



Punjab Association's  
**ANNA ADARSH COLLEGE FOR WOMEN**  
(Affiliated to University of Madras)  
**ANNA NAGAR, CHENNAI 600040**

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CRITERION 1

***1.1.1 Curriculum Planning  
and Implementation***

***LESSON PLAN***

**COMMERCE - ACCOUNTING AND FINANCE**

**ANNA ADARSH COLLEGE FOR WOMEN**  
**DEPARTMENT OF ACCOUNTING & FINANCE (SHIFT I)**  
**LESSON PLAN**  
**ACADEMIC YEAR 2021-22**

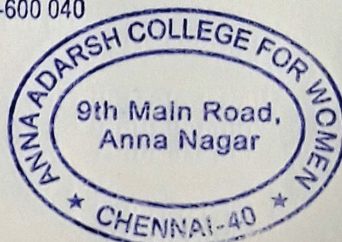
*R. Shanthi*  
*7/2/22*

**SIGNATURE OF THE PRINCIPAL**

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ANNA NAGAR, CHENNAI-600 040

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**DEPARTMENT OF ACCOUNTING & FINANCE (Shift-I)**  
**ACADEMIC YEAR 2021-2022**  
**LESSON PLAN FOR ODD & EVEN SEMESTER**

**ODD SEMESTER**

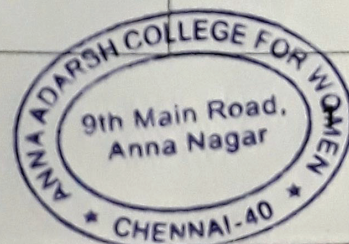
Name of the staff: Ms. Charu Maheshwari  
 Name of the subject: Financial Accounting  
 Subject code: CZ21A

Total Hours: 90  
 Year: 1  
 Semester: I

NIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Preparation of Financial Statement Final accounts of sole trading concern-Adjustments	15	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Google forms</li> <li>● Spreadsheets</li> </ul>
	Receipts and Payments- Income and expenditure- Balance sheet of Non Trading Organization	10	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Google Jamboard</li> <li>● Spreadsheets</li> </ul>
II	Depreciation Accounting: Depreciation- Meaning – Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015	10	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Google Jamboard</li> <li>● Spreadsheets</li> </ul>
	Insurance Accounting: Insurance claims – Calculation of Claim amount-Average clause(Loss of stock only)	5	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Word WhiteBoard</li> <li>● Spreadsheets</li> </ul>
III	Single entry system Meaning and Features of Single entry-Defects- Difference between single entry and double entry system-Methods of calculation of Profit- Statement of Affairs Method- Conversion Method .	15	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Google Jamboard</li> </ul>

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	Classification of Errors - Rectification of Errors - Preparation of Suspense a/c.		<ul style="list-style-type: none"> <li>• Problem solving</li> <li>• Questioning &amp; Discussions</li> </ul>	
	<b>Bank Reconciliation Statement</b> Bank Reconciliation Statement - Need and preparation.	5	<ul style="list-style-type: none"> <li>• Lecture for theory</li> <li>• Problem solving</li> <li>• Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>• Google forms</li> </ul>
V	<b>Hire Purchase and Installment System</b> Hire Purchase System- Default and repossession-Hire purchase trading account Installment System-Calculation of Profit.	20	<ul style="list-style-type: none"> <li>• Lecture for theory</li> <li>• Problem solving</li> <li>• Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>• Google Jamboard</li> </ul>

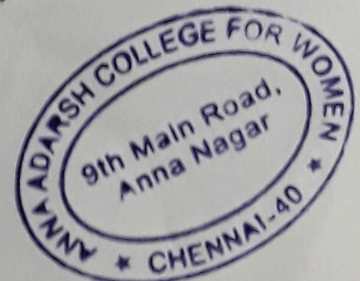
Shanmugasundaram

Shirline

R. Shanthi

**Dr. SHIRLINE DAVID**  
Associate Professor & Head  
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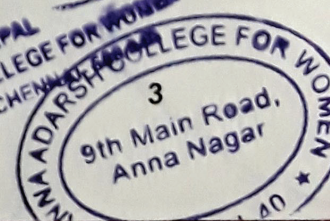
Name of the staff: Dr. Shirline David  
 Name of the subject: Financial Planning & Performance  
 Subject Code: CA21A

