

**Sri Adichunchanagiri First Grade College**  
**Channarayapatna-573116**  
**DEPARTMENT OF COMMERCE**



**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

**Program:** .B.com

**Course/Paper Name:** PRINCIPLES OF  
**MARKETING**

**Semester :** ISEM

**Class:** I BCOM

**Name of the Faculty:** SRIDHAR A N

**Total Hours:**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-I- Introduction to Marketing: Meaning and Definition of Market, Marketing- Core Marketing Concepts - Marketing Mix - Marketing environment - Functions of Marketing. 4Ps and 7Ps of marketing mix. Online Marketing- Relationship between Technology, Globalisation , Social Responsibility and online marketing.</b>				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
- Introduction to Marketing: Meaning and Definition of Market, Marketing- Core Marketing Concepts - Marketing Mix - Marketing environment	8	: Black board/ Lecture PPT		
- Functions of Marketing. 4Ps and 7Ps of marketing mix. Online Marketing- Relationship between Technology, Globalisation , Social Responsibility and online marketing.	8	: Black board/ Lecture PPT		
	Totalhours:16			
<b>UNIT-II Product : Meaning of a Product - Product Plan —Diffusion (Adoption) of InnovationsNew Product idea - Stages in New Product Development- Causes for Failure of a new product - Product life cycle and Marketing strategy.</b>				
Product : Meaning of a Product - Product Plan —Diffusion (Adoption) of InnovationsNew Product idea	8	: Black board/ Lecture PPT		



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- Stages in New Product Development- Causes for Failure of a new product - Product life cycle and Marketing strategy	8	: Black board/ Lecture PPT		
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	Total hours:16			
<b>Internal Assessment</b>				
<b>Test/Quiz/Assignment – 01</b>				

UNIT – III Price and Promotion: Price: Meaning – Pricing Strategy – Types of Pricing Strategies. Promotion: Meaning and Role of Promotion – Types of Promotion – Personal selling – Advertising – Publicity and Sales promotion - Elements of Promotional mix – Factors affecting Promotion Mix.

Price and Promotion: Price: Meaning – Pricing Strategy – Types of Pricing Strategies. Promotion	5	: Black board/ Lecture PPT		
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Meaning and Role of Promotion – Types of Promotion – Personal selling – Advertising – Publicity and Sales promotion -	6	:Blackboard/Lecture PPT		
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Elements of Promotional mix – Factors affecting Promotion Mix.	5	:Blackboard/Lecture PPT		
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Total hours : 16

UNIT - IV Place in Marketing mix : Channels of Distribution – Types of Channels of Distribution - Middlemen and Distribution- Selection of the type of Channel - Retailing –Nature and Importance – Non-store retailing-Wholesaling and Physical Distribution-Nature and Importance of Wholesaling and Physical Distribution.

Place in Marketing mix : Channels of Distribution – Types of Channels of Distribution -	5	Black board/ Lecture PPT		
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Middlemen and Distribution- Selection of the type of Channel - Retailing –Nature and Importance	5	: Black board/ Lecture PPT		
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Non-store retailing-Wholesaling and Physical Distribution-Nature and Importance of Wholesaling and Physical Distribution	6	: Black board/ Lecture PPT		
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Total hours : 16

<b>Internal Assessment</b>				
<b>Test/Quiz/Assignment – 02</b>				

UNIT – V Consumer Behaviour: Meaning - Features – Scope- Importance- Models of Consumer Behaviour - Consumer reference groups and their types – Consumer behavior in Online marketing



Consumer Behaviour: Meaning - Features – Scope- Importance- Models of Consumer Behaviour	9	: Black board/ Lecture PPT		
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Signature of Faculty

Signature of HOD  
HOD of Commerce  
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Channarayapatna-573116  
Hassan Dist.

Principal  
Sri Adichunchanagiri First Grade Collage  
Channarayapatna-573116

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**DEPARTMENT OF COMMERCE**



**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
 Criterion01  
 (Metric-1.1.1)

**Programme:**B.com  
**Course/Paper Name:** FINANCIAL ACCOUNTING I  
**Semester:** I SEM  
**Class:** I BCOM

**Name of the Faculty:** NANDEESHA S C

**Total Hours:**96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-I-Introduction to Financial Accounting: Meaning, Definition and scope of Accounting – Objectives of Accounting – Functions of Accounting – Branches of Accounting – Accounting Principles - Accounting Concepts and Conventions – Accounting Standards: Meaning and Objectives - Indian Accounting Standards, IND AS, IFRS – Distinction between IND AS and IFRS.</b>				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Financial Accounting: Meaning, Definition and scope of Accounting – Objectives of Accounting – Functions of Accounting	4	Black board/ Lecture PPT	December	
– Branches of Accounting – Accounting Principles - Accounting Concepts and Conventions – Accounting Standards	4	Black board/ Lecture PPT	December	
Meaning and Objectives - Indian Accounting Standards, IND AS, IFRS – Distinction between IND AS and IFRS	8	Black board/ Lecture PPT	December	
	Total hours: 16			
<b>UNIT-II- Accounting for Hire Purchase System: Meaning – Features of Hire purchase system – Calculation of interest under different methods – ascertainment of cash price of an asset – repossession (theory) - problems on hire purchase system (assets accrual method only)</b>				



- Accounting for Hire Purchase System: Meaning – Features of Hire purchase system – Calculation of interest under different methods – ascertainment of cash price of an asset	6	Black board/ Lecture PPT	December	
- problems on hire purchase system (assets accrual method only)	10	Black board/ Lecture PPT	January	

	Total hours: 16			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>UNIT-III</b> -Accounting for Instalment System: Meaning – Features of instalment system – differences between hire purchase and instalment system – problems on instalment system				
Accounting for Instalment System: Meaning – Features of instalment system – differences between hire purchase and instalment system	6	Black board/ Lecture PPT	January	
problems on instalment system	10	Black board/ Lecture PPT	January/ February	
Total hours :		16		
<b>UNIT-IV</b> -Royalty Accounts: Meaning and Definition – Terms used – Royalty – Minimum rent – Short workings – surplus royalty – recoupment of short workings – stoppage of work due to abnormal causes – problems on royalty including minimum rent account				
Royalty Accounts: Meaning and Definition – Terms used – Royalty – Minimum rent – Short workings – surplus royalty – recoupment of short workings –	6	Black board/ Lecture PPT	February	
stoppage of work due to abnormal causes – problems on royalty including minimum rent account	10	Black board/ Lecture PPT	February	
Total hours :		16		
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				

**UNIT-V- Final accounts of Sole Trading Concern: Financial statements – Preparation of Trading and Profit and loss account and Balance sheet with adjustments**

Final accounts of Sole Trading Concern: Financial statements	6	Black board/ Lecture PPT	March	
– Preparation of Trading and Profit and loss account and Balance sheet with adjustments	10	Black board/ Lecture PPT	March	



Signature of Faculty

Signature of HOD

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## Sri Adichunchanagiri First Grade College

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DEPARTMENT OF COMMERCE

### LESSON PLAN FOR THE ACADEMIC YEAR 2022-23

(ANNEXURE-1.2)  
Criterion 01  
(Metric-1.1.1)

Program: . B.com

Course/Paper Name: Management Principles and Applications

Semester : I SEM

Class: I BCOM

Name of the Faculty: NARASIMHAMURTHY P

Total Hours: 80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-I.</b> Introduction to Management: Meaning and Definition – Nature and Characteristics of Management – Scope of Management – Levels of Management - Administration Vs. Management – Functions of Management – Evolution of management thought: contributions of F.W. Taylor and Henry Fayol.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
. Introduction to Management: Meaning and Definition – Nature and Characteristics of Management	7	: Black board/ Lecture PPT		
Scope of Management – Levels of Management - Administration Vs. Management – Functions of Management – Evolution of management thought: contributions of F.W. Taylor and Henry Fayol.	7=9	: Black board/ Lecture PPT		
TOTAL	16			

UNIT -II Planning: Meaning and Definition – Characteristics of Planning, Importance and Benefits of Planning – Steps in planning – Types of Planning – Limitations of Planning – Decision making concept.



