



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 AND FINANCE (SHIFT II)**

**Lesson Plan**

**Academic Year 21 – 22( Odd Semester)**

Name of the Staff: **Dr.J.VIJAYA SHANTHI**  
Name of the Subject: **BUSINESS STATISTICS**  
Subject Code: **CZ33A**

**Total hours: 45**  
**Year-II / Semester-IV**

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
III	Regression-Meaning-Linear Regression.	10	Lecture through chalk and talk method and working of problems using word and excel	nil
IV	Time Series Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series-Additive and Multiplicative Models-Determination of Trend By Semi Average, Moving Average and Least Square( Linear Second Degree And Exponential) Methods Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods	15	Lecture through chalk and talk method and working of problems using word and excel	nil
V	Index Numbers Meaning and Types of Index Numbers-Problems in Construction of Index Numbers Methods of Construction of Price and Quantity Indices- Test of Adequacy-Errors in Index Numbers- Chain Base Index Numbers- Base Shifting - Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control	20	Lecture through powerpoint presentation and working of problems using word and excel	nil

*J. Vijaya Shanthi*

**Dr.J.VIJAYA SHANTHI**  
**M.Com., M.Phil., MBA, SET, Ph.D.,**  
**Head-Department of Commerce**  
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*R. Shanthi*  
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**ANNA ADARSH COLLEGE FOR WOMEN**  
**DEPARTMENT OF ACCOUNTING AND FINANCE (SHIFT II)**  
**Lesson Plan**  
**Academic Year 21 – 22( Odd Semester)**

Name of the Staff: Dr.J.VIJAYA SHANTHI  
 Name of the Subject: MARKETING  
 Subject Code: CZ23D

Total hours: 45  
 Year-II / Semester-IV

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction to Marketing – Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets	10	Lecture through powerpoint presentation	Nil
II	Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.	15	Lecture through powerpoint presentation	Nil
III	Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.	20	Lecture through powerpoint presentation	Nil

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**DEPARTMENT OF ACCOUNTING AND FINANCE (SHIFT II)**

**Lesson Plan**  
**Academic Year 21 – 22 (Odd Semester)**

Name of the Staff: Dr.J.VIJAYA SHANTHI  
 Name of the Subject: Income Tax Law And Practice-I  
 Subject Code: CPG5C

**Total hours: 30**  
**Year-III / Semester-V**

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction- Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.	7	Lecture with power point presentation	Nil
III	Income from House Property-Annual Value - Meaning and Computation - Deductions from Annual Value - Legal Provisions.	13	Power point presentation explained problems using word and excel	Nil
IV	Profits and Gains from Profession- - Provisions relating to Depreciation - Computation of Income from Profession.	5	Power point presentation , explained problems using word and excel and lecture with chalk and board method	Nil
V	e-filing & Submission of Returns e-filing - Concept - Procedure - 26AS - TDS - Traces - Filing of Return - Various Returns - Permanent Account Number (PAN) - Usage of PAN - Concept of Transfer Pricing - Fundamentals.	5	Lecture with chalk and board method	Nil

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**ANNA ADARSH COLLEGE FOR WOMEN  
DEPARTMENT OF ACCOUNTING AND FINANCE (SHIFT II)**

**Lesson Plan**

**Academic Year 21 – 22 (Odd Semester)**

Name of the Staff: Dr.J.VIJAYA SHANTHI  
Name of the Subject: Income Tax Law And Practice-I  
Subject Code: CPG5C

**Total hours: 30  
Year-III / Semester-V**

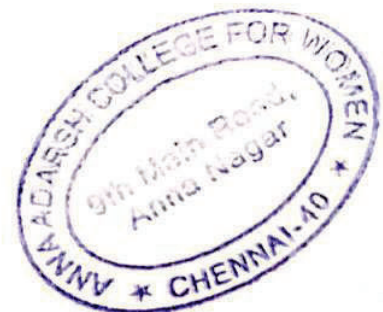
NIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
	Introduction- Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.	7	Lecture with power point presentation	Nil
I	Income from House Property-Annual Value - Meaning and Computation - Deductions from Annual Value - Legal Provisions.	13	Power point presentation explained problems using word and excel	Nil
V	Profits and Gains from Profession- - Provisions relating to Depreciation - Computation of Income from Profession.	5	Power point presentation , explained problems using word and excel and lecture with chalk and board method	Nil
/	e-filing & Submission of Returns e-filing - Concept - Procedure - 26AS - TDS - Traces - Filing of Return - Various Returns - Permanent Account Number (PAN) - Usage of PAN - Concept of Transfer Pricing - Fundamentals.	5	Lecture with chalk and board method	Nil

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**ANNA ADARSH COLLEGE FOR WOMEN  
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**Lesson Plan**

**Academic Year 21 – 22( Odd Semester)**

**Name of the Staff:** Dr.J.VIJAYA SHANTHI  
**Name of the Subject:** Elements of Cost Accounting  
**Subject Code:** CPG5B

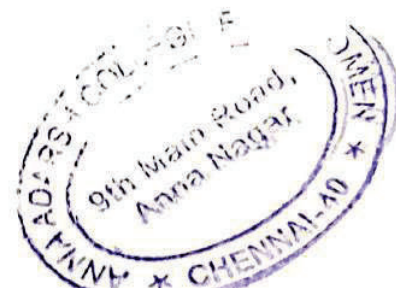
**Total hours:** 45  
**Year-III / Semester-V**

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Cost Accounting - Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre.	10	Lecture with powerpoint presentation	Nil
II	Cost Sheet - Meaning - Preparation of Cost Sheet	15	Explanation of varioys concepts,problems with solution	Nil
V	Overheads Costing - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorption of Overheads - Preparation of Overheads Distribution Statement- Machine Hour Rate - Computation of Machine Hour Rate.	20	Explanation of varioys concepts,problems with solution	Nil

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**Lesson Plan**

**Academic Year 21 – 22 ( Odd Semester)**

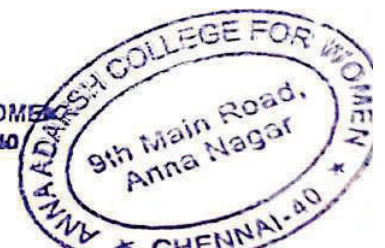
**Name of the Staff: Dr.J.VIJAYA SHANTHI**  
**Name of the Subject: Value Education**  
**Subject Code: VAE5Q**

**Total hours: 15**  
**Year-III / Semester-V**

UNIT	CHAPTER	HOUR S	METHODO LOGY	ICT TOOLS ADOPTED
I	Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.	3	Discussion	
II	Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.	3	Case Study	
III	Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam’s ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.	3	Discussion	
IV	Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.	3	Discussion, reference work	
V	Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them	3	Case study, Discussion	

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ANNA ADARSH COLLEGE FOR WOMEN  
Department of Accounting & Finance (Shift-II)  
LESSON PLAN  
Academic year 2021-22

Name of the Staff: Dr.M.R. Vidhya	Total Hours: 30 hrs
Name of the Subject: Financial Planning and Performance	Year/ Semester: I/ I
Subject Code: CA21A	

Unit	Chapter	Hours	Methodology	ICT Tools Adopted
V	Product Profitability Analysis , Business Profitability Analysis, Customer Profitability Analysis, Return on Investment, Residual Income, Investment base issues, KPI, Balanced Score card	30	PPT based Lecture	You tube links and ICAI material were used.

