



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

CRITERION 1

***1.1.1 Curriculum Planning
and Implementation***

LESSON PLAN

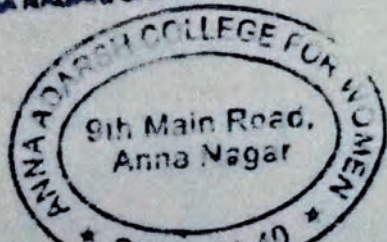
COMMERCE - GENERAL

ANNA ADARSH COLLEGE FOR WOMEN
PG & RESEARCH DEPARTMENT OF COMMERCE (SHIFT 1)
LESSON PLAN
ODD SEMESTER
ACADEMIC YEAR 2021 – 2022

R. Hanthi

SIGNATURE OF THE PRINCIPAL

PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 040



Anita Raman

SIGNATURE OF THE HOD

Dr. Anita Raman M.Com, M.Phil, B.Ed, MBA, PhD
Vice-Principal and Head
Research Guide and Supervisor
PG and Research Department of Commerce
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Anna Nagar, Chennai- 600 040.

ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR.V.SHANTHI

TOTAL HOURS:6

NAME OF THE SUBJECT: FINANCIAL MANAGEMENT

YEAR/ SEMESTER: III/V

SUBJECT CODE: CPZ5D

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	Meaning ,objectives and importance of finance - sources of finance	6	Lecture method, Case Study, Assignments	GCR,Online Assesment
Unit II	Capital structure planning – factors affecting capital structures – determining debt equity proportion - theories of capital structure leverage concept	22	Lecture method and quiz	GCR,Online Assesment
Unit III	Cost of capital – Cost of equity – cost of preference capital - cost of debt – cost of retained earnings – weighted average (or) composite cost of capital (WACC).	15	Lecture and problem solving	GCR,Online Assesment
Unit IV	Dividend policies – factors affecting dividend payment – company law – provision on dividend payment – various dividend models (Walters, Gordon’s – MM hypothesis)	14	Lecture and problem solving	GCR,Online Assesment

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Anita Ramani

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Vice-Principal and Head
Research Guide and Supervisor
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UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit V	Working capital – components of working capital – working capital operating cycle – factors influencing working capital requirements.	18	Lecture and problem solving	GCR, Online Assesment

V. Shanthi

Anita Ramani

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ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR .V.SHANTHI

TOTAL HOURS:5

NAME OF THE SUBJECT: ADVANCED CORPORATE ACCOUNTING

YEAR/ SEMESTER: I M.COM/I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit I	Amalgamation Absorption and External Reconstruction - Internal Reconstruction - Acquisition of Business	42	Lecture and problem solving	GCR,Online Assesment
Unit IV	Liquidation - Preparation of statements of affairs and liquidators' financial statement of accounts	12	Lecture and problem solving	GCR,Online Assesment
Unit V	Accounting standards and Human Resources Accounting	6	Lecture and Assignments	GCR,Online Assesment

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Anita Raman

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DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR .V.SHANTHI

TOTAL HOURS: 6

NAME OF THE SUBJECT: FINANCIAL MANAGEMENT

YEAR/ SEMESTER: I M.COM/I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
Unit V	Working capital – components of working capital – working capital operating cycle – factors influencing working capital requirements.	18	Lecture and problem solving	GCR,Online Assesment

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Anita Raman

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DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : Dr. ANITA RAMAN
TOTAL HOURS : 1 HOUR PER WEEK
NAME OF THE SUBJECT : MANAGERIAL ECONOMICS
YEAR/ SEMESTER : 1 M.Com / 1 SEM

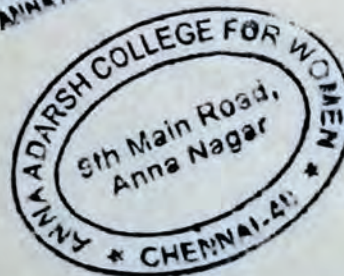
UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
1	The scope and Methods of managerial economics – Risk – Uncertainty and Probability Analysis – Approaches to Managerial decision making and the theory of firm	15 Hrs	Online classes conducted in Google Class Room, conduct of continuous Assessment Tests, Assignment on critical topics submitted by the students, seminars conducted by the students in the classroom, PPT presentations on important topics	GCR, online assignment

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ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE
ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : **Dr. ANITA RAMAN**
TOTAL HOURS : **6 HOUR PER WEEK**
NAME OF THE SUBJECT : **INCOME TAX LAW AND PRACTICE-1**
YEAR/ SEMESTER : **III B.Com / V SEM**

UNIT	CHAPTER	HOURS	TEACHNING METHODOLOGY	ICT TOOLS ADOPTED
1	(i) Basic Concepts – Meaning of Tax, Meaning of Income Tax- Objectives of Income Tax- Overview of the Income Tax Act of 1961- Canons /Principles of Income Tax - Definitions of the various terms as per IT Act of 1961 – Assessment Year, Previous Year, Assessee, Person, Income and Features of Income – Charge of Tax Rates-Computation of tax liability of an individual.	15 Hrs	Conducted Online Classes through Google Classroom	GCR, online assignment
	(ii) Residential Status of an Individual- Residential Status of a HUF- Residential Status of a Firm, Company and every other person- Residential Status and Incidence of tax.			

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
2	<p>INCOME FROM SALARY</p> <p>(i) Definition of Head of Income – Definition of the term Salary u/s 17(1)- Features of a salary income- Different Forms of salary income – Gratuity- Pension- Leave Salary or Earned Leave- Provident Fund (PF) - Kinds of Provident Fund namely, Statutory Provident Fund (SPF), Recognized Provident Fund (RPF), Unrecognised Provident Fund (URPF) and Public Provident Fund (PPF)–Format to compute salary income.</p> <p>(ii) Allowances – Meaning of allowances- kinds of allowances – Taxability of allowances as Fully taxable allowances- Partly taxable allowances- fully exempted allowances.</p> <p>(iii) Perquisites – Meaning of perquisites Definition of Perquisites-Taxability of perquisites – Provisions to compute the value of fully taxable perquisites such as Rent -Free Accommodation, Concession –in- rent etc- Provisions to compute the value of perquisites subject to exemptions as per Income Tax Act of 1961 such as Motor Car facility, education facility etc- List of Exempted perquisites such as reimbursement of medical Expenses etc.</p> <p>(iv) Profit-in-lieu of salary- Meaning - Workmen’s Compensation etc.</p>	15 Hrs	Classes through Google Classroom	GCR, online assignment

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	<p>(v) Deductions u/s 16- Standard deduction u/s 16(i)-Entertainment deduction u/s 16(ii) – Professional Tax deduction u/s 16 (iii).</p> <p>(vi) Deductions under section 80C- List of items that qualify for deduction u/s 80C and the limit on the qualify in amount.</p>		
3	<p>INCOME FROM HOUSE PROPERTY</p> <p>(i) Basis of charge u/s 28 – Meaning of house property – Relationship between the owner and the tenant – Deemed Ownership - Meaning of Annual Value – Format for computation of taxable Income from house property Computation of Gross Annual Value - provisions relating to unrealised rent and loss due to vacancy– provisions relating to municipal taxes – Net Annual Value.</p> <p>(ii) Standard deduction u/s 24 – Provisions relating to interest on borrowed capital – provisions relating to let-out houses.</p> <p>(iii) (iii) Self-occupied houses – meaning – Determination of a self-occupied house when there are more than one self- occupied house - Computation of annual value of a self – occupied house – Provisions relating to fully self-occupied house – partly self-occupied and partly let-out- part of the year self-occupied and part of the year let-out- Deemed to be let-out houses.</p> <p>(iv) Interest on borrowed capital- provisions relating to a self-occupied house</p>	15 Hrs	<p>Assignments and homework problems from reference books given to be submitted on specific time limits.</p> <p>GCR, Online Assessment</p>

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<p>limits/restrictions on interest on borrowed capital for a self-occupied house- Computation of pre-construction period interest.</p> <p>(v) Computation of Taxable Income from House Property-concept of arrears of rent and advance rent- List of house property income exempt from tax.</p>			
<p>PROFITS AND GAINS FROM BUSINESS OR PROFESSION</p> <p>(i) Basis of Charge – Meaning of the word Business Profession and Vocation- features of a business income –Format to compute Taxable Business Income.</p> <p>(ii) General deduction under section 30 to 36 Allowable deductions – Specific deductions u/s 37(1) by applying the limits to claim the deduction as per the IT Act –General guidelines to identify the expenses or losses whether allowable or not allowable – list of expressly disallowed expenses and losses.</p> <p>(iii) Provisions relating to income which are deemed to be the business income during the relevant previous year such as undisclosed income etc.- List of exempted business income.</p> <p>(iv) Computation of taxable Professional Income – of Lawyer, Doctor, Consultancy firm etc.</p>	4	<p>Revision exams Conducted.</p> <p>Remedial classes conducted for slow learners and other students who need individual attention, for one hour after the college working hours between 1.30pm to 2.30pm.</p>	<p>GCR, Online Assessment</p>

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
5	<p>(i) Income Tax Authorities – Powers and duties of Central Board of Direct Taxes – Powers and duties of Commissioner of Income Tax – Powers and duties of Assistant Commissioner of Income Tax – Powers and duties of Assessing Officers – Powers and duties of Income Tax Officers.</p> <p>(ii) Income tax grievances and redressal mechanism.</p>		<p>Revision exams conducted.</p> <p>University question papers of earlier years given to be solved based on the provisions relating to the current assessment year.</p>	GCR, Online Assessment

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ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : Dr. ANITA RAMAN
TOTAL HOURS : 4 HOUR PER WEEK
NAME OF THE SUBJECT : CONSUMER RIGHTS AND
EDUCATION
YEAR/ SEMESTER : II M.COM / III SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
1	Consumer movement in India – Profile of Indian Consumers – Problems of Indian Consumers – Consumerism – Ill effects of Consumerism - Limitations of “Buyer Beware Concept”.	12 Hrs	Assignments based on case studies. PPT Presentations on consumer rights, redressal forum , etc.	GCR, online assignment
3	Rights of Consumers- Responsibilities of Consumers – Consumers’ education and awareness building – Unfair trade practices – Caveat Emptor.	12 Hrs	Group Discussions on Responsibilities of consumers, awareness about Consumer Protection Act 2018.	GCR, online assignment
4	Consumer Pressure Groups – Voluntary Consumer Organisations – Consumer Protection Councils – Remedy and Redressal of Grievances – legal and non-legal	12 Hrs	Online Classes through Google Classroom Conduct of Continuous Assessment Tests	GCR, online assignment

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ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR: 2021 - 2022.

NAME OF THE STAFF : Dr. SUSAN SHANKAR
NAME OF THE SUBJECT : ELEMENTS OF COST ACCOUNTING
TOTAL HOURS : 6 HRS PER WEEK
YEAR/ SEMESTER : III YEAR / 5TH SEM

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOO APPLIED
1	Nature and scope of Cost Accounting, Principles of cost accounting- cost accounting and financial accounting- cost accounting vs management accounting Concepts and Classifications. Installation of costing systems, cost center and profit Centre.	6 Hrs	Assignment, Seminar Tests	Videos, Online quiz , Lecture, recording
2	Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.	18 Hrs	Black board for working out sums, assignment of additional problems, tests.	Videos, Online quiz, Lecture, recording
3	Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department, EOQ, Stores records, ABC analysis, and VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.	18 Hrs	Black board for working out sums, assignment of additional problems, tests.	Videos, Online quiz , Lecture, recording

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Shankar

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOO APPLIED
4	Direct labour and indirect labour –Time rate and piece rate system. Payroll procedures. Idle time and overtime. Labour turnover-meaning ,causes and measurement- Incentive schemes, bonus plans	18 Hrs	Black board for working out sums, assignment of additional problems, tests.	Videos, Online quiz , Lecture, recording
5	Overheads – Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Machine Hour Rate.	15 Hrs	Black board for working out sums, assignment of additional problems, tests.	Videos, Online quiz , Lecture, recording

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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR: 2021 - 2022

NAME OF THE STAFF : Dr. SUSAN SHANKAR
NAME OF THE SUBJECT : EXTRA-DISCIPLINARY PAPER II –
BUSINESS ETHICS, CORPORATE
GOVERNANCE & SOCIAL RESPONSIBILITY
TOTAL HOURS : 4 HRS/ Week
YEAR/ SEMESTER : II YEAR / 3TH SEM

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOO APPLIED
1	Concept of ethics - sources -- values - codes of conduct - what is an ethical issue? - Ethical theory and its applications to business/morality and ethical theory – Ethical management - love and reverence in work and life - strengthening personal and organizational integrity - the spiritual core of leadership	12 Hrs	Objective: To develop an understanding among students on ethical issues in business and good governance practices and to impart skills of analysis and capability of making business decisions Lectures, use of digital tools, online assignments, Quiz, Debates, project	online quiz Videos Case study discussion Online survey
2	Advertising and information disclosures – environmental responsibility - ethics and ecology - employee rights - conflict of interests - work ethics professional ethics and responsibility	12 Hrs	Lectures, use of digital tools, online assignments, Quiz, Debates Survey	online quiz Videos Case study discussion Online survey

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOO APPLIED
3	Corporate Social Responsibility (CSR) - meaning - promoting corporate responsiveness - managing socially responsible business	12 Hrs	Lectures, use of digital tools, online assignments, Quiz, Debates, Case study	online quiz Videos, Case study discussion
4	Corporate governance, meaning, historical, Directors duties responsibilities, chairman, governance committees	18 Hrs	Lectures, use of digital tools, online assignments, Quiz, Debates, Case study	online quiz, Videos, Case study, discussion

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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR: 2021 - 2022

NAME OF THE STAFF : Dr. SUSAN SHANKAR
NAME OF THE SUBJECT : ADVANCED CORPORATE ACCOUNTING
AND ACCOUNTING STANDARD
TOTAL HOURS : 2 HRS / Week
YEAR/ SEMESTER : II YEAR / 3TH SEM

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOO APPLIED
1	Advanced problems in share capital and debenture transactions including underwriting - Valuation of goodwill and shares	12 Hrs	Assignments, lectures, black board teaching, tests.	online quiz Online assessment
2	Consolidated final statement of Holding companies and subsidiary companies – inter- company holdings and owing - treatment of dividends	16 Hrs	Assignments, lectures, black board teaching, tests.	online quiz Online assessment

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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR 2021-22

NAME OF THE STAFF : Dr. SUSAN SHANKAR
NAME OF THE SUBJECT : PRACTICAL AUDITING
TOTAL HOURS : 1 HRS / Week
YEAR/ SEMESTER : III YEAR / 5TH SEM

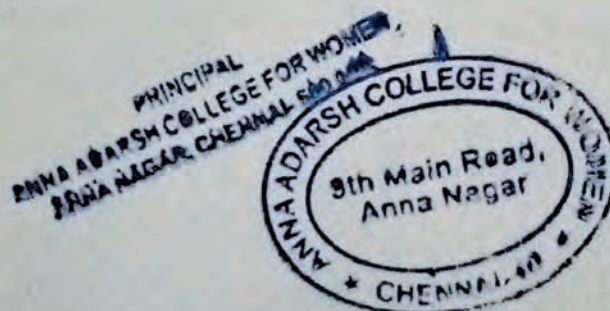
UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOO APPLIED
2	Vouching and Verification Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives	12 Hrs	online and offline lectures	online quiz Online assessment

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ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE
LESSON PLAN
ACADEMIC YEAR 2021-22

NAME OF THE STAFF : Dr. SUSAN SHANKAR
NAME OF THE SUBJECT : VALUE ADDED EDUCATION
TOTAL HOURS : 1 HRS / Week
YEAR/ SEMESTER : III YEAR / 5TH SEM

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOO APPLIED
1	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.	4 Hrs	Lectures, seminars, storytelling ,skits	videos, online assessment
2	Salient values for life- Truth, commitment, honesty and integrity, for giveness 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	4 Hrs	Lectures, seminars, storytelling, skits	Videos, online assessment

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOO APPLIED
3	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.	4 Hrs	Lectures, seminars, storytelling, skits	videos, online assessment
4	Social Values and Welfare of the citizen – The role of media in value building.	4 Hrs	Lectures, seminars, storytelling, skits	videos, online assessment
5	Social Evils – Corruption, Cybercrime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women- How to tackle them	4 Hrs	Lectures, seminars, storytelling, skits	videos, online assessment

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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR 2021-22

NAME OF THE STAFF: DR. ANILA MATHEWS.