Planning: Meaning and Definition – Characteristics of Planning, Importance and Benefits of Planning	6	: Black board/ Lecture PPT		
. – Steps in planning – Types of Planning – Limitations of Planning – Decision making concept	10	: Black board/ Lecture PPT		
	Total hours:16			

**Internal Assessment Test/Quiz/Assignment – 01**

**UNIT-3- Organizing: Meaning and Definition – Principles of Organisation – Formal Vs. Informal Organisation - Types of Organisation - Functional Organisation – Matrix Organisation – Team based Organisation – Departmentation – Decentralisation and Delegation of authority.**

Organizing: Meaning and Definition – Principles of Organisation – Formal Vs. Informal Organisation	5	: Black board/ Lecture PPT		
Types of Organisation - Functional Organisation – Matrix Organisation – Team based Organisation –	4	:Blackboard/Lecture PPT		
. – Departmentation – Decentralisation and Delegation of authority.	7	:Blackboard/Lecture PPT		
Total hours :	16			






**UNIT-4-** Leadership: Meaning – Qualities of a good leader – Types of Leadership styles – Motivation concept and theories – Maslow’s hierarchy of needs – Herzberg’s dual factor theory – McGregor’s theory X and theory Y

Leadership: Meaning – Qualities of a good leader – Types of Leadership styles	4	Black board/ Lecture PPT		
Motivation concept and theories – Maslow’s hierarchy of needs	4	: Black board/ Lecture PPT		
– Herzberg’s dual factor theory – McGregor’s theory X and theory Y	8	: Black board/ Lecture PPT		
Total hours :	16			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>UNIT-5-</b> Controlling: Meaning and Definition – Importance of control – Steps in controlling - techniques of control – PERT, CPM, JIT – Co-ordination – Need for Co-ordination - Principles of Co-ordination.				
Controlling: Meaning and Definition – Importance of control – Steps in controlling	6	: Black board/ Lecture PPT		

techniques of control – PERT, CPM, JIT – Co-ordination	3			
– Need for Co-ordination - Principles of Co-ordination.	7	: Black board/ Lecture PPT		
Total hours:	16			
Date of submission of IA Marks :				

  
Signature of Faculty

  
Signature of HOD  
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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)

Criterion01

(Metric-1.1.1)

**Program:** . B.com

**Course/Paper Name:** Corporate accounting

**Semester :** III SEM

**Class:** II BCOM

**Name of the Faculty :** PAVAN H G

**TotalHours:**80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-I</b> Underwriting of Shares Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liabilityin respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting	7	: Black board/ Lecture PPT		
Marked and Unmarked Applications –Determination of Liabilityin respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.	8	: Black board/ Lecture PPT		
	Totalhours:15			
<b>UNIT-2</b> Profit Prior to Incorporation Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.				
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure	8	: Black board/ Lecture PPT		

Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.	7	: Black board/ Lecture PPT		
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Total hours:	Total hours:15			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>UNIT-3-</b> Valuation of Intangible Assets Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR)				
Introduction - Valuation of Goodwill – factors influencing goodwill, circumstances of valuation of goodwill	5	: Black board/ Lecture PPT		
Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method,	4	:Blackboard/Lecture PPT		
Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR)	7	:Blackboard/Lecture PPT		
Total hours :	16			
<b>UNIT-4-</b> : Valuation of Shares Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methodsof Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.				
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation	5	Black board/ Lecture PPT		
Methodsof Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method	5	: Black board/ Lecture PPT		
Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.	8	: Black board/ Lecture PPT		
Total hours :	18			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>UNIT-5</b> Financial Statements of Companies Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.				



Financial Statements of Companies Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act, 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source	6	: Black board/ Lecture PPT		
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Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.	10	: Black board/ Lecture PPT		
Total hours:	15			

Date of submission of IA Marks :

*Pavan*  
Signature of faculty

*[Signature]*  
Signature of HOD

HOD of Commerce  
S A F G College  
Channarayapatna-573116  
Hassan Dist.

*[Signature]*  
Principal  
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LESSON PLAN FOR THE ACADEMIC YEAR 2022-23

(ANNEXURE-1.2)

Criterion01

(Metric-1.1.1)

Programme: B.com

Course/Paper Name: Business Statistics

Semester: III SEM

Class: II BCOM

Name of the Faculty: SWATHI J A

Total Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-I- Statistical Data and Descriptive statistics. 14 Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages -Mode and Median (including graphic determination).</b>				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Statistical Data and Descriptive statistics. 14 Nature and Classification of data: Univariate, bivariate and multivariate data	4	Black board/ Lecture PPT	December	
Measures of Central Tendency: Mathematical averages including arithmetic mean	4	Black board/ Lecture PPT	December	
Properties and applications. Positional Averages -Mode and Median (including graphic determination).	8	Black board/ Lecture PPT	December	
	Total hours: 16			



**UNIT-II- Measures of Variation: and Skewness** 12 Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures;

Measures of Variation: and Skewness 12 Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation	6	Black board/ Lecture PPT	December	
and their coefficients, Properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures;	10	Black board/ Lecture PPT	January	
Total hours:	16			
<b>Internal Assessment</b>				
<b>Test/Quiz/Assignment – 01</b>				

**UNIT-III. Probability Distributions** 10 Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.

Probability Distributions 10 Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution	6	Black board/ Lecture PPT	January	
Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			



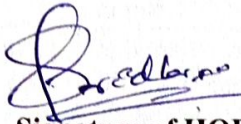
**UNIT-IV- Correlation and Regression Analysis 12 Correlation Analysis:**  
 Meaning of Correlation: - types of correlation- Positive and negative correlation- simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and 31 Probable error; Spearman's Rank Correlation co-efficient. -problems. Regression Analysis: meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.

Correlation and Regression Analysis 12 Correlation Analysis: Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and 31 Probable error; Spearman's Rank Correlation co-efficient. – problems	6	Black board/ Lecture PPT	February	
Regression Analysis: meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.	10	Black board/ Lecture PPT	February	
Total hours :	16			

Internal Assessment Test/Quiz/Assignment – 02			
<b>UNIT-V-</b> Index Numbers 8 Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.			
- Index Numbers 8 Meaning and uses of index numbers; Construction of index numbers:	6	Black board/ Lecture PPT	March
Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.	10	Black board/ Lecture PPT	March
Total hours:	16		



  
Signature of Faculty

  
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**DEPARTMENT OF COMMERCE**

**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
Criterion01  
(Metric-1.1.1)

**Programe:**B.com

**Course/Paper Name:** COST ACCOUNTING

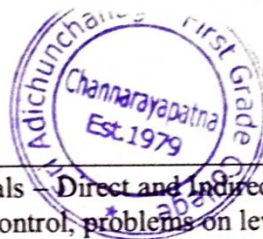
**Semester:** II SEM

**Class:** II BCOM

**Name of the Faculty:** SRIDHAR A N

**Total Hours:**80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-I-</b> 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.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting	4	Black board/ Lecture PPT	December	
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	4	Black board/ Lecture PPT	December	
Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.	8	Black board/ Lecture PPT	December	
Total hours	16			



**UNIT -II 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 keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.


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	6	Black board/ Lecture PPT	December	
- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.	10	Black board/ Lecture PPT	January	
Total hours	16			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>UNIT-III- Employee Cost</b> 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.				
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	6	Black board/ Lecture PPT	January	
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.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			


**UNIT-IV- Overheads Cost 12 33** Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Reapportionment 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.



Overheads Cost 12 33 Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Reapportionment and Absorption of Manufacturing Overheads	6	Black board/ Lecture PPT	February	
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	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				

**UNIT-V- Reconciliation of Cost and Financial Accounts 10** 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.

Reconciliation of Cost and Financial Accounts 10 Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation	6	Black board/ Lecture PPT	March	
Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.	10	Black board/ Lecture PPT	March	
Totalhours	16			

  
Signature of Faculty

  
Signature of HOD  
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**Sri Adichunchanagiri First Grade College**  
**Channarayapatna-573116**  
**Department of commerce**



**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
**Criterion01**  
**(Metric-1.1.1)**

Program: B.com

Course/Paper Name: **ADVANCED COST AND MANAGEMENT ACCOUNTING II**

Semester: 6th SEM

Class: III BCOM

Name of the Faculty:

Total Hours: 80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>Unit 1:</b> Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting – Management accounting and Cost accounting-Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: Meaning and Definition of Management Accounting	5	Black board/ Lecture PPT		
Scope and Objectives of Management Accounting- Differences between Management Accounting and Financial Accounting	4	Black board/ Lecture PPT		
Management accounting and Cost accounting-Limitations of Management Accounting.	5			
Total hours:	14			
<b>Unit 2:</b> Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
Analysis of Financial Statements: Common Size statements	6	Black board/ Lecture PPT		
Comparative Statement, Trend	7	Black board/ Lecture		



analysis.		PPT		
Total hours:	13			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>Unit 3:</b> Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ratio-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.				
Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ratio-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio	6	Black board/ Lecture PPT		
Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.	8	Black board/ Lecture PPT		
Total hours :	14			
<b>Unit 4:</b> Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.				
Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement	8	Black board/ Lecture PPT		
Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.	5			
Total hours :	13			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>Unit 5:</b> Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –				



Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing				
: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –Contribution	10	Black board/ Lecture PPT		
Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing	3			
Total hours:	13			
<b>Unit 6: Budget and Budgeting Control-Definition-Basic Concepts-Budget ManualKey factor- Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash.</b>				
Budget and Budgeting Control-Definition-Basic Concepts	2	Black board/ Lecture PPT		
Budget ManualKey factor- Classification of Budgets-Problems on cash budget	5	Black board/ Lecture PPT		
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	6	Black board/ Lecture PPT		
Total hours:	13			

  
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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
**Criterion01**  
**(Metric-1.1.1)**

**Programme:**B.com

**Course/Paper Name:** FINANCIAL MANAGEMENT II

**Semester:** 6th SEM

**Class:** III BCOM

**Name of the Faculty:**

**Total Hours:80**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>Unit 1:</b> Working capital Management- Meaning, Features, types of working capital, factors influencing working capital, level of current assets, operating cycle and cash cycle, current assets financing policy				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Working capital Management- Meaning, Features, types of working capital	5	Black board/ Lecture PPT		
factors influencing working capital, level of current assets	4	Black board/ Lecture PPT		
operating cycle and cash cycle, current assets financing policy	4			
Total hours:	13			
<b>Unit 2:</b> -Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management- credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.				
Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management	6	Black board/ Lecture PPT		





- Credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.	7	Black board/ Lecture PPT		
Total hours:	13			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>Unit 3: Working capital financing-Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision; hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing</b>				
Working capital financing- Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision	7	Black board/ Lecture PPT		
hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing	7	Black board/ Lecture PPT		
Total hours :	14			
<b>Unit 4: Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan- essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms</b>				
Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business Plan	5	Black board/ Lecture PPT		
essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms	7			
Total hours :	12			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>Unit 5: Share holder value creation - financial goals and strategy, shareholder value creation-market value added, Market to book value, Economic value added(EVA)- Balanced scorecard-the learning and growth perspective, significance of balanced score card , implementation of score card.</b>				
Share holder value creation -	6	Black board/ Lecture		

financial goals and strategy, shareholder value creation- market value added		PPT		
Market to book value, Economic value added(EVA)- Balanced scorecard- the learning and growth perspective, significance of balanced score card	6			
, implementation of score card.	2			
Total hours:	14			
<b>Unit 6:</b> International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates- foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk- foreign currency option, money market operations- financing international operations.				
International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates	5	Black board/ Lecture PPT		
foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk	5	Black board/ Lecture PPT		
foreign currency option, money market operations- financing international operations.	4	Black board/ Lecture PPT		
Total hours:	14			



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# LESSON PLAN FOR THE ACADEMIC YEAR 2022-23



(ANNEXURE-1.2)

Criterion01  
(Metric-1.1.1)

**Program: B.com**

**Course/Paper Name: INDIRECT TAXES II**

**Semester: 6th SEM**

**Class: III BCOM**

**Name of the Faculty;**

**Total Hours: 80**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>Unit 1:</b> Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons	4	Black board/ Lecture PPT		
Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent	4	Black board/ Lecture PPT		
Problems on determination of value of supply.	5			
Total hours:	13			
<b>Unit 2:</b> Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)				
: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability	7	Black board/ Lecture PPT		



of credit in special circumstances, Input tax credit and change in constitution of registered person				
Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)	7	Black board/ Lecture PPT		
Total hours:	14			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>Unit 3: Tax Invoice, Credit and Debit Notes; Tax invoice; Prohibition of un authorized collection of tax; Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.</b>				
Tax Invoice, Credit and Debit Notes; Tax invoice; Prohibition of un authorized collection of tax;	6	Black board/ Lecture PPT		
Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.	7	Black board/ Lecture PPT		
Total hours :	13			
<b>Unit 4: Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration</b>				
Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration	10	Black board/ Lecture PPT		
Rejection of application for registration, cancellation of Registration	3			
Total hours :	13			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>Unit 5: Returns-Brief introduction to various GSTRS-procedure for filing various returns</b>				
Returns-Brief introduction to various GSTRS	10	Black board/ Lecture PPT		
procedure for filing various returns	3			
Total hours :	13			
<b>Unit 6: Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess- Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.</b>				
Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and	2	Black board/ Lecture PPT		



exportation under sec 11- types of customs duty				
Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess	6	Black board/ Lecture PPT		
Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.	8	Black board/ Lecture PPT		
Total hours:	14			

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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
Criterion01  
(Metric-1.1.1)

**Programme:**B.com  
**Course/Paper Name:** BUSINESS LAWS  
**Semester:** 6th SEM  
**Class:** III BCOM


**Name of the Faculty:**

**Total Hours: 80**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.</b>				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract	6	Black board/ Lecture PPT		
Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer	8	Black board/ Lecture PPT		
<b>Total hours:</b>	<b>14</b>			
<b>UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.</b>				
Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent	7	Black board/ Lecture PPT		
Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.	7	Black board/ Lecture PPT		



Total hours:	14			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
UNIT-3- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract, Remedies For Breach Of Contract				
- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract	7	Black board/ Lecture PPT		
Remedies For Breach Of Contract	6	Black board/ Lecture PPT		
Total hours :	13			
UNIT-4- Intellectual Property Act- Definition and Registration Procedure for Patent, Copy Right, Trademarks.				
Intellectual Property Act- Definition and Registration Procedure for Patent	8	Black board/ Lecture PPT		
Copy Right, Trademarks.	5			
Total hours :	13			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.				
Information Technology Act 2000- Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records	8	Black board/ Lecture PPT		
License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.	5			
Total hours:	13			
Unit-6-Competition Act 2002- introduction- Defitnitions-prohibiton of agreementsAnti competitive agreements- prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India- establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enjoining dominant position.				
Competition Act 2002- introduction- Defitnitions- prohibiton of agreementsAnti competitive agreements	3	Black board/ Lecture PPT		
prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India	6	Black board/ Lecture PPT		

establishment-composition duties and powers of commission-inquiry into combination by commission procedure-Division of enterprises enj	4	Black board/ Lecture PPT		
Total hours:	13			

  
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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

**(ANNEXURE-1.2)  
Criterion01  
(Metric-1.1.1)**

**Programme:**B.com

**Course/Paper Name:** Principles and practice of auditing

**Semester:** 6th SEM

**Class:** III BCOM

**Name of the Faculty:**

**Total Hours:80**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>Unit 1:</b> Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages	7	Black board/ Lecture PPT		
different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.	7	Black board/ Lecture PPT		
<b>Total hours:</b>	14			
<b>Unit 2:</b> Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book- appointment of a company auditorqualifications, disqualifications-rights and duties of a company auditor.				
Audit planning and control: factors affecting audit planning-audit programme advantages-audit note Book	6	Black board/ Lecture PPT		
appointment of a company auditorqualifications, disqualifications-rights and duties of	7	Black board/ Lecture PPT		



a company-auditor.				
Total hours:	13			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>Unit 3:</b> Internal check and internal control-meaning and objective-Internal Audit internal check for various transactions-limitations of internal control- Difference between internal check, internal control and internal audit-Auditor's Independence.				
Internal check and internal control-meaning and objective- Internal Audi internal check for various transactions	7	Black board/ Lecture PPT		
limitations of internal control- Difference between internal check, internal control and internal audit- Auditor's Independence.	7	Black board/ Lecture PPT		
Total hours :		14		
<b>Unit 4:</b> Vouching-meaning, concepts, objectives and importance – General Principles of Vouching- Teeming and lading a challenge to Vouching- Vouching different types of transactions.				
Vouching-meaning, concepts, objectives and importance – General Principles of Vouching	6	Black board/ Lecture PPT		
Teeming and lading a challenge to Vouching- Vouching different types of transactions.	7			
Total hours :		13		
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>Unit 5:</b> verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities				
verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade	8	Black board/ Lecture PPT		
, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities	5			



Total hours:	13			
<b>Unit 6:</b> Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.				
Audit of different types of organizations-audit of sole trader	3	Black board/ Lecture PPT		
audit of partnership firms, audit of hotels, audit of educational institutions	5	Black board/ Lecture PPT		
audit of trust, audit of co-operative societies.	5	Black board/ Lecture PPT		
Total hours:	13			

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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
**Criterion01**  
**(Metric-1.1.1)**

**Program: B.com**  
**Course/Paper Name: BUSINESS RESEARCH METHEDODOLOGY**  
**Semester: 6th SEM**  
**Class: III BCOM**