*Dr. Vidhya*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**

**LESSON PLAN**

Academic year 2021-22

Name of the Staff: Dr.M.R. Vidhya	Total Hours: 30 hrs
Name of the Subject: Financial Reporting	Year/ Semester: II /III
Subject Code: CA23A	

Unit	Topics	No. of Teaching Hours	Methodology	ICT Tools Used
IV	<b>Asset Valuation and Valuation of Liabilities</b> (per US GAAP and IFRS) Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill - Leasehold Assets & Liabilities - Deferred Taxes	20	PPT based Lecture	Reference Material posted
V	<b>Equity transactions (per US GAAP and IFRS)</b> Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options - Business Combinations & Consolidations - Differences between US GAAP and IFRS	10	Lecture	Concept Mapping - Activity

*Vidhya*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Dr.M.R. Vidhya	Total Hours: 45 hrs
Name of the Subject: Corporate Accounting	Year/ Semester: II /III
Subject Code: CZ23A	

Unit	Topics	No. of Teaching Hours	Methodology	ICT Tools Used
I	<b>Share Capital</b> Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.	20	Journal Entries, Proforma. Lecture and Problem Solving. Twinning the problem	
II	Profit prior to incorporation.	10	Format explanation-PPT Problems using Excel	ICAI material for Blended learning
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill & Shares – Meaning – Methods of valuation.	15	Theories- Lecture Problems using Excel, PowerPoint	You tube video

*(Signature)*

*D. Vyaya Shanthi*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
 Department of Accounting & Finance (Shift-II)  
**LESSON PLAN**  
 Academic year 2021-22

Name of the Staff: Dr.M.R. Vidhya	Total Hours: 45 hrs
Name of the Subject: Financial Management	Year/ Semester: III / V
Subject Code: CPG5D	

Unit	Topics	No. of Teaching Hours	Methodology	ICT Tools Used
Unit I	<b>Introduction:</b> Meaning and introduction- Role of Financial Manager in Financial Management.	5	Discussion, Concept mapping	---
Unit III	<b>Cost of Capital:</b> Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)	20	Powerpoint presentation	You tube link, ICAI material
Unit V	<b>Working Capital:</b> Working Capital - Meaning and importance - Factors Influencing Working Capital - Determining (or) Forecasting of Working Capital requirements - Working Capital Operating cycle.	20	Powerpoint presentation	You tube links, ICAI material.

*Vidhya*

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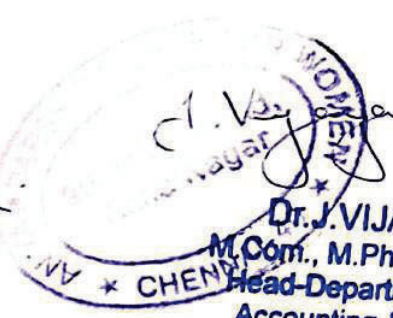


Department of Accounting & Finance  
**LESSON PLAN**  
 Academic year 2021-22

Name of the Staff: Dr.M.R. Vidhya	Total Hours: 90 hrs
Name of the Subject: Portfolio Management	Year/ Semester: III / V
Subject Code: CVG5A	

Unit	Topics	No of teaching hours	Methodology	ICT Tools Adopted
1	Introduction, meaning, objectives, terms relating to portfolio, risk return, introduction to portfolio management, role of portfolio managers.	15	Power point presentation, Discussion	Video, reference materials from SEBI etc.,
2	Time value, computation of present value interest factor (PVIF), Future value interest factor (FVIF), present value interest factor at annuity, Future value interest factor at annuity, Simple problems	15	Power point presentation, problem solving	Material for reference posted. Blended learning , based on you tube video.
3	Portfolio analysis, planning, selection, evaluation , revision, steps involved in portfolio development, portfolio theories	20	Lecture through powerpoint presentation	ICAI material, you tube videos
4	Interpretation of risk and return, mean and variance analysis, beta measures, portfolio diversification, bond valuation	20	Lecture and Problem Solving	You tube videos
5	Portfolio management Vs Wealth management, introduction to derivatives, futures, options and swaps, SEBI Regulations relating to portfolio operations.	20	Lecture	You tube videos (Sharing E resources like Investopedia, SEBI, in General)




  
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**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

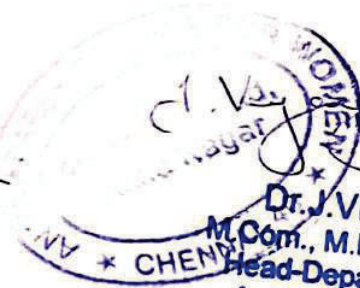
Name of the Staff: Dr.M.R. Vidhya	Total Hours: 90 hrs
Name of the Subject: Portfolio Management	Year/ Semester: III / V
Subject Code: CVG5A	

Unit	Topics	No of teaching hours	Methodology	ICT Tools Adopted
1	Introduction, meaning, objectives, terms relating to portfolio, risk return, introduction to portfolio management, role of portfolio managers.	15	Power point presentation, Discussion	Video, reference materials from SEBI etc.,
2	Time value, computation of present value interest factor (PVIF), Future value interest factor (FVIF), present value interest factor at annuity, Future value interest factor at annuity, Simple problems	15	Power point presentation, problem solving	Material for reference posted. Blended learning , based on you tube video.
3	Portfolio analysis, planning, selection, evaluation , revision, steps involved in portfolio development, portfolio theories	20	Lecture through powerpoint presentation	ICAI material, you tube videos
4	Interpretation of risk and return, mean and variance analysis, beta measures, portfolio diversification, bond valuation	20	Lecture and Problem Solving	You tube videos
5	Portfolio management Vs Wealth management, introduction to derivatives, futures, options and swaps, SEBI Regulations relating to portfolio operations.	20	Lecture	You tube videos (Sharing E resources like Investopedia, SEBI, in General)

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**LESSON PLAN**  
**Academic year 2021-22**

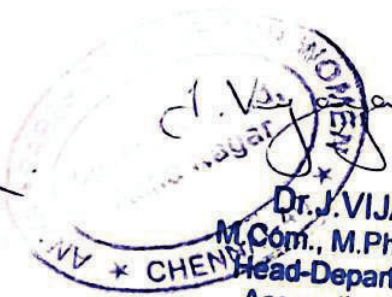
Name of the Staff: Dr.M.R. Vidhya	Total Hours: 90 hrs
Name of the Subject: Portfolio Management	Year/ Semester: III / V
Subject Code: CVG5A	

