

|| Jai Sri Gurudev||

# Sri Adichunchanagiri First Grade College

Channarayapatna-573116

Department of Commerce

## LESSION PLAN FOR THE ACADEMIC YEAR 2023- 24(NEP)

(Annexure-1.2) Criterion 01

(Metric- 1.1.1) Course

Code: COM .M2

Paper name: Customer Relationship Management

Programme : B.Com

Class : VI SEM (DSE)

Total Hours: 45

hoursName of the faculty : PAVAN H G

Duration : FEBRUARY TO MAY

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Evolution of Customer Relationship Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.  Module No. 2: CRM Concepts Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support	10  10	Lectures/Videos/Seminars/Project/ Group discussion/ Assignment	Second & Third week of Feb 2024  Fourth week to First week of March 2024

02.	<p>Module No. 3: Planning for CRM Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.</p> <p>Module No. 4: CRM and Marketing Strategy Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector</p> <p>Module 5: CRM Planning and Implementation 10 Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics</p>	08	ect/ Group	Second Week to Last Week of March
		07	discussion/ Assignment	Fourth week to First week of April 2024
		10		Second & Third week of April 2024
03.	<b>Revision</b>			Last Week of April 2024

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Department of Commerce

LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01

(Metric- 1.1.1)Course Code:

COM 6.1

Paper name: Advanced Financial Management

Programme : B.Com

Class : VI SEM (DSE)

Total Hours: 60

hoursName of the faculty : PAVAN H G

Duration : February to may

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Evolution of Customer Relationship Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.  Module No. 2: CRM Concepts Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support	10  10	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	Second to Fourth week of Feb  First & Second Week of March 2024

02.	<p>Module No. 3: Planning for CRM Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.</p> <p>Module No. 4: CRM and Marketing Strategy Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector</p> <p>Module 5: CRM Planning and Implementation 10 Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics</p>	08  07  10	ect/ Group   discussion/ Assignment	Second to Fourth week of March 2024  Fourth week to First week of April 2024  Second to Fourth Week of April 2024
03.	<b>Revision</b>			<b>First Week of May</b>

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LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric-

1.1.1)Course Code: COM

6.6

**Paper name:** Assessment of Persons other than Individuals and Filing of ITRs

**Programme** : B.Com

**Class** : VI SEM (DSE)

**Total Hours: 45**

**hoursName of the faculty** : SWATHI J A

**Duration** : February to May

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Depreciation and Investment Allowance 08 Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems	8	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	Second & Third Week of Feb 2024
	Module No. 2: Assessment of Partnership firms 10 Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm’s Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans	10		Third week of Feb to First week of March 2024
	Module No. 3: Assessment of Companies. 10 Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act – Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)	10		Third week of Feb to First week of March 2024

02.	<p>Module No. 4: Tax Under E-Environment 12 Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR different sections of ITR returns- document required to filing ITR –form 26AS significance returns-Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of taxproblems on Advance Tax and TDS. ] E-filing of return on Income Tax Portal , Verification of ITR.</p> <p>Module No. 5: Case laws and Amendments 05 Introduction 5 - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Depute the students at least two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.</p>	12	<p>ect/ Group</p> <p>discussion/ Assignment</p>	<p>Second &amp; Third Week of March 2024</p> <p>Fouth week of March to Second week of April 2024</p>
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LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric-

1.1.1)Course Code: COM H

2

Paper name: Cultural Diversity at Work Place

Programme : B.Com

Class : VI SEM (DSE)

Total Hours: 45

hoursName of the faculty : SWATHI J A

Duration : February to May

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Introduction to Diversity 10 Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, ScopeChallenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity	10	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	Second & Third week of Feb 2024
	Module No. 2: Exploring Differences 08 Introduction - Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression	08		Third week of Feb to First week of March 2024

02.	<p>. Module No. 3: Visions of Diversity and Cross Cultural Management 10 Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaar's Dimensions, Schwartz Value Survey, GLOBE study.</p> <p>. Module No. 4: Skills and Competencies 08 Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations</p> <p>Module 5: Recent Trends in Diversity Management 09 Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance– Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.</p>	10	ect/ Group	Third week to Fourt week of march 2024
		8	discussion/ Assignment	Third week to Fourt week of march 2024
		9		Fourth week of March to Second week of May
03.	<b>Revision</b>	Third week of May 2024		



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LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric-

1.1.1) Course Code: B.Com.

1.5 (Open Elective Course

Paper name: Financial Literacy

Programme : BA

Class : II SEM (OEC)

Total Hours: 45

hoursName of the faculty : SWATHI J A

Duration : September to December

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Introduction 07 Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	07	Lectures/Videos/Seminars/Project/ Group discussion/ Assignment	First & Second week Sept 2023
	Module No. 2: Financial Planning and Budgeting 07 Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	7		Third week to Second week of Sept 2023



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(Annexure-1.2) Criterion 01 (Metric-

1.1.1)Course Code: : B.Com.