**Name of the Faculty:**

**Total Hours: 80**

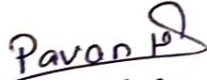
Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>Unit 1: -INTRODUCTION TO BUSINESS RESEARCH</b> -Meaning, types, criteria of good research, scientific approach to research in physical and management science, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, preparation of business research plan/proposal.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO BUSINESS RESEARCH-Meaning, types, criteria of good research, scientific approach to research in physical and management science	5	Black board/ Lecture PPT		
, limitations of applying scientific methods in business research problems, ethical issues in business research	4	Black board/ Lecture PPT		
research process, problem formulation, preparation of business research plan/proposal	4			
<b>Total hours:</b>	13			
<b>Unit 2- -BUSINESS RESEARCH DESIGN</b> -Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis, formulation, Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research: Meaning, various types of experimental designs, types of errors affecting research design.				
Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis	6	Black board/ Lecture PPT		



, formulation, Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research				
Meaning, various types of experimental designs, types of errors affecting research design.	8	Black board/ Lecture PPT		
Total hours:	14			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>Unit 3. -DATA COLLECTION-Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection. Measurement and Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.</b>				
DATA COLLECTION-Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection.	7	Black board/ Lecture PPT		
. Measurement and Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.	6	Black board/ Lecture PPT		
Total hours :	13			
<b>Unit 4: SAMPLING AND HYPOTHESIS TESTING-Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non probability Sampling Techniques, Errors in sampling. Hypothesis: Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.</b>				
SAMPLING AND HYPOTHESIS TESTING-Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non probability Sampling techniques, Errors in sampling.	8	Black board/ Lecture PPT		
Hypothesis: Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing	6			
Total hours :	14			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>Unit 5: - DATA ANALYSIS-Editing, Coding, Classification, Tabulation, Univariate, Bivariate and multivariate Analysis, Interpretation.</b>				
DATA ANALYSIS-Editing, Coding, Classification, Tabulation, Univariate,bivariate.	8	Black board/ Lecture PPT		



multivariate Analysis, Interpretation	5			
Total hours :	13			
UNIT-6- RESEARCH REPORT-Types, advantages, disadvantages, Components of research reports, format, chapterisation, language, referencing.				
Types, advantages, disadvantages, Components of research reports, format, chapterisation, language, referencing	3	Black board/ Lecture PPT		
exportation under sec 11- types of customs duty	2			
Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess	3	Black board/ Lecture PPT		
Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.	5	Black board/ Lecture PPT		
Total hours:	13			

  
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cost of equity, cost of retained earnings-weighted average cost of capital Leverages- meaning- types problems on leverages	6	Black board/ Lecture PPT		
Total hours :		12		
UNIT –4-Capital structure-meaning-optimum capital structure-features of appropriate capital structure-factors influencing capital structure-theories of capital structure-NI approach-NOI approach, MM approach, traditional approach, determination of optimal debt-equity mix				
Capital structure-meaning-optimum capital structure-features of appropriate capital structure-factors influencing capital structure-theories of capital structure	6	Black board/ Lecture PPT		
NI approach-NOI approach, MM approach, traditional approach, determination of optimal debt-equity mix	7			
Total hours :		13		
<b>Internal Assessment</b>				
<b>Test/Quiz/Assignment – 02</b>				
UNIT- 5- Capital budgeting: Meaning-features, role of capital budgeting, techniques of capital budgeting-payback period, average rate of return, net present value, profitability index, internal rate of return, discounted pay back method. Application of excel in capital budgeting techniques				
Capital budgeting: Meaning-features, role of capital budgeting, techniques of capital budgeting-payback period	4	Black board/ Lecture PPT		
average rate of return, net present value, profitability index	5			
internal rate of return, discounted pay back method. Application of excel in capital budgeting techniques	4			
Total hours :		13		
UNIT-6-Dividend decisions-meaning, Dividend decisions, Dividend policies objectives of dividend policy-determinants of dividend policy-dividend relevance Walter's model, Gordon model-Dividend irrelevance-MM hypothesis				
Dividend decisions-meaning, Dividend decisions, Dividend policies objectives of dividend policy	6	Black board/ Lecture PPT		
determinants of dividend policy-dividend relevance Walter's model	6	Black board/ Lecture PPT		
Gordon model-Dividend irrelevance-MM hypothesis	6	Black board/ Lecture PPT		
Total hours :		18		



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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)

Criterion 01

(Metric-1.1.1)

Programme: B.com

Course/Paper Name: **FINANCIAL MANAGEMENT I**

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: **BINDURAJ N**

**Total Hours: 80**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1-introduction to financial management, meaning-scope-goals of financial management-sources of finance				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
introduction to financial management, meaning-scope	5	Black board/ Lecture PPT		
goals of financial management-sources of finance	5	Black board/ Lecture PPT		
	Total hours: 10			
UNIT-2-Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.				
Time value of Money-present value and future value concepts	5	Black board/ Lecture PPT		
present value of annuity, application of present and future value to investment decisions, preparation of amortization table.	9	Black board/ Lecture PPT		
	Total hours: 14			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
UNIT-3-Cost of capital, meaning- importance of cost of capital in financial decisions , determination of specific costs-cost of debt- cost of preference share capital-cost of equity, cost of retained earnings-weighted average cost of capital Leverages- meaning- types problems on leverages				
Cost of capital, meaning- importance of cost of capital in financial decisions , determination of specific costs-cost of debt- cost of preference share capital	6	Black board/ Lecture PPT		



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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
**Criterion01**  
**(Metric-1.1.1)**

**Programme:** B.com

**Course/Paper Name:** ADVANCED COST AND MANAGEMENT ACCOUNTING-I

**Semester:** 5<sup>th</sup>sem

**Class:** III B.com

**Name of the Faculty:** NARASIMHAMURRTHY P

**Total Hours:** 80hours

Topic covered	No. of Lecture Hours	Methodology/pedago Gy	Date	Initial
UNIT-I- Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards	5	Black board/ Lecture /PPT	July	
Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability	5	Black board/ Lecture /PPT	July	
	Total hours:10			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
UNIT-II- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause				
- Contract costing: Introduction- Contract account	4	Black board/ Lecture /PPT	August	
, Profit on incomplete contracts, work in progress	4	Black board/ Lecture /PPT	August	
, Contractee's Accounts,	3	Black board/ Lecture	August	



Escalation clause		/PPT		
Dynamics of group behavior.	3	Black board/ Lecture /PPT	September	
Total hours :		14		
UNIT-III-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products				
Leadership- concepts, types of leadership	4	Black board/ Lecture /PPT	September	
-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits,	5	Black board/ Lecture /PPT	September	
, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products	5	Black board/ Lecture /PPT	September	
Total hours :		14		
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
UNIT-IV-Operating Costing-Introduction, transport costing, standing charges, operating/running charges, preparations of operating cost sheet.				
Operating Costing-Introduction, transport costing	3	Black board/ Lecture /PPT	September	
standing charges, operating/running charges	5	Black board/ Lecture /PPT	October	
preparations of operating cost sheet.	6	Black board/ Lecture /PPT	October	
		14		
UNIT-V-Reconciliation of cost and financial accounts-need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation				
-Reconciliation of cost and financial accounts	6	Black board/ Lecture /PPT	October	
-need for reconciliation, reasons for disagreement	5	Black board/ Lecture /PPT	November	
reconciliation procedure, problems on reconciliation	3	Black board/ Lecture /PPT	November	
		14		
UNIT-VI Activity based costing(ABC);Defintion,Features, Advantages, Differences between ABC and traditional costing, Allocation of overheads; Objectives of ABC, Development of ABC, Implementation of ABC, Problems on Computation of Activity Based Costing and Traditional Costing				



Activity based costing(ABC);Defintion,Features, Advantages, Differences between ABC and traditional costing	6	Black board/ Lecture /PPT	October	*
Allocation of overheads; Objectives of ABC, Development of ABC, Implementation of ABC	5	Black board/ Lecture /PPT	November	
Problems on Computation of Activity Based Costing and Traditional Costing	3	Black board/ Lecture /PPT	November	
	14			

  
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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
 Criterion 01  
 (Metric -1.1.1)

**Programme:** B.com  
**Course/Paper Name:** IFRS  
**Semester:** 5th SEM  
**Class:** III BCOM

**Name of the Faculty:** PAVAN H G

**Total Hours:80**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>Unit 1: IFRS-Meaning, Need for IFRS, IASB, IASB Current Structure, IFRS Due Process, Benefits and limitations of IFRS; Introduction to Indian Accounting Standards (IND-ASs - Converged IFRSs), Accounting Regulations in New Companies Act – 2013, IFRSs issued by IASB (1-17), List of IND-ASs.</b>				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
<b>IFRS-Meaning, Need for IFRS, IASB, IASB Current Structure, IFRS Due Process, Benefits and limitations of IFRS</b>	5	Black board/ Lecture PPT		
<b>Introduction to Indian Accounting Standards (IND-ASs - Converged IFRSs), Accounting Regulations in New Companies Act – 2013, IFRSs issued by IASB (1-17), List of IND-ASs.</b>	5	Black board/ Lecture PPT		
	Total hours:10			
<b>Unit 2: Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards-Meaning of Framework, Purpose</b>				

and status - Scope - Application - Uses and their information and needs - objectives - Underlying assumptions – Qualitative characteristics – Elements of Financial statements – Recognition and Measurement of the elements of financial statement (**Only Theory**). Balance sheet, Statement of changes in Equity, Statement of Profit and Loss consolidated financial statements, other comprehensive income as per schedule III of the Companies Act, 2013 – **Simple problems on each statement.**



Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards- Meaning of Framework, Purpose and status - Scope - Application - Uses and their information and needs – objectives Underlying assumptions – Qualitative characteristics	5	Black board/ Lecture PPT		
– Elements of Financial statements – Recognition and Measurement of the elements of financial statement ( <b>Only Theory</b> ). Balance sheet, Statement of changes in Equity, Statement of Profit and Loss consolidated financial statements, other comprehensive income as per schedule III of the Companies Act, 2013 – <b>Simple problems on each statement.</b>	5	Black board/ Lecture PPT		
	Total hours:10			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>Unit 3: Accounting for Assets and Liabilities-Recognition and Measurement criteria</b>				



for Investment Property (IND-AS 40) – Borrowing Cost (IND-AS 23) – Provisions, Contingent Assets and Contingent Liabilities (IND-AS 37) - Share-based Payment (IND-AS 102) - **Only Theory**. Recognition and Measurement for Property, Plant and Equipment (IND-AS 16) – Intangible Assets (IND-AS 38) - Inventories (IND-AS 2) - Leases (IND-AS 17) – Impairment of Assets (IND-AS 36) - **Theory and Simple Problems only**

Accounting for Assets and Liabilities-Recognition and Measurement criteria for Investment Property (IND-AS 40) – Borrowing Cost (IND-AS 23) – Provisions, Contingent Assets and Contingent Liabilities (IND-AS 37)	6	Black board/ Lecture PPT		
Share-based Payment (IND-AS 102) - <b>Only Theory</b> . Recognition and Measurement for Property, Plant and Equipment (IND-AS 16) – Intangible Assets (IND-AS 38) - Inventories (IND-AS 2) - Leases (IND-AS 17) – Impairment of Assets (IND-AS 36) - <b>Theory and Simple Problems only</b>	6	Black board/ Lecture PPT		
Total hours :		12		
<b>Unit 4:</b> Accounting for Revenue and Expenses- Income Taxes (IND-AS 12) – Employee Benefits (IND-AS 19) -Construction contracts (IND-AS 11) - Revenue (IND-AS 18) - Revenue from Contracts with Customers (IND-AS 115).				
Accounting for Revenue and Expenses- Income Taxes (IND-AS 12) –	5	Black board/ Lecture PPT		



Employee Benefits (IND-AS 19)				
Construction contracts (IND-AS 11) - Revenue (IND-AS 18) - Revenue from Contracts with Customers (IND-AS 115).	8			
Total hours :	13			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>Unit 5: IND-AS on Business Combination, Consolidation and Disclosure, Consolidated Financial Statements (IND-AS 110) – Joint Arrangements (IND-AS 111) – Business Combinations (IND-AS 103) - Related Party Disclosures (IND-AS 24) – Operating Segments (IND-AS 108) – Theory and Simple Problems only.</b>				
<b>IND-AS on Business Combination, Consolidation and Disclosure, Consolidated Financial Statements (IND-AS 110)</b>	10	Black board/ Lecture PPT		
Joint Arrangements (IND-AS 111) – Business Combinations (IND-AS 103)	10			
Related Party Disclosures (IND-AS 24) – Operating Segments (IND-AS 108) – <b>Theory and Simple Problems only.</b>				
Total hours:	20			
<b>Unit 6: First-time adoption of International Financial Reporting Standards (INDAS 101) – Financial Instruments: Disclosures (IND-AS 107) – Disclosure of interests in Other Entities (IND-AS 112) – Earning Per Share (IND-AS 33) – Interim Financial Reporting (IND-AS 34) – Insurance Contracts (IND-AS 104) – Theory and Simple Problems only.</b>				

First-time adoption of International Financial Reporting Standards (INDAS 101) – Financial Instruments: Disclosures (IND-AS 107)	3	Black board/ Lecture PPT		
Disclosure of interests in Other Entities (IND-AS 112) – Earning Per Share (IND-AS 33) – Interim Financial Reporting (IND-AS 34)	6	Black board/ Lecture PPT		
Insurance Contracts (IND-AS 104) – <b>Theory and Simple Problems only.</b>	8	Black board/ Lecture PPT		
Total hours:	15			



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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
**Criterion 01**  
**(Metric -1.1.1)**

**Programe: B.com**

**Course/Paper Name: ENTREPRENEURSHIP DEVELOPMENT**

**Semester: 5th SEM**


**Class: III BCOM**

**Name of the Faculty:SRIDHAR A N**

**TotalHours:80**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>Unit 1: Meaning, definition of Entrepreneur, Enterprise, Entrepreneurship, Characteristics of successful entrepreneur, Functions, Role of entrepreneur in economic development, women entrepreneur, Rural entrepreneur, Agricultural entrepreneur-meaning and challenges.</b>				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Meaning, definition of Entrepreneur, Enterprise, Entrepreneurship, Characteristics of successful entrepreneur	5	Black board/ Lecture PPT		
Functions, Role of entrepreneur in economic development, women entrepreneur, Rural entrepreneur, Agricultural entrepreneur-meaning and challenges.	5	Black board/ Lecture PPT		
	Total hours:10			
<b>Unit 2: Entrepreneurship development program(EDP), meaning, objective, importance, institutions doing EDP in India, DIC, CEDOCK, SSI, NSIC, EDII,</b>				

**AWAKE, KVIC, RUDSET, Industrial estate-Meaning and importance.**

Entrepreneurship development program(EDP), meaning, objective, importance, institutions doing EDP in India	5	Black board/ Lecture PPT	
DIC, CEDOCK, SSI, NSIC, EDII, AWAKE, KVIC, RUDSET, Industrial estate-Meaning and importance.	5	Black board/ Lecture PPT	
<b>Internal Assessment Test/Quiz/Assignment – 01</b>	Total hours:10		
<p><b>Unit 3: Financing of small business in India, institutional and non-institutional assistance-SFCs, banks, SIDBI, NBFC-meaning and schemes; venture capital, bills discounting, factoring, state and central government subsidies and incentives for SSI(existing)-recent industrial policy(2011), PM MUDRA yojana- meaning, objectives, procedures for obtaining loan under MUDRA.</b></p>			
Financing of small business in India, institutional and non-institutional assistance-SFCs, banks, SIDBI, NBFC-meaning and schemes; venture capital, bills Discounting	5	Black board/ Lecture PPT	
factoring, state and central government subsidies and incentives for SSI(existing)-recent industrial policy(2011), PM MUDRA yojana- meaning, objectives, procedures for obtaining loan under MUDRA.	5	Black board/ Lecture PPT	
Total hours :		10	
<p><b>Unit 4: Setting up of new business, forms for small business- small proprietorship, partnership, private company, cooperative society-meaning and nature, project</b></p>			

formulation, project report-meaning, importance, general format of project report, project appraisal, financial, technical, marketing, social feasibility study, obtaining license, clearance certificate, registration procedure.



Setting up of new business, forms for small business-small proprietorship, partnership, private company, cooperative society-meaning and nature, project Formulation	13	Black board/ Lecture PPT		
project report-meaning, importance, general format of project report, project appraisal, financial, technical, marketing, social feasibility study, obtaining license, clearance certificate, registration procedure.				
Total hours :	13			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>Unit 5: Business ethics-meaning, ethics in business, importance, various social responsibility of an entrepreneur towards customers, suppliers, government and society, self-employment-recent trends in the areas of self employment-event management-meaning and areas of business in event management( party organizing , catering, wedding plan and corporate event plan ) tourism-meaning, tourism products, E-marketing as self employment opportunity.</b>				
Business ethics-meaning, ethics in business, importance, various social responsibility of an entrepreneur towards customers, suppliers	10	Black board/ Lecture PPT		
government and society, self-employment-recent trends in the areas of self employment-event management	10			
meaning and areas of				

business in event management( party organizing , catering, wedding plan and corporate event plan ) tourism-meaning, tourism products, E-marketing as self employment opportunity.				
Total hours: 20				
<b>Unit 6: Event management-meaning and areas of business in event management ( party organizing, catering, wedding plan and corporate event plan ) tourism-meaning, tourism products, E-marketing as self employment opportunity. Entrepreneurs in India: Family business, New generation entrepreneurs, Women entrepreneurs.</b>				
Event management-meaning and areas of business in event management ( party organizing	4	Black board/ Lecture PPT		
catering, wedding plan and corporate event plan ) tourism-meaning, tourism products	5	Black board/ Lecture PPT		
E-marketing as self employment opportunity. Entrepreneurs in India: Family business, New generation entrepreneurs, Women entrepreneurs.	8	Black board/ Lecture PPT		
Total hours: 17				