Unit	Topics	No of teaching hours	Methodology	ICT Tools Adopted
1	Introduction, meaning, objectives, terms relating to portfolio, risk return, introduction to portfolio management, role of portfolio managers.	15	Power point presentation, Discussion	Video, reference materials from SEBI etc.,
2	Time value, computation of present value interest factor (PVIF), Future value interest factor (FVIF), present value interest factor at annuity, Future value interest factor at annuity, Simple problems	15	Power point presentation, problem solving	Material for reference posted. Blended learning , based on you tube video.
3	Portfolio analysis, planning, selection, evaluation , revision, steps involved in portfolio development, portfolio theories	20	Lecture through powerpoint presentation	ICAI material, you tube videos
4	Interpretation of risk and return, mean and variance analysis, beta measures, portfolio diversification, bond valuation	20	Lecture and Problem Solving	You tube videos
5	Portfolio management Vs Wealth management, introduction to derivatives, futures, options and swaps, SEBI Regulations relating to portfolio operations.	20	Lecture	You tube videos (Sharing E resources like Investopedia, SEBI, in General)

*Vidhya*

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*R. Shanthi*



*J. Vijaya Shanthi*

**Dr. J. VIJAYA SHANTHI**  
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ANNA ADARSH COLLEGE FOR WOMEN  
Department of Accounting & Finance (Shift-II)  
LESSON PLAN  
Academic year 2021-22

Name of the Staff: THARAKESWARI M  
Name of the subject: Financial Planning and Performance  
Subject code: CA21A

Total Hours: 30  
Year/Semester: I/I

Unit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
I	<b>Strategic Planning</b> 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	Lecture using PPT	
IV	<b>Responsibility centers and reporting segments</b> Types of responsibility centers - Transfer pricing - Reporting of organizational segments	10	Lecture using PPT	

*M. Tharakeswari*

*A. Vyaya Shastri*  
*R. Shanthi*

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ANNA ADARSH COLLEGE FOR WOMEN  
Department of Accounting & Finance (Shift-II)  
LESSON PLAN  
Academic year 2021-22

Name of the Staff: THARAKESWARI M

Total Hours: 45

Name of the subject: BUSINESS STATISTICS

Year/Semester: II/III

Subject code: CZ33A

Unit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
I	Introduction Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data Presentation of Statistical Data-Graphs and Diagrams	15	Lecture using PPT	
II	Measures of Central Tendency and Measures of Variation Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve	15	Lecture using PPT	
III	Correlation Analysis Simple Correlation- Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation.	15	Direct classroom board teaching	

*H. Tharakeswari*

*L. Vyaya*

*R. Shanthi*

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ANNA ADARSH COLLEGE FOR WOMEN  
Department of Accounting & Finance (Shift-II)  
LESSON PLAN  
Academic year 2021-22

Name of the Staff: THARAKESWARI M

Total Hours:30

Name of the subject: MARKETING

Year/Semester: II/III

Subject code: CZ23D

Jnit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
IV	Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.	15	Lecture using PPT	
V	Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.	15	Lecture using PPT	

M. Tharakeswari

S. Vyasa Shetty

R. Shanthi

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ANNA ADARSH COLLEGE FOR WOMEN  
Department of Accounting & Finance (Shift-II)  
LESSON PLAN  
Academic year 2021-22

Name of the Staff: THARAKESWARI M

Total Hours: 45

Name of the subject: CORPORATE ACCOUNTING

Year/Semester: II/III

Subject code: CZ23A

Unit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
II	Debentures & Underwriting Issue of Debentures – Redemption of Debentures- Underwriting of Shares & Debentures.	15	Lecture using PPT	
III	Final Accounts Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.	15	Lecture using PPT	
V	Accounting for Insurance Companies Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance	15	Classroom teaching	

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*A. V. Jaya*

*R. Kanti*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: THARAKESWARI M

Total Hours:45

Name of the subject: INCOME TAX LAW & PRACTICE-I

Year/Semester: III/V

Subject code: CPG5C

Unit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
II	Income from Salary Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.	25	Lecture using PPT	Seminars using PPT
IV	Profits and Gains from Business or Profession Income from Business or Profession – Allowable expenses – Not allowable expenses – General deductions – Provisions relating to Depreciation – Deemed Business Profits – Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts –Computation of Income from Business	20	Classroom teaching	Test & Practical Assignments

*H. Tharaka*

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*R. Shanthi*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: THARAKESWARI M  
 Name of the subject: PRACTICAL AUDITING  
 Subject code:CPG5A

Total Hours:45  
 Year/Semester: III/V

Unit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
IV	<b>Auditors and Audit Report</b> Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.	25	Lecture using PPT	
V	<b>Recent Trends in Auditing</b> EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit Introduction	20	Lecture using PPT	

*M. Tharakeswari*  
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**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Akshaya. A	Total Hours: 45
Name of the Subject: Financial Accounting	Year/ Semester: I / I
Subject Code: CZ21A	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit II	<b>Depreciation and Insurance Claims</b> Depreciation Accounting: Depreciation- Meaning – Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015  Insurance Accounting: Insurance claims – Calculation of Claim amount-Average clause	20	Lecturing, Explanation and practice	NIL
Unit IV	<b>Bank Reconciliation Statement: Bank Reconciliation Statement – Need and preparation.</b>	10	Lecturing, Explanation and practice	NIL
Unit V	<b>Hire Purchase and Installment System:</b> Hire Purchase System- Default and repossession-Hire purchase trading account  Installment System-Calculation of Profit.	15	Lecturing, Explanation and practice	NIL

*H.A.A.*  
*A. V. Janya S.A.*

*R. Shanthi*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**FORMAT FOR LESSON PLAN**  
**Academic year 2021-22**

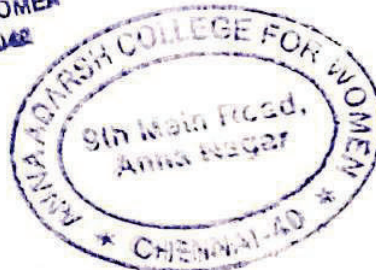
Name of the Staff: Ms. Akshaya. A	Total Hours: 45
Name of the Subject: Business Communication	Year/ Semester: I / I
Subject Code: CA31B	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	Introduction: Definition - methods - types - Principles of effective communication - Barriers to communication - Business letter - Layout	15	Lecture with PowerPoint Presentation and Group Discussion	
Unit II	Business letters : Kinds of business letters - Interview - Application for a situation - Appointment - Acknowledgment - promotion - Enquiry - Reply letters - order letter - Sales letter - Circular letter - Complaint letter	15	PowerPoint Presentation and Group Discussion	
Unit III	Correspondence: Bank correspondence - Insurance correspondence - Agency correspondence - correspondence with Shareholders, Directors	15	Explanation with examples with power point presentation and a Group discussion	NIL