2.6a (Open Elective Course)

Paper name: Financial Environment

Programme : BA

Class : II SEM (DSE)

Total Hours: 42

Name of the faculty : PAVAN H G

Duration : February to may

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Fundamentals of India Economy 10 Introduction - Production & Cost-Demand & Supply- Perfect & Imperfect Competition Monopoly-National Income Accounting-Business Cycle-Open Economy- Utility theoryGDP-GNP-impact- other Marco financial	10	Lectures/Video s/Seminars/Proj -ect/ Group discussion/ Assignment	Second week to Fourth week of Feb 2024
	Module No. 2: Monetary Policy 08 Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo- Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit ratesdesign & issues of monetary policy-LAF - RBI Role, functions and its Governance	08		First & Second Week of March 2024



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(Annexure-1.2) Criterion 01 (Metric-

1.1.1)Course Code: : B.Com.

4.6 (OEC)

Paper name: Corporate Governance

Programme : BA

Class : IV SEM (DSE)

Total Hours: 42

hoursName of the faculty : PAVAN H G

Duration : February to may

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Corporate Governance 10 Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance – Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.	10	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	Second & Third week of Feb 2024
	Module No. 2: Corporate and Board Management 10 Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Fiduciary relationship - Types of DirectorsPromoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology - Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders	10		Fourth week of Feb to second week of March 2024



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(Annexure-1.2) Criterion 01 (Metric-

1.1.1)Course Code: B.Com.

2.1

Paper name: Advanced Financial Accounting

Programme : B.Com

Class : II SEM (DSE)

Total Hours: 56

Hrs Name of the faculty : Nandeesh S C

Duration : FEBRUARY TO MAY

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	<b>Insurance Claims for Loss of Stock &amp; Loss of Profit</b> Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.	10	Lectures/Videos/Seminars/Project/ Group discussion/ Assignment	Second & Third week of Feb 2024
	<b>Module No. 2: Hire Purchase Accounting</b> Introduction-Meaning of hire purchase-difference between hire purchase and installment- Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions- Repossession.	10		Fourth week to First week of March 2024

02.	<p><b>Module No. 3: Departmental Accounts</b>  Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment</p> <p><b>Module No. 4: Accounting for Branches</b>  Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent &amp; independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).</p> <p><b>Module No. 5: Conversion of Single Entry into Double Entry</b>  Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.</p>	12  12  10	Lectures/Videos/Seminars/Project/ Group discussion/ Assignment	Second Week to Last Week of March  Fourth week to First week of April 2024  Second & Third week of April 2024
03.	<b>Revision</b>	Last Week of April 2024		



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LESSON PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric-

1.1.1) Course Code: B.Com.

2.2b

Paper name: Corporate Administration

Programme : B.Com

Class : II SEM (DSE)

Total Hours: 56

Hrs Name of the faculty : Narasimamurthy P

Duration : FEBRUARY TO MAY

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	<p><b>Module No. 1: Introduction to Company</b> Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.</p> <p><b>Module No. 2: Formation of Companies</b> Introduction - <b>Promotion Stage:</b> Meaning of Promoter, Position of Promoter &amp; Functions of Promoter, <b>Incorporation Stage:</b> Meaning &amp; contents of Memorandum of Association &amp; Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, <b>Subscription Stage</b> – Meaning &amp; contents of Prospectus, Statement in lieu of Prospects and Book Building, <b>Commencement Stage</b> – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features – Legal Formalities– Administration.</p>	12             12	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	Second & Third week of Feb 2024             Fourth week to First week of March 2024



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(Annexure-1.2) Criterion 01 (Metric-

1.1.1)Course Code: B.Com.

2.3

Paper name: Law and Practice of Banking

Programme : B.Com

Class : II SEM (DSE)

Total Hours: 56

Hrs Name of the faculty : Sridhar A N

Duration : FEBRUARY TO MAY

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	<b>Module No. 1: Introduction to Banking</b> Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions.	12	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	Second & Third week of Feb 2024
	<b>Module No. 2: Paying and Collecting Banker</b> Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; <b>Collecting Banker:</b> Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	12		Fourth week to First week of March 2024







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(Annexure-1.2) Criterion 01 (Metric-

1.1.1)Course Code: B.Com.

