

|| 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: B.Com.3.3

Paper name: **Cost Accounting**

Program : B.Com

Class : III SEM (DSC)

Total Hours: 56 hours

Name of the faculty : SRIDHAR A N

Duration : September to December

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
	Module No. 1: Introduction to Cost Accounting Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.	12	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	First & Second week of Sep 2023
	Module No. 2: Material Cost Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store	10		Second week of Sep to Second week Oct 2023

	keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.			
02.	<p>Module No. 3: Employee Cost Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover-Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.</p> <p>Module No. 4: Overheads Cost Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.</p> <p>Module No. 5: Reconciliation of Cost and Financial Accounts</p>	12	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	Third week of Oct to Second week of Nov 2023 Third week of Nov to First week of Dec 2023 First & Second week of Dec 2023
		10		
		12		

	<p>Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.</p>			
03.	Revision	Third & Fourth week of December 2023		

02.	<p>Module No. 3: Evaluating HRD Programs Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.</p> <p>Module No. 4: Management Development Introduction - Employee counselling and wellness services – Counselling as an HRD Activity Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resource</p> <p>Module No. 5: HR Performance 10 Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development</p>	08 9 10	ect/ Group discussion/ Assignment	Fourth week of Oct to Second week of Nov Second Week of Nov to First week of Dec
03.	Revision	Second Week of December		

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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 1

Paper name: : Principles and Practice of Auditing

Program : B.Com

Class : V SEM (DSE)

Total Hours: 45 hours

Name 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 to Auditing 10 Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.	08	Lectures/Video s/Seminars/Project/ Group discussion/ Assignment	First & Second week of Sept 2023
	Module No. 2: Risk Assessment and Internal Control 12 Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check-Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.	10		Second week Sept to First week of Oct 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: COM H 1

Paper name: : GST-Law & Practice

Program : B.Com

Class : V SEM (DSE)

Total Hours: 45 hours

Name 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 to GST 08 Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017-Feature and Important definitions.	08	Lectures/Videos/Seminars/Project/ Group discussion/ Assignment	First & Second week of Sept 2023
	Module No. 2: GST Registration and Taxable Event 10 Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types composite supply	10		Third week of Sep to Second week of Oct 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**

Program : BA

Class : II SEM (DSE)

Total Hours: 42 hours

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 theory GDP-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 rates design & issues of monetary policy-LAF - RBI Role, functions and its Governance	08		First & Second Week of March 2024