  
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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
Criterion 01  
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: **QUANTITATIVE DECISION TOOLS**

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: **SWATHI J A**

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>Unit 1: Meaning and definition of statistics, functions, advantages, limitations collection of data-methods of collecting primary data, and sources of secondary data-classification and tabulation-SPSS/EXCEL –Introduction, uses, creation of variables and entering data.</b>				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Meaning and definition of statistics, functions, advantages, limitations collection of data	5	Black board/ Lecture PPT		
methods of collecting primary data, and sources of secondary data-classification and tabulation	5	Black board/ Lecture PPT		
SPSS/EXCEL – Introduction, uses, creation of variables and entering data.	3			
Total hours:	13			
<b>Unit 2: Measure of central tendency-Meaning and Definition of Averages-Arithmetic mean, Median, Mode[grouping method], standard deviation, Calculation of mean, median and Standard deviation using SPSS/EXCEL.</b>				
Measure of central tendency-Meaning and Definition of Averages-	6	Black board/ Lecture PPT		



Arithmetic mean, Median, Mode[grouping method]				
standard deviation, Calculation of mean, median and Standard deviation using SPSS/EXCEL.	8	Black board/ Lecture PPT		
Total hours:	14			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>Unit 3: Correlation-Meaning and Definition, types of correlation, Methods of calculating correlation co-efficients [Karlpearsons and Spearman's correlation] calculation of correlation using SPSS/EXCEL</b>				
Correlation-Meaning and Definition, types of correlation, Methods of calculating correlation co-efficients [Karlpearsons and Spearman's correlation]	7	Black board/ Lecture PPT		
calculation of correlation using SPSS/EXCEL	7	Black board/ Lecture PPT		
Total hours :	14			
<b>Unit 4: Regression-Meaning and Definition, Distinction between correlation and Regression, Regression equations and estimations Calculation of Regression using SPSS.</b>				
Regression-Meaning and Definition, Distinction between correlation and Regression	6	Black board/ Lecture PPT		
Regression equations and estimations Calculation of Regression using SPSS.	7			
Total hours :	13			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>Unit 5: Index Numbers – Definition – Types – Methods of Construction and Problems in the Construction – Cost of living index numbers. Note-Besides solving problems chapter-wise in class rooms, teach using SPSS/EXCEL</b>				
: Index Numbers – Definition – Types – Methods of Construction	3	Black board/ Lecture PPT		



Problems in the Construction – Cost of living index numbers.	5			
Note-Besides solving problems chapter-wise in class rooms, teach using SPSS/EXCEL	5			
Total hours:	13			
<b>Unit 6: Testing of Hypothesis: meaning of hypothesis, types of hypotheses, test of Significance Procedure of testing hypothesis – Z test, one sample t test, Chi square test.</b>				
Testing of Hypothesis: meaning of hypothesis	3	Black board/ Lecture PPT		
types of hypotheses, test of Significance Procedure of testing hypothesis	5	Black board/ Lecture PPT		
Z test, one sample t test, Chi square test.	5	Black board/ Lecture PPT		
Total hours:	13			

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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

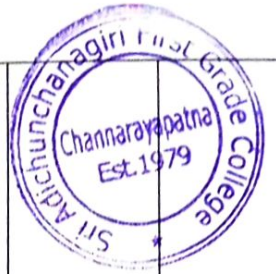
(ANNEXURE-1.2)  
Criterion 01  
(Metric -1.1.1)

**Programme: B.com**  
**Course/Paper Name: INDIRECT TAXES I**  
**Semester: 5th SEM**  
**Class: III BCOM**

**Name of the Faculty: NANDEESHA S C , PAVAN H G, BINDURAJ N** **Total Hours:80**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>Unit 1: Introduction to GST- Indirect tax Structure in India, Issues in Indirect Tax,</b>				
<b>Rationale for Transition to GST; GST-Meaning, Definition of GST, Types of GST, Features of GST, Benefits of GST, Problems on Computation of GST.</b>				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to GST- Indirect tax Structure in India, Issues in Indirect Tax	5	Black board/ Lecture PPT		
Rationale for Transition to GST; GST-Meaning, Definition of GST, Types of GST	5	Black board/ Lecture PPT		
Features of GST, Benefits of GST, Problems on Computation of GST.				
Total hours:	10			
<b>Unit 2: DEFINITIONS-Actionable claim, Address of Delivery, Aggregate Turnover, Agriculturist, Associated enterprises, Business, GST Council, Credit note and Debit note, Deemed exports, Draw-back, Electronic Credit ledger, Exempt Supplies, Input, Input service, Input Service Distributor, Input Tax, Input tax Credit, Intra-state supply of Goods, Job work, Reverse Charge, Invoice, Composition Levy, Mixed Supply, outward supply, Person, Turnover in State</b>				





: DEFINITIONS-Actionable claim, Address of Delivery, Aggregate Turnover, Agriculturist, Associated enterprises, Business, GST Council, Credit note and Debit note, Deemed exports, Draw-back, Electronic Credit ledger, Exempt Supplies, Input, Input service,	7	Black board/ Lecture PPT	
, Input Tax, Input tax Credit, Intra-state supply of Goods, Job work, Reverse Charge, Invoice, Composition Levy, Mixed Supply, outward supply, Person, Turnover in State	8	Black board/ Lecture PPT	
<b>Internal Assessment Test/Quiz/Assignment – 01</b>	Total hours:15		
Unit 3: Levy and Collection of Tax: Scope of supply; Levy of GST; Liability of tax payable person, Rate and value of tax, meaning and conditions of supply, list of transactions without consideration list of neither a supply of goods, nor supply of services; meaning and treatment of mixed supply: meaning and treatment of composite supply: reverse charge mechanism: Composition levy.			
: Levy and Collection of Tax: Scope of supply; Levy of GST; Liability of tax payable person, Rate and value of tax, meaning and conditions of supply, list of transactions without consideration list of neither a supply of goods	6	Black board/ Lecture PPT	
nor supply of services; meaning and treatment of mixed supply: meaning and treatment of composite supply: reverse charge mechanism: Composition levy.	8	Black board/ Lecture PPT	
Total hours :	14		
Unit 4: THE INTEGRATED GOODS AND SERVICE TAX ACT,2017-Short title, extent and commencement; Definitions; Central tax, Customs frontier of India, Export of Goods and Services, Import of goods and services; Location of Recipient of service, Location of supplier of service; Appointment of officers; Levy and Collection; Power to grant exemption from tax; Inter-State supply; Intra-State supply; Supplies in territorial waters			
THE INTEGRATED GOODS AND SERVICE TAX ACT,2017-Short title, extent and commencement; Definitions; Central tax, Customs frontier of India, Export of Goods and Services, Import of goods and services	6	Black board/ Lecture PPT	
; Location of Recipient of service, Location of supplier of service; Appointment of officers; Levy and Collection; Power to grant exemption from tax; Inter-State supply;. Intra-State supply; Supplies in territorial waters	8		
Total hours :	14		
<b>Internal Assessment Test/Quiz/Assignment – 02</b>			
Unit 5: Place of supply of goods other than supply of goods imported into, or exported from India;. Place of supply of goods imported into, or exported from India; Place of supply of services where location of supplier and recipient			

is in India; Place of supply of services where location of supplier or location of recipient is outside India; Special provision for payment of tax by a supplier of online information and database access or retrieval services				
Place of supply of goods other than supply of goods imported into, or exported from India; Place of supply of goods imported into, or exported from India;	5	Black board/ Lecture PPT		
Place of supply of services where location of supplier and recipient is in India; Place of supply of services where location of supplier or location of recipient is outside India;	4			
Special provision for payment of tax by a supplier of online information and database access or retrieval services	5			
Total	14			
Unit-6- Time of supply-Introduction, time of supply-forward charge, Reverse charge, residuary, special charges-Time of supply of service- forward charge, reverse charge, Vouchers, Residuary, Special charges. Problems on determination of time of supply.				
Time of supply-Introduction, time of supply-forward charge, Reverse charge, residuary, special charges	4	Black board/ Lecture PPT		
Time of supply of service- forward charge, reverse charge, Vouchers, Residuary, Special charges.	6	Black board/ Lecture PPT		
. Problems on determination of time of supply.	4	Black board/ Lecture PPT		
Total	13			

  
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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)