TOTAL HOURS: 6 HRS PER WEEK

NAME OF THE SUBJECT: ELEMENTS OF COST ACCOUNTING

YEAR/SEM: III/5th SEM (B.COM)

SUBJECT CODE: CPZ5A

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Nature and scope of Cost Accounting, Principles of cost accounting-cost accounting and financial accounting-cost accounting vs management accounting- concepts and Classifications. Installation of costing systems, cost centre and profit centre.	6	Lectures, Assignments, Seminar, Tests	videos Online quiz Lecture recording
2	Cost sheets, tenders, and quotations. Reconciliation of cost and financial accounts.	18	Lectures, black board/One Note app for working out sums, assignment of additional problems, Tests	videos Online quiz Lecture recording

Anita Ramani

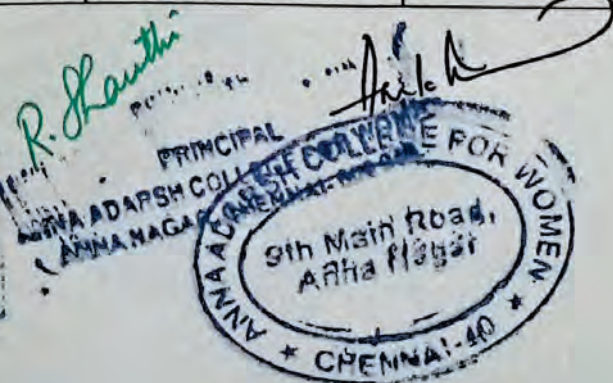
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UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
3	Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.	18	Lectures, black board/ One Note app for working outsums, assignment of additional problems, tests	videos Online quiz Lecture recording
4	Direct labour and indirect labour -Time rate and piece rate system. Payroll procedures. Idle time and overtime. Labour turnover- meaning, causes and measurement- Incentive schemes, bonus plans	18	Lectures, black board/ One Note app for working outsums, assignment of additional problems, Tests	videos Online quiz Lecture recording
5	Overheads – Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Machine Hour Rate.	15	Lectures, black board/ One Note app for working outsums, assignment of additional problems, Tests	videos Online quiz Lecture recording
	REVISION AND MODEL EXAM			

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LESSON PLAN

ACADEMIC YEAR 2021-22

NAME OF THE STAFF: DR.ANILA MATHEWS.

TOTAL HOURS: 1 HR PER WEEK

NAME OF THE SUBJECT: FINANCIAL MANAGEMENT

YEAR/SEM: I/1st SEM (M.COM)

SUBJECT CODE: KDA1B

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS APPLIED
4	Investment decisions -risk -required rateof return -estimating cash flows -presentvalue of cash flows - evaluation of alternative investment proposals - sensitivity analysis - simulation -decisionmaking under conditions of risk and uncertainty - inflation and investment decisions	15	Lectures, black board/One Noteapp for workingout sums, assignment of additional problems, Tests	online quiz Online assessment Video Recording
	REVISION AND MODEL EXAM			

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**ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE
LESSON PLAN**

ACADEMIC YEAR 2021-22

NAME OF THE STAFF: DR. ANILA MATHEWS.

TOTAL HOURS: 5 HRS PER WEEK

NAME OF THE SUBJECT: RESEARCH METHODOLOGY

YEAR/SEM: 1/3rd SEM (M.COM)

SUBJECT CODE: KDA3A

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Research - Meaning and purpose - types of research -Pure and applied, survey, case study experimental, exploratory Research Design Steps in selection and formulation of research problem Steps inresearch Review of literature	20	Lecture; Videos PPTsNotes Quiz/Test	GCR Online - quiz/ Assignment Videos
II	Formulation of Hypothesis- Types, sources -Testing Sampling techniques-sampling error and sample size	15	Lecture; Notes; PPTsQuiz/Test	GCR Online - quiz/ Assignment Videos
III	Methods of data collection - Primary andsecondary data. Observation -interview - questionnaire -construction of tools for data collection – Testing validity and reliability Pilot study and pre-testing	20	Lecture; Notes; PPTs Questionnaire design -Practical Quiz/Test	GCR Online - quiz/ Assignment Videos

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UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	Processing and analysis of data - editing -coding - transcription- tabulation Outline of statistical analysis - descriptivestatistics – Elements of processing through computers - packages for analysis	15	Lecture; Notes; PPTTranscription - demonstration in Excel/ SPSS Quiz/Test	GCR Online - quiz/ Assignment Videos
V	Report writing -target audience - types ofreports -contents of reports - styles and conventions in reporting -steps in drafting a report	10	Lecture: Show a project report and explain the contents	GCR Online - quiz/ Assignment Videos
	REVISION AND MODEL EXAM			

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LESSON PLAN

ACADEMIC YEAR 2021-22

NAME OF THE STAFF: DR.ANILA MATHEWS.

TOTAL HOURS: 1 HR PER WEEK

NAME OF THE SUBJECT: VALUE ADDED EDUCATION

YEAR/SEM: III/5th SEM (B.COM)

SUBJECT CODE: VAE5Q

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Unit 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.	4	lectures, seminars ,storytelling, skits	videos, online assessment
2	Unit 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	4	lectures, seminars ,storytelling, skits	videos, online assessment

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Anila Mathews

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
3	Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr. A P J Kalam’s ten points forenglightened citizenship –.	4	lectures, seminars ,storytelling, skits	videos, online assessment
4	Social Values and Welfare of the citizen – The role of media in valuebuilding.	4	lectures, seminars ,storytelling, skits	videos, online assessment
5	Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drugaddiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women- How to tackle them	4	lectures, seminars ,storytelling, skits	videos, online assessment

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LESSON PLAN
ACADEMIC YEAR 2021-22

NAME OF THE STAFF: DR. ANILA MATHEWS.
TOTAL HOURS: 1 HR PER WEEK
NAME OF THE SUBJECT: ENTREPRENEURIAL DEVELOPMENT
YEAR/SEM: III/5th SEM (B.COM)
SUBJECT CODE: BPZ5C

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
4	Entrepreneurial Development Programmes (EDP) – Role, relevance, and achievements – Role of Government in organizing EDPs – Critical evaluation	12	online and offline lectures	online quiz Online assessment , Videos
	REVISION AND MODEL EXAM			

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : DR.B.SUDHA
 TOTAL HOURS : 5 Hrs
 NAME OF THE SUBJECT : FINANCIAL MANAGEMENT
 YEAR/ SEMESTER : III YEAR/ V SEM
 SUBJECT CODE : CPZ5D

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
I	Meaning ,objectives and importance of finance - sources of finance	5 Hrs	Concepts on finance were discussed	GCR,Online assessment
II	Capital structure planning – factors affecting capital structures – determining debt equity proportion - theories of capital structure leverage concept	15 Hrs	Lecture and problem solving	GCR,Online assessment
III	Cost of capital – Cost of equity – cost of preference capital - cost of debt – cost of retained earnings – weighted average (or) composite cost of capital (WACC).	15 Hrs	Lecture and problem solving	GCR,Online assessment
IV	Dividend policies – factors affecting dividend payment – company law – provision on dividend payment – various dividend models (Walters, Gordon’s – MM hypothesis)	12 Hrs	Lecture and problem solving	GCR,Online assessment
V	Working capital – components of working capital – working capital operating cycle – factors influencing working capital requirements.	15 Hrs	Lecture and problem solving	GCR,Online Assessment

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DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : DR.B.SUDHA
TOTAL HOURS : 5 Hrs
NAME OF THE SUBJECT : KNOWLEDGE MANAGEMENT
YEAR/ SEMESTER : II M.COM/ III SEM
SUBJECT CODE : KDA3B

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
I	Knowledge Economy – Technology and knowledge management - knowledge management matrix - knowledge management strategy – prioritizing knowledge strategies – knowledge as a strategic asset	5 Hrs	Explanation of the concepts of knowledge, its application, advantages and disadvantages	GCR,Online Assesment
II	Knowledge Attributes – Fundamentals of knowledge formation – Tacit and Explicit knowledge – knowledge sourcing – abstraction – conversion and diffusion.	15 Hrs	Explanation of knowledge Knowledge Attributes – Fundamentals of knowledge,	GCR,Online Assesment
III	Knowledge management and organisation learning – architecture – important considerations – collection and codification of knowledge – repositories, structure and life cycle – knowledge management infrastructure - knowledge management applications – collaborative platforms	15 Hrs	Direct instruction on the various aspects of knowledge process, categories. Student’s perspectives on the strategies were also discussed.	GCR,Online Assesment

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* CME

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
IV	Developing and sustaining knowledge culture - knowledge culture enablers – implementing knowledge culture- enhancement programs – communities of practice – Developing organisational memory	15 Hrs	Various types of knowledge culture, process of knowledge development was explained.	GCR, Online Assessment
V	Knowledge management tools and techniques – knowledge management and measurements – knowledge audit – knowledge careers – practical implementation of knowledge management systems – case studies	20 Hrs	Direct instructions and explanations on the tools of knowledge, its implications were in real economy and industry were dealt with.	GCR, Online Assessment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : DR.B.SUDHA
TOTAL HOURS : 1 Hrs
NAME OF THE SUBJECT : PRACTICAL AUDITING
YEAR/ SEMESTER : III YEAR / V SEM
SUBJECT CODE : CPZ5B

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
II	Vouching – Meaning and Definition- 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 Hrs	Seminars by students with PPT using web resources. PPT/ Handouts to students.	GCR, Online Assesment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : DR.B.SUDHA
TOTAL HOURS : 1 Hrs
NAME OF THE SUBJECT : MANAGERIAL ECONOMICS
YEAR/ SEMESTER : I M.Com/ I
SUBJECT CODE : CPZ5B

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
II	Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators, demand forecasting for consumer goods, consumer durable and capital goods	15 Hrs	Lecture method by the use of PPT via online presentation was used to explain the concept of demand. Examples were given to know about the demand for different kinds of goods.	GCR, Online Assessment

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LESSON PLAN FOR ACADEMIC YEAR 2021-22 (ODD)

NAME OF STAFF: DR. M. ANITA

TOTAL HOURS: 2 HOURS

NAME OF SUBJECT: COMPANY LAW

YEAR/ SEMESTER: 2ND B.COM

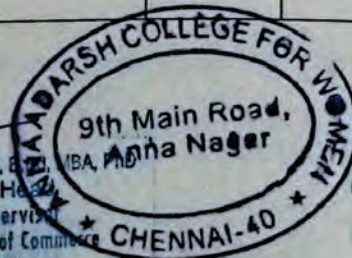
SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Joint stock Company: meaning-kinds of companies (special provisions with respect to private company, public company, one person company, small company, dormant company) formation - memorandum of association - contents - restrictions on "other objects" - doctrine of ultra vires - articles of association - contents - prospects - contents - types (statement in Lieu of prospectus, shelf prospectus, red herring prospectus) - underwriting - book building process - green shoe option - E-flying - dematerialisation.	1 HOURS	HAND OUTS	GCR/Online Assessment
3	CRM and Customer service, the call centre and customer care, call routing, call scripting, customer satisfaction - meaning, definition and significant customer satisfaction measurement.	1 HOURS	HANDOUTS	GCR/Online Assessment. Ppt

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LESSON PLAN FOR ACADEMIC YEAR 2021-22 (ODD)

NAME OF STAFF: DR. M. ANITA

TOTAL HOURS: 6 HOURS

NAME OF SUBJECT: ADVANCE FINANCIAL ACCOUNTING

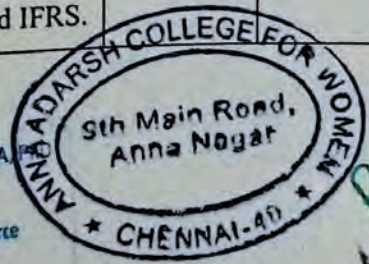
YEAR/ SEMESTER: 1ST B.COM "A" 1ST B.COM "B" SEC

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	BRANCH ACCOUNTS: Dependent branches – stock and debtors system – distinction between whole sale profit and retail profit – independent branches (foreign branches excluded)	2 HOURS	HAND OUTS	GCR/Online Assessment
2	DEPARTMENTAL ACCOUNTS: Basis of allocation of expenses – calculation of profit – inter-departmental transfer and cost or selling price.	2 HOURS	HANDOUTS	GCR/Online Assessment. Ppt
5	ACCOUNTING STANDARD FOR FINANCIAL REPORTING: 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.	2 HOURS	HANDOUTS	GCR/ Online Assessment

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LESSON PLAN FOR ACADEMIC YEAR 2021-22 (ODD)

NAME OF STAFF: DR. M. ANITA

TOTAL HOURS: 3 HOURS

NAME OF SUBJECT: CONSUMER BEHAVIOUR

YEAR/ SEMESTER:

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
3	External influences on consumer behavior – the influences of culture on consumer behaviour – sub cultures and consumer behaviour – social class and consumer behaviour – reference groups and family – consumer influences and the diffusion of innovations.	1 HOURS	HAND OUTS	GCR/Online Assessment
4	The consumer decision process, prospect theory, heuristics, persuasion – consumer decision making processes – need recognition – information search – consumer evaluation process – purchase decision – post purchase decision – marketing strategies involved in each stage of the process.	1 HOURS	HANDOUTS	GCR/Online Assessment. Ppt

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UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
5	Family and household decision making – the role of reference group in purchase decisions – word of mouth (WOM) – demographics and psychographics in consumer purchase decision of the consumer – global consumer and diffusion and innovations – consumer behavior and social marketing – consumer and public policy.	1 HOURS	HANDOUTS	GCR/ Online Assessment

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LESSON PLAN FOR ACADEMIC YEAR 2021-22 (ODD)

NAME OF STAFF: DR. M. ANITA

TOTAL HOURS: 3 HOURS

NAME OF SUBJECT: TOTAL QUALITY MANAGEMENT

YEAR/ SEMESTER:

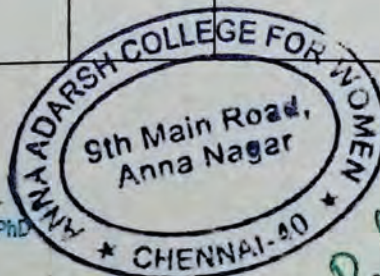
SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
3	Theory of sampling inspection – standard tolerancing – ABC analysis – defect diagnosis and prevention	1 HOURS	HAND OUTS	GCR/Online Assessment
4	QUALITY IMPORVEMENT: Recent technique for quality improvement – zero defect – quality motivation techniques – quality management system and total quality control	1 HOURS	HANDOUTS	GCR/Online Assessment. Ppt
5	Selection of ISO model ad implementation of ISO 9000 – human resource development and quality circles – environmental management system and total quality control	1 HOURS	HANDOUTS	GCR/ Online Assessment, PPT

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ANNA ADARSH COLLEGE FOR WOMEN
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LESSON PLAN
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : Dr. R.UMA.

NAME OF THE SUBJECT : PRACTICAL AUDITING

TOTAL HOURS : 5 Hrs/week

YEAR/ SEMESTER : III B.Com., "A" SECTION / V SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
UNIT 1	Introduction: Meaning and Definition of Auditing– Distinction between Auditing and Accounting– Objectives- Advantages and Limitations of audit- Scope of audit – Classification of audit. Audit Planning– Meaning- Audit program – 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.	5 Hrs. 20 Hrs.	PPT with internet resources. Group discussion. Assignment. Group discussion. PPT/ Hand outs to students. Assignment.	Recordings of the class posted in GCR. Study materials posted in GCR. Quiz conducted in GCR Study materials posted in GCR. You-Tube link posted in GCR. On-line Test.

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
UNIT 2 :	<p>Vouching and Verification :</p> <p>Vouching – Meaning and Definition- Objectives— Trading transactions- Audit of Ledger – Scrutinizing of ledgers- Vouching of Cash Receipts and Payments- Vouching of Outstanding Assets and Liabilities.</p> <p>Verification- Meaning- Objectives and Process- Valuation of Assets and Liabilities- Distinction between Verification and Valuation.</p>	<p>10 Hrs.</p> <p>5 Hrs.</p>	<p>Seminars by students with PPT using web resources.</p> <p>Handouts to students.</p> <p>Group discussion.</p> <p>Seminars by students with PPT using internet resources.</p> <p>Group discussion</p>	<p>Case Study method.</p> <p>On-line Test.</p> <p>Study materials posted in GCR.</p> <p>You-tube link posted in GCR.</p> <p>Quiz conducted.</p>
UNIT 3 :	<p>Audit and Accounting Standards :</p> <p>Types of Audit- Statutory Audit- Concurrent Audit-Stock Audit- Cost Audit- Secretarial Audit- CAG Audit- Management Audit- Accounting Standards of Auditing- Standards on Internal Audit- Penal Provision- Role of National Financial Reporting Authority (NFRA).</p>	<p>15 Hrs.</p>	<p>Assignment and group discussion.</p>	<p>Quiz conducted in GCR.</p> <p>You-tube links posted in GCR.</p> <p>Study materials posted in GCR.</p>

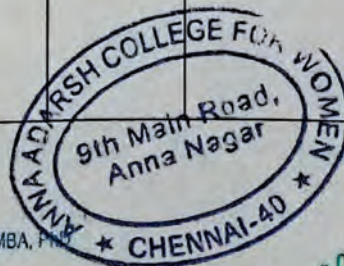
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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
UNIT 4 :	Auditors and Audit Report : Appointment - Procedures- Eligibility and Qualification- Powers and Duties- Rotation and Removal of auditors – Resignation of Auditors- Remuneration of Auditors- Preparation and presentation- Auditor's responsibilities and liabilities towards Shareholders, Board and Audit Committee, Restriction on other Services.	15 hrs.	PPT with internet resources. Group discussion about leading cases and court's decision on auditor's responsibility. Showing specimen of company audit report to students and discussion.	You-tube link posted in GCR. Case study method. On-line quiz posted in GCR. Study materials posted in GCR.
UNIT 5 :	Recent Trends in Auditing : 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 computers- Procedure of Audit under EDP System.	5 Hrs.	Seminars by students with PPT using internet resources. Group discussion.	You-tube link posted in GCR. Case study method.

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LESSON PLAN
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : Dr. R.UMA.