*Handwritten signature: A. Vyaya*

*Handwritten signature: R. Shanthi*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**FORMAT FOR LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Akshaya. A	Total Hours: 30 hrs
Name of the Subject: Professional English	Year/ Semester: I / I
Subject Code: PZ1CA	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit III	<p><b>NEGOTIATION STRATEGIES</b></p> <p><b>Listening:</b> Listening to interviews of specialists / Inventors in fields (Subject specific)</p> <p><b>Speaking:</b> Brainstorming (Mind mapping). Small group discussions (Subject-Specific)</p> <p><b>Reading:</b> Longer Reading text.</p> <p><b>Writing:</b> Essay Writing (250 words)</p> <p><b>Vocabulary:</b> Register specific -Incorporated into the LSRW tasks</p>	15	Lecturing, Explanation and practice	
Unit V	<p><b>CRITICAL THINKING SKILLS</b></p> <p><b>Listening:</b> Listening comprehension-Listening for information.</p> <p><b>Speaking:</b> Making presentations (with PPT-practice).</p> <p><b>Reading:</b> Comprehension passages -Note making.</p> <p><b>Comprehension:</b> Motivational article on Professional Competence, Professional Ethics and Life Skills)</p> <p><b>Writing:</b> Problem and Solution essay-Creative writing -Summary writing</p> <p><b>Vocabulary:</b> Register specific - Incorporated into the LSRW tasks</p>	15	Lecturing, Explanation and practice	

*AKA*  
*J. V. Jayaraj*

*P. Shankar*  
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**CHENNAI-40**



ANNA ADARSH COLLEGE FOR WOMEN  
Department of Accounting & Finance (Shift-II)  
FORMAT FOR LESSON PLAN  
Academic year 2021-22

Name of the Staff: Ms. Akshaya. A	Total Hours: 45
Name of the Subject: Financial Reporting	Year/ Semester: II / III
Subject Code: CA23A	

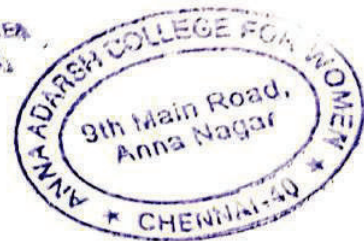
UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	Financial Statements (per US GAAP and IFRS) Balance sheet - income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting	15	Lecturing using PPT & Classroom Discussion	
Unit II	Revenue Recognition (per US GAAP and IFRS) 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries	15	Lecturing using Blackboard, PPT & Classroom Discussion	
Unit III	Current Assets and Current Liabilities (per US GAAP and IFRS) Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods	15	Lecturing using PPT & Classroom Discussion	

*Akshaya*

*A. Vyaya*

*R. Hanthi*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**FORMAT FOR LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Akshaya. A	Total Hours: 45 hrs
Name of the Subject: Elements of Cost Accounting	Year/ Semester: III / V
Subject Code: CPG5B	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit IV	<b>Labour Costing :</b> Direct labour and indirect labour - Time keeping - methods of Calculations of wage - Wage payments - Time Rates - Piece Rates - Incentives - Different methods of Incentive payments - Ideal time - Overtime - Labour Turnover - Meaning, Causes and measurement.	23	Lecturing, Explanation and practice	
Unit V	<b>Overhead Costing :</b> Overheads - Definition- Classification- Allocations and Apportionment of Overheads - Basis of Allocations- Absorption of Overhead - Preparation of Overheads distribution statement - Machine hour rate - Computation of Machine Hour rate	22	Lecturing, Explanation and practice	

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*A. Vyaya Sathi*

*R. Shanki*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**FORMAT FOR LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Akshaya. A	Total Hours: 45 hrs
Name of the Subject: Financial Management	Year/ Semester: III / V
Subject Code: CPG5D	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	<b>Introduction:</b> Meaning and Objectives of Financial Management - Functions of Financial Management.	10	Discussion, Concept mapping	
Unit II	<b>Capital Structure:</b> Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.	27	Lecturing, Explanation and practice	
Unit IV	<b>Dividend:</b> Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models – Walter’s Model – Gordon’s Model- M.M.Model - Hypothesis Model.	15	Lecturing, Explanation and practice	

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*R. Shanthi*



*Dr. J. Vijaya Shanthi*

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**Dr. J. VIJAYA SHANTHI**  
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ANNA ADARSH COLLEGE FOR WOMEN  
Department of Accounting & Finance (Shift-II)  
LESSON PLAN  
Academic year 2021-22

Name of the Staff: Ms. Sandhya. B	Total Hours: 45 hrs
Name of the Subject: Financial Accounting	Year/ Semester: I / I
Subject Code: CZ21A	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non trading organisation	25	Lecturing, Explanation and practice	NIL
Unit III	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	20	Lecturing, Explanation and practice	NIL

*S. Sandhya*

*A. Vijaya*

*R. Shanthi*

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**Department of Accounting & Finance (Shift-II)**  
**FORMAT FOR LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Sandhya. B	Total Hours: 30 hrs
Name of the Subject: Financial Planning and Performance	Year/ Semester: I / I
Subject Code: CA21A	

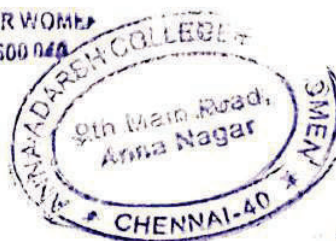
UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit II	Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Regression analysis - Learning curve analysis - Expected value - Annual business plans (master budgets) - Project budgeting - Activity-based 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.	15	Lecturing, Explanation and practice	NIL
Unit 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.	15	Lecturing, Explanation and practice	NIL

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

<b>Name of the Staff: Ms. Sandhya. B</b>	<b>Total Hours: 30 hrs</b>
<b>Name of the Subject: Business Communication</b>	<b>Year/ Semester: I / I</b>
<b>Subject Code: CA31B</b>	

<b>UNIT</b>	<b>CHAPTER</b>	<b>HOURS</b>	<b>METHODOLOGY</b>	<b>ICT TOOLS ADOPTED</b>
<b>Unit IV</b>	Report Writing - Meetings -agenda - Minutes of Meetings- Memorandum - Office Order - Circular - Note	15	Lecturing, Explanation and practice	NIL
<b>Unit V</b>	Modern Forms of Communication: Fax – Email – Video Conferencing – Internet – Websites – uses of the various forms of communication	15	Lecturing, Explanation and practice	NIL

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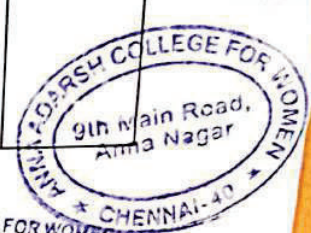
**ANNA ADARSH COLLEGE FOR WOMEN**  
 Department of Accounting & Finance (Shift-II)  
**LESSON PLAN**  
 Academic year 2021-22

Name of the Staff: Ms. Sandhya. B	Total Hours: 75 hrs
Name of the Subject: Banking Theory Law & Practice	Year/ Semester: II / III
Subject Code: CZ23A	

