test
4.	5	II	Life Insurance - Essential features - Advantages - Types of Insurance Plans - Reinsurance.	Lecture	"	Slip Test
5.	5	II	Channels of distribution - surrender value - and Paid up value.	Lecture	"	Oral Test
6.	5	II	Issue of Duplicate policy - Lost Policies - Settlement of claims in Life Insurance.	Lecture	"	Oral Test

7.	5	ii	Fire Insurance - Scope - Principles - Types - Assignment of Fire Policies.	Lecture	Fundamentals of Insurance By P. Periyasamy	oral Test
8.	5	iii	Settlement of claims under Fire Policies - Marine Insurance - Scope of Marine Insurance.	"	"	oral Test
9.	5	iii	Marine Insurance Contract - Fundamental Principles - Marine Insurance Policies.	"	"	Slip Test
10.	5	iv	Motor Vehicle Insurance - Taxonomy of Motor vehicle - kinds - Procedure for Motor vehicle - Insurance.	"	"	oral Test
11.	5	iv	Procedure - claims settlement under motor vehicle Insurance.	"	"	Slip Test
12.	5	v	Health Insurance - Types - Health Insurance Schemes in India.	"	"	Slip Test
13.	5	v	Fidelity Guarantee Insurance - Property Insurance - Building Insurance - Earthquake & Flood Insurance.	"	"	oral Test
14.	5	v	Burglary Insurance - Cattle Insurance - Engineering & Liability Insurance.	"	"	oral Test
15.	5	v	Crop Insurance - Insurance Pricing - underwriting.	"	"	Slip Test

LESSON PLAN

Academic Year : 2022 - 2023
 Class : I BCA
 Subject : Accounting Fundamentals. I
 Hours / Week : 5
 Credits :

Semester : I
 Class Code :
 Subject Code : UAPFA 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 - Accounting Equation	lecture.	Financial Accounting Dr. T.S Reddy & Murthy	oral Test
2.	5	I	Accounting cycle - Journal - Recording of Transactions - Problems.	Chalk & Talk	"	class Test
3.	5	I	Ledger Recording of Transactions - Problems.	Chalk & Talk	"	class Test
4.	5	ii	Trial Balance - definitions - objectives - Methods - schedule of Drs. Crs - Trial Balance - Problems.	Chalk & Talk.	"	class Test
5.	5	ii	Subsidiary Books - Types - Benefits - Method of Posting & Recording - Accounting treatment of Subsidiary Books.	Chalk & Talk	"	class Test
6.	5	ii	Bank reconciliation statement - Need - Causes - Methods - Preparation of Bank Reconciliation statement.	Chalk & Talk	"	Slip Test

7.	5	III	Final Accounts - Meaning - features - Trading A/c & its A/cing Treatment	Lecture.	Financial Accounting B.T.S. Reddy & Murthy	oral test
8.	5	III	Profit & Loss A/c - meaning & its A/cing Treatment - Balance sheet - classification of Asset & Liabilities.	Chalk & Talk	"	class test
9.	5	III	Preparation of Final A/c's. [with simple adjustments] Problems.	Chalk & Talk	"	class test
10.	5	IV	depreciation - meaning - definition - features - objectives - Factors - Method of Providing depreciation.	Chalk & Talk	"	class test
11.	5	IV	Straight Line method - meaning - merits - demerits - Calculations for finding rate of dep. (Problems).	Chalk & Talk	"	class test
12.	5	IV	Diminishing Balance Method - meaning - merits - demerits - simple problems related to DDM (Calculating P&L of Assets)	Chalk & Talk	"	class test
13.	5	V	Single Entry - meaning - definition - feature - limitations - Differences - Net worth method - steps in calculations.	Chalk & Talk	"	class test
14.	5	V	Conversion method - Preparation of statement of affairs & Profits.	Chalk & Talk	"	class test
15.	5	V	Debtors A/c, Crs A/c, B/P A/c, B/R. A/c - Preparation of Final Accounts.	Chalk & Talk.	"	class test

LESSON PLAN

Academic Year : 2022-2023
 Class : I B.Com
 Subject : Principles of Accounting - I.
 Hours / Week : 2
 Credits :

Semester : I
 Class Code : UCCOA 20
 Subject Code :
 Total Hours :
 Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1.	2.	I	Introduction to subsidiary Books, methods of subsidiary Books.	Chalk & Talk.	Financial Accounting T.S. Reddy & Murthy.	oral Test.
2.	2.	II	Methods of Purchase, purchase return Book, sales, sales return Book. Bills receivable & Bills payable Book.	Chalk & Talk.	"	slip Test
3.	2.	II	Types of Cash book - single, double and Triple and analytical Petty Cash Book.	Lecture.	"	slip Test
4.	2.	III	Need, meaning of BRS, difference between Cash Book & Pass Book, Preparation of BRS.	Chalk & Talk.	"	slip Test
5.	2.	III	Bank balance to be shown in B/S. classification of Errors.	Chalk & Talk	"	slip Test
6.	2.	III	suspense Account, Effect of Rectification.	Chalk & Talk.	"	slip Test.