4.2

Paper name: Costing Methods and Techniques

Programme : B.Com

Class : IV SEM (DSE)

Total Hours: 56

Hrs Name of the faculty : Sridhar A N

Duration : FEBRUARY TO MAY

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	<p><b>Module No. 1: Job and Contract Costing</b></p> <p><b>Job Costing:</b> Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.</p> <p><b>Contract Costing:</b> Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.</p>	10	Lectures/Videos/Seminars/Project/ Group discussion/ Assignment	Second & Third week of Feb 2024
	<p><b>Module No. 2: Process and Service Costing</b></p> <p><b>Process costing:</b> Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts.</p> <p><b>Service costing:</b> Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.</p>	12		Fourth week to First week of March 2024





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(Annexure-1.2) Criterion 01 (Metric-

1.1.1) Course Code: B.Com.

4.3

Paper name: Business Regulatory Framework

Programme : B.Com

Class : IV SEM (DSE)

Total Hours: 56

Hrs Name of the faculty : Swathi J A

Duration : FEBRUARY TO MAY

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	<p><b>Module No. 1: Indian Contract Act, 1872</b> Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract</p> <p><b>Module No. 2: The Sale of Goods Act, 1930</b> Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer</p> <p><b>Module No. 3: Competition and Consumer Laws</b> The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. Consumer Protection Act 1986 – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.</p>	<p>12</p> <p>10</p> <p>10</p>	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	<p>Second &amp; Third week of Feb 2024</p> <p>Fourth week to First week of March 2024</p> <p>Second Week to Last Week of March</p>

02.	<p><b>Module No. 4: Economic Laws</b></p> <p><b>WTO patent rules</b> – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.</p> <p><b>FEMA 1999</b> – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.</p> <p><b>Module No. 4: Marginal Costing</b></p> <p>Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.</p> <p><b>Module 5: Environment and Cyber Laws</b></p> <p><b>Environment Protection Act 1986</b> – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. <b>Cyber Law:</b> Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.</p>	10	Lectures/Videos/Seminars/Project/ Group discussion/Assignment	Fourth week to First week of April 2024
		12		Second & Third week of April 2024
		10		Second & Third week of April 2024
03.	<b>Revision</b>			Last Week of April 2024

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LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric-

1.1.1)Course Code: COM

6.2

Paper name: Income Tax Law & Practice – II

Programme : B.Com

Class : IV SEM (DSE)

Total Hours: 60

Hrs Name of the faculty : Swathi J A

Duration : FEBRUARY TO MAY

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	<b>Module No. 1: Profits and Gains of Business and Profession</b> Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.	20	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	Second & Third week of Feb 2024
	<b>Module No. 2: Capital Gains</b> Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.	10		Fourth week to First week of March 2024
	<b>Module No. 3: Income from other Sources</b> Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other sources.	10		Second Week to Last Week of March
	<b>Module No. 4: Set Off and Carry Forward of</b>			

	<p><b>Losses &amp; Assessment of individuals</b></p> <p>Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual.</p> <p><b>Module No. 5: Assessment Procedure and Income Tax Authorities:</b></p> <p>Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number - Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.</p>	10		Fourth week of March 2024
02.	<p><b>Module No. 4: Economic Laws</b></p> <p><b>WTO patent rules</b> – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.</p> <p><b>FEMA 1999</b> – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.</p> <p><b>Module No. 4: Marginal Costing</b></p> <p>Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.</p> <p><b>Module 5: Environment and Cyber Laws</b></p> <p><b>Environment Protection Act 1986</b> – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. <b>Cyber Law:</b> Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.</p>	10	Lectures/Videos/Seminars/Project/ Group discussion/ Assignment	Fourth week to First week of April 2024
		12		Second & Third week of April 2024
		10		Second & Third week of April 2024
03.	<b>Revision</b>			Last Week of April 2024

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(Annexure-1.2) Criterion 01 (Metric-

1.1.1)Course Code: COM 6.3

Paper name: Management Accounting

Programme : B.Com

Class : VI SEM (DSE)

Total Hours: 60

Hrs Name of the faculty : Narasimhamurthy P

Duration : FEBRUARY TO MAY

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	<b>Module No. 1: Introduction to Management Accounting:</b> Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.	10	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	Second & Third week of Feb 2024
	<b>Module No. 2: Financial Statements Analysis and Interpretation</b> Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.	14		Fourth week to First week of March 2024

02.	<p><b>Module No. 3: Ratio Analysis</b> Introduction - Meaning and Definition of Ratio Analysis, Uses &amp; Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio - Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.</p> <p><b>Module No. 4: Cashflow Analysis</b> Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.</p> <p><b>Module No. 5: Management Audit &amp; Reports on Management</b> Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR</p>	<p>14</p> <p>12</p> <p>10</p>	<p>Lectures/Video s/Seminars/Project/ Group discussion/Assignment</p>	<p>Second Week to Last Week of March</p> <p>Fourth week to First week of April 2024</p> <p>Second &amp; Third week of April 2024</p>
03.	<p><b>Revision</b></p>	<p>Last Week of April 2024</p>		