Sl#	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
01	UNIT-I : Introduction to Banking History of Banking- Components of Indian banking - Indian Banking System-Phases of development-Banking structure in India- Payment banks and small banks-Commercial Banking Definition-Classification of banks. Banking System- Universal banking- Commercial Banking functions-Role of Banks in Economic Development. Central Banking- Definition -Need Principles- Central Banking Vs Commercial banking-Functions of Central bank.	10	Lecturing	NIL
Unit II	RBI Establishment-objective-Legal framework- Functions-SBI-Origin and History- Establishment Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries- Personal banking International banking-Trade Financing-Correspondent banking. Co-operative banks-Meaning and definition- Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFC RBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.	15	Lecturing with practical examples	NIL
Unit III	E-Banking Meaning-Services-e-banking n Financial services-Initiatives-Opportunities- Internet banking Meaning-Internet Banking Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking- Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution - Concept-Features - Types-. Electronic Money-Meaning-Categories-Merits One-moneyElectronicFunds Transfer (EFT)system - Meaning- Steps-Benefits-Monetary policies-	20	Lecturing, Explanation and practice	NIL

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*A. Vinayak*

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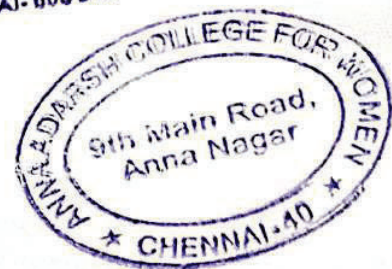
	final sector reforms- sakmoy chakravarty committee 1985- Narasiman Committee I & II prudential norms capital adequacy norms- classification of assets & provisionary meaning Structure of Interest rates (short and long term)- impacts on saving and borrowings.			
Jnit V	Bank Account Opening – Types of Accounts- FDR-Steps in opening Account-Saving vs Current Account- 'Donatio Mortis Causa' - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending – Lending Sources-Bank Lending Principles- Forms of lending-Loan evaluation process- securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning – Characteristics-Types. Crossing –Definition – Objectives-Crossing and negotiability- Consequences of Crossing.	15	Lecturing, Explanation and practice	NIL
Unit V	Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-effect of endorsement-Rules regarding endorsement. Paying banker- Banker's duty-Dishonoring of Cheques- Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers- Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker- Statutory protection under section 131- Collecting bankers' duty –RBI instruction – Paying Banker Vs Collecting Banker- Customer grievances-Grievance redressal – Banking Ombudsman.	15	Lecturing, Explanation and practice	NIL

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*A. V. Jaye*

*R. Shanthi*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**

**LESSON PLAN**

Academic year 2021-22

Name of the Staff: Ms. Sandhya. B	Total Hours: 15
Name of the Subject: EVS	Year/ Semester: II / III
Subject Code: ENV4A	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
UNIT I	<b>Introduction to Environmental Studies</b> Multidisciplinary nature of environmental studies; Scope and importance; concept of sustainability and sustainable development.	4	Lecturing, Explanation and practice	NIL
UNIT- II	<b>Ecosystem</b> <b>What is an ecosystem?</b> Structure and function of ecosystem; Energy flow in an ecosystem: Food chains, food webs and ecological succession, Case studies of the following ecosystem: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)	4	Lecturing, Explanation and practice	NIL
Unit III	<b>Natural Resources : Renewable and Non - renewable Resources</b> Land resources and land use change: Land degradation, soil erosion and desertification. Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water : Use and over -exploitation of surface and ground water, floods, droughts, conflicts over water ( international and inter-state). Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.	4	Lecturing	NIL
Unit IV	<b>Biodiversity and Conservation</b> • Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots	3	Lecturing	

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	<ul style="list-style-type: none"> <li>• India as a mega- biodiversity nation, Endangered and endemic species of India.</li> <li>• Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ Conservation of biodiversity.</li> <li>• Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.</li> </ul>			
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*R. Sankar*  
*A. V. Jaya*

*R. Sankar*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**

Academic year 2021-22

Name of the Staff: Ms. Sandhya. B	Total Hours: 45 hrs
Name of the Subject: Practical Auditing	Year/ Semester: III / V
Subject Code: CPG5A	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	<b>Introduction</b> Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents. Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.	15	Lecturing	NIL
Unit II	<b>Vouching and Verification</b> Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.	15	Lecturing, Explanation and practice	NIL
Unit III	<b>Audit and Accounting Standards</b> Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)	15	Lecturing, Explanation and practice	NIL

*Dr. J. Vijayaraj*  
*Dr. V. Jeyaraj*

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**ANNA ADARSH COLLEGE FOR WOMEN  
DEPARTMENT OF ACCOUNTING AND FINANCE (SHIFT II)**

**Lesson Plan  
Academic Year 21 – 22 (Even Semester)**

**Name of the Staff:** Dr.J.VIJAYA SHANTHI

**Total hours:** 45

**Name of the Subject:** Elements of Operations Research

**Year-II / Semester-IV**

**Subject Code:**

IT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
	Introduction Operations Research- Meaning- Definition - Origin and History- Characteristic Features	5	Lecture through power point presentation	You tube videos
	Linear Programming Problem LPP Meaning- Requirements- Assumptions- Applications- Formulating LPP –Advantages Limitations Formulating LP Model	15	Working of problems using word and excel	You tube videos
	Methods Of LPP Obtaining Optimal Solution for Linear Programming Problem (LPP)- Graphical Method - Problems -- Simplex Method for Type of LPP and for Slack Variable Case – Maximization Function -Minimization Function	25	Working of problems through word and excel	You tube videos

*A. Vijaya Shanthi*

**Dr.J.VIJAYA SHANTHI**  
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**ANNA ADARSH COLLEGE FOR WOMEN  
DEPARTMENT OF ACCOUNTING AND FINANCE (SHIFT II)**

**Lesson Plan**

**Academic Year 21 – 22( Even Semester)**

**Name of the Staff:** Dr.J.VIJAYA SHANTHI

**Total hours:** 60

**Name of the Subject:** CORPORATE AND BUSINESS LAW

**Year-II / Semester-IV**

**Subject Code:**

NIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
	Indian Contract Act Formation - Nature and Elements of Contract - Classification of Contract - Contract Vs Agreement	5	Lecture using powerpoint presentation,discussion of various case laws	You tube videos
	Offer - Definition - Forms of offer - Requirements of Valid Offer. Acceptance - Meaning - Legal Rules as to a valid acceptance. Consideration - Definition - Essentials - Legal Rules relating to consideration - Contracts without consideration	15	Lecture using powerpoint presentation and explaining concepts through examples and case laws.	You tube videos
I	Capacity of parties. Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud — Misrepresentation — Mistake. Legality of object — void agreement - Unlawful agreements - performance of contracts	20	Lecture using powerpoint presentation and concept eplanation	You tube videos
7	Company - Definition - Characteristics - Lifting of corporate veil - Advantages of Incorporation - Company Law Administration - NCLT & NCLAT - Classification of companies - Formation of a Company	20	Lecture using powerpoint presentation and discussion of case laws.	You tube videos

*J. Vijaya Shanthi*

*R. Shanthi*

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ANNA ADARSH COLLEGE FOR WOMEN  
DEPARTMENT OF ACCOUNTING AND FINANCE (SHIFT II)

Lesson Plan

Academic Year 21 – 22 ( Even Semester)