NAME OF THE SUBJECT : ADVERTISING AND SALESMANSHIP

TOTAL HOURS : 5 Hrs/week

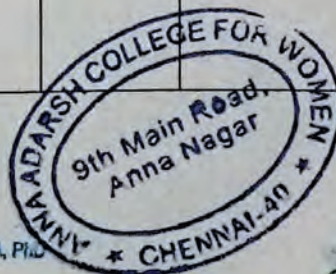
YEAR/ SEMESTER : II M.Com., / III SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
UNIT 1 :	Introduction to Integrated marketing Communication – Components of marketing Communication- Advertising – the role of -Salesmanship and Public relations – the role of Integrated marketing Communication in marketing process- Evaluation of marketing strategy and analysis – Evaluating Social, Ethical and economical aspects of advertising.	15 Hrs.	PPT with internet resources. Assignment. Group discussion.	You-tube link posted in GCR. Study materials posted in GCR. On-line test.
UNIT 2 :	Identification of Target markets- Organization for Advertising and Salesmanship- The communication process -Sources- Message and channel factors- Advertising objectives and Budgeting- Determining the promotional objectives – DAGMAR Approach- Media planning and strategy.	20 Hrs.	PPT with internet resources. Group discussion. Assignment.	You-tube link posted in GCR. Quiz conducted. Study materials posted in GCR.

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
UNIT 3 :	Determining different media strategy- Media mix -Evaluation of broadcast media- Evaluation of print Media and evaluation of other support media such as Home media and in-store media and internet media.	20 Hrs.	PPT with internet resources. Group discussion. Assignment.	Case study method. On-line test. You-tube link posted. Study materials posted in GCR.
UNIT 4 :	Direct Selling- Role of salesmanship in direct selling - Evaluating the role of salesmanship and his effectiveness- The internet and interactive media – Measuring its effectiveness.	20 Hrs.	Seminar by students using PPT with internet resources. Group discussion. Assignment.	You-tube link posted. Case Study Method. Quiz.
UNIT 5 :	Personal selling and public relations – the role of personal selling and public relations in Integrated Marketing Communication – contribution of personal selling with other media – Evaluating its effectiveness.	15 Hrs.	PPT with internet resources. Group discussion. Assignment.	You-tube link posted. Case Study Method. Quiz. Study materials posted in GCR.



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LESSON PLAN
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : Dr. R.UMA.

NAME OF THE SUBJECT : BUSINESS ETHICS, CORPORATE GOVERNANCE &
SOCIAL RESPONSIBILITY.

TOTAL HOURS: 1 Hr. /week

YEAR/ SEMESTER: II M.Com., / III SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
UNIT 5 :	Codes of governance- Birla committee report.	10 Hrs.	PPT with internet resources. Group discussion.	Case study method. You-tube link posted in GCR. Study materials posted in GCR. On-line test.

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LESSON PLAN
ACADEMIC YEAR : 2021 - 2022.**

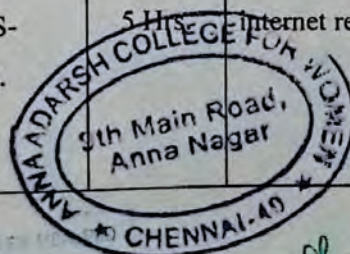
NAME OF THE STAFF : Dr. R.UMA.

NAME OF THE SUBJECT : MARKETING

TOTAL HOURS : 2 Hrs/week

YEAR/ SEMESTER : II B.Com., "A" Sec. / III SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
UNIT 1 :	Introduction : Marketing- Meaning, Definition and Functions of Marketing. Marketing Orientation-Role and Importance of Marketing - Classification of Markets	5 Hrs. 10 Hrs.	PPT with internet resources. Group discussion. Assignment.	You-tube link posted in GCR. Study materials posted in GCR. Online-test.
UNIT 2 :	Market Segmentation and Consumer Behaviour : Market Segmentation- Concepts, Benefits - Basics and Levels. Introduction to Consumer Behaviour- Need for study- Consumer Decision Process- Buying Motives. Marketing Research- MIS- Meaning and Differences.	10 Hrs. 10 Hrs. 5 Hrs.	PPT with internet resources. Group discussion. Assignment. Seminar by students using PPT with internet resources.	Quiz conducted. Case study method. You-tube link posted in GCR. Study materials posted in GCR.



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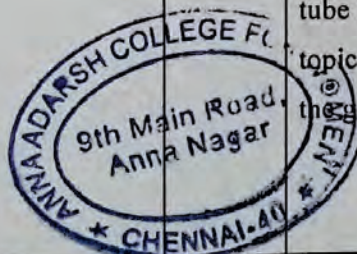
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ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE
LESSON PLAN
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : DR. S. SANTHI
CLASS & YEAR : III B.COM -B SECTION
SEMESTER : V - SEMESTER (2021-2022)
SUBJECT : ENTREPRENEURIAL DEVELOPMENT
NO. OF HOURS PER WEEK : 5 HOURS PER WEEK

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
Unit - I	Concept of entrepreneurship: Entrepreneurship – Meaning- types – Qualities of an entrepreneur- classification of entrepreneurs- factors influencing entrepreneurship- functions of entrepreneurs	7	Lecture method through online classes used to explain the concept of entrepreneurship with real examples of entrepreneurs with the help of ppt.. Slide share also used to explain the classification of entrepreneurs and qualities of entrepreneurs. Discussion method used to explain the functions of entrepreneurs and you tube link related to the topic were posted in the gcr.	PPT relating to entrepreneursh ip from slide share posted to students in GCR.



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S. Santhi

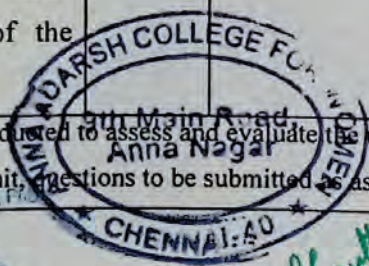
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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
Unit -II	Entrepreneurial Development Agencies: Commercial banks- district industries centres- national small industries corporation- small industries development organisation – small industries service institute. All India financial institutions. SIPCOT and its objectives. MSME sector and its coverage – objectives of Ministry of MSME. Role and function of MICRO small and medium enterprise- development organisation (MSME – DO) – Objectives of SIDCO – functions of Tamil Nadu- introduction of micro units development refinance agency (MUDRA)	15	Lecture method through online classes adopted to give introduction of the various entrepreneurial development agencies Students were asked to make presentation of the various agencies and discussed in the online class to give more information about mudra and micro units. Assignments were posted in the gcr for the students to be submitted	Study Materials of the entrepreneurial development agencies posted in GCR
Unit -III	Project Management: Business idea generation techniques- identification of business opportunities – feasibility study – marketing finance, technology and legal formalities – preparation of project report- tools of appraisal.	15	Online and Offline classes taken and PPT used to give an idea about the meaning of project management and lecture through to know and understand about the different study conducted for a project to test its viability.	Study material and slide share posted in GCR to enable students to help to gain more knowledge about different feasibility studies relating to project.

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
Unit -IV	Entrepreneurial Development Programmes: Entrepreneurial development programmes (EDP)- role , relevance and achievements – role of Government in organising EDPs – critical evaluation	8	Students were initiated to do presentations about the entrepreneurial development programmes. online resourced were also used to give more information about the various EDP conducted to motivate and train the entrepreneurs.	PPT posted in GCR relating to various entrepreneurial development programmes.
Unit - V	Economic development and entrepreneurial growth role of entrepreneur in economic growth – strategic approaches in the changing economic scenario for small scale entrepreneur- networking, niche play, geographic concentration, franchising/ dealership development of women entrepreneurship- self-help groups and empowerment of women in India- financing SHG and their role in Micro – financing. Financial inclusion and its penetration in India, challenges and Government role in financial inclusion – Pradhan Mantri Jan-Dhan Yojan – six pillars of the mission objectives	20	Lecture method used in online and offline class to explain the various topics like networking niche play, franchising and ppt also used which includes slide share.	Slide share posted in GCR to gain more knowledge on role of entrepreneurs and materials posted in GCR.

Two online internal exam and model exam conducted to assess and evaluate the understanding and knowledge of the students. After the completion of each unit, questions to be submitted as assignments were posted in gcr.



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ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE
LESSON PLAN
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : DR. S. SANTHI
CLASS & YEAR : I B.COM – A & B SECTION
SEMESTER : I SEMESTER (2021-2022)
SUBJECT : FINANCIAL ACCOUNTING
NO. OF HOURS PER WEEK : 3 + 3 HOURS PER WEEK

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
UNIT - I	<p>Preparation of Financial Statement</p> <p>Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non trading organization</p>	10	Lecture method and practically solving solution to the problems relating to the topics was adopted via online teaching .	Study materials for problems with steps to solve the problems were posted in GCR
UNIT - IV	<p>Rectification of Errors and Bank Reconciliation Statement</p> <p>Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.</p>	10	Presentation through the gcr was made to explain the errors and materials posted in the GCR and practically solving the problems through presentation was used.	Study materials for problems with steps to solve the problems were posted in GCR

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
UNIT - v	Hire Purchase and Instalment System Hire Purchase System- Default and repossession-Hire purchase trading account Instalment System-Calculation of Profit.	20	Through lecture method meaning and terms related to the hire purchase and instalment system was clearly explained and solving problems through presentations	Study materials for problems with steps to solve the problems were posted in GCR
Homework problems were given from the text books were posted in the gcr and evaluated. internals and model examination were conducted to assess the understanding level of the students				

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LESSON PLAN
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : DR. S. SANTHI
CLASS & YEAR : I M.COM – B SECTION
SEMESTER : I SEMESTER (2021-2022)
SUBJECT : MANAGERIAL ECONOMICS
NO. OF HOURS PER WEEK : 2 HOURS PER WEEK

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
Unit - III	Concepts in resource allocation, cost analysis ; breakeven analysis, short run and long run cost functions; production function; cost-price - output relations – Capital investment analysis- Economics of size and capacity utilization input- output- analysis.	12	Lecture method used to explain the concept of resource allocation . explained the relation between input and output .	Materials posted and slide share posted in GCR
Unit - IV	Market structure, pricing and output ; general equilibrium. Product policy, rates, promotion and market strategy- Advertising rates model – Advertisement budgeting.	13	Lecture method adopted to briefly explain the different market structure with examples. Different pricing strategy for different market were discussed.	Slide share posted in GCR with study material.

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
Unit -V	Pricing objectives – pricing methods and approaches- product line pricing- differential pricing, monopoly policy restrictive agreements- price discrimination – measurement of economic concentration – policy against monopoly and restrictive trade practices	18	PPT was adopted to give explanation about the pricing objectives and seminars , group discussions was adopted	PPT posted in GCR
<p>Continuous online internals and model examination was conducted to assess the understanding of the students. Assignments were also posted in the gcr.</p> <p>Previous year question paper posted in GCR and explained how o present the answers for the university exam</p>				

5/5/2021

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LESSON PLAN
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : DR. S. SANTHI
CLASS & YEAR : I B.SC COMPUTER SCIENCE – A & B - SECTION
SEMESTER : I SEMESTER (2021-2022)
SUBJECT : BASICS OF RETAIL MARKETING
NO. OF HOURS PER WEEK : 1 HOUR PER WEEK

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
Unit III	Retail location factors – branding – private labelling – franchising concept.	8	Explained the need and importance of location in marketing through PPT via online classes	Study material in the form of PPT and slide share posted in GCR
Discussion session where students actively participated and presentations made by students. Assignments were given. Test conducted.				

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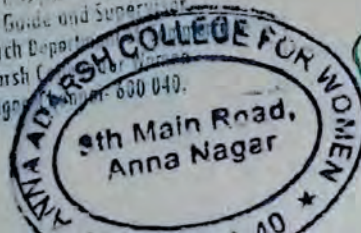
ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : DR. S. ANITHA
 TOTAL HOURS : 3
 NAME OF THE SUBJECT : MARKETING
 YEAR/ SEMESTER : III YEAR/ V SEM
 SUBJECT CODE : CPZ3D

UNIT	CHAPTER	HOURS	TEACHNING METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction to Marketing –Meaning – Definition and Functions of Marketing	5	Assignment	GCR, online assignment
	Marketing Orientation – Role and Importance of Marketing – Classification of Markets.	10	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
II	Market Segmentation – Concept – Benefits – Basis and Levels.	10	Handout	GCR, online assignment
	Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.	10	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
III	Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.	15	study assignment method/Group discussion	GCR, online assignment

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ANNA ADARSH COLLEGE FOR WOMEN
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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : DR.S.ANITHA
TOTAL HOURS : 3
NAME OF THE SUBJECT : FINANCIAL MANAGEMENT
YEAR/ SEMESTER : I M.COM/ I
SUBJECT CODE : KDAID

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
I	Functions of manager – methods and sources of raising finance – sources of short term and long term finance – critical appraisal of different securities and bonds as source of finance	5	Concepts on finance were discussed via Google class room	GCR, online assignment
	Equity shares – convertible and non-convertible debentures – preferred stock -Objectives / goals of finance function financing decisions - investment decision importance of financial planning –problems in financial forecasting	5	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
II	Capital Structure decisions -Traditional and MM approaches -current views - determinants - capital structure-	10	Online Lecture and problem solving	GCR, online assignment
	overtrading-over and under capitalization -leverage analysis EBIT -EPS analysis	5	Online Lecture and problem solving ,PPT using web resources/ study assignment	GCR, online assignment

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
III	III Cost of capital measurement WACC-MCC and value of the firm - factors influencing dividend policy of firm -dividend relevancy -company law provisions on dividend payment	15	Online Lecture and problem solving	GCR, online assignment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : **DR. S. ANITHA**
TOTAL HOURS : **3**
NAME OF THE SUBJECT : **ENVIRONMENTAL STUDIES**
YEAR/ SEMESTER : **III YEAR/ V SEM**
SUBJECT CODE : **ENV4E**

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
I	Definition , scope & importance of EVS need for public awareness – institutions and people in environment	5	Assignment	GCR, online assignment
II	Natural resources – renewable and non- renewable resources, role of individual in construction – equitable use of resources for sustainable lifestyle	5	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
III	Understanding eco system – degradation – structure and functions – procedures , consumers and decomposers – energy flow in the eco system water cycle – carbon cycle – oxygen cycle – nitrogen cycle – energy cycle – food chains – food webs and ecological pyramids – forest ecosystem – grass land ecosystem – desert & aquatic system.	5	Handout	GCR, online assignment

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IV	Bio diversity – hotspots of bio – diversity value – consumptive use value , productive use values , social values –ethical estical and moral values - threats To bio diversity – conservation insitu & exsitu.	3	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
V	Pollution – causes – effects – control measures sold waste management- disaster management.	3	study assignment method/Group discussion	GCR, online assignment
VI	Social issues – water conservation – urban energy problems – environmental ethics- climate – change and global warming - waste land reclamation – consumerism and waste products – legal protection.	3	Handout	GCR, online assignment
VII	Human population and environment. Population growth – population explosion – human health – human rights – value education – women and child welfare – HIV / AIDS – role of information technology in environment and human health	3	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : DR. S. ANITHA
TOTAL HOURS : 3
NAME OF THE SUBJECT : BANKING THEORY LAW AND PRACTICES
YEAR/ SEMESTER : III YEAR/ V SEM
SUBJECT CODE : CPZ3C

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
I	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.	15	Concepts on finance were discussed via Google class room	GCR, online assignment

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
II	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's-operative banks-Meaning and definition-Features-Co- operative banks commercial banks-Structure.- NBFC-Role of NBFC- RBI Regulations- Financial sector reforms-Sukhumi committee 1985-Narasimham committee I and II- Prudential norms: capital adequacy norms- classification of assets and provisioning.	15	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
III	Meaning-Services-e-banking and Financial services-Initiatives-Opportunities-Internet banking- Meaning Internet banking Vs 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-Meritsofe-money- Electronic Funds Transfer (EFT)system - Meaning- Steps–Benefits-Monetary policies- final sector reforms- sakmoy chakrevarthy 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.	15	Online Lecture and problem solving	GCR, online assignment

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
IV	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		Online Lecture and problem solving ,PPT using web resources/ study assignment	GCR, online assignment
V	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	Online Lecture and problem solving ,PPT using web resources/ study assignment	GCR, online assignment

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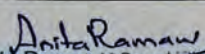
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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : DR. S. ANITHA
TOTAL HOURS : 5
NAME OF THE SUBJECT : ENTREPRENEURIAL DEVELOPMENT
YEAR/ SEMESTER : III YEAR/ V SEM
SUBJECT CODE : CPZ5C

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
I	Concept of entrepreneurship: Entrepreneurship – Meaning- types – Qualities of an entrepreneur- classification of entrepreneurs- factors influencing entrepreneurship- functions of entrepreneurs	15	Concepts on entrepreneurs and classification were discussed via Google class room	GCR, online assignment
II	Entrepreneurial Development Agencies: Commercial banks- district industries centres- national small industries corporation- small industries development organisation – small industries service institute. All India financial institutions. SIPCOT and its objectives. MSME sector and its coverage – objectives of Ministry of MSME. Role and function of MICRO small and medium enterprise- development organisation (MSME – DO) – Objectives of SIDCO – functions of Tamil Nadu- introduction of micro units development refinance agency (MUDRA)	15	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment


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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
III	<p>Project Management:</p> <p>Business idea generation techniques- identification of business opportunities – feasibility study – marketing finance, technology and legal formalities – preparation of project report- tools of appraisal.</p>	15	<p>PPT using web resources/ study assignment method/Group discussion</p>	<p>GCR, online assignment</p>
V	<p>Economic development and entrepreneurial growth role of entrepreneur in economic growth – strategic approaches in the changing economic scenario for small scale entrepreneur- networking, niche play, geographic concentration, franchising/ dealership development of women entrepreneurship- self-help groups and empowerment of women in India- financing SHG and their role in Micro – financing. Financial inclusion and its penetration in India, challenges and Government role in financial inclusion – Pradhan Mantri .</p>	15	<p>PPT using web resources/ study assignment method/Group discussion</p>	<p>GCR, online assignment</p>

