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	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Second & Third week of Feb 2024 Fourth week to First week of March 2024

03.	Revision		Last Wee	k of April 2024
	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	10	Assignment	Second & Third week of April 2024
	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	07	discussion/	Fourth week to First week of April 2024
02.	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.	08	ect/ Group	Second Week to Last Week of March

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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 6.1

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	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Second to Fourth week of Feb First & Second Week of March 2024

03.	Revision		Firs	t Week of May
	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	10	Assignment	Second to Fourth Week of April 2024
	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	07	discussion/	Fourth week to First week of April 2024
02.	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.	08	ect/ Group	Second to Fourth week of March 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

6.6

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/Proj ect/ 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.	Module No. 4: Tax Under E-Environment 12 Filing of Income tax returns (ITR) – Types income tax return forms-benefit of filing ITRdifferent 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.	12	ect/ Group	Second & Third Week of March 2024
			discussion/ Assignment	
	Module No. 5: Case laws and Amendments 05 Introduction - 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.			Fouth week of March to Second 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 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 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	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Second & Third week of Feb 2024 Third week of Feb to First week of March 2024

	. 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.	10	ect/ Group	Third week to Fourt week of march 2024
	. 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	8	discussion/ Assignment	Third week to Fourt week of
	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.	9		Fourth week of March to
03.	Revision		Third wee	Second week of May ek 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

hours Name of the faculty : SWATHI J \boldsymbol{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/Video s/Seminars/Proj ect/ 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

02.	Module No. 3: Banking Services 10 Types of banks;	10	ect/ Group	
02.				Fourth week of
	Banking products and services – Various services offered			Sept to Second
	by banks; Types of bank deposit accounts – Savings Bank			week of Oct
	Account, Term Deposit, Current Account, Recurring			2023
	Deposit, PPF, NSC etc.; Formalities to open various types			
	of bank accounts, PAN Card, Address proof, KYC norm;			
	Various types of loans – short term, medium term, long			
	term, micro finance, agricultural etc. and related interest			
	rates offered by various nationalized banks and post office;			
	Cashless banking, e-banking, Check Counterfeit Currency;			
	CIBIL, ATM, Debit and Credit Card, and APP based			
	Payment system; Banking complaints and Ombudsman			
	Module No. 4: Financial Services from Post Office 08 Post			
	office Savings Schemes: Savings Bank, Recurring Deposit,			
	Term Deposit, Monthly Income Scheme, Kishan Vikas	00		
	Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS),	08		
	Sukanya Samriddhi Yojana/ Account (SSY/SSA); India			
	Post Payments Bank (IPPB). Money Transfer: Money			
	Order, E-Money order. Instant Money Order, collaboration			
	with the Western Union Financial Services; MO Videsh,			
	International Money Transfer Service, Electronic Clearance			
	Services (ECS), Money gram International Money Transfer,			
	Indian Postal Order (IPO)			
se	indian i ostai ordei (ii o)		discussion/	Third week of
	Module 5: Protection and Investment Related Financial			Oct to Second
	Services 10 Insurance Services: Life Insurance Policies: Life	10	Assignment	week of Nov
	Insurance, Term Life Insurance, Endowment Policies,			2023
	Pension Policies, ULIP, Health Insurance and its Plans,			
	Comparison of policies offered by various life insurance			
	companies. Property Insurance: Policies offered by various			
	general insurance companies. Post office life Insurance			
	Schemes: Postal Life Insurance and Rural Postal Life			
	Insurance (PLI/RPLI). Housing Loans: Institutions			
	providing housing loans, Loans under Pradhanmantri Awas			
	Yojana – Rural and Urban. Investment avenues in Equity			
	and Debt Instruments			
03.	Revision		Second week of	December 2023

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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.2.6a (Open Elective Course)

Paper name: Financial Environment

Programme : BA

Class : II 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: Fundamentals of India Economy 10 Introduction - Production & Cost-Demand & Supply- Perfect & Imperfect CompetitionMonopoly-National Income Accounting-Business Cycle-Open Economy- Utility theoryGDP-GNP-impact- other Marco financial	10	Lectures/Video s/Seminars/Proj -ect/ Group discussion/ Assignment	
	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

02.	Module No. 3: Fiscal Policy 08 Introduction - Meanings-	08	ect/ Group	
	objectives- public expenditure-public debt-fiscal & budget deficitKeynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.			Third & Fourth week of March 2024
	Module No. 4: Inflation, Unemployment and Labour market 08 Introduction - Inflation: Causes of rising & falling inflation-inflation and interest ratessocial costs of inflation; Unemployment – natural rate of unemployment-frictional & wait unemployment. Labour market and its interaction with production system; Phillips curvethe trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational	08		First & Second week of April 2024
	Module 5: Financial Sector Reforms: 08 Introduction - Financial sector reforms - Recommendation & action taken - SARFESI ActNarasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-		discussion/ Assignment	Third & Fourth Week of April 2024
	missionobjectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.			L CM 2024
03.	Revision		First wee	ek 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.