Name of the Staff: Dr.J.VIJAYA SHANTHI

Total hours: 30

Name of the Subject: Management Accounting

Year-III / Semester-V

Subject Code: CPG6A

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
	Introduction Management Accounting - Meaning - Scope - Importance - Limitations - Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.	10	Lecture through power point presentation	Videos,google slides
II	Ratio Analysis Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Calculation of Ratios	20	Explanation of various concepts, working of problems using word and excel	Videos,google slides

*A. Vijaya Shanthi*

*R. Shanthi*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**DEPARTMENT OF ACCOUNTING AND FINANCE (SHIFT II)**

**Lesson Plan**

**Academic Year 21 – 22( Even Semester)**

**Name of the Staff:** Dr.J.VIJAYA SHANTHI

**Total hours:** 30

**Name of the Subject:** INCOME TAX LAW AND PRACTICE-II

**Year-III / Semester-V**

**Subject Code:** CPC6C

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
	Income from Capital Gain Capital Gain - Meaning - Short term and Long term Capital Gains - Certain Transactions not included as transfer - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.	18	Lecturing,powerpoint presentation and problem solving	You tube videos
II	Clubbing of Incomes and Set off / Carry forward and Set - Off of losses Clubbing of Incomes under various situations - Deemed Incomes - Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.	8	Explanation of various concepts, working of problems using word and excel	You tube videos,google slides
V	Income Tax Authorities and Procedure of Assessment Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers.	4	Lecturing,powerpoint presentation and problem solving	You tube videos

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**ANNA ADARSH COLLEGE FOR WOMEN  
DEPARTMENT OF ACCOUNTING AND FINANCE (SHIFT II)**

**Lesson Plan  
Academic Year 21 – 22**

**Name of the Staff:** Dr J VIJAYA SHANTHI  
**Name of the Subject:** Value Education  
**Subject Code:** VAE5Q

**Total hours:** 15  
**Year-III / Semester-VI**

UNIT	CHAPTER	HOUR S	METHODO LOGY	ICT TOOLS ADOPTED
I	Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.	3	Discussion	
II	Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.	3	Case Study	
III	Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam’s ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.	3	Discussion	
IV	Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.	3	Discussion, reference work	
V	Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them	3	Case study, Discussion	

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Dr.M.R. Vidhya	Total Hours: 45 hrs
Name of the Subject: Principles of Management	Year/ Semester: I/ II
Subject Code: CZ22B	

Unit	Chapter	Hours	Methodology	ICT Tools Adopted
I	<b>Introduction</b> 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.	15	PPT based Lecture	You tube links and icai material
II	<b>Planning:</b> Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.	20	Lecture, Case study	You tube links
III	<b>Organisation:</b> Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control	10	Lecture, Group Discussion	

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*R. Kavitha*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Dr. M.R. Vidhya	Total Hours: 30 hrs
Name of the Subject: Financial Analytics and Control	Year/ Semester: I/ II
Subject Code: CA32B	

Unit	Topics	No. of Teaching Hours	Methodology	ICT Tools Used
Unit II	Technology-Enabled Finance Transformation and Data Analytics Systems Development Life Cycle – Process automation -Innovative applications -Business intelligence - Data mining - Analytic tools - Data visualization	15	Lecturing using PPT	You tube links, ICAI material
Unit III	Cost Measurement Concepts Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base -Allocation of service department costs	15	Lecturing Using PPT, Problem Solving	ICAI material

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**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Dr.M.R. Vidhya	Total Hours: 45 hrs
Name of the Subject: Advanced Corporate Accounting	Year/ Semester: II/ II
Subject Code:	

Unit	Topics	No. of Teaching Hours	Methodology	ICT Tools Used
Unit II	<b>Amalgamation, Absorption &amp; External Reconstruction</b> Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)	25	Lecture, Problem solving	You tube links, ICAI material, Google forms
Unit IV	<b>Consolidation</b> Holding Company – Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.	20	Lecturing Using PPT, Problem Solving	ICAI material

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*A. Vijaya*

*R. Shanmugam*

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**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

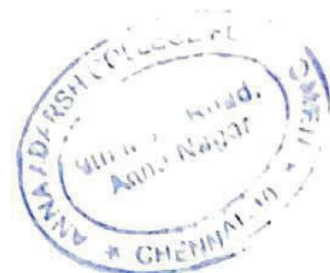
Name of the Staff: Dr.M.R. Vidhya	Total Hours: 30 hrs
Name of the Subject: Management Accounting	Year/ Semester: III/ VI
Subject Code: CPG6A	

Unit	Topic	No. Of teaching hours	Methodology	ICT Tools
II	Financial statement Analysis - Analysis and interpretation of a financial statement - Nature and Significance - Types of Financial Analysis -Tools of Analysis - Comparative statement - Common Size statement - Trend Analysis	15	Lecture, problems and solutions	NIL
V	Budgetary Control and Capital Budgeting Control : Budgetary Control - Meaning - Preparation of various Budgets - cash Budget- Flexible Budget - Production Budget - Sales Budget. Capital expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method , Net Present Value Method and Accounting Rate of Return method.	15	Lecture, Problem Solving	Google Forms

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Dr.M.R. Vidhya	Total Hours: 90 hrs
Name of the Subject: Working Capital Management	Year/ Semester: III/ VI
Subject Code: CVG6A	

Unit	Topics	No. of Teaching Hours	Methodology	ICT Tools Used
Unit I	Working capital, meaning, importance, components of working capital, factors influencing working capital requirements, estimating working capital, working capital life cycle, role of finance manager in working capital	15	Power point presentation, Discussion	ICAI material, Short test
Unit II	Financing current assets, different approaches to financing current assets, conservative, aggressive and matching approach, source of finance, Committees on working capital finance	15	Power point presentation, problem solving,	ICAI material, Assignment on Committees through PPT
Unit III	Importance of cash management, factors influencing cash balance, determining optimum cash balance, cash budgeting, controlling and monitoring collection and disbursement	20	Lecture through powerpoint presentation, Problem solving	ICAI material.. Union Budget discussion

*Dr. M.R. Vidhya*  
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Unit IV	Credit policy variable, credit standards, credit period, cash discount and collection efforts, credit evaluation, control of receivables	20	Powerpoint presentation, problem solving	NIL
Unit V	Inventory management, need for inventory and importance of its management, techniques for managing inventory, EOQ, Stock levels, analysis of investment in inventories, selective inventory control ABC, VED, and FSN analysis	20	power point presentation, problem solving	NIL

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**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**

Academic year 2021-22

Name of the Staff: **THARAKESWARIM**

**Total Hours: 45**

Name of the subject: **PRINCIPLES OF MANAGEMENT**

**Year/Semester: I/II**

Subject code: **CZ22B**

Unit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
III	- Departmentalisation - Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types - Procedures - Forecasting.	15	Lecture using PPT	
IV	<b>Authority and Responsibility</b> Authority - Definition - Sources - Limitations - Difference between Authority and Responsibility - Delegation of Authority - Meaning - Principles and importance - Centralisation Vs Decentralisation- Leadership & Communication	15	Lecture using PPT	<b>You Tube links</b>
V	<b>Direction</b> Co-ordination & Control Direction - Nature - Purpose. Co-ordination - Need - Types and Techniques - Requisites for Excellent Co-ordination. Controlling - Meaning - Importance - Control Process.	15	Lecture using PPT	