Total Hours: 90  
 Year: I  
 Semester: I

NIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process.	20 HRS	Lecture method with PPT Real life mission and vision statements of organizations Case study of Apple & Starbucks SWOT Analysis	YouTube Video on Strategic Planning <a href="https://youtu.be/6c5kI5rJyBo">https://youtu.be/6c5kI5rJyBo</a> Google Quiz Formative Assessment <a href="https://forms.gle/tc46WVd3AGH7FS4fA">https://forms.gle/tc46WVd3AGH7FS4fA</a>
II	Operations and performance goals - Characteristics of a successful budget process - Resource Allocation Regression analysis Learning curve analysis Expected value - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting - Annual profit plan and supporting schedules -Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projections.	20 HRS	Lecture method Presentation of Format for each budget.	YouTube video <a href="https://youtu.be/8wem6FZAucw">https://youtu.be/8wem6FZAucw</a> <a href="https://youtu.be/wG2TwEopLC0">https://youtu.be/wG2TwEopLC0</a>  <a href="https://youtu.be/mR9eICQJLXA">https://youtu.be/mR9eICQJLXA</a>  <a href="https://youtu.be/8sse2_rlzgY">https://youtu.be/8sse2_rlzgY</a>  YouTube Video <a href="https://youtu.be/DWpZRCmOCqw">https://youtu.be/DWpZRCmOCqw</a>  Google Quiz Formative Assessment <a href="https://forms.gle/nn3cRDqzJtmbFJpF9">https://forms.gle/nn3cRDqzJtmbFJpF9</a>

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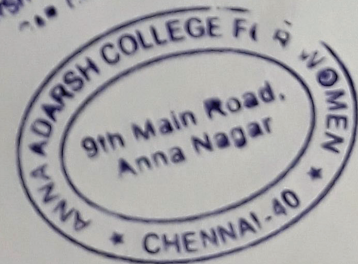
III	Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.	20 HRS	Lecture method with Formulas used to analyze Variances.	YouTube Video <a href="https://youtu.be/6S4N08BmRMs">https://youtu.be/6S4N08BmRMs</a>
IV	Types of responsibility centers - Transfer pricing - Reporting of organizational segments	15 HRS	Lecture method with PPT	YouTube Video <a href="https://youtu.be/N50BFb8ymP4">https://youtu.be/N50BFb8ymP4</a> YouTube video <a href="https://youtu.be/3FMBi1KicT8">https://youtu.be/3FMBi1KicT8</a>
V	Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard	15 HRS	Lecture method with PPT	YouTube Video <a href="https://youtu.be/lhh9aH-9ocw">https://youtu.be/lhh9aH-9ocw</a> YouTube Video <a href="https://youtu.be/O71daIs6x_M">https://youtu.be/O71daIs6x_M</a>

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Name of the staff: Ms. Charu Maheshwari  
 Name of the subject: Professional English  
 Subject code: PZCIA

TotalHours: 15  
 Year: 1  
 Semester: I

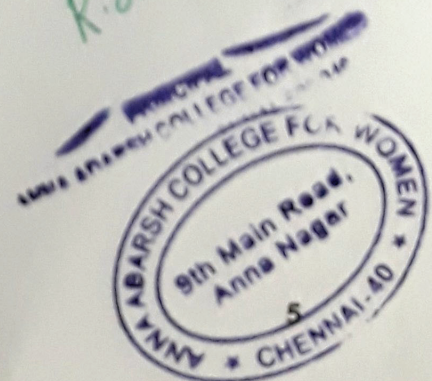
UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	<b>PRESENTATION SKILLS</b> Listening: Listening to lectures. Speaking: Short talks. Reading: Reading Comprehension passages Writing: Writing Recommendations Interpreting Visuals inputs Vocabulary: Register specific - Incorporated into the LSRW tasks	6 HRS	Encouraging students to participate in short talks, giving vocabulary exercises.	Online material used for detailed learning & discussion
V	<b>CRITICAL THINKING SKILLS</b> Listening: Listening comprehension- Listening for information. Speaking: Making presentations (with PPT- practice). Reading: Comprehension passages -Note making. Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills) Writing: Problem and Solution essay- Creative writing -Summary writing Vocabulary: Register specific - Incorporated into the LSRW tasks	9 HRS	Students made presentation on short topics using MS PowerPoint Reading Comprehension exercises were given and students are required to answer the questions below each paragraph.	Online material used for detailed learning & discussion

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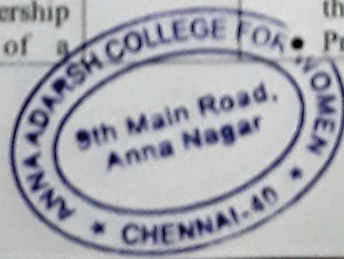


## EVEN SEMESTER

Name of the staff: Ms. Charu Maheshwari  
 Name of the subject: Advanced Financial Accounting  
 Subject code: CZ22A