LESSON PLAN

Academic Year : 2022-2023
Class : II M. Com
Subject : Financial Management
Hours / Week : 6
Credits : 5

Semester : IV
Class Code :
Subject Code : PCCOM 20
Total Hours :
Total Marks : 100

Proposed Week	No. of Hrs	Unit	Topics to be Covered	Teaching Methodology	Learning Resources	Methods of Evaluation
1.	6	I	Financial MGT - objectives, scope - Functions - Role of Finance Manager.	Lecture.	Financial Management Dr. A Murthy,	oral test
2.	6	I	Financial Planning - scope - Features - Essentials of sound Financial Planning - Capitalization	Lecture.	"	Test
3.	6	I	Sources of long term - finance Sources of short term - finance.	Lecture.	"	Test
4.	6	II	Leverages - Types - significance - Calculation - degree of leverage	Lecture Lecture.	"	Test
5.	6	II	Capital structure - Features - Structures - Affecting factors - Theories of capital structure.	Lecture.	"	Test
6	6	II	Net income Approach - Net operating income - Traditional Approach - M.M Approach.	Chalk & talk.	"	Test

7.	6	III	Cost of Capital - Meaning - importance - Computation of Cost of Capital	Group Discussion.	Financial Management Dr. A. Murthy J.	Test
8	6	III	Cost of debt after tax - Cost of debt before tax	Lecture.	"	Test
9.	6	III	Cost of preferred share - Cost of equity share - Cost of retained earnings - weighted Avg. Cost of Capital	Lecture	"	Test
10.	6	IV	Working Capital Mgt - Types - Advantages - determining factors of WC	Group Discussion	"	Test
11.	6	IV	Need for WC - WC cycle - Factors affecting WC requirement - Forecasting of WC requirement	Lecture	"	Test
12.	6	IV	Funding of Working Capital requirement.	Lecture	"	Test
13.	6	V	Capital budgeting - Project Evaluation Technique - pay Back Rule - ARR - Net Present Value.	Chalk & Talk	"	Test
14.	6	V	Internal Rate of Return - Profitability Index - decision tree - PERT - CPM	Chalk & Talk	"	Test
15.	6	V	Dividend Policy - Dividend Payout Ratio - Dividend Theories.	Lecture.	"	Test

LESSON PLAN

Academic Year : 2022-2023

Class : I M. Com

Subject : International Marketing Management.

Hours / Week : 5

Credits : 4

Semester : II

Class Code :

Subject Code : PECOC 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	International marketing mgt - Meaning - definition - scope - Int. mgt Vs Domestic mgt.	Lecture.	Materials.	oral test
2.	5	I	Need & importance of Imm, Problems & challenges, Reasons for rapid Internationalization	Group Discussion.	"	Test
3.	5	I	Global marketing services.	Lecture	"	Test.
4.	5	II	Product Planning for Export Need - Product Life cycle - Packaging - Role of IEP in export marketing.	Lecture.	"	test
5.	5	II	Pricing for Export - Factors determining Price - Role of Pricing & Non-Pricing factors in Imm.	Group Discussion.	web Resource	oral Test.
6.	5	II	Marginal Cost Pricing - Elements of cost export price quotation - Impact - quotation - Export Price strategy.	Lecture	materials.	Test.

7.	5	III	Promotion Product Internationally - Nature of International Advertising - United or Diversified Advertising - Methods.	Lecture	Material followed	Test
8.	5	III	Campaign Design - Generic Promotion - Market entry - overseas distribution - Method of foreign mkt - channels - Method of foreign mkt - distribution	"	web resource	oral Test
9.	5	III	Elements of Distribution Policy - Factor - Exporting through agents - Role of Export Training Houses.	"	Material	Test
10.	5	IV	overseas mkt Research - Need - Designing & Testing of Questionnaire.	Group Discussion.	Material	Test
11.	5	IV	Conduct of overseas Market Research.	Lecture	Material	Test
12.	5	IV	Market Plan for Exports.	Lecture	Material	Test.
13.	5	V	Market of Risk in International Marketing - Export documentation	Group Discussion	web resource	oral Test
14.	5	V	Role of Export documentation - Significance of some export documents.	Lecture	Material	Test
15.	5	V	Common Defects in export documentation - processing of an export order.	Lecture	Material	Test

LESSON PLAN

Academic Year : 2022-2023
Class : I B & A
Subject : Accounting Fundamentals - II
Hours / Week : 5
Credits :

Semester : II
Class Code :
Subject Code : UFAAB20
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	Partnership - meaning, definition Partnership deed - Partner's Capital Account (Fixed & fluctuating)	Lecture	Financial Accounting. Dr. J.S. Reddy & Murthy.	Oral Test
2.	5	I	Admission of a Partnership - Goodwill - sacrificing ratio & goodwill - calculation sum.	Chalk & Talk.	"	Test
3.	5	I	Problems of Admission of a Partner (Capital A/c & B/s).	Chalk & Talk.	"	Test
4.	5	II	Introduction to retirement of Partner - Profit sharing ratio - Gaining Ratio - Treatment of Goodwill.	Lecture.	"	Oral Test.
5.	5	II	Problems (Treatment of Goodwill). Comprehensive Problem.	Chalk & Talk.	"	Test
6.	5	II	Comprehensive Problems in Death of a partner.	Chalk & Talk.	"	Test

7.	5	III	Branch A/c - Types - feature of Independent Branch.	Lecture.	Financial Accounting. Dr. T.S. Reddy & Sankar	Oral Test
8.	5	III	Debtors system (dependent Branch system (Problems)).	Chalk & Talk	"	Test
9.	5	III	Stock & Debtors system - Final A/c system - Problems.	Chalk & Talk	"	Test
10.	5	IV	Departmental Accounting - Need, Advantages, Disadvantages.	Lecture.	"	Oral Test.
11.	5	IV	Apportionment of indirect expns. - Problems - Departmental Trading A/c.	Chalk & Talk	"	Test
12.	5	IV	Departmental P&L A/c with indirect exp. - inter departmental Transfer - sum.	Chalk & Talk.	"	Test
13.	5	V	Hire Purchase - Features - Differences between Hire Purchase & Installment - Interest Calculation	Lecture	"	Oral Test
14.	5	V	Journals in the books of both buyer & seller - problems.	Chalk & Talk	"	Test
15.	5	V	Debit & repossession - Complete repossession - Problems.	Chalk & Talk.	"	Test.