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*A. Vyanga Sathya*

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**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: **THARAKESWARIM**

Total Hours: **45**

Name of the subject: **ADVANCED CORPORATE ACCOUNTING** Year/Semester: **II/IV**

Subject code:

Unit	CHAPTER	Hours	Methodology	ICT OOLS ADOPTED
I	<b>Internal Reconstruction</b> Meaning - Alteration of share capital - Accounting Procedures.	15	Lecture using PPT	
III	<b>Liquidation</b> Meaning - Preparation of Liquidator's Final Statement of Accounts - Calculation of Liquidator Remuneration.	15	Lecture using PPT	
V	<b>Accounting For Banking Companies</b> Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.	15	Lecture using PPT	<b>You Tube links</b>

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*J. Vijaya Sheth*

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**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

**Name of the Staff:** THARAKESWARI M **Total Hours: 60**  
**Name of the subject:** WORKING CAPITAL MANAGEMENT **Year/Semester:II/ IV**  
**Subject code:**

Unit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
I	<b>Introduction</b> Working Capital Meaning - Importance of working capital management - components of working capital - Factors Influencing working capital requirements - Estimating working capital management- working capital life cycle - Role of finance manager in working capital.	15	Lecture using PPT	
II	<b>Financing Current Assets</b> Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance.	15	Lecture using PPT	
III	<b>Cash Management</b> Importance - Factors influencing Cash Balance - Determining Optimum Cash Balance - Cash Budgeting - Controlling and Monitoring Collection and disbursements	15	Lecture, Problem Solving	You Tube links
IV	<b>Receivables Management</b> Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit evaluation - Control of receivables.	15	Lecture, Problem Solving	

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**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: **THARAKESWARI M**

Total Hours: **45**

Name of the subject: **ELEMENTS OF OPERATIONS RESEARCH** Year/Semester: **II/IV**

Subject code:

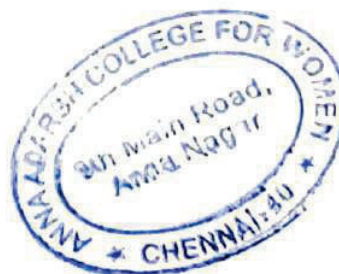
Unit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
I	<b>Introduction</b> Operations Research- Meaning- Definition - Origin and History- Characteristic Features	3	Lecture using PPT	
IV	<b>Transportation Problems</b> Meaning -(Initial Basic Feasible Solution )Assumptions -Degenerate Solution -North - West Corner Method- Least Cost Method - Vogels Approximation Method -Assignment Problems Features -Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)	25	Lecture using PPT	Spreadsheets
V	<b>Game Theory</b> Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy -Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method -Pure Strategy- Saddle Point Payoff Matrix Value of Game (Simple Problems Only)	17	Lecture using PPT	You Tube links

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**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: **THARAKESWARI M** Total Hours: **45**  
 Name of the subject: **INCOME TAX LAW AND PRACTICE-II** Year/Semester: **III/VI**  
 Subject code: **CPG6C**

Unit	CHAPTER	Hours	Methodology	ICT TOOLS ADOPTED
III	<b>Clubbing of Incomes and Set off / Carry forward and Set – Off of losses</b> Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.	17	Lecture using PPT	You Tube links
IV	<b>Deductions from Gross Income</b> Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80ddb, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.	23	Lecture using PPT	
V	<b>Income Tax Authorities and Procedure of Assessment</b> Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures	5		

*H. Tharakeswari*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Akshaya. A	Total Hours: 45
Name of the Subject: Advanced Financial Accounting	Year/ Semester: I / II
Subject Code: CZ22A	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	<b>Branch Accounts</b> Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)	20	Discussion, Chalk & Board	
Unit IV	<b>Partnership Accounts</b> Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.	20	Lecturing, Explanation and practice	
Unit V	<b>Accounting Standards for financial reporting</b> Objectives and uses of financial statements for users-Role of accounting standards Development of accounting standards in India-Requirements of international accounting standards.	05	Lecturing using PPT	

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**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Akshaya. A	Total Hours: 45
Name of the Subject: Financial Analytics and Control	Year/ Semester: I / II
Subject Code: CA32B	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	Information Systems and Data Governance Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data policies and procedures - Life cycle of data - Controls against security breaches	15	Lecture using PPT	
Unit IV	Supply Chain Management and Business Process Improvement Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes	15	Lecture using PPT	
Unit V	Internal Controls Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - Systems controls and security measures	15	Lecturing using PPT	

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**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Akshaya. A	Total Hours: 30 hrs
Name of the Subject: Professional English	Year/ Semester: I/ II
Subject Code: PZICB	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit III	Digital Competence - Listening- Speaking- Reading & Writing	18	Lecturing. Discussion & Stimulation	
Unit V	<p><b>CRITICAL THINKING SKILLS</b></p> <p><b>Listening:</b> Listening comprehension- Listening for information.</p> <p><b>Speaking:</b> Making presentations (with PPT- practice).</p> <p><b>Reading:</b> Comprehension passages –Note making.</p> <p><b>Comprehension:</b> Motivational article on Professional Competence, Professional Ethics and Life Skills)</p> <p><b>Writing:</b> Problem and Solution essay– Creative writing –Summary writing</p> <p><b>Vocabulary:</b> Register specific - Incorporated into the LSRW tasks</p>	12	Lecturing. Discussion & Stimulation	

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**LESSON PLAN**

Academic year 2021-22

Name of the Staff: Ms. Akshaya. A	Total Hours: 45
Name of the Subject: Indirect Taxation	Year/ Semester: II / IV
Subject Code:	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	<b>Introduction</b> History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance	15	Lecture using PPT	
Unit II	<b>GST – Overview &amp; Concepts</b> Background behind implementing GST- The need for GST- objectives of GST- Business impact Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies – Composition Levy.	15	Lecture using PPT	
Unit III	<b>GST Taxation/ Assessment proceedings</b> Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act- Jurisdiction- Appointment Powers. Relevance of Cross Empowerments	15	Lecturing using PPT	

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**LESSON PLAN**

Academic year 2021-22

Name of the Staff: Ms. Akshaya, A	Total Hours: 45
Name of the Subject: Advanced Cost Accounting	Year/ Semester: III / VI
Subject Code: CPG6B	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit II	<b>Process Costing</b> Features of Process costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production - Process Accounts - Process Losses & Gains.	15	Lecturing, Explanation and practice	
Unit III	<b>Operation Costing</b> Operating Costing - Meaning - Preparation of Operating Cost Sheet - Transport Costing - Power Supply Costing - Hospital Costing - Simple Problems.	10	Discussion, Chalk & Board	
Unit IV	<b>Marginal Costing</b> Meaning - Features - Absorption Costing - Marginal Costing Vs Absorption Costing - Contribution - PV Ratio - Break Even Point - Key Factor - Margin of Safety - Preparation of Marginal Cost Statement.	20	Lecturing, Explanation and practice	