Criterion01

(Metric-1.1.1)

**Program: . B.com**

**Course/Paper Name: FINANCIAL ACCOUNTING – II**

**Semester : II SEM**

**Class: I BCOM**

**Name of the Faculty :**

**TotalHours:80**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-I</b> Branch Accounts: Meaning – Objectives – Types of Branches – Dependent Branches – Features – Goods Sent to branch at Cost price and Invoice price – Preparation of Branch account and other relevant ledger accounts in the books of Head Office ( Debtors system only )				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Branch Accounts: Meaning – Objectives – Types of Branches – Dependent Branches – Features – Goods Sent to branch at Cost price and Invoice price	7	: Black board/ Lecture PPT		
Preparation of Branch account and other relevant ledger accounts in the books of Head Office ( Debtors system only )	8	: Black board/ Lecture PPT		
	Totalhours:15			
<b>UNIT-2-</b> Departmental Accounts: Meaning – Objectives – Basis of apportionment of expenses and incomes – Preparation of Trading and Profit and loss account in columnar method and Common Balance sheet ( Sole trading concerns only )				
Departmental Accounts: Meaning – Objectives – Basis of apportionment of expenses and incomes –	8	: Black board/ Lecture PPT		
. Preparation of Trading and Profit and loss account in columnar method and Common Balance sheet ( Sole trading concerns only	7	: Black board/ Lecture PPT		



Total hours:	Total hours: 15			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>UNIT-3- Consignment Accounts: Meaning – Consignor – Consignee – Goods consigned at Cost price and Invoice price – Commission – Types of Commission - Abnormal loss – Valuation of Stock – creation of stock reserve account – Problems on Consignment both Cost price and Invoice price</b>				
Consignment Accounts: Meaning – Consignor – Consignee – Goods consigned at Cost price and Invoice price	5	: Black board/ Lecture PPT		
- Commission – Types of Commission - Abnormal loss – Valuation of Stock - creation of stock reserve account	4	: Blackboard/Lecture PPT		
- Problems on Consignment both Cost price and Invoice price	7	: Blackboard/Lecture PPT		
Total hours :	16			
<b>UNIT-4- Fire Insurance Claims: Meaning of fire insurance – need – Loss of stock by fire – steps involved in the computation of fire claims – Average clause – Treatment of abnormal line goods – Problems on computation of fire insurance claims including average clause and abnormal line of goods.</b>				
Fire Insurance Claims: Meaning of fire insurance – need – Loss of stock by fire – steps involved in the computation of fire claims	5	Black board/ Lecture PPT		
- Average clause – Treatment of abnormal line goods	5	: Black board/ Lecture PPT		
Problems on computation of fire insurance claims including average clause and abnormal line of goods	8	: Black board/ Lecture PPT		
Total hours :	18			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>UNIT-5 Final accounts of Non-Profit Organisations: Meaning of Non-profit organisations – objectives – need – capital receipts and capital expenditure - revenue receipts and revenue expenditure – treatment of special items – Problems on preparation of Income and Expenditure account and Balance sheet from Receipts and Payments account.</b>				
Final accounts of Non-Profit Organisations: Meaning of Non-profit organisations – objectives – need – capital receipts and capital expenditure - revenue receipts and revenue expenditure – treatment of special items	6	: Black board/ Lecture PPT		



. – Problems on preparation of Income and Expenditure account and Balance sheet from Receipts and Payments account.	10	: Black board/ Lecture PPT	
Total hours:	15		

Date of submission of IA Marks :

Signature of faculty

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**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
 Criterion01  
 (Metric-1.1.1)

**Programe:**B.com  
**Course/Paper Name:** COMPANY LAW  
**Semester:** II SEM  
**Class:** I BCOM

**Name of the Faculty:**

**TotalHours:96**

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-I-</b> Introduction to Company: Meaning and Definition – Features of Companies Act of 2013 – Types of Companies –Private Company - Public Company - Company Limited by Shares – Company Limited by Guarantee – Unlimited Companies – One Person Company – Holding and Subsidiary Companies – Government Company - Associate Company.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Company: Meaning and Definition – Features of Companies Act of 2013 – Types of Companies	4	Black board/ Lecture PPT	December	
–Private Company - Public Company - Company Limited by Shares – Company Limited by Guarantee – Unlimited Companies	4	Black board/ Lecture PPT	December	
. – One Person Company – Holding and Subsidiary Companies – Government Company - Associate Company.	8	Black board/ Lecture PPT	December	
	Totalhours:16			



**UNIT-II- Formation of Companies:** Introduction – Steps involved in formation of a company – Position and Functions of Promoters – Meaning and contents of Prospectus, Memorandum of Association and Articles of Association – Alteration of MOA and AOA - Certificate of Commencement of Business – Formation of Global Companies – Features – Legal formalities.

Formation of Companies: Introduction – Steps involved in formation of a company – Position and Functions of Promoters – Meaning and contents of Prospectus, Memorandum of Association and Articles of Association	6	Black board/ Lecture PPT	December	
Alteration of MOA and AOA - Certificate of Commencement of Business – Formation of Global Companies – Features – Legal formalities	10	Black board/ Lecture PPT	January	
Totalhours:	16			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				

**UNIT-III Company Administration:** Managerial Personnel – Managing director appointment, powers, duties and responsibilities – Whole time Director – Independent Director – Auditor’s appointment: Qualification, duties and responsibilities – Company Secretary: Qualifications, Appointment, Rights, Duties, Liabilities and Removal.

Company Administration: Managerial Personnel – Managing director appointment, powers, duties and responsibilities – Whole time Director	6	Black board/ Lecture PPT	January	
. Independent Director – Auditor’s appointment: Qualification, duties and responsibilities – Company Secretary: Qualifications, Appointment, Rights, Duties, Liabilities and Removal.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			

**UNIT-IV- Company Meetings:** Meaning – Types of company meetings – Importance — Requisites of a valid meeting – Notice – Quorum – Resolutions – Voting - Proxy – Role of a Company Secretary in convening the meetings.

Company Meetings: Meaning – Types of company meetings – Importance –	6	Black board/ Lecture PPT	February	
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**Sri Adichunchanagiri First Grade College**  
**Channarayapatna-573116**  
**DEPARTMENT OF COMMERCE**

**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
**Criterion01**  
**(Metric-1.1.1)**

Programe: B.com

Course/Paper Name: Law and Practice of

Banking I Semester: IISEM

Class: I BCOM

Name of the Faculty:

**Total Hours:80**

Topic covered	No. of Lecture Hours	Methodology/pedago Gy	Date	Initial
<b>UNIT-I-</b> Introduction to Banking: Origin and Evolution of banks - Meaning and definition of banking - Classification of Banks – Commercial Bank, Investment/Industrial Bank- Co-operative Bank - Land Development Bank -Exchange Bank - Central Bank -Saving Bank. Banking system – Branch Banking, Unit Banking, Group Banking, Chain Banking, Mixed Banking, Narrow Banking, Universal Banking and offshore Banking				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
– Introduction to Banking: Origin and Evolution of banks - Meaning and definition of banking - Classification of Banks	4	Black board/ Lecture PPT	December	
Commercial Bank, Investment/Industrial Bank- Co-operative Bank - Land Development Bank -Exchange Bank - Central Bank -Saving Bank. Banking system	4	Black board/ Lecture PPT	December	
. Branch Banking, Unit Banking, Group Banking, Chain Banking, Mixed Banking, Narrow Banking, Universal Banking and offshore Banking	8	Black board/ Lecture PPT	December	
Total hours	16			





**UNIT -II** Reserve Bank of India: – Constitution – Nationalisation – Management of RBI – organisation restructuring – Main functions of RBI – Measures of Credit control. RBI and Agricultural credit – RBI and Industrial Finance. Demonetisation and its impact.

Reserve Bank of India: – Constitution – Nationalisation – Management of RBI – organisation restructuring – Main functions of RBI	6	Black board/ Lecture PPT	December	
. – Measures of Credit control. RBI and Agricultural credit – RBI and Industrial Finance. Demonetisation and its impact	10	Black board/ Lecture PPT	January	
Total hours	16			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				

**UNIT-III-**Banking Regulation Act, 1949: Origin of the Act - objectives and features. Banking sector reforms - Narasimhan Committee Report I and II – Prudential norms: Capital Adequacy norms. NPA: – Meaning - factors contributing to NPAs- remedies available- recent measures.

Banking Regulation Act, 1949: Origin of the Act - objectives and features. Banking sector reforms - Narasimhan Committee Report I and II	6	Black board/ Lecture PPT	January	
. Prudential norms: Capital Adequacy norms. NPA: – Meaning - factors contributing to NPAs- remedies available- recent measures	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			

**UNIT-IV-** Banker and Customer: – Banker - Customer – the relationship between a banker and a customer: general relationship and special relationship. Cheque: – statutory obligation to honour cheques- bankers lien- A bankers duty to maintain secrecy of customer's account-right to claim incidental charges- right to charge compound interest.