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		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

02.	Module No. 3: Legal and Regulatory Framework of	08	ect/ Group	
	Corporate Governance 08 Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection			Third & Fourth week of March 2024
	Module No. 4: Board Committees and Role of Professionals 08 Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management -Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.	08		First & Second Week of April 2024
	Module No. 5: Corporate Governance – Codes and Practices 06 Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings		discussion/ Assignment	Third & Fourth week of April 2024
03.	Revision		First wee	ek 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.

2.1

Paper name: Advanced Financial Accounting

Programme : B.Com

Class : II SEM (DSE) Total Hours: 56

Hrs Name of the faculty: Nandeesha S C

Duration: FEBRUARY TO MAY

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

02.	Module No. 3: Departmental Accounts 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	12	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Second Week to Last Week of March Fourth week to
	Module No. 4: Accounting for Branches Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).			First week of April 2024
02	Entry Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.			Second & Third week of April 2024
03.	Revision		Last Wee	k 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: 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.	Module No. 1: Introduction to Company 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. Module No. 2: Formation of Companies Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage - Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage - Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning - Types - Features - Legal Formalities - Administration.	12	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Second & Third week of Feb 2024 Fourth week to First week of March 2024

02.	Module No. 3: Company Administration Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties &	12	ect/ Group	Second Week to Last Week of March
	Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.			
	Module No. 4: Corporate Meetings Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum – Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	10	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Fourth week to First week of April 2024 Second & Third
	Module No. 5: Winding Up Introduction – Meaning- Modes of Winding up – Consequence of Winding up – OfficialLiquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	10		week of April 2024
03.	Revision		Last Wee	k 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: 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

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Introduction to Banking 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		Second & Third week of Feb 2024
	Module No. 2: Paying and Collecting Banker Introduction - Meaning - Role - Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques - Grounds of Dishonor - Consequences of wrongful dishonor of Cheques; Collecting Banker: 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

02.	Module No. 3: Customers and Account Holders Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders-Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and	12	s/Seminars/Proj	Second Week to Last Week of March
	Associations and Joint Hindu Undivided Family. Module No. 4: Negotiable Instruments Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement. Module No. 5: Recent Developments in Banking Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E- payments - E-money. Any other recent development in the banking	12		Fourth week to First week of April 2024 Second & Third week of April 2024
03.	sector. Revision		Last Wee	k 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: B.Com.

4.1

Paper name: Advanced Corporate Accounting

Programme : B.Com

Class : IV SEM (DSE) Total Hours: 56

Hrs Name of the faculty: Narasimahmurthy P
Duration: FEBRUARY TO MAY

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Redemption of Preference Shares Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act2013) after redemption. Module No. 2: Mergers and Acquisition of Companies Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).	16		Second & Third week of Feb 2024 Fourth week to First week of March 2024

02.	Module No. 3: Internal Reconstruction of	10		
	Companies		Lectures/Video	Second Week to
	Meaning of Capital Reduction; Objectives of Capital		s/Seminars/Proj	Last Week of
	Reduction; Provisions for Reduction of Share		ect/ Group discussion/	March
	Capital under Companies Act, 2013. Forms of		Assignment	
	Reduction. Accounting for Capital Reduction.		Assignment	
	Problems on passing Journal Entries, preparation of			
	Capital Reduction Account			
	and Balance sheet after reduction (Schedule III to			
	Companies Act 2013).			Fourth week to
	Module No. 4: Liquidation of Companies Meaning	12		First week of
	of Liquidation, Modes of Winding up –	- -		April 2024
	Compulsory Winding up, Voluntary Winding up			
	and winding up subject to Supervision by Court.			
	Order of payments in the event of Liquidation.			
	Liquidator's Statement of Account. Liquidator's			
	remuneration. Problems on preparation of			
	Liquidator's Statement of Account.			
				Second & Third
				week of April
	Module No. 5: Recent Developments in	8		2024
	Accounting and Accounting standards.	o		
	Human Resource Accounting – Environmental			
	Accounting Discloser as per Global Reporting			
	Initiative (GRI) Reporting of variables – Social			
	Responsibility Accounting, Indian Accounting			
	Standards- Meaning- objectives-Significance of			
	Accounting standards in India- Process of setting			
	Accounting Standards in India-List of Indian			
03.	accounting standards. (IND AS). Revision		Last Was	ek of April 2024
03.	Kevisiuii		Last Wet	K 01 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: 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

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Job and Contract Costing Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.	10	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Second & Third week of Feb 2024
	Contract Costing: 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.			
	Module No. 2: Process and Service Costing Process costing: 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.	12		Fourth week to First week of March 2024
	Service costing: 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.			