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**LESSON PLAN**

Academic year 2021-22

Name of the Staff: Ms. Akshaya. A	Total Hours: 45
Name of the Subject: Capital Market	Year/ Semester: III / VI
Subject Code: CVG6A	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	<b>Introduction</b> Financial markets - Definition - Role - Functions - Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth- Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares - Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds- Global Debt Instruments.	20	Lecturing using PPT Classroom Discussion	NIL
Unit II	<b>Regulation of Indian Capital Market</b> Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives- Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading- Rationale - Insiders - Insider information- Connected persons.	15	Lecturing using PPT Classroom Discussion	NIL
Unit III	<b>Stock Exchange:</b> Regulation of stock exchanges-steps in Stock trading-BSE & NSE	10	Lecture using PPT	

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**LESSON PLAN**  
 Academic year 2021-22

Name of the Staff: Ms. Sandhya. B

Name of the Subject: Advanced Financial Accounting  
 Subject Code: CZ22A

Total Hours: 45

Year/ Semester: I / II

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
UNIT I	<b>Branch Accounts</b> Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)	15	Lecturing, Explanation and practice	NIL
UNIT-II	<b>Departmental Accounts</b> Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.	15	Lecturing, Explanation and practice	NIL
Unit V	<b>Accounting Standards for financial reporting</b> Objectives and uses of financial statements for users-Role of accounting standards Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS.	15	Lecturing	NIL

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**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Sandhya. B	Total Hours: 10
Name of the Subject: Principles of Management (B.COM. GENERAL) A & B	Year/ Semester: I / II
Subject Code: CZ22B	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	<b>Introduction :</b> Definition - Importance - Nature and scope of Management - Process of management - Role and Function of a Manager- Levels of Management - scientific Management - Contribution to Management by different schools of thought.	15	Explanation with examples based on practical life, with power point presentation and a Group discussion	NIL

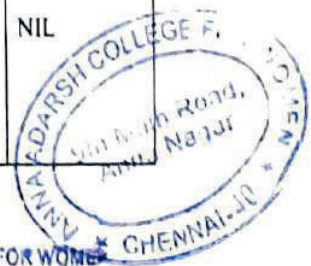
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**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Sandhya. B	Total Hours: 15
Name of the Subject: EVS	Year/ Semester: II / III
Subject Code: ENV4A	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
UNIT V	<b>Environmental</b> • Pollution Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution. • Nuclear hazards and human health risks • Solid waste management: Control measures of urban and industrial waste • Pollution case studies.	4	Lecturing, Explanation and practice	NIL
UNIT-VI	<b>Environmental Policies &amp; Practices</b> • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture • Environment Laws: Environment Protection Act, Air (Prevention &	3	Lecturing, Explanation and practice	NIL

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	Control of Pollution) Act; Water (Prevention and Control of Pollution ) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). <ul style="list-style-type: none"> <li>Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.</li> </ul>			
<b>Unit VII</b>	<b>Human Communities and the Environment</b> <ul style="list-style-type: none"> <li>Human population growth, impacts on environment, human health and welfare.</li> <li>Resettlement and rehabilitation of projects affected persons; case studies.</li> <li>Disaster management: floods, earthquake, cyclone and landslides.</li> <li>Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan.</li> <li>Environmental ethics : Role of Indian and other religions and cultures in environmental conservation.</li> <li>Environmental communication and public awareness, case studies(e.g. CNG Vehicles in Delhi)</li> </ul>	5	Lecturing	NIL
<b>Unit VIII</b>	<b>Field Work</b> <ul style="list-style-type: none"> <li>Visit to an area to document environmental assets: river / forest/ flora/ fauna etc.</li> <li>Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural.</li> <li>Study of common plants, insects, birds and basic principles of identification.</li> <li>Study of simple ecosystem- pond, river, Delhi Ridge etc.</li> </ul>	3	Lecturing	

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**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Sandhya. B	Total Hours: 15
Name of the Subject: Working Capital Management	Year/ Semester: II / IV
Subject Code:	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
UNIT V	Inventory management, need for inventory and importance of its management, techniques for managing inventory, EOQ, Stock levels, analysis of investment in inventories, selective inventory Control ABC, VED, and FSN analysis	15	Lecturing & Classroom Discussion	NIL

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*R. Shanthi*

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**ANNA ADARSH COLLEGE FOR WOMEN**  
**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Sandhya. B	Total Hours: 15
Name of the Subject: Corporate and Business Law	Year/ Semester: II / IV
Subject Code:	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
UNIT V	Prospectus - Definition - Registration - Contents - Shelf Prospectus - Misstatement and their consequences - Share capital - Meaning - kinds - alteration of share capital - Dividend - provisions for declaration of dividend - Meetings - Kinds of Company Meetings.	15	Lecturing & Classroom Discussion	NIL

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**LESSON PLAN**

Academic year 2021-22

Name of the Staff: Ms. Sandhya. B	Total Hours: 30
Name of the Subject: Indirect Taxation	Year/ Semester: II / IV
Subject Code:	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
UNIT IV	<b>GST Audit:</b> Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues	15	Lecturing & Classroom Discussion	NIL
UNIT-V	<b>Customs duty</b> The custom duty- Levy and collection of customs duty- Organisations of custom departments Officers of customs- powers- Appellate Machinery- Infringement of the Law- Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes	15	Lecturing & Classroom Discussion	NIL

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**LESSON PLAN**  
**Academic year 2021-22**

Name of the Staff: Ms. Sandhya. B	Total Hours: 45
Name of the Subject: Advanced Cost Accounting	Year/ Semester: III / VI
Subject Code: CPG6B	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	Contract Costing ,Definition - Features of Contract Costing - Calculation of Profit on Contracts - Cost plus Contract - Contract Costing Vs Job costing - Preparation of Contract A/c.	25	Discussion , Problem solving	NIL
UNIT II	<b>Process Costing</b> Features of Process costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production - Process Accounts - Process Losses & Gains.	20	Discussion , Problem solving	NIL

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**Department of Accounting & Finance (Shift-II)**  
**LESSON PLAN**  
**Academic year 2021-22**

<b>Name of the Staff: Ms. Sandhya. B</b>	<b>Total Hours: 45</b>
<b>Name of the Subject: Capital Markets</b>	<b>Year/ Semester: III / VI</b>
<b>Subject Code: CVG6A</b>	

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit IV	<b>Primary market:</b> Meaning-New issues market vs Secondary market-methods of new issue- intermediaries in the new issues market- SEBI guidelines on primary market- Liting- agreement- benefits- consequences- non- listing- Underwriting - definition-types- mechanics-benefits-book building- concepts-characteristics-process-IPO in checking EIPO- reserve-Book-building	25	Lecturing & Classroom Discussion	NIL
UNIT V	<b>OTCEI:</b> Concept-features-benefits-OTCEI vs other stock exchanges-Depository services- Demat account-Electronic settlement of trade-Role- of CDSL and NSDL- Speculation-online stock trading-debt market-types-role-price determination	20	Lecturing & Classroom Discussion	NIL

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