Sri Adichunchanagiri First Grade College Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programme: B.com

Course/Paper Name: Business Management

Semester:ISem Class: I B.com

Name of the Faculty: DEVARAJU K.S Total Hours: 96 hours					
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-1- Concepts of manager	nent, definitio	n, characteristics of	f		
management,Management an	d Administrat	ion, functions of ma	anagement	t,	
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/ Seminar/Case studies.			
		Seminar/Case studies.			
Concepts of management,	8	Black board/ Lecture	July		
definition, Characteristics of		/PPT			
management,					
26	8	Black board/ Lecture	T1		
Management and	8	/PPT	July		
Administration functions of		/111			
management					
	Total hours:16				
Internal Assessment					
Test/Quiz/Assignment – 01					
UNIT-2- planning- the proces				g,	
strategy formulation, organizi	<u> </u>	-			
functional, project, matrix org		entralization and d	elegation o	of	
authority, dynamics ofgroup behavior.					
the process of management	5	Black board/ Lecture	August		
planning, decision making,		/PPT			

		1		
Strategy formulation,				
organizing, basic				
consideration				
Departmentation-functional,	5	Black board/ Lecture	August	
project, matrix organization		/PPT		
1 . 1	2	D1 1 1 1/T	A	
decentralization and	3	Black board/ Lecture	August	
delegation of authority		/PPT		
Dynamics of group behavior.	6	Black board/ Lecture	September	
27		/PPT	1	
Total hours:	19			
UNIT-3- Leadership- concepts	s, types of lead	lership, motivation,	concepts an	ıd
theories, Maslow, Herzberg's t	heory, Mc gre	gor's theory X and	Y.	
Leadership- concepts, types	4	Black board/ Lecture	September	
of leadership	/PPT			
		D1 1 1 1/T	G . 1	
motivation, concepts and	6	Black board/ Lecture	September	
theories, Maslow, Herzberg's		/PPT		
theory				
Mc gregor's theory X and Y.	9	Black board/ Lecture	September	
		/PPT		
Total hours:	19			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-4- Controlling- meaning	definition, te	chniques of contro	I. PERT. CPN	<u>/</u> [.
JIT, budgetary control, standa		——————————————————————————————————————		-,
ordination, management audit		ordination, princip	100 01 00	
Controlling- meaning,	6	Black board/ Lecture	September	
definition,		/PPT	September	
definition,		,111		
techniques of control, PERT,				
	8	Black board/ Lecture	October	
, · · · · · · · · · · · · · · · · · · ·	8	Black board/ Lecture /PPT	October	
CPM, JIT,	8	/PPT	October	
, · · · · · · · · · · · · · · · · · · ·	8	/PPT Black board/ Lecture	October October	
CPM, JIT,		/PPT		
CPM, JIT, budgetary control, standard		/PPT Black board/ Lecture		
CPM, JIT, budgetary control, standard costing, co-ordination,		/PPT Black board/ Lecture		
CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination,	8	/PPT Black board/ Lecture		
CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination,		/PPT Black board/ Lecture		
CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination,	22	/PPT Black board/ Lecture /PPT	October	nange
CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.	8 22 nanagement- I	/PPT Black board/ Lecture /PPT Kaizen, TQM, TPM,	October MIS, ISO, ch	_
CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit. UNIT-5- Emerging trends in n	8 22 nanagement- I	/PPT Black board/ Lecture /PPT Kaizen, TQM, TPM, e(ISHIKAWA)Diagra	October MIS, ISO, ch	_
CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit. UNIT-5- Emerging trends in management, stress management	8 22 nanagement- I	/PPT Black board/ Lecture /PPT Kaizen, TQM, TPM,	October MIS, ISO, ch	_

TPM, MIS, ISO				
change	6	Black board/ Lecture	November	
management, stress		/PPT		
management, fish				
bone(ISHIKAWA)Diagram				
Business eco system, logistic	7	Black board/ Lecture	November	
management.		/PPT		
	20			
	20			
Date of submission of IA Marks:				

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM Class: I BCOM

Name of the Faculty:SANDYA B.R			Total Hour	s:96
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I-ACCOUNTING Principles	And Standards-	Accounting-Meaning	And Definit	ions-
Objectives- Accounting Cycle-Acc	ounting Concept	s And Inventions With	Examples-	An
Overview Of Accounting Standards	s Issued By ICA	I And IFRS.		
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
ACCOUNTING Principles And	4	Black board/ Lecture	December	
Standards		PPT		
Meaning And Definitions-	4	Black board/ Lecture		
Objectives-	4	PPT	December	
Objectives-			December	
Accounting Cycle-Accounting	8	Black board/ Lecture	December	
Concepts And Inventions With		PPT		
Examples- An				
Overview Of Accounting				
Standards Issued By ICAI And				
IFRS.				
	Total hours:16			
UNIT-II-Final accounts of sole trace	_	eparation of Trading Ar	nd Profit An	d Loss
Account and Balance sheet with ad	justments.	T		
Final accounts of sole trading	6	Black board/ Lecture	December	
concern		PPT		
Preparation of Trading And Profit	10	Black board/ Lecture	January	
And Loss Account and Balance		PPT		
sheet with adjustments.				

	Total hours:16			
Internal Assessment	100011100120110			
Test/Quiz/Assignment – 01				
UNIT-III- Departmental accounts-	⊥ Meaning objecti	ues advantages of keer	ing denartn	l nental
accounts, basis for allocation of join				
profit and loss account and balance		mai transier of goods,	preparation	<i>J</i> 1
Departmental accounts-Meaning,	6	Black board/ Lecture	January	
objectives, advantages of