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR. C.KAVITHA

TOTAL HOURS: 3+3

NAME OF THE SUBJECT: CORPORATE ACCOUNTING

YEAR/ SEMESTER: II/III

SUBJECT CODE:CZ23A

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	ISSUE OF SHARES: issue of shares-types of shares-forfeiture and re issue of shares-Underwriting of shares-meaning of redemption – redemption of shares.(15 HRS)	20	PPT, ICAI study material for reference, assignment and reference books	GCR,Online Assessment
2	DEBENTURES & ACQUISITION OF BUSINESS: meaning-types of underwriting-issue of debentures-underwriting of debentures-redemption of debentures-acquisition of business-meaning-profit prior to incorporation.(15 HRS)	20	Practical examples of underwriting of shares of mnc's,companies, quiz, online teaching and assignment	GCR,Online Assessment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR. C.KAVITHA

TOTAL HOURS: 2+3

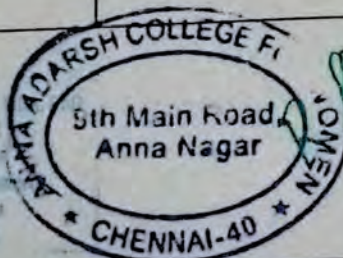
NAME OF THE SUBJECT: MARKETING

YEAR/ SEMESTER: II/III

SUBJECT CODE:CZ23D

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
3	Marketing mix. Product – Meaning – Introduction to Stages of New Product Development –Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.	10	Conducted Online Classes through Google Classroom	GCR, Online Assessment
4	Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.	10	Conducted Online Classes through Google Classroom and offline classes	GCR, Online Assessment
5	Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.	15	Conducted Online Classes through Google Classroom	GCR,Online Assessment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR. C.KAVITHA

TOTAL HOURS: 6

NAME OF THE SUBJECT: INCOME TAX LAW & PRACTICE

YEAR/ SEMESTER: III/V

SUBJECT CODE: CVZ5B

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	<p>Unit –I: Basic Concepts</p> <p>Basic Concepts – Meaning of Tax, Meaning of Income Tax- Objectives of Income Tax-Overview of the Income Tax Act of 1961- Canons/Principles of Income Tax - Definitions of the various terms as per IT Act of 1961 – Assessment Year, Previous Year, Assessee, Person, Income and Features of Income –Charge of Tax Rates- Computation of tax liability of an individual.</p> <p>Residential Status of an Individual- Residential Status of a HUF- Residential Status of a Firm, Company and every other person- Residential Status and Incidence of tax.</p>	15	Conducted Online Classes through Google Classroom	GCR, Online Assessment
2	Unit –II: Income from Salary	15	Conducted Online	GCR, Online

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<p>1. Definition of Head of Income – Definition of the term Salary u/s 17(1)- Features of a salary income-Different Forms of salary income – Gratuity- Pension- Leave Salary or Earned Leave- Provident Fund (PF) -Kinds of Provident Fund namely, Statutory Provident Fund (SPF), Recognised Provident Fund (RPF), Unrecognised Provident Fund (URPF) and Public Provident Fund (PPF)-Format to compute salary income.</p> <p>2. Allowances – Meaning of allowances- kinds of allowances – Taxability of allowances as Fully taxable allowances- Partly taxable allowances- fully exempted allowances.</p> <p>3. Perquisites – Meaning of perquisites- Definition of Perquisites-Taxability of perquisites – Provisions to compute the value of fully taxable perquisites such as Rent -Free Accommodation, Concession -in-rent etc- Provisions to compute the value of perquisites subject to exemptions as per Income Tax Act of 1961 such as Motor Car facility, education facility etc- List of Exempted perquisites sites such as reimbursement of medical</p>	<p>Classes through Google Classroom</p>	<p>Assessment</p>
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	<p>Expenses etc.</p> <p>Profit-in-lieu of salary- Meaning- Workmen's Compensation etc.</p> <p>Deductions u/s 16- Standard deduction u/s 16(i)-Entertainment deduction u/s 16(ii) – Professional Tax deduction u/s 16 (iii).</p> <p>Deductions under section 80C- List of items that qualify for deduction u/s 80C and the limit on the qualifying amount.</p>			
3	<p>Unit- III: Income from House Property</p> <p>Basis of charge u/s 28 – Meaning of house property – Relationship between the owner and the tenant – Deemed Ownership - Meaning of Annual Value – Format for computation of taxable Income from house property-Computation of Gross Annual Value –provisions relating to unrealised rent and loss due to vacancy– provisions relating to municipal taxes – Net Annual Value.</p> <p>Standard deduction u/s 24 – Provisions relating to interest on borrowed capital – provisions relating to let-out houses.</p> <p>(iii) Self-occupied houses – meaning – Determination of a self-</p>	15	<p>Assignments and homework problems from reference books given to be submitted on specific time limits.</p>	<p>GCR, Online Assessment</p>

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<p>occupied house when there are more than one self-occupied house</p> <p>-Computation of annual value of a self-occupied house – Provisions relating to fully self-occupied house</p> <p>- partly self-occupied and partly let-out- part of the year self-occupied and part of the year let-out- Deemed to be let-out houses.</p> <p>Interest on borrowed capital- provisions relating to a self-occupied house- limits/restrictions on interest on borrowed capital for a self-occupied house- Computation of pre-construction period interest.</p> <p>Computation of Taxable Income from House Property- concept of arrears of rent and advance rent- List of houseproperty income exempt from tax.</p>			
<p>4 Unit IV: Profits and Gains from Business or Profession</p> <p>Basis of Charge – Meaning of the word Business, Profession and Vocation- features of a business income –Format to compute Taxable Business Income.</p> <p>General deduction under section 30 to 36 Allowable deductions – Specific deductions u/s 37(1) by applying the limits to claim the deduction as per</p>	15	Conducted Online Classes through Google Classroom	GCR, Online Assessment

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	<p>the IT Act –General guidelines to identify the expenses or losses whether allowable or not allowable – list of expressly disallowed expenses and losses.</p> <p>Provisions relating to income which are deemed to be the business income during the relevant previous yearsuch as undisclosed income etc.- List of exempted business income.</p> <p>(iv) Computation of taxable Professional Income – of Lawyer, Doctor, Consultancy firm etc.</p>			
5	<p>Unit – V:</p> <p>(i) Income Tax Authorities – Powers and duties of Central Board of Direct Taxes – Powers and duties of Commissioner of Income Tax – Powers and duties of Assistant Commissioner of Income Tax – Powers and duties of Assessing Officers – Powers and duties of Income Tax Officers.</p> <p>(ii) Income tax grievances and redressal mechanism.</p>	15	<p>Revision exams conducted.</p> <p>University question papers of earlier years given to be solved based on the provisions relating to the current assessment year.</p>	GCR,Online Assessment

Anita Raman

Krishna

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R. Shanthi

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ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : **Dr. M.MANONMANI**
TOTAL HOURS : **5 Hrs**
NAME OF THE SUBJECT : **BUSINESS COMMUNICATION**
YEAR/ SEMESTER : **I B.COM -A SECTION / I - SEMESTER**

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
I	Definition, methods, types, principles of effective communication- Barriers to communication, layout of a business letter	15	Lecture, model format of a business letter and for classroom online skit by students for barriers to communication.	GCR, slide share, PPT
II	Meaning – kinds of business letters- Application for a situation interview- appointment letter, acknowledgement- promotion-enquiries-reply letter to enquiries-orders- sales letter-circular letter- complaint letter.	15	Discussion and various formats explained with sample letters on different types of letters & practice of writing business letters- practice online formats	GCR, PPT
III	Bank correspondence- insurance correspondence- Agency correspondence- correspondence with shareholders and directors	15	Online and Offline classes taken	GCR, PPT
IV	Minutes- memorandum, office orders-circular notes.	8	Online and Offline classes taken	GCR, PPT

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UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
V	Modern forms-fax-email-video conference-internet-websites-uses of the various forms of communication.	15	Group discussion and seminar by students	GCR, PPT

Internal exam and model exam conducted to assess and evaluate the understanding and knowledge of the students. After the completion of each unit, questions to be submitted as assignments were posted in GCR

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DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : **Dr. M.MANONMANI**
TOTAL HOURS : **3 + 3 HOURS PER WEEK**
NAME OF THE SUBJECT : **CORPORATE ACCOUNTING**
YEAR/ SEMESTER : **II B.COM – A & B SECTION / III SEM**

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
II	Profit prior to Incorporation.	10 Hrs	Lecture Method - Model Sums CW, followed by HW Discussion, Test via online	GCR, PPT and excel
III	Final Accounts Preparation of P&L and Balance sheet- Managerial remunerations- calculations and legal provisions.	10 Hrs	Lecture; Chalk and Board- Model Sums CW, followed by HW Discussion	GCR, PPT and excel
IV	Valuation of Shares and Goodwill Meaning- Methods	10 Hrs	Lecture; Chalk and Board- Model Sums CW, followed by HW Discussion	GCR, PPT and excel
V	Accounting for Insurance companies- Insurance Accounts- Types- Final accounts of life insurance- Profit determination of life insurance	10 Hrs	Lecture; Chalk and Board- Model Sums CW, followed by HW Discussion	GCR, PPT and excel

Homework problems were given from the text books were posted in the GCR and evaluated. internals and model examination were conducted to assess the understanding level of the student

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : **Dr. M.MANONMANI**
TOTAL HOURS : **2 + 2 HOURS PER WEEK**
NAME OF THE SUBJECT : **BUSINESS LAW**
YEAR/ SEMESTER : **II B.COM – A & B SECTION / III SEM**

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
V	Right to Information act, 2005- Meaning of Information, Right to information. Public information- Request for obtaining information- need- grounds for rejection of information.	12 Hrs	Lecture method and case study	PPT,GCR and related videos
V	Central information commission- constitution and powers- Information Technology act- Purpose and Significance- Cybercrimes- types-nature and punishment. Intellectual property law- Patent, Trademark, copyright an industrial design and laws of insurance.	13 Hrs	Lecture method , Group Discussion	PPT,GCR and related videos

Continuous online internals and model examination was conducted to assess the understanding of the students.

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ACADEMIC YEAR 2021-2022

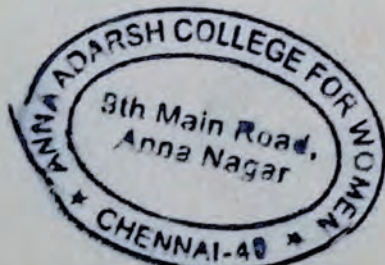
NAME OF THE STAFF : Dr. M.MANONMANI
TOTAL HOURS : 1 HOURS PER WEEK
NAME OF THE SUBJECT : BASICS OF RETAIL MARKETING
YEAR/ SEMESTER : I B.SC COMPUTER SCI – A & B/ I SEM

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
I	Retailing- Definition- Retail Marketing- Growth of organized retailing in India- Importance of retailing.	8 Hrs	Lecture method and group discussion	Study material in the form of PPT and slide share posted in GCR
Students actively participated the Discussion sessions Assignments were given. Test conducted.				

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF : **Dr. M.MANONMANI**
TOTAL HOURS : **1 HOURS PER WEEK**
NAME OF THE SUBJECT : **ENGLISH FOR COMMERCE AND
MANAGEMENT -I**
YEAR/ SEMESTER : **I B.Com A SECTION / I SEMESTER**

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
IV	Critical thinking- Team work	2 Hrs	Lecture method and discussion	PPT and GCR
V	Decision Making	6 Hrs	Students Seminar	PPT and GCR

Assignments were given. Test conducted.

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LESSON PLAN

ACADEMIC YEAR: 2021 - 2022.

NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : BUSINESS COMMUNICATION
TOTAL HOURS : 6 Hrs. /weeks
YEAR/ SEMESTER : I B.Com., "B" SECTION / I SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1	Definition, methods, types, principles of effective communication. Barriers to communication, business letters, layout.	10 Hrs.	Lecture and discussion on the various methods and principles of communication. Discussion on barriers to communication and layout of business letters PPT with internet resources. Group discussion.	GCR, Online Assessment Study materials posted in GCR. Quiz conducted in GCR
2	Meaning – kinds of business letters. Application for a situation interview - appointment letter, acknowledgement-promotion-enquiries-reply letter to enquiries-orders, sales letter-circular letter- Complaint letter.	15Hrs	Lecture and discussion on kinds of business letters. Lecture, discussion on different types of letters and sample letters provided to students and asked them to create their own letters.	GCR, Online Assessment On-line Test. Study materials posted in GCR. You-tube link posted in GCR.



Anita Ramani

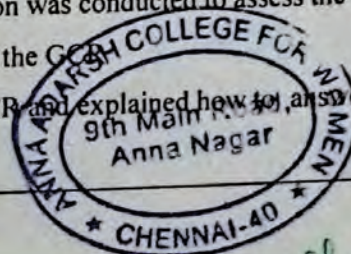
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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
3	Bank correspondence- insurance correspondence- Agency correspondence. Correspondence with Shareholders and directors.	15Hrs	Lecture, discussion on different types of letters and sample letters provided to students and asked them to create their own letters. Assignments and sample letters provided to students and asked them to create their own letters Assignment and group discussion.	GCR, Online Assessment Quiz conducted in GCR. You-tube links posted in GCR. Study materials posted in GCR.
4	Reports, meaning, writing of reports, meetings - Agenda- minutes - memorandum, office Orders - circular - notes.	10 Hrs	Lecture and discussion using PPT with internet resources. Showing specimen of company report to students and discussion.	GCR, Online Assessment Study materials posted in GCR.
5	Modern forms-fax-email- video conference-internet- websites-uses of the various forms of communication.	10 Hrs.	Seminars by students with PPT using internet resources. Group discussion.	GCR, Online Assessment

Continuous internals and model examination was conducted to assess the subject knowledge of the students. Assignments were also posted in the GCR and explained how to answer for the university exam. Previous year question paper posted in GCR.



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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR: 2021 - 2022.

NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : ENGLISH FOR COMMERCE AND
MANAGEMENT -I
TOTAL HOURS : 1 Hr/weeks
YEAR/ SEMESTER : I B.Com., "B" SECTION / I SEMESTER

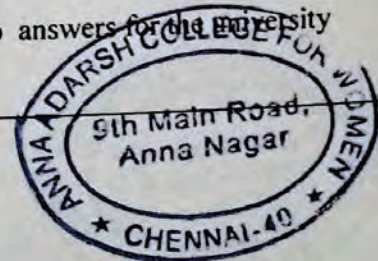
UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
4	Presentation skills	7 Hrs	Lecture and discussion using PPT. Seminars by students with PPT using internet resources.	GCR, Online Assessment
5	Critical thinking- Team work and decision making	7 Hrs	Lecture and discussion using PPT. Seminars by students with PPT using internet resources.	GCR, Online Assessment

Assignments were also posted in the GCR

Previous year question paper posted in GCR and explained how to answers for the university exam

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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR: 2021 - 2022.

NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : BASICS OF RETAIL MARKETING
TOTAL HOURS : 1 Hr / week
YEAR/ SEMESTER : I B.Sc., "B" SECTION / I SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
4	Communication tools used in retailing, Sales promotion. E-tailing-store retailing-non store retailing.	10 Hrs	Lectures, discussion and Seminars by students using PPT	GCR, Online Assessment

Internals and model examination was conducted to assess the subject knowledge of the students. Assignments were also posted in the GCR
Previous year question paper posted in GCR and explained how to answers for the university exam

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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR: 2021 - 2022.

NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : PRACTICAL AUDITING
TOTAL HOURS : 1 Hr / week
YEAR/ SEMESTER : III B.Com., "B" SECTION / V SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
3	Types of audit- statutory audit, concurrent audit, stock audit, cost audit, secretarial audit- CAG audit, management audit. Accounting standards- standards on internal audit, penal provisions, role of NFRA	12 Hrs	Lecture and group discussion using PPT with internet resources.	GCR, Online Assessment Study materials posted in GCR

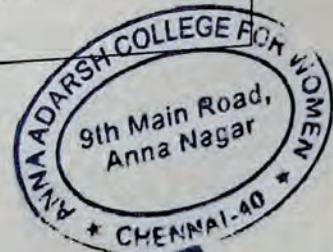
Continuous internals and model examination was conducted to assess the subject knowledge of the students. Assignments were also posted in the GCR

Previous year question paper posted in GCR and explained how to answers for the university exam

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LESSON PLAN

ACADEMIC YEAR: 2021 - 2022.

NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : BUSINESS LAWS
TOTAL HOURS : 1 Hr / week
YEAR/ SEMESTER : II B.Com., "A & B" SECTION / III SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
3	Capacity of parties-definition- persons competent to contract. Free consent-Coercion-Undue Influence-Fraud Misrepresentation - Mistake. Legality of object- Void Agreements-Illegal Agreements	12 Hours	Lecture and group discussion using PPT with internet resources	GCR, Online Assessment Study materials posted in GCR

Continuous internals and model examination was conducted to assess the subject knowledge of the students. Assignments were also posted in the GCR

Previous year question paper posted in GCR and explained how to answers for the university exam

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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR: 2021 - 2022.

NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : FINANCIAL ACCOUNTING
TOTAL HOURS : 6 Hrs / week
YEAR/ SEMESTER : II B.C.A., / III SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1	Accounting structure – Basic concepts & conversions. Accounting equation – Meaning of accounting – Groups interested in accounting information – Trial Balance – Final account – Rectification of errors – Suspense Accounts	10 Hrs	Lecture method and practically solving solution to the problems relating to the topics via online teaching.	GCR, Online Assessment Study materials posted in GCR
2	Depreciation – Meaning – methods of providing depreciation. Fixed percentage on original cost – WDV method. Single entry – definition and features of statement of affairs – conversion method – average due date. Account current & investment accounts.	10 Hrs	Lecture method and practically solving solution to the problems relating to the topics via online teaching .	GCR, Online Assessment Study materials posted in GCR

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
3	Branch account – P/L Account, stock & Debtors system. Distinction between wholesale and P/L method. Independent branch./ departmental Accounts – basic for allocation. Inter departmental transfer	15 Hrs	Lecture method and practically solving solution to the problems relating to the topics via online teaching.	GCR, Online Assessment Study materials posted in GCR
4	Hire purchase & installment purchase: method legal position – accounting aspects – Default & repossession. Hire purchase trading – Installment system. Sale or return : meaning & legal position – under different circumstances	10 Hrs	Lecture method and practically solving solution to the problems relating to the topics via online teaching.	GCR, Online Assessment Study materials posted in GCR
5	Partnership Accounts. Fixed & fluctuating capital – final accounts for firms – Admission – Retirement – Death. Dissolution of partner – insolvency of partners – insolvency of all partner	15 Hrs	Lecture method and practically solving solution to the problems relating to the topics via online teaching.	GCR, Online Assessment Study materials posted in GCR

Continuous internals and model examination was conducted to assess the subject knowledge of the students. Assignments were also posted in the GCR

Previous year question paper posted in GCR and explained how to answers for the university exam

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Department of Commerce.

Lesson Plan

Academic year 2021 - 2022 (Even Sem)

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18/2/22

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Anita Ramani
18/2/22

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ANNA ADARSH COLLEGE FOR WOMEN
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LESSON PLAN – EVEN SEMESTER
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : Dr. V. SHANTHI
NAME OF THE SUBJECT : MANAGEMENT ACCOUNTING
TOTAL HOURS : 6 Hrs / week
YEAR/ SEMESTER : III B.Com., / VI SEMESTER

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Management Accounting – Meaning, scope, importance and limitations Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.	5	Lecture, PPT, Assignments, Videos	Online quiz Lecture recording
2	Marginal Costing -Application of Marginal Costing in Decision – making - Sales – Mix Exploring New Markets – Make or Buy Decisions – Shut down or continue.	15	Lectures, black board/One Note app for working out sums, assignment of additional problems, Tests	Online quiz Lecture recording
3	Ratio Analysis - Meaning – Advantages – Limitations – Types Of Ratios – Liquidity Ratios – Profitability Ratios – Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculations Of Ratios	15	Lectures, black board/One Note app for working out sums, assignment of additional problems, Tests	Online quiz Lecture recording

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4	Cash Flow Analysis- Meaning Of Cash Flow Statement-Advantages-Limitations- Preparation of Cash Flow Statement- Types of Cash Flows- Operating, Financing And Investing Cash Flows.	20	Lectures, black board/One Note app for working out sums, assignment of additional problems, Tests	Online quiz Lecture recording
5	Budgetary Control & Capital Budgeting Control: Budgetary Control- Meaning- Preperation 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	Lectures, black board/One Note app for working out sums, assignment of additional problems, Tests	Online quiz Lecture recording

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R. Shanki

B. Sudha

Dr. B.SUDHA
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DEPARTMENT OF COMMERCE

LESSON PLAN – EVEN SEMESTER

ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : Dr. V. SHANTHI
NAME OF THE SUBJECT : COST & MANAGEMENT ACCOUNTING
TOTAL HOURS : 6 Hrs / week
YEAR/ SEMESTER : I M.Com., / II SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
I	Installation of costing system – Records required to be maintained under the companies Act – Management control and information system – Cost reduction and cost control techniques – control over wastages, scrap, Spoilage and defectives.	12	Class Room Teaching	GCR, Online Assessment
II	Costing method - product costing- process costing – treatment of equivalent units- Inter process profit -IIT Costing – Activity based costing.	15	Class Room Teaching, Assignment	GCR, Online Assessment
III	Budgets And budgetary controls – Cash budget - flexible budget -Zero based budget.	12	Lecture, Problem solving, Test	GCR, Online Assessment

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IV	<p>CVP Analysis decision making – make or buy, own or lease, Repair or renovate Changes Vs Status Quo, Sell or Scrap, Export and Local sales, Shut down or Continue.</p> <p>Responsibility Accounting – transfer pricing -. Measurement of segment performances</p>	18	Lecture, Problem solving, Assignment	GCR, Online Assessment
V	<p>Financial Statements Analysis -.</p> <p>Ratio Analysis -. Fund flow and Cash flow statement</p>	15	Lecture, Test, Assignment, Problem solving	GCR, Online Assessment

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R. Shankar

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ANNA ADARSH COLLEGE FOR WOMEN
PG & RESEARCH DEPARTMENT OF COMMERCE
ACADEMIC YEAR 2021-2022 (EVEN SEMESTER)

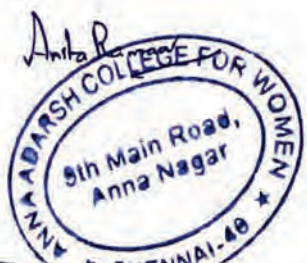
NAME OF THE STAFF: DR. ANITA RAMAN
SUBJECT: INCOME TAX, LAW & PRACTICE
YEAR: III YEAR ' A ' SEC /VI SEMESTER
TOTAL HOURS: 3 HOURS PER WEEK

S. NO.	CONTENTS	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1.	<p>Unit I: Income from Capital Gains</p> <p>i. Basis of Charge – Definition of Capital Gains as per Income Tax Act of 1961 – Meaning of a Capital Asset –Assets which are not included as a capital asset – kinds of capital asset – kinds of capital gains – format for Computation of Taxable Capital Gain.</p> <p>ii. Definition of the term transfer – Transactions not considered as a transfer under the IT act- Meaning of Cost of Acquisition – Notional Cost of Acquisition – Cost of Improvement – Indexation of Cost of Acquisition and Cost of Improvement- Indexation of Cost of Acquisition and Cost of Improvement under certain specific conditions – Cost Inflation Index Table- Steps involved for Indexation of Cost of Acquisition and Cost of Improvement.</p>	15	Online Classes through Google Classroom	GCR, Online Assessment

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	<p>iii. Exemption from Capital Gains – Exemption from short- term capital gain – Exemptions from long-term capital gain.</p> <p>iv. Application of tax rates on capital gain – computation of liability of an individual having capital gain in the total tax income- Computation of security transaction tax.</p> <p>v. Problem solving to compute the Taxable Capital Gain.</p>			
2.	<p>Unit II: Income from Other Sources</p> <p>i. Meaning of Residuary Income or Income from other sources – List of income treated as Income from other sources for tax purposes – Provisions relating to dividend income and kinds of dividend income – provisions relating to interest on securities and types of interest on securities- Grossing up rates for interest on securities- ex-interest and cum-interest securities – less-tax securities and tax-free securities – Bond washing transactions.</p> <p>ii. Provisions relating to expenses that are allowed to be reduced from income from other sources as per IT Act and Deductions under section 56.</p> <p>iii. Problem solving to compute Taxable Income from Other Sources.</p>	15	Online Classes through Google Classroom	GCR, Online Assessment



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ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF COMMERCE

LESSON PLAN ACADEMIC YEAR 2021-22

NAME OF THE STAFF: DR.SUSAN SHANKAR. TOTAL HOURS: 6HRS/WEEK

NAME OF THE SUBJECT:ADVANCED COST ACCOUNTING YEAR/SEM: III/6TH SEM

SUBJECT CODE:CPZ6A

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Contract Costing – Preparation of Contract Account – Contractee Account – Preparation of Balance Sheet	15	Lectures, black board for working out sums, assignment of additional problems, tests	videos Online quiz Lecture recording
II	Process Costing – Features of Process Costing – Process Accounts – Process Losses and Gains. Equivalent production	15	Lectures, black board for working out sums, assignment of additional problems, tests	videos Online quiz Lecture recording
III	Operating Costing-meaning- preparation of operating cost sheet – Transport , Power Supply, hospital costing	15	Lectures, black board for working out sums, assignment of additional problems, tests	videos Online quiz Lecture recording



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UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	<p>Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety.</p> <p>Marginal Costing – Decision – making - Sales – Mix Exploring New Markets – Make or Buy Decisions – Shut down or Continue.</p>	15	Lectures, black board for working out sums, assignment of additional problems, tests	<p>videos Online quiz Lecture recording</p>
V	<p>Standard costing- definition , objectives, advantages-standard cost and estimated cost- installation of standard costing system-variance analysis-material,labour,overheads and sales variances</p>	15	Lectures, black board for working out sums, assignment of additional problems, tests	<p>videos Online quiz Lecture recording</p>

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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR 2021-22

NAME OF THE STAFF: DR.SUSAN SHANKAR. TOTAL HOURS: 5

NAME OF THE SUBJECT: INTERNATIONAL MARKETING YEAR/SEM:

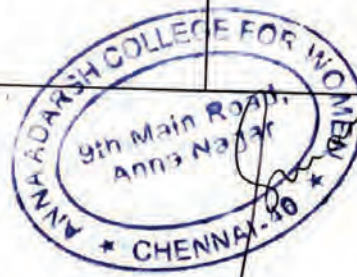
II/3RD SEM SUBJECT CODE: KDAEM

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	The concept of global marketing – Importance, Growth and Benefits – Scope and Challenge of international marketing – The dynamic environment of international marketing	12	Lectures, use of digital tools, online assignments, Quiz, Debates,	online quiz,survey, assessments
II	Developing Global Marketing strategies – Global marketing management –Planning and Organization – International Marketing Information System and Research – Understanding Global Consumers – Cultural Dynamics in assessing Global markets	12	Lectures, use of digital tools, online assignments, Quiz, Debates,	online quiz, survey, assessments
III	International product policy – Product positioning in foreign markets – Product standardization and Adoption – Brands, Trademarks. Packaging and Labeling – International marketing of services – International product pricing policy – Export pricing –Pricing for international markets.	12	Lectures, use of digital tools, online assignments, Quiz, Debates, Survey	online quiz, survey, assessments

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UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	International promotional policy – International advertising – Developing International advertising strategy – International sales force and Their management – Other forms of promotion for global markets	12	Lectures ,use of digital tools, online assignments, Quiz, Debates, Survey	online quiz, survey, assessments

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DEPARTMENT OF
COMMERCE LESSON PLAN
ACADEMIC YEAR 2021-22

NAME OF THE STAFF: DR.SUSAN SHANKAR. TOTAL HOURS: 1HRS PER WEEK
NAME OF THE SUBJECT: BUSINESS ENVIRONMENT YEAR/SEM: III/6TH
SEM SUBJECT CODE:CPZ6

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	The concept of Business environment-Its nature and significance-Brief overview of Political, cultural, Legal, Economic, social and Global environments and the impact on Business and Strategic Decisions	1	Lectures, use of digital tools, online assignments, Quiz, Debates, Survey	online quiz, survey, assessments

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Department of Commerce

LESSON PLAN

Academic year 2021-22

Name of the staff: Dr. Anila Mathews.

Total hours: 6 hrs per week

Name of the subject: **ADVANCED COST ACCOUNTING**

Year/Sem: III/6th sem

Subject code: CPZ6A

Unit	Chapter	Hours	Methodology	ICT tools adopted
1	Contract Costing – Definition-Features of Contract Costing- Calculation of Profits on Contract- Cost Plus Contracts-Contract Costing Vs Job Costing-Preparation of Contract Account	15	Lectures, black board/One Note app for working out sums, assignment of additional problems, Tests	Online quiz Lecture recording
2	Process Costing – Features of Process Costing – Process Loss- Normal and Abnormal Loss- Abnormal Gain-Joint Products- By Products- Concept of Equivalent Production- Process Accounts – Process Losses and Gains	15	Lectures, black board/One Note app for working out sums, assignment of additional problems, Tests	Online quiz Lecture recording
3	Operation Costing – Operating Costing- Meaning-Preparation of Operating Cost Sheet-Transport, Power Supply, Hospital Costing- simple problems	15	Lectures, black board/ One Note app for working out sums, assignment of additional problems, tests	Online quiz Lecture recording



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4	Marginal Costing- Meaning- Features- Absorption Costing- Marginal Costing Vs Absorption Costing- Contribution-P V Ratio- Break Even Point- Key Factor – Margin of Safety- Preparation of Marginal Cost Statement.	15	Lectures, black board/ One Note app for working out sums, assignment of additional problems, Tests	Online quiz Lecture recording
5	Standard Costing – Definition- Objectives- Advantages-Standard Cost and Estimated Cost-Installation of Standard Costing- Variance Analysis-Material, Labour, Overhead and sales Variance- Calculation of variance	20	Lectures, black board/ One Note app for working out sums, assignment of additional problems, Tests	Online quiz Lecture recording
REVISION AND MODEL EXAM				

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Department of Commerce

LESSON PLAN

Academic year 2021-22

Name of the staff: Dr. Anila Mathews.

Total hours: 1 hr per week

Name of the subject: MANAGEMENT ACCOUNTING

Year/Sem: III/6th sem

Subject code: CPZ6B

Unit	Chapter	Hours	Methodology	ICT tools adopted
1	Management Accounting – Meaning, scope, importance and limitations Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.	5	Lecture, PPT, Assignments, Videos	Online quiz Lecture recording
2	Marginal Costing Application of Marginal Costing in Decision – making - Sales – Mix Exploring New Markets – Make or Buy Decisions – Shut down or continue.	15	Lectures, black board/One Note app for working out sums, assignment of additional problems, Tests	Online quiz Lecture recording
	REVISION AND MODEL EXAM			

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LESSON PLAN

Academic year 2021-22

Name of the staff: Dr. Anila Mathews

Total hours: 5hrs per week

Name of the subject : Merchant Banking And Financial Services Year/Sem: -II/4th

sem Subject code: KDA4C

Unit	Chapter	Hours	Methodology	ICT tools adopted
1	Merchant Banking – merchant bankers – corporate counseling – project counseling – pre investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework – SEBI guidelines	20	Lecture; Videos PPTs Notes Quiz/Test	GCR Online - quiz/Assignment Videos
2	Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved I issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book-building – ESOP – OTCEI – Credit Syndication Services	15	Lecture; Notes; PPTs Quiz/Test	GCR Online - quiz/Assignment Videos

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3	Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus – M & A services – Portfolio Management Service	20	Lecture; Notes; PPTs Quiz/Test	GCR Online - quiz/Assignment Videos
4	Underwriting – meaning – types – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals – grey market – capital market instruments – types – preference shares – equity shares – CCPS – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – floating rate Bonds – ECBs	15	Lecture; Notes; PPT Quiz/Test	GCR Online - quiz/Assignment Videos
REVISION AND MODEL EXAM				

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**ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE
ACADEMIC YEAR 2021-2022**

**NAME OF THE STAFF: DR.B.SUDHA
NAME OF THE SUBJECT: BUSINESS ENVIRONMENT
YEAR/ SEMESTER: III B.COM/VI
SUBJECT CODE:**

TOTAL HOURS: 5

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Unit I Introduction The Concept of Business Environment – its nature and significance-brief overview of political, cultural, legal, economic, social and Global environment and their impact on business and strategic decisions.	15	Class room teaching/ Discussion on various heading, seminars, group learning.	GCR, Online Assessment
II	Unit II Political Environment Meaning – government and business relationship in India – provisions of Indian constitution pertaining to business	15	Lecture and Discussion	GCR, Online Assessment
III	Unit III – Social environment – Meaning – cultural heritage-social -attitudes- Impact of foreign culture- castes and communities- joint family systems- linguistic and religious groups- types of social organization – social responsibilities of business.	15	Lecture and Discussion, Quiz	GCR, Online Assessment


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UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	Unit IV Economic Environment- Economic systems and their impact on business- Macroeconomic parameters like GDP, growth rate population, urbanization. Physical deficit, plan investment, per capita and their impact on business decisions. Five year Planning	20	Lecture, Discussion, seminar, and case study	GCR, Online Assessment
V	Unit V Global Environment Factors determining global environment- forex environment – financial environment.	10	Lecture, Discussion, seminar, and case study, Class assignments, Team teaching, Understanding of students perspectives on various topics.	GCR, Online Assessment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR.B.SUDHA
NAME OF THE SUBJECT: INDIRECT TAXATION
SUBJECT CODE:

TOTAL HOURS: 1
YEAR/ SEMESTER: II/IV

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	History and objectives of taxation-tax system in India- direct and indirect taxes Meaning and types-powers of union and states to levy taxes	15	Lecture, assignment, seminar, quiz	GCR, Online Assignment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR.B.SUDHA

TOTAL HOURS: 1

NAME OF THE SUBJECT: ADVANCED COST AND MANAGEMENT ACCOUNTING

YEAR/ SEMESTER: I M.COM/II

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Installation of costing system- records required to be maintained under the Companies Act- Management control of information system – cost reduction and cost control techniques – control over wastages, scrap, spoilage and defectives	15	Lecture, assignment, seminar, quiz	GCR, Online Assessment

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ACADEMIC YEAR 2021-2022**

NAME OF THE STAFF: DR.B.SUDHA

TOTAL HOURS: 1

NAME OF THE SUBJECT: INTERNATIONAL MARKETING

YEAR/ SEMESTER: I M.COM/II

SUBJECT CODE:

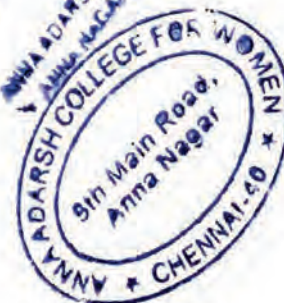
UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
V	Overseas marketing channel policy – Managing international distribution channels – Multinational retailers and wholesalers – Global Logistics – Contemporary issues in international marketing – Future prospects in international marketing.	15	Lecture, assignment, seminar, quiz	GCR, Online Assessment

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ACADEMIC YEAR 2021-2022**

NAME OF THE STAFF: DR.B.SUDHA


TOTAL HOURS: 4

NAME OF THE SUBJECT: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

YEAR/ SEMESTER: II M.COM/II

SUBJECT CODE:


UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Certainty, uncertainty, risk, types and sources of risk-return; measurement of return, risk-return relationship, historical risk, expected rate of return and expected risk	5	Lecture Class Work Problems & Assignment Problems	GCR, Online Assessment
IV	Portfolio Management: portfolio- meaning – types of portfolio- portfolio management: meaning, need, types and importance- portfolio management Vs. wealth management	2	Lecture	GCR, Online Assessment
IV	portfolio manager- meaning, types, functions, strategies, registration, capital adequacy- SEBI regulations- general obligations and responsibilities- portfolio management framework- portfolio performance	3	lecture	GCR, Online Assessment


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UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	Portfolio theory: portfolio analysis, portfolio theory, objective, Markowitz portfolio analysis, indifference curve analysis, Random Walk Theory.	5	lecture and quiz, problem solving	GCR, Online Assessment
V	Efficient Market hypothesis: Statement- assumptions- three levels- the Elliot Wave principle- Efficient Portfolio- Efficient frontier- CAPM and APM: meaning, risk- free and risky securities- risk averse investor, objectives, assumptions, validity, components and criticism of CAPM	8	lectures, ppt & internet sources	GCR, Online Assessment
V	Capital market line- risk – return trade off theory- determining market risk – return trade off- components of risk –return trade off, value additivity and CAPM- slope of CML- security market line- implications and limitation- Average Pricing Model- arbitrage- CAPM Vs APM	5	explanation of concepts classwork problems	GCR, Online Assessment




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UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
V	Portfolio return and risk; portfolio theory – diversification- Sharpe index model portfolio selection model- Sharpe optimal portfolio	5	lecture classwork problems	GCR, Online Assessment
V	alternative investment: meaning features, alternatives investment assets- wealth management- an overview	2	assignment and seminar	GCR, Online Assessment

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LESSON PLAN FOR ACADEMIC YEAR 2021-22 (EVEN)

NAME OF STAFF: DR. M. ANITA

TOTAL HOURS: 2 HOURS

NAME OF SUBJECT: COMPANY LAW

YEAR/ SEMESTER: 2ND B.COM

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Joint stock Company: meaning-kinds of companies (special provisions with respect to private company, public company, one person company, small company, dormant company) formation - memorandum of association - contents - restrictions on "other objects" - doctrine of ultra vires - articles of association - contents - prospects - contents - types (statement in Lieu of prospectus, shelf prospectus, red herring prospectus) - underwriting - book building process - green shoe option - E-flying - dematerialization.	1	HAND OUTS	GCR/Online Assessment
3	CRM and Customer service, the call centre and customer care, call routing, call scripting, customer satisfaction - meaning, definition and significant customer satisfaction measurement.	1	HANDOUTS	GCR/Online Assessment. Ppt

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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

LESSON PLAN FOR ACADEMIC YEAR 2021-22 (EVEN)

NAME OF STAFF: DR. M. ANITA

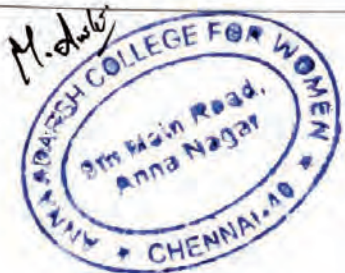
TOTAL HOURS: 6 HOURS

NAME OF SUBJECT: ADVANCE FINANCIAL ACCOUNTING

YEAR/ SEMESTER: 1ST B.COM "A" SEC 1ST B.COM "B" SEC

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	BRANCH ACCOUNTS: Dependent branches – stock and debtors system – distinction between whole sale profit and retail profit – independent branches (foreign branches excluded)	2	HAND OUTS	GCR/Online Assessment
2	DEPARTMENTAL ACCOUNTS: Basis of allocation of expenses – calculation of profit – inter-departmental transfer and cost or selling price.	2	HANDOUTS	GCR/Online Assessment. Ppt
5	ACCOUNTING STANDARD FOR FINANCIAL REPORTING: 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.	2	HANDOUTS	GCR/ Online Assessment



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LESSON PLAN FOR ACADEMIC YEAR 2021-22 (EVEN)

NAME OF STAFF: DR. M. ANITA

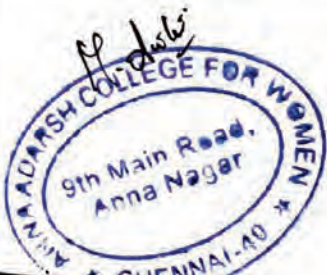
TOTAL HOURS: 3 HOURS


NAME OF SUBJECT: CONSUMER BEHAVIOUR

YEAR/ SEMESTER:

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
3	External influences on consumer behavior – the influences of culture on consumer behaviour – sub cultures and consumer behaviour – social class and consumer behaviour – reference groups and family – consumer influences and the diffusion of innovations.	1	HAND OUTS	GCR/Online Assessment
4	The consumer decision process, prospect theory, heuristics, persuasion – consumer decision making processes – need recognition – information search – consumer evaluation process – purchase decision – post purchase decision – marketing strategies involved in each stage of the process.	1	HANDOUTS	GCR/Online Assessment. Ppt
5	Family and household decision making – the role of reference group in purchase decisions – word of mouth (WOM) – demographics and psychographics in consumer purchase decision of the consumer – global consumer and diffusion and innovations – consumer behavior and social marketing – consumer and public policy.	1	HANDOUTS	GCR/ Online Assessment




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LESSON PLAN FOR ACADEMIC YEAR 2021-22 (ODD)

NAME OF STAFF: DR. M. ANITA

TOTAL HOURS: 3 HOURS

NAME OF SUBJECT: TOTAL QUALITY MANAGEMENT YEAR/ SEMESTER:

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
3	Theory of sampling inspection – standard tolerancing – ABC analysis – defect diagnosis and prevention	1	HAND OUTS	GCR/Online Assessment
4	QUALITY IMPORVEMENT: Recent technique for quality improvement – zero defect – quality motivation techniques – quality management system and total quality control	1	HANDOUTS	GCR/Online Assessment. Ppt
5	Selection of ISO model ad implementation of ISO 9000 – human resource development and quality circles – environmental management system and total quality control	1	HANDOUTS	GCR/ Online Assessment, PPT

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ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE
LESSON PLAN
ACADEMIC YEAR: 2021 - 2022.

NAME OF THE STAFF: Dr. R.UMA.

NAME OF THE SUBJECT: HUMAN RESOURCES MANAGEMENT

TOTAL HOURS: 6 Hrs/WEEK

YEAR/ SEMESTER: III B.Com, "A" SECTION / VI SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1	Introduction: Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM – Human Resource Planning. Recruitment – Selection – Methods of Selection – Uses of Tests – Interview techniques in Selection and Placement.	15	PPT with internet resources Handouts to students. Seminars by students with PPT using web resources. Group discussion.	Study materials posted in GCR. You-tube links posted in GCR. Quiz
2	Training : Meaning – Induction - Methods – Techniques-Identification of Training needs – Training and Development – Performance Appraisal – Transfer, Promotion and termination of services – Career Development.	15	PPT using web resources Group discussion. Seminars by students with PPT using web resources.	Study materials posted in GCR. You-tube links posted in GCR. On-line test conducted in GCR.

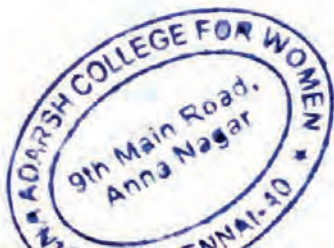

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
3	Compensation : Cost to Company – CTC Fixed and Flexible Pay - Components – Incentives – Benefits – Motivation – Welfare and Social security measures.	15	PPT using web resources Group discussion. Seminars by students with PPT using web resources.	Study materials posted in GCR. You-tube links posted in GCR. Quiz conducted.
4	Labour Relation : Need– Functions of Trade Unions – Forms of Collective Bargaining – Workers Participation in management- Types and effectiveness – Industrial Disputes and Settlements (laws excluded).	15	PPT using web resources Assignment and Group discussion.	You-tube link posted in GCR. Study materials posted in GCR. On-line test conducted in GCR.
5	Human Resource Audit : Human Resource Audit – Nature – Benefits – Scope – Approaches.	15	Case study method.	On-line test conducted in GCR.

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LESSON PLAN

ACADEMIC YEAR: 2021 - 2022.

NAME OF THE STAFF: Dr. R.UMA.

NAME OF THE SUBJECT: BUSINESS ENVIRONMENT

TOTAL HOURS/ WEEK: 2 Hrs/week

YEAR/ SEMESTER: III B.Com. "A" SECTION / VI SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1	The concept of Business Environment- Nature and significance- Brief overview of political-cultural-legal-economic and social environment and their impact on business and strategic decisions.	15	PPT with internet resources. Handouts to students. Group discussion.	You-tube link posted in GCR. Study materials posted in GCR. On-line test conducted in GCR.
2	Political environment- Government and business relationship in India- Provisions of Indian Constitution operating to business.	15	PPT using web resources. Assignment. Group discussion.	Study materials posted in GCR. Quiz. You-tube link posted in GCR.

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LESSON PLAN

ACADEMIC YEAR : 2021 - 2022.

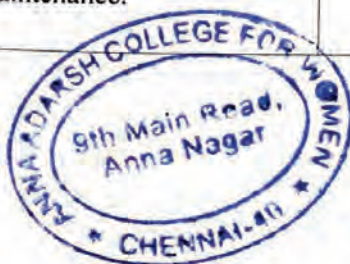
NAME OF THE STAFF : Dr. R.UMA.


NAME OF THE SUBJECT : MANAGEMENT INFORMATION SYSTEMS

TOTAL HOURS/ WEEK : 6 Hrs/week

YEAR / SEMESTER : II M.Com., / IV SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1	Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System -Information flow.	15	PPT with internet resources. Handouts to students. Group discussion.	Study materials posted in GCR. You-tube link posted in GCR. Quiz.
2	Data base management systems- Objectives and components-database design-creation and control-recent trends in database.	15	PPT with internet resources. Assignment and group discussion	Study materials posted in GCR. You-tube link posted in GCR Online test.
3	Developing information system-Planning, Designing and Redesigning- Approaches for system development-System analysis and design-system implementation and Maintenance.	15	Seminar by students with internet resources. Group discussion.	You-tube link posted in GCR Quiz. Study materials posted in GCR.




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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
4	<p>Transaction processing and Support system – Transaction processing system – Office automation systems – Decision supports systems – Executive information systems – Artificial Intelligence and Expert systems.</p> <p>Marketing of financial services – nature -types - marketing of insurance - mutual fund -marketing for non-profit firms.</p>	15	<p>PPT with internet resources.</p> <p>Handouts to students.</p> <p>Seminars by students with PPT using web resources.</p> <p>Assignment and group discussion.</p>	<p>Study materials posted in GCR.</p> <p>You-tube links posted in GCR.</p> <p>On-line test.</p>
5	<p>Functional Information Systems - Production, Finance, Human resource and marketing - Managing information resources.</p> <p>Information security - Control and audit of Information systems.</p>	15	<p>Seminars by students with PPT using web resources.</p> <p>Assignment.</p> <p>Group discussion.</p>	<p>You-tube link posted in GCR.</p> <p>Quiz.</p> <p>Study materials posted in GCR.</p> <p>You-tube link posted in GCR.</p> <p>On-line test.</p>



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LESSON PLAN -2021-2022- EVEN SEMESTER**

NAME OF THE STAFF : DR. S. SANTHI
CLASS & YEAR : III B.COM -B SECTION
SEMESTER : VI - SEMESTER (2021-2022)
SUBJECT : HUMAN RESOURCES MANAGEMENT
NO. OF HOURS PER WEEK : 6 HOURS PER WEEK

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
I	<p>Introduction : Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM – Human Resource Planning Recruitment – Selection – Methods of Selection – Uses of Tests – Interview techniques in Selection and Placement.</p>	20	<p>Online Lecture method used to explain the nature and scope of human resources management. Presentation by students to understand the difference between personnel management and HRM. Presentation by ppt used to explain the meaning of recruitment and different methods of selection and process involved in an interview was explained with examples</p>	
II	<p>Training : Meaning – Induction - Methods – Techniques- Identification of Training needs – Training and Development – Performance Appraisal – Transfer, Promotion and termination of services – Career Development.</p>	18	<p>Slide share was made use to give an idea about the training methods and it's explained its merits and demerits. Online resources also used to give more knowledge about the training, transfer and promotion of employees. Examples relating to current training methods adopted by different organizations also were explained.</p>	

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UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
III	Compensation Cost to Company – CTC Fixed and Flexible Pay - Components – Incentives – Benefits – Motivation – Welfare and Social security measures.	15	Ppt used to give the meaning and importance of compensation. Resources from books and online were used to explain the meaning of incentives and benefits. Explained about the need for motivation and welfare and social security measures by online lecture and ppt adopted.	
IV	Labour Relations Need– Functions of Trade Unions – Forms of Collective Bargaining – Workers Participation in management-Types and effectiveness – Industrial Disputes and Settlements (laws excluded).	15	Lecture method used to explain the labour relations and ppt used to explain the concept of collective bargaining and workers participation in management. Book material used to explain the industrial disputes and settlements	
V	Human Resource Audit Human Resource Audit – Nature – Benefits – Scope – Approaches.	8	Presentation via online used to give an understanding about the human resource audit.	

Two online internal exam and model exam conducted to assess and evaluate the understanding and knowledge of the students. After the completion of each unit, questions to be submitted as assignments were posted in GCR

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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE
LESSON PLAN -2021-2022- EVEN SEMESTER

NAME OF THE STAFF : DR. S. SANTHI
CLASS & YEAR : I B.COM –
SEMESTER : II SEMESTER (2020-2021)
SUBJECT : ADVANCED FINANCIAL ACCOUNTING
NO. OF HOURS PER WEEK : 3 HOURS PER WEEK

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
III	Partnership Accounts Admission of a Partner – Retirement of a Partner – Death of a Partner.	25	Online presentation of the admission retirement and death of a partner was adopted to help the students and problems solved from books. Home work also posted	Study materials relating to admission of a partners retirement of a partner and death of a partner. Has been prepared and posted in GCR. Problems and their solutions relating to the same has been shared and presented in Google meet with the students.
IV	Partnership Accounts Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm	20	Online lecture method used to throw light on dissolution of partnership and insolvency was discussed and practical problems from text books were worked out through online presentation. Assignments also posted in gcr and test also conducted	PPT on dissolution of a partnership firm is shared with the students .(Slide share) Solutions to the problems is shared in Google Meet with the students.

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UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
V	Accounting Standards for financial reporting 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.	8	Seminar and ppt method used to explain the accounting standards for financial reporting	Online study materials shared with the students. Each group of students prepared PPT and presented in the class for discussion.