Total Hours: 90  
 Year: I  
 Semester: II

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	<b>Branch Accounts</b> Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit-Independent Branches (Foreign Branches excluded)	10	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Google forms</li> <li>● Jamboard</li> </ul>
II	<b>Departmental Accounts</b> Basis of Allocation of Expenses-Calculation of Profit-Inter-departmental Transfer at cost or Selling Price.	10	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Google forms</li> <li>● Spreadsheets</li> </ul>
III	<b>Partnership Accounts</b> Admission of a Partner	10	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Google forms</li> <li>● Spreadsheets</li> </ul>
	Retirement of a Partner	10	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Spreadsheets</li> </ul>
	Death of a Partner	10	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem solving</li> <li>● Questioning &amp; Discussions</li> </ul>	<ul style="list-style-type: none"> <li>● Spreadsheets</li> <li>● WhiteBoard</li> </ul>
IV	<b>Partnership Accounts</b> Dissolution of a Partnership Firm - Insolvency of a	10	<ul style="list-style-type: none"> <li>● Lecture for theory</li> <li>● Problem</li> </ul>	<ul style="list-style-type: none"> <li>● Google forms</li> <li>● Spreadsheets</li> </ul>



  
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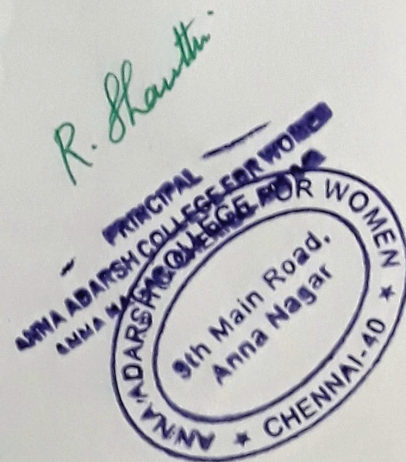


	Partner- Insolvency of all Partners-		solving ● Questioning & Discussions	
	Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.	10	● Lecture for theory ● Problem solving ● Questioning & Discussions	● Google forms ● Spreadsheets
V	Accounting Standards for financial reporting Objectives and uses of financial statements for users-Role of accounting standards-Development of accounting standards in India	10	● Lecture for theory ● Problem solving ● Questioning & Discussions	● Google forms ● Spreadsheets
	Requirements of international accounting standards- Role of developing IFRS- IFRS adoption or convergence in India-Implementation plan in India - IndAS-Difference between IndAS and IFRS	10	● Lecture for theory ● Problem solving ● Questioning & Discussions	● Google forms ● Spreadsheets

*Shaukat Khan*

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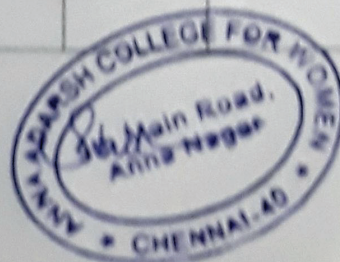


Name of the staff: Dr. Shirline David  
 Name of the subject: Principles of Management  
 Subject code: CZ22B

Total Hours: 90  
 Year: I  
 Semester: II

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Definition – Importance – Nature and Scope of Management – Process of Management – Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.	20 HRS	<ul style="list-style-type: none"> <li>❖ Lecture method with PPT</li> <li>❖ Q&amp;A Session</li> </ul>	Google Forms Youtube Videos
II	Nature and Importance of Planning - Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.	20 HRS	<ul style="list-style-type: none"> <li>❖ Lecture method with PPT</li> <li>❖ Q&amp;A Session</li> </ul>	Google Forms Youtube Videos
III	Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalisation – Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types – Procedures - Forecasting.	20 HRS	<ul style="list-style-type: none"> <li>❖ Lecture method with PPT</li> <li>❖ Q&amp;A Session</li> </ul>	Google Forms Youtube Videos
IV	Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority Meaning – Principles and importance – Centralisation Vs Decentralisation- Leadership & Communication	15 HRS	<ul style="list-style-type: none"> <li>❖ Lecture method with PPT</li> <li>❖ Lecture and YouTube Video.</li> </ul>	Google Forms Youtube Videos
V	Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.	15 HRS	<ul style="list-style-type: none"> <li>❖ Lecture method with PPT</li> <li>❖ Q&amp;A Session</li> </ul>	Google Forms Youtube Videos

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Name of the staff: Ms. Charu Maheshwari  
 Name of the subject: Professional English  
 Subject code: PZC2A

Total Hours: 15 Hours  
 Year: 1  
 Semester: II

UNITS	CHAPTERS	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	Creativity and Imagination- Creative Thinking in Decision Making- Creating blogs and webpages-Flyer-Poster Making	7 HRS	Students were given some real-life business problems to solve. Designing own web pages and posters for business Ads.	Online material used for detailed learning & discussion
V	Workplace communication –an overview. Speaking skills – Academic power point presentation. Reading and writing skills – product profile, writing a circular, writing minutes of a meeting.	8 HRS	Structure of Academic Presentation was explained. Explained the product description concept using examples of real products. Working out sample circulars and minutes in an organization.	Online material used for detailed learning & discussion

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