02.	Module No. 3: Activity Based Costing	10		
	Introduction - Weakness of conventional costing		Lectures/Video	Second Week to
	system – concept of ABC –Characteristics of ABC -		s/Seminars/Proj	Last Week of
	Kaplan and Cooper's Approach – cost drivers and		ect/ Group	March
	cost pools		discussion/	
	– allocation of overheads under ABC — Steps in the		Assignment	
	implementation of ABC –Benefits from adaptation			
	of ABC system – difficulties faced by the industries			
	in the			
	successful implementation of ABC – Problems.			E
	successful implementation of Fig. 11001011115.	10		Fourth week to First week of
	Module No. 4: Marginal Costing	12		April 2024
	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.			
	Trootonis on C + 1 diluis sist			
	Module No. 5: Budgetary Control and Standard	10		
	Costing:			Second & Third
	Budgetary Control Introduction – Meaning &			week of April
	Definition of Budget and Budgetary Control –			2024
	Objectives of Budgetary Control – essential			
	requirements of budgetary control – advantages and			
	disadvantages of budgetary control – Types of budgets-			
	Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and			
	Flexible budgets - Problems on Flexible budget and			
	Cash budget only.			
	Standard Costing Introduction – Uses and limitations,			
	variance analysis- Material variances, Labour variances			
	and Overhead variances- problems on Material and			
	Labour variances only.			
03.	Revision		Last Wee	k of April 2024

Sri Adichunchanagiri First Grade College

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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: 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

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Indian Contract Act, 1872 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	12	s/Seminars/Proj	Second & Third week of Feb 2024
	Module No. 2: The Sale of Goods Act, 1930 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 selleragainst the goods and against the buyer	10		Fourth week to First week of March 2024
	Module No. 3: Competition and Consumer Laws 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.	10		Second Week to Last Week of March

02.	Module No. 4: Economic Laws	10		
	WTO patent rules – Indian Patent Act, 1970 –		Lectures/Video	Fourth week to
	Meaning and Scope of Intellectual Property Rights		s/Seminars/Proj	First week of
	(IPR), Procedure to get Patent for Inventions and		ect/ Group discussion/	April 2024
	Non-Inventions.		Assignment	
	FEMA 1999 – Objectives of FEMA, Salient		Assignment	
	Features of FEMA, Definition of Important Terms			
	- Authorized Dealer, Currency - Foreign Currency,			
	Foreign Exchange, Foreign Security.			
				Second & Third
	Module No. 4: Marginal Costing	12		week of April
	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.	12		2024
	Module 5: Environment and Cyber Laws	10		
	Environment Protection Act 1986 – Objectives of the	10		Second & Third
	Act, Definitions of Important Terms			week of April
	- Environment, Environment Pollutant, Environment			2024
	Pollution, Hazardous Substance and Occupier, Types			
	of Pollution, Powers of Central Government to protect			
	Environmentin India. Cyber Law: Definition,			
	Introduction to Indian Cyber Law, Cyber space and Cyber security.			
03.	Revision		Last Wee	k 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

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Profits and Gains of Business and Profession 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. Module No. 2: Capital Gains 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	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Second & Third week of Feb 2024 Fourth week to First week of March 2024
	Module No. 3: Income from other Sources Introduction - Incomes taxable under Head income other sources - Socurities - Types of			
	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
	Module No. 4: Set Off and Carry Forward of			

	Losses & Assessment of individuals			
	Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual.	10		Fourth week of March 2024
	Module No. 5: Assessment Procedure and Income Tax Authorities:			
	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 were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.	10		
02.	Module No. 4: Economic Laws WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.	10	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Fourth week to First week of April 2024
	Module No. 4: Marginal Costing 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.	12		Second & Third week of April 2024
	Module 5: Environment and Cyber Laws Environment Protection Act 1986 – 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 Environmentin India. Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.	10		Second & Third week of April 2024
03.	Revision	_	Last Wee	ek of April 2024

Sri Adichunchanagiri First Grade College

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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 6.3

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.	Module No. 1: Introduction to Management Accounting: 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. Module No. 2: Financial Statements Analysis and Interpretation Introduction Meaning and Nature of financial	10		Second & Third week of Feb 2024
	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.	Module No. 3: Ratio Analysis	14		
	Introduction - Meaning and Definition of Ratio		Lectures/Video	Second Week to
	Analysis, Uses & Limitations of Ratio Analysis –		s/Seminars/Proj	Last Week of
	Classification of ratios: Liquidity ratios: Current		ect/ Group	March
	ratio, Liquid ratio and Absolute liquid ratio;		discussion/	
	Solvency ratios: Debt equity ratio, Proprietary ratio		Assignment	
	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:			Fourth week to
	Inventory turnover ratio - Debtors turnover ratio			First week of
	Debt collection period - Creditors turnover ratio -			April 2024
	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.			
	Module No. 4: Cashflow Analysis	12		
	Introduction- Meaning and Definition, Merits and	12		
	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.			
		10		
	Module No. 5: Management Audit & Reports on	10		Coord 0 TDL: 1
	Management			Second & Third week of April
	Introduction – Meaning –Nature – Scope - Importance			2024
	 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			
02	Report on CSR		¥ . ***	1 6 4 11 202 4
03.	Revision		Last Wee	ek of April 2024