Two internal assessment test conducted to evaluate the learning and understanding level of the students. Model examination also conducted and efforts taken to correct the mistakes of the students

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LESSON PLAN -2021-2022- EVEN SEMESTER**

NAME OF THE STAFF : DR. S. SANTHI
CLASS & YEAR : I M.COM –
SEMESTER : II SEMESTER (2021-2022)
SUBJECT : MARKETING OF SERVICES
NO. OF HOURS PER WEEK : 4 HOURS PER WEEK

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
II	Marketing strategies for services firm with special reference to information. Communication, Consultancy, advertising, professional services, after sales services, recruitment, training and tourism.	15	Conduct of Continuous Assessment Tests.	GCR, Online Assessment
III	Product support services- pricing of services – problems of quality innovations in services.	15	Revision Exams	GCR, Online Assessment
IV	Marketing of financial services- nature – types- marketing of insurance – mutual fund – marketing for non-profit firms.	15	Assignment given and seminars conducted.	GCR, Online Assessment

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NAME OF THE STAFF	:	DR. S. SANTHI
CLASS & YEAR	:	II M.COM-
SEMESTER	:	IV SEMESTER (2021-2022)
SUBJECT	:	PROJECT
NO. OF HOURS PER WEEK	:	1 HOURS PER WEEK

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EVEN SEMESTER

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR.S.ANITHA

TOTAL HOURS: 9

NAME OF THE SUBJECT: INDIRECT TAXATION

YEAR/ SEMESTER: II

B.COM A&B /IV SEM

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	History and objectives of taxation-tax system in India-direct and indirect taxes-	15	Lecture and discussion On Introduction of taxes, direct and indirect taxes	GCR, online assignment
I	Meaning and types-powers of union and states to levy taxes	20	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
II	Overview and concept, background behind implementing GST- need for GST- business impacts-benefits of GST,SGST-CGST-IGST- taxes covered by GST – definitions-scope-and coverage- scope of supply-levy of tax-rate structure-taxable events.	10	Handout, Lecture and discussion On Overview and concept, background behind implementing GST- need for GST- business impacts	GCR, online assignment

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III	Returns –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- Appointment powers.	10	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
IV	Assessment and audit under GST –demand and recovery- appeal and revision –advances ruling-offences and penalties. customs duty. The customs duty-levy and collection of customs duty-organizations of customs department-officers of customs-powers	15	study assignment method/Group discussion	GCR, online assignment
V	Appellate machinery- infringement of the law-offences and penalties-exemptions from customs-drawbacks-duties free zones.	15	Lecture and discussion assessment Assignments and seminar taken by students.	GCR, online assignment

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DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR.S.ANITHA

TOTAL HOURS: 2

NAME OF THE SUBJECT: BUSINESS ENVIRONMENT YEAR/ SEMESTER: III

B.COM/ VI SEM

SUBJECT CODE:

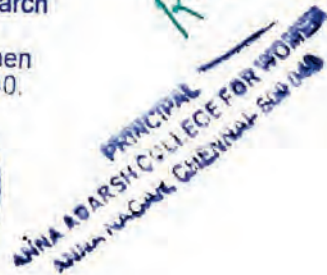
UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	Economic system and their impact on Business, Economic parameters like GDP, Growth rate population, five year planning	10	Lecture and discussion on Economic system and their impact on Business, Economic parameters like GDP, Growth rate population	GCR, online assignment
V	Global environment, Factors determining Global environment, plan investment, NBFCs	10	Lecture and discussion on Global environment. Assignments and seminar taken by students using PPT	GCR, online assignment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR.S.ANITHA

TOTAL HOURS: 2

NAME OF THE SUBJECT: INVESTMENT ANALYSIS AND PORTFOLIO THEORY

YEAR/ SEMESTER: II M.COM/ IV SEM

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Investment: overview – meaning, economic investment practice. Features of investment	2	Lecture	GCR, online assignment
II	saving vs. investment factor and constraints of investment, investment objectives, rules of stock investment, and source of investment information Financial securities: meaning, features of financial instruments, types of financial instruments, equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants global debt instruments, importance and drawbacks of bonds and debentures	10	Lecture	GCR, online assignment

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III	Valuation of financial securities: financial securities, valuation, types of valuation, valuation of bonds, preferred stock and equity share- Derivatives and stock index futures. Meaning of derivatives, factors of growth, function and limitations of derivatives market, categories of derivatives, FRA, benefits of derivatives, stock index futures.	10	Ppt With Internet Sources Explanation Of Futures With Nse Data	GCR, online assignment
IV	Fundamental analysis: meaning, features, analytical framework- global economic analysis, national economic analysis, national industry analysis and company analysis.	5	Ppt With Current Issues In Indian Economy	GCR, online assignment
V	Technical analysis: meaning, mechanism, importance and criticism techniques- arguments in favor and against technical analysis- charting techniques- types of charts.	5	Study Materials From CAG Coursework Youtube Links	GCR, online assignment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR.S.ANITHA

TOTAL HOURS: 1

NAME OF THE SUBJECT: MERCHANT BANKING

YEAR/ SEMESTER: II M.COM/

IV SEM

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
V	Depository receipts – meaning and mechanism – benefits – steps in issue of GDR – IDR – Stock exchange – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system -0 dealer trading system – NSMS – ISE – INDONEXT – NSE – Financial Services – leasing – hire-purchase finance – bill financing – factoring – consumer finance – real estate financing – credit cards – credit rating venture capital	15	Lecture with PPTs Notes Quiz/Test	GCR, online assignment

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ACADEMIC YEAR 2021-2022

NAME OF THE STAFF: DR.S.ANITHA

TOTAL HOURS: 1

NAME OF THE SUBJECT: PROJECT

YEAR/ SEMESTER: II M.COM/ IV SEM

SUBJECT CODE:

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
-	Project	10	-	-

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LESSON PLAN -2021-2022- EVEN SEMESTER**

NAME OF THE STAFF : DR. S. ANITHA
CLASS & YEAR : II B.COM -B SECTION
SEMESTER : IV- SEMESTER (2021-2022)
SUBJECT : ADVANCED CORPORATE ACCOUNTING
NO. OF HOURS PER WEEK : 1 HOUR PER WEEK

Unit -III	Liquidation Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator Remuneration.	10	Lecture Method - Model Sums CW, followed by HW Discussion, Test	GCR,PPT
Internal exam and model exam conducted to assess and evaluate the understanding and knowledge of the students. After the completion of each unit, questions to be submitted as assignments were posted in GCR				

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ACADEMIC YEAR 2021-2022 (EVEN SEMESTER)

NAME OF THE STAFF: DR. C.KAVITHA
SUBJECT: FINANCIAL SERVICES
YEAR: II YEAR ' B ' SEC /IV SEMESTER
TOTAL HOURS: 5 HOURS PER WEEK

CLASS	SUBJECT: FINANCIAL SERVICES	HOURS	TEACHING METHODOLOGY	ICT TOOLS
II B.COM B SEC	UNIT I- Financial services – concepts-objectives-functions-characteristics-financial services sectors problems-financial service environment-the forces-players in financial market-interest rate determinants-macro aggregates in India	10	PPT WITH INTERNET SOURCES AND INTERACTIVE SESSION	GCR Classroom/ Online assessment
	UNIT II- Definition-functions-merchant bankers-code of conduct-public issue management-concepts-functions-categories of securities issue-Mechanics of public issue management-issue manager-role of issue managers-marketing of issue-new issue market vs secondary market- underwriting-types-benefits-functions	12	LECTURE AND INTERACTIVE SESSION	GCR Classroom/ Online assessment

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SUBJECT: FINANCIAL SERVICES	HOURS	TEACHING METHODOLOGY	ICT TOOLS
<p>UNIT III- Money Market and Stock Exchange Characteristics-Functions-Indian Capital Market-Constituents of Indian Capital Market-New Financial Institutions and Instruments-Investor Protection-Stock Exchange-Functions-Services-Features-Role-Stock Exchange Traders-Regulations of Stock Exchanges-Depository-SEBI-Functions and Working.</p>	15	SEMINAR AND GROUP DISCUSSION	GCR Classroom/ Online assessment
<p>UNIT IV- LEASING: characteristics – types- participants-myths about leasing-hire purchase-lease financing vs hire purchase financing-factoring-mechanism-functions of a factor – factoring- players-types-operational profile of Indian factoring-operational problems in Indian factoring- factoring vs bills discounting-consumer finance-mechanics-sources – modes-demand for consumer finance-factors-consumer finance</p>	12	PPT,SEMINAR AND GROUP DISCUSSION	GCR Classroom/ Online assessment

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SUBJECT: FINANCIAL SERVICES	HOURS	TEACHING METHODOLOGY	ICT TOOLS
UNIT V- VENTURE CAPITAL: origin and growth of venture capital – investment nurturing methods-mutual funds-portfolio management process in mutual funds- credit rating system-growth factors-credit rating agencies process- global and domestic credit rating agencies- principles of insurance-life and non life insurance – IRDA – powers – pension fund – objectives-functions- features-types-chilean model-pension investment policy – pension financing	15	DEBATE, ROLEPLAY AND LECTURE	GCR Classroom/ Online assessment

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ACADEMIC YEAR 2021-2022 (EVEN SEMESTER)

NAME OF THE STAFF: DR. C.KAVITHA
SUBJECT: FINANCIAL SERVICES
YEAR: II YEAR 'A' SEC /IV SEMESTER
TOTAL HOURS: 1 HOUR PER WEEK

CLASS	SUBJECT: FINANCIAL SERVICES	HOURS	TEACHING METHODOLOGY	ICT TOOLS
II B.Com A Sec	UNIT II- Definition-functions-merchant bankers-code of conduct-public issue management-concepts-functions-categories of securities issue-Mechanics of public issue management-issue manager-role of issue managers-marketing of issue-new issue market vs secondary market-underwriting-types-benefits-functions	12	LECTURE AND INTERACTIVE SESSION	GCR Classroom/ Online assessment

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ACADEMIC YEAR 2021-2022 (EVEN SEMESTER)**

**NAME OF THE STAFF: DR. C.KAVITHA
SUBJECT: INCOME TAX, LAW & PRACTICE
YEAR: III YEAR 'B' SEC /VI SEMESTER
TOTAL HOURS: 6 HOUR PER WEEK**

S. NO.	CONTENTS	HOUR	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1.	<p>Unit I: Income from Capital Gains</p> <p>i. Basis of Charge – Definition of Capital Gains as per Income Tax Act of 1961 – Meaning of a Capital Asset –Assets which are not included as a capital asset – kinds of capital asset – kinds of capital gains – format for Computation of Taxable Capital Gain.</p> <p>ii. Definition of the term transfer – Transactions not considered as a transfer under the IT act- Meaning of Cost of Acquisition – Notional Cost of Acquisition – Cost of Improvement – Indexation of Cost of Acquisition and Cost of Improvement- Indexation of Cost of Acquisition and Cost of Improvement under certain specific conditions – Cost Inflation Index Table- Steps involved for Indexation of Cost of Acquisition and Cost of Improvement.</p> <p>iii. Exemption from Capital Gains – Exemption from short- term capital gain – Exemptions from long-term capital gain.</p> <p>iv. Application of tax rates on capital gain – computation of liability of an individual having capital gain in the total tax income- Computation of security transaction tax.</p> <p>v. Problem solving to compute the Taxable Capital Gain.</p>	15	Online Classes through Google Classroom	GCR, Online Assessment

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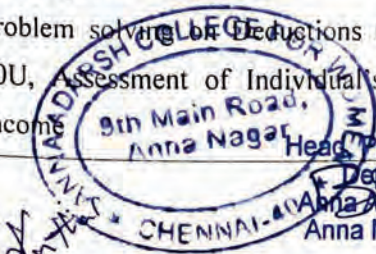
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S. NO.	CONTENTS	HOUR	TEACHING METHODOLOGY	ICT TOOLS APPLIED
2.	<p>Unit II: Income from Other Sources</p> <p>i. Meaning of Residuary Income or Income from other sources – List of income treated as Income from other sources for tax purposes – Provisions relating to dividend income and kinds of dividend income – provisions relating to interest on securities and types of interest on securities- Grossing up rates for interest on securities- ex-interest and cum-interest securities – less-tax securities and tax-free securities – Bond washing transactions.</p> <p>ii. Provisions relating to expenses that are allowed to be reduced from income from other sources as per IT Act and Deductions under section 56.</p> <p>iii. Problem solving to compute Taxable Income from Other Sources.</p>	15	Online Classes through Google Classroom	GCR, Online Assessment
3.	<p>Unit III: Clubbing of Income or Aggregation of Income</p> <p>i. Meaning of Clubbing of income – provisions relating to the incomes which are to be clubbed with the individual's income while computing his/her Taxable Total Income.</p> <p>ii. Provisions of income of a minor child and provisions relating to clubbing of income of a minor child – Problems relating to computation of individual Taxable Total Income after applying clubbing of income provisions.</p>	15	Problem solving on all the units from standard reference books such as Taxman's Students Guide to Income Tax.	GCR, Online Assessment

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S. NO.	CONTENTS	HOUR	TEACHING METHODOLOGY	ICT TOOLS APPLIED
4.	<p>Unit IV: Set –Off and Carry Forward of Losses</p> <p>(i) Meaning of set-off and carry forward of losses- Steps involved in set-off and carry forward of losses – Intra-head set-off of losses- Inter-head set-off of losses –Carry forward of losses to the subsequent assessment years.</p> <p>(ii) Computation of individual Total Income after applying set-off and carry forward of losses provisions as per the Income Tax Act of 1961.</p> <p>(i) Problem solving using provisions relating to set-off and carry forward of losses.</p>	15	<p>University Exam question papers of earlier years provided to solve problems using the provisions relating to the current assessment year.</p>	<p>GCR, Online Assessment</p>
5.	<p>Unit V: Deductions from Gross Total Income Assessment of Individuals and Procedure for Assessment</p> <p>(i) Computation of Gross Total Income – Deductions u/s80C to 80U - Assessment of Individuals considering all the five heads of income, clubbing of income and set-off and carry forward of losses provisions –Gross Total Income less the allowable deductions u/s 80C to 80U – Total Income or Net Income – Computation of an Individual's Tax Liability by applying the tax rate</p> <p>(ii) Procedure for assessment of income – Types of assessment- Self-assessment- Best Judgement Assessment- Revised Assessment etc. - Filing of returns of income- Due dates for filing of returns of income for all persons – Refund of tax- Permanent Account Number (PAN) – features of PAN- Usage of PAN – Advantages of using PAN.</p> <p>(iii) Problem solving on Deductions u/s80C to 80U, Assessment of Individual's Taxable Income</p>	15	<p>University Exam question papers of earlier years provided to solve problems using the provisions relating to the current assessment year.</p>	<p>GCR, Online Assessment</p>


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ANNA ADARSH COLLEGE FOR WOMEN
PG & RESEARCH DEPARTMENT OF COMMERCE
ACADEMIC YEAR 2021-2022 (EVEN SEMESTER)

NAME OF THE STAFF: DR. C.KAVITHA
SUBJECT: INCOME TAX, LAW & PRACTICE
YEAR: III YEAR 'A' SEC /VI SEMESTER
TOTAL HOURS: 3 HOURS PER WEEK

S. NO.	CONTENTS	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
3.	<p>Unit III: Clubbing of Income or Aggregation of Income</p> <p>iii. Meaning of Clubbing of income – provisions relating to the incomes which are to be clubbed with the individual's income while computing his/her Taxable Total Income.</p> <p>iv. Provisions of income of a minor child and provisions relating to clubbing of income of a minor child – Problems relating to computation of individual Taxable Total Income after applying clubbing of income provisions.</p>	15	Problem solving on all the units from standard reference books such as Taxman's Students Guide to Income Tax.	GCR, Online Assessment
4.	<p>Unit IV: Set –Off and Carry Forward of Losses</p> <p>(iii) Meaning of set-off and carry forward of losses- Steps involved in set-off and carry forward of losses – Intra-head set-off of losses- Inter-head set-off of losses –Carry forward of losses to the subsequent assessment years.</p> <p>(iv) Computation of individual Total Income after applying set-off and carry forward of losses provisions as per the Income Tax Act of 1961.</p> <p>(v) Problem solving using provisions relating to set-off and carry forward of losses.</p>	15	University Exam question papers of earlier years provided to solve problems using the provisions relating to the current assessment year.	GCR, Online Assessment

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ANNA ADARSH COLLEGE FOR WOMEN
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ACADEMIC YEAR 2021-2022 (EVEN SEMESTER)

NAME OF THE STAFF: DR. C.KAVITHA
SUBJECT: INCOME TAX, LAW & PRACTICE
YEAR: III YEAR 'A' SEC /VI SEMESTER
TOTAL HOURS: 3 HOURS PER WEEK

S. NO.	CONTENTS	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
3.	<p>Unit III: Clubbing of Income or Aggregation of Income</p> <p>iii. Meaning of Clubbing of income – provisions relating to the incomes which are to be clubbed with the individual's income while computing his/her Taxable Total Income.</p> <p>iv. Provisions of income of a minor child and provisions relating to clubbing of income of a minor child – Problems relating to computation of individual Taxable Total Income after applying clubbing of income provisions.</p>	15	Problem solving on all the units from standard reference books such as Taxman's Students Guide to Income Tax.	GCR, Online Assessment
4.	<p>Unit IV: Set –Off and Carry Forward of Losses</p> <p>(iii) Meaning of set-off and carry forward of losses- Steps involved in set-off and carry forward of losses – Intra-head set-off of losses- Inter-head set-off of losses –Carry forward of losses to the subsequent assessment years.</p> <p>(iv) Computation of individual Total Income after applying set-off and carry forward of losses provisions as per the Income Tax Act of 1961.</p> <p>(v) Problem solving using provisions relating to set-off and carry forward of losses.</p>	15	University Exam question papers of earlier years provided to solve problems using the provisions relating to the current assessment year.	GCR, Online Assessment

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S. NO.	CONTENTS	HOUR	TEACHING METHODOLOGY	ICT TOOLS APPLIED
5.	<p>Unit V: Deductions from Gross Total Income Assessment of Individuals and Procedure for Assessment</p> <p>(iv) Computation of Gross Total Income – Deductions u/s 80C to 80U - Assessment of Individuals considering all the five heads of income, clubbing of income and set-off and carry forward of losses provisions –Gross Total Income less the allowable deductions u/s 80C to 80U – Total Income or Net Income – Computation of an Individual’s Tax Liability by applying the tax rates.</p> <p>(v) Procedure for assessment of income – Types of assessment- Self-assessment- Best Judgement Assessment- Revised Assessment etc - Filing of returns of income- Due dates for filing of returns of income for all persons – Refund of tax- Permanent Account Number (PAN) – features of PAN- Usage of PAN –Advantages of using PAN.</p> <p>(ii) Problem solving on Deductions u/s 80C to 80U, Assessment of Individual’s Taxable Income.</p>	15	University Exam question papers of earlier years provided to solve problems using the provisions relating to the current assessment year.	GCR, Online Assessment

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**ANNA ADARSH COLLEGE FOR WOMEN
POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE
LESSON PLAN -2021-2022- EVEN SEMESTER**

NAME OF THE STAFF : DR. C. KAVITHA
CLASS & YEAR : II B.COM –A SECTION
SEMESTER : IV- SEMESTER (2021-2022)
SUBJECT : ADVANCED CORPORATE ACCOUNTING
NO. OF HOURS PER WEEK : 1 HOUR PER WEEK

Unit -III	Liquidation Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator Remuneration.	10	Lecture Method - Model Sums CW, followed by HW Discussion, Test	GCR,PPT
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Internal exam and model exam conducted to assess and evaluate the understanding and knowledge of the students. After the completion of each unit, questions to be submitted as assignments were posted in GCR

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**ANNA ADARSH COLLEGE FOR WOMEN
POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE
LESSON PLAN -2021-2022- EVEN SEMESTER**

**NAME OF THE STAFF: DR. M. MANONMANI
CLASS & YEAR: I B.COM -A SECTION
SEMESTER: II - SEMESTER (2021-2022)
SUBJECT: PRINCIPLES OF MANAGEMENT
NO. OF HOURS PER WEEK: 5 HOURS PER WEEK**

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
Unit - I	Definition importance –nature and scope of management –functions of manager–process of management- levels of management-scientific management-contribution to management by different school of thoughts.	15	Lecture and for classroom online skit by students for Levels of Management.	GCR,SLIDE SHARE, PPT
Unit -II	Nature-importance of planning- steps in planning-objectives of planning-policies decision making process-types of decisions.	15	Lecture and discussion about the importance planning and objectives of planning.	GCR,PPT
Unit -III	Meaning and types of organisation- principles-formal and informal organisation-organisation structure-span of control-departmentalisation-meaning and importance of departmentalisation-policies-meaning and types-procedures-centralisation and decentralisation.	15	Lectures and group discussion using PPT about the organisation principles and departmentalisation	GCR,PPT

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Unit -IV	Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and Importance – Centralisation Vs Decentralisation – Leadership & Communication	8	Online and Offline classes taken	GCR,PPT
Unit - V	Direction-Nature- purpose- co-ordination-need- types and techniques-requisites for excellent co-ordination.	15	Group discussion and seminar by students	GCR,PPT

Internal exam and model exam conducted to assess and evaluate the understanding and knowledge of the students. After the completion of each unit, questions to be submitted as assignments were posted in GCR

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**ANNA ADARSH COLLEGE FOR WOMEN
POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE
LESSON PLAN -2021-2022- EVEN SEMESTER**

NAME OF THE STAFF : DR. M.MANONMANI
CLASS & YEAR : III B.COM – A SECTION
SEMESTER : VI SEMESTER (2021-2022)
SUBJECT : MANAGEMENT ACCOUNTING
NO. OF HOURS PER WEEK : 5 HOURS PER WEEK

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
UNIT - II	Financial Statement Analysis- Analysis and Interpretation of Financial Statements- Nature And Significance- Types of Financial Analysis- Tools of Analysis- Comparative Statements- Common Size Statement- Trend Analysis.	10	Lecture Method - Model Sums CW, followed by HW Discussion, Test given.	GCR, PPT and excel
UNIT - III	Ratio Analysis: Meaning- Advantages- Limitations- Types of Ratios- Liquidity Ratios- Profitability Ratios- Turnover Ratios- Capital Structure Ratios- Leverage Ratios- Calculation Of Ratios.	15	Lecture; Chalk and Board- Model Sums CW, followed by HW Discussion	GCR, PPT and excel

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UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
UNIT - IV	Cash Flow Analysis- Meaning of Cash Flow Statement- Advantages- Limitations- Preparation of Cash Flow Statement- Types of Cash Flows- Operating, Financing and Investing Cash Flows.	20	Lecture; Chalk and Board- Model Sums CW, followed by HW Discussion	GCR, PPT and excel
UNIT - V	Budgetary Control & 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; Chalk and Board- Model Sums CW, followed by HW Discussion	GCR, PPT and excel

Homework problems were given from the text books were posted in the gcr and evaluated. internals and model examination were conducted to assess the understanding level of the students

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LESSON PLAN -2021-2022- EVEN SEMESTER

NAME OF THE STAFF: DR. M.MANONMANI

CLASS & YEAR: II B.COM – A SECTION

SEMESTER:IV SEMESTER (2021-2022)

SUBJECT: FINANCIAL SERVICES

NO. OF HOURS PER WEEK: 2 HOURS PER WEEK

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
Unit - I	Financial services –concepts- objectives-functions-characteristics- financial services sectors problems- financial service environment-the forces-players in financial market- interest rate determinants-macro aggregates in India	10	Lecture method and case study	PPT,GCR and related videos
Unit III	Money Market and Stock Exchange Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.	8	Lecture method and discussion	PPT and GCR

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UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
Unit - V	VENTURE CAPITAL: origin and growth of venture capital – investment nurturing methods- mutual funds-portfolio management process in mutual funds- credit rating system-growth factors-credit rating agencies process- global and domestic credit rating agencies- principles of insurance-life and non life insurance – IRDA – powers – pension fund – objectives-functions- features-types-chilean model- pension investment policy – pension financing	15	Lecture method , Group Discussion	PPT,GCR and related videos

Continuous online internals and model examination was conducted to assess the understanding of the students.

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Handwritten signature: R. Shanthi



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LESSON PLAN -2021-2022- EVEN SEMESTER

NAME OF THE STAFF: DR. M.MANONMANI

CLASS & YEAR: I B.COM A SECTION

SEMESTER: II SEMESTER (2021-2022)

SUBJECT: ENGLISH FOR COMMERCE AND MANAGEMENT -II

NO. OF HOURS PER WEEK: 1 HOUR PER WEEK

SL. NO.	PARTICULARS	HOURS	TEACHING METHODOLOGY	ICT TOOLS USED
Unit IV	Creativity and Imagination	2	Lecture method and discussion	PPT and GCR
Unit V	Work Place Communication	6	Students seminar	PPT and GCR
Assignments were given. Test conducted.				

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LESSON PLAN -2021-2022- EVEN SEMESTER**

NAME OF THE STAFF : DR. M. MANONMANI
CLASS & YEAR : II B.COM -A SECTION
SEMESTER : IV- SEMESTER (2021-2022)
SUBJECT : ADVANCED CORPORATE ACCOUNTING
NO. OF HOURS PER WEEK : 1 HOUR PER WEEK

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
Unit - V	Accounting For Banking Companies Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.	10	Lecture Method and students seminar	GCR,PPT

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DEPARTMENT OF COMMERCE

LESSON PLAN

ACADEMIC YEAR : 2021 - 2022.

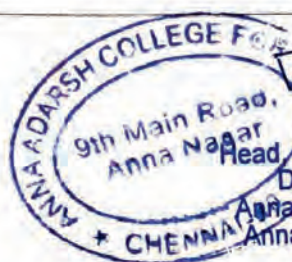
NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : PRINCIPLES OF MANAGEMENT
TOTAL HOURS : 6 Hrs /week
YEAR/ SEMESTER : I B.Com., "B" SECTION / II SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1	INTRODUCTION Definition - Importance – Nature and scope of management – Process of management- Role and functions of managers - Levels of management- Scientific management- Contribution to management by different school of thoughts.	10	Lecture and discussion on various functions of manager.	GCR, Online Assessment
2	PLANNING Nature - Importance of planning - Steps in planning- Objectives of planning – Policies - Decision making process - Types of decisions.	9	Lecture and discussion about the importance planning and objectives of planning.	GCR, Online Assessment

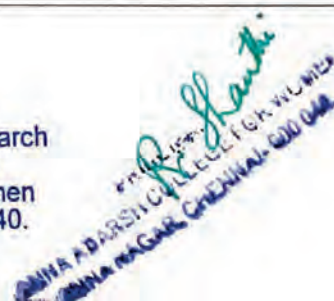

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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
3	<p>ORGANIZATION</p> <p>Meaning and types of organization – Principles - Formal and informal organization - Organisation structure - Span of control - Departmentalization - Meaning and importance of departmentalization - Policies - Meaning and types – Procedures - Centralization and decentralisation.</p>	20	Lectures and group discussion using PPT about the organisation principles and departmentalisation	GCR, Online Assessment
4	<p>AUTHORITY AND RESPONSIBILITY</p> <p>Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and Importance – Centralisation Vs Decentralisation – Leadership & Communication</p>	20	Lectures and discussion about the content	GCR, Online Assessment
5	<p>DIRECTION CO-ORDINATION & CONTROL</p> <p>Direction – Nature – Purpose - Co- ordination – Need - Types and techniques - Requisites for excellent co-ordination</p>	10	Assignments, Seminars by students using PPT for the topic direction and co- ordination.	GCR, Online Assessment

Continuous internals and model examination was conducted to assess the subject knowledge of the students. Assignments were also posted in the GCR
 Previous year question paper posted in GCR and explained how to answers for the university exam



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LESSON PLAN – EVEN SEMESTER
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : ENGLISH FOR COMMERCE AND
MANAGEMENT -II
TOTAL HOURS : 1 Hr/week
YEAR/ SEMESTER : I B.Com., "B" SECTION / II SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
4	Creativity and imagination	7	Lecture and discussion using PPT and Assignments	GCR, Online Assessment
5	Work place communication	7	Group Discussion and Seminars by students using PPT	GCR, Online Assessment

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LESSON PLAN – EVEN SEMESTER

ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : BASICS OF BUSINESS INSURANCE
TOTAL HOURS : 1 Hr / week
YEAR/ SEMESTER : I B.Sc., "B" SECTION / II SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
5	Government and insurance companies- LIC India – private players in insurance India.	8	Lecture and discussion on various government insurance companies and the private players of insurance companies.	GCR, Online Assessment

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**ANNA ADARSH COLLEGE FOR WOMEN
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LESSON PLAN – EVEN SEMESTER
ACADEMIC YEAR : 2021 - 2022.**

NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : COMPANY LAW
TOTAL HOURS : 2 Hr / week
YEAR/ SEMESTER : II B.Com., "B" SECTION / IV SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
2	Share capital and Debentures, Meaning of shares, Kinds of shares - Voting Rights - Issue of shares at a premium and discount - Partly paid shares - Bonus shares - Rights shares - Sweat equity shares. Debentures- Meaning - types	12	Lecture, Assignment	GCR, Online Assessment
4	Meetings and Resolution Meeting - Statutory Meeting- Annual General Meeting - Extraordinary General Meeting - Notice Of Meeting - Quorum- Proxy - Board Of Directors – Committee – Types - Audit Committee - Stakeholders Relationship Committee - Corporate Social Responsibility Committee. Resolutions- Ordinary Resolution- Special Resolution- Resolution Requiring Special Notice	12	Lecture, Seminar	GCR, Online Assessment



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**ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE
LESSON PLAN – EVEN SEMESTER
ACADEMIC YEAR : 2021 - 2022.**


NAME OF THE STAFF : Dr. E.CHARUMATHY.
NAME OF THE SUBJECT : ENVIRONMENTAL STUDIES
TOTAL HOURS : 1 Hr / week
YEAR/ SEMESTER : II B.Com., SECTION / IV SEMESTER

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1	Definition, scope & importance of EVS need for public awareness – institutions and people in environment	1	Assignment	GCR, online assignment
2	Natural resources – renewable and non- renewable resources, role of individual in construction – equitable use of resources for sustainable lifestyle	1	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
3	Understanding eco system – degradation – structure and functions – procedures, consumers and decomposers – energy flow in the eco system water cycle – carbon cycle – oxygen cycle – nitrogen cycle – energy cycle – food chains – food webs and ecological pyramids – forest ecosystem – grass land ecosystem – desert & aquatic eco system.	1	Handout	GCR, online assignment


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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
4	Bio diversity – hotspots of bio – diversity value – consumptive use value , productive use values , social values –ethical estical and moral values - threats To bio diversity – conservation insitu & exsitu	1	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment
5	Pollution – causes – effects – control measures sold waste management- disaster management.	1	study assignment method/Group discussion	GCR, online assignment
6	Social issues – water conservation – urban energy problems – environmental ethics- climate – change and global warming - waste land reclamation – consumerism and waste products – legal protection.	1	Handout	GCR, online assignment
7	Human population and environment. Population growth – population explosion – human health – human rights – value education – women and child welfare – HIV / AIDS – role of information technology in environment and human health	1	PPT using web resources/ study assignment method/Group discussion	GCR, online assignment


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DEPARTMENT OF COMMERCE
LESSON PLAN – EVEN SEMESTER
ACADEMIC YEAR : 2021 - 2022.

NAME OF THE STAFF : **Dr. E.CHARUMATHY.**
NAME OF THE SUBJECT : **COST & MANAGEMENT ACCOUNTING**
TOTAL HOURS : **6 Hrs / week**
YEAR/ SEMESTER : **II B.C.A., / IV SEMESTER**

UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
1	Cost Accounting- Definition, Meaning and Objectives. Difference Between Cost and Financial Accounting. Elements of Cost and Preparation of Cost Sheet and Tender. Management Accounting- Definition and Objectives - Distinction Between Management and Financial Accounting	12	Class Room Teaching	GCR, Online Assessment
2	Stores Record, Purchase Order, Goods Received Note, Bin Cards, Stores Ledger, Inspection, Inventory Control -ABC Analysis, EOQ, Maximum and Minimum Reordering Level, Methods of Pricing Labour - Importance of Labour Cost Control, Various Methods of Wage Payment, Calculation of Wage, Method of Incentives	12	Class Room Teaching, Assignment	GCR, Online Assessment


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UNIT	CHAPTER	HOURS	TEACHING METHODOLOGY	ICT TOOLS APPLIED
3	Overheads- factory, administration, selling and distribution of overheads, classification, allocation and apportionment, redistribution- absorption of overheads, machine hour rate	15	Lecture, Problem solving, Test	GCR, Online Assessment
4	Funds flow and cash flow analysis- schedule of changes in working capital - funds flow statement, cash flow statement, importance of funds flow and cash flow analysis, difference between funds flow and cash flow	18	Lecture, Problem solving, Assignment	GCR, Online Assessment
5	Marginal Costing- concept, break even analysis, breakeven chart, importance and assumptions, PV ratio, different type of problems (with special emphasis on decision making problem) Budget and budgetary control- procedure and utility, Preparation of different types of budget including flexible budget)	15	Lecture, Test, Assignment, Problem solving	GCR, Online Assessment

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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE
LESSON PLAN -2021-2022- EVEN SEMESTER

NAME OF THE STAFF : DR. SHANTHI
CLASS & YEAR : II B.COM -A SECTION
SEMESTER : IV- SEMESTER (2021-2022)
SUBJECT : ADVANCED CORPORATE ACCOUNTING
NO. OF HOURS PER WEEK : 4 HOURS PER WEEK

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
Unit - I	Internal Reconstruction Meaning - Alteration of share capital – Accounting Procedures.	15	Lecture Method - Model Sums CW, followed by HW Discussion, Test	GCR,SLIDE SHARE, PPT
Unit -II	Amalgamation, Absorption & External Reconstruction 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)	15	Lecture Method - Model Sums CW, followed by HW Discussion, Test	GCR,PPT
Unit -IV	Consolidation Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.	8	Lecture Method - Model Sums CW, followed by HW Discussion, Test	GCR,PPT

Internal exam and model exam conducted to assess and evaluate the understanding and knowledge of the students. After the completion of each unit, questions to be submitted as assignments were posted in GCR



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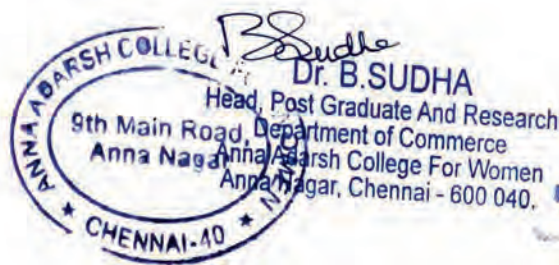
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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE
LESSON PLAN -2021-2022- EVEN SEMESTER

NAME OF THE STAFF : DR. SHANTHI
CLASS & YEAR : II B.COM -B SECTION
SEMESTER : IV- SEMESTER (2021-2022)
SUBJECT : ADVANCED CORPORATE ACCOUNTING
NO. OF HOURS PER WEEK : 4 HOURS PER WEEK

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
Unit - I	Internal Reconstruction Meaning - Alteration of share capital – Accounting Procedures.	15	Lecture Method - Model Sums CW, followed by HW Discussion, Test	GCR,SLIDE SHARE, PPT
Unit -II	Amalgamation, Absorption & External Reconstruction 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)	15	Lecture Method - Model Sums CW, followed by HW Discussion, Test	GCR,PPT
Unit -IV	Consolidation Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.	8	Lecture Method - Model Sums CW, followed by HW Discussion, Test	GCR,PPT
Internal exam and model exam conducted to assess and evaluate the understanding and knowledge of the students. After the completion of each unit, questions to be submitted as assignments were posted in GCR				

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LESSON PLAN -2021-2022- EVEN SEMESTER

NAME OF THE STAFF : DR. SHANTHI
CLASS & YEAR : I MCOM
SEMESTER : II – SEMESTER (2021-2022)
SUBJECT : TOTAL QUALITY MANAGEMENT
NO. OF HOURS PER WEEK: 3 HOURS PER WEEK

UNIT	TOPIC	HOURS	TEACHING METHODOLOGY	ICT TOOLS ADOPTED
Unit - I	Introduction to quality control - quality and cost considerations – statistics and its applications in quality control	15	Lecture and for classroom online skit by students for Levels of Management.	GCR,SLIDE SHARE, PPT
Unit -II	Sampling inspection in engineering manufacture – statistical quality control by the use of control charts – methods of inspection and quality appraisal – reliability engineering – value engineering and value analysis	15	Lecture and discussion about the importance planning and objectives of planning.	GCR,PPT

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