Banker and Customer: – Banker - Customer – the relationship between a banker and a customer: general relationship and special relationship	6	Black board/ Lecture PPT	February	
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. Cheque: – statutory obligation to honour cheques- bankers lien- A bankers duty to maintain secrecy of customer’s account-right to claim incidental charges- right to charge compound interest.	10	Black board/ Lecture PPT	February	
Total hours :	16			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>UNIT-V- E –Banking: Meaning - traditional banking v/s E- banking- Electronic delivery channels- facets of E –banking- E-banking transactions – Truncated cheque and Electronic Cheque – Mobile Banking – Inter Bank Mobile Payment Service (IMPS) – Virtual Currency – Models for E-banking – Advantages of E-Banking – Constraints in E-Banking – Security Measures – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT)</b>				
. - E –Banking: Meaning - traditional banking v/s E- banking- Electronic delivery channels- facets of E – banking- E-banking transactions – Truncated cheque and Electronic Cheque – Mobile Banking – Inter Bank Mobile Payment Service (IMPS	6	Black board/ Lecture PPT	March	
. Virtual Currency – Models for E-banking – Advantages of E- Banking – Constraints in E- Banking – Security Measures – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT)	10	Black board/ Lecture PPT	March	
Totalhours	16			

  
Signature of Faculty

  
Signature of HOD  
HOD of Commerce  
SAFG College  
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Principal  
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**DEPARTMENT OF COMMERCE**

**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)

Criterion01

(Metric-1.1.1)

Program: . B.com

Course/Paper Name: Advance Corporate accounting

Semester : IV SEM

Class: II BCOM

Name of the Faculty :

TotalHours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
<b>UNIT-I</b> 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.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
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	7	: Black board/ Lecture PPT		
. minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act2013) after redemption	8	: Black board/ Lecture PPT		
	Totalhours:15			
: <b>UNIT-II</b> Mergers and Acquisition of Companies 16 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).				



Mergers and Acquisition of Companies 16 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)	8	: Black board/ Lecture PPT		
– 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).	7	: Black board/ Lecture PPT		




Total hours:	Total hours:15			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>UNIT-3-</b> Internal Reconstruction of Companies 10 Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013)				
- Internal Reconstruction of Companies 10 Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013	5	: Black board/ Lecture PPT		
Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries	4	:Blackboard/Lecture PPT		
, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013)	7	:Blackboard/Lecture PPT		
Total hours :	16			
<b>UNIT-4-</b> Meaning of Liquidation, Modes of Winding up – 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.				
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court.	5	Black board/ Lecture PPT		
Order of payments in the event of Liquidation. . Liquidator’s Statement of Account	5	: Black board/ Lecture PPT		
. . Liquidator’s remuneration. Problems on preparation of Liquidator’s Statement of Account.	8	: Black board/ Lecture PPT		
Total hours :	18			
<b>Internal Assessment Test/Quiz/Assignment – 02</b>				
<b>UNIT-5</b> Recent Developments in Accounting and Accounting standards. 08 40 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 accounting standards. (IND AS).				
Recent Developments in Accounting and Accounting standards. 08 40 Human Resource Accounting – Environmental Accounting Discloser as	6	: Black board/ Lecture PPT		



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 accounting standards. (IND AS).	10	: Black board/ Lecture PPT		
Total hours:	15			

Date of submission of IA Marks :

  
Signature of faculty

  
Signature of HOD  
HOD of Commerce  
SAFG College  
Channarayapatna-573116  
Hassan Dist.

  
Principal  
Sri Adichunchanagiri First Grade Collag  
Channarayapatna-573 116



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DEPARTMENT OF COMMERCE

**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)

Criterion01

(Metric-1.1.1)

Programme: B.com

Course/Paper Name; Costing Methods and Techniques

Semester: IV SEM

Class: II BCOM

Name of the Faculty:

Total Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedago Gy	Date	Initial
<b>UNIT-I- Job and Contract Costing 12</b> Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems. 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.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Job and Contract Costing 12 Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing,	4	Black board/ Lecture PPT	December	
Job cost sheet- simple problems. Contract Costing: Meaning, features of contract costing, applications of contract costing,	4	Black board/ Lecture PPT	December	
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.	8	Black board/ Lecture PPT	December	
	Total hours: 16			



**UNIT-II- Process and Service Costing 12** 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. Service costing: Introduction to service costing; Application of Service costing; 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.

Process and Service Costing 12 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. Service costing: Introduction to service costing	6	Black board/ Lecture PPT	December	
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.	10	Black board/ Lecture PPT	January	
<b>Totalhours:</b>	<b>16</b>			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				
<b>UNIT-III. Activity Based Costing 10</b> Introduction - Weakness of conventional costing system – concept of ABC –Characteristics of ABC - Kaplan and Cooper’s Approach – cost drivers and cost pools – allocation of overheads under ABC — Steps in the implementation of ABC –Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems				
Activity Based Costing 10 Introduction - Weakness of conventional costing system – concept of ABC –Characteristics of ABC - Kaplan and Cooper’s Approach – cost drivers and cost pools – allocation of overheads under ABC	6	Black board/ Lecture PPT	January	
Steps in the implementation of ABC –Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems	10	Black board/ Lecture PPT	January/ February	
<b>Total hours :</b>	<b>16</b>			





**UNIT-IV- Marginal Costing 12** 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.

- Marginal Costing 12 Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safet	6	Black board/ Lecture PPT	February	
, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis	10	Black board/ Lecture PPT	February	
Total hours :	16			

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**Internal Assessment  
Test/Quiz/Assignment - 02**

**UNIT-V** Budgetary Control and Standard Costing 10 Budgetary Control Introduction - Meaning & Definition of Budget and Budgetary Control - 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

Budgetary Control and Standard Costing 10 Budgetary Control Introduction - Meaning & Definition of Budget and Budgetary Control - 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	6	Black board/ Lecture PPT	March	
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	10	Black board/ Lecture PPT	March	
Total hours:	16			



Signature of Faculty

  
Signature of HOD

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**DEPARTMENT OF COMMERCE**

**LESSON PLAN FOR THE ACADEMIC YEAR 2022-23**

(ANNEXURE-1.2)  
Criterion01  
(Metric-1.1.1)

Programme: B.com

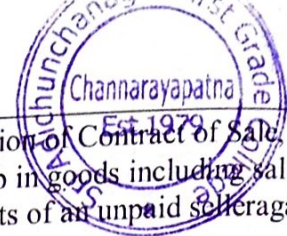
Course/Paper Name: : Business Regulatory  
Framework

Class: II BCOM, IV SEMESTER

Name of the Faculty:

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedago Gy	Date	Initial
<b>UNIT-I-</b> Indian Contract Act, 1872 12 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				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Indian Contract Act, 1872 12 Introduction – Definition of Contract, Essentials of Valid Contract,	4	Black board/ Lecture PPT	December	
Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract	4	Black board/ Lecture PPT	December	
Discharge of a contract, Breach of Contract and Remedies to Breach of Contract	8	Black board/ Lecture PPT	December	
Total hours	16			



**UNIT -II** The Sale of Goods Act, 1930 10 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

The Sale of Goods Act, 1930 10 Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties,	6	Black board/ Lecture PPT	December	
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	10	Black board/ Lecture PPT	January	
Total hours	16			
<b>Internal Assessment Test/Quiz/Assignment – 01</b>				

**UNIT-III-** Competition and Consumer Laws 12 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

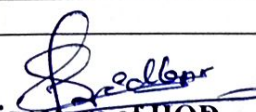
Competition and Consumer Laws 12 The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. Consumer Protection Act 1986	6	Black board/ Lecture PPT	January	
– Definitions of the terms – Consumer, Consumer 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	Black board/ Lecture PPT	January/ February	
Total hours :	16			

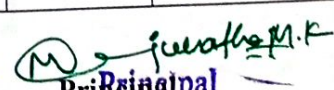
**UNIT-IV-** Economic Laws 12 WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.



- Economic Laws 12 WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions	6	Black board/ Lecture PPT	February	
FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
<b>UNIT-V- Environment and Cyber Laws 10 44 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 Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.</b>				
- Environment and Cyber Laws 10 44 Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier	6	Black board/ Lecture PPT	March	
, Types of Pollution, Powers of Central Government to protect Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.	10	Black board/ Lecture PPT	March	
Total hours	16			

Signature of Faculty

  
 Signature of HOD  
 HOD of Commerce  
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 Hassan Dist.

  
 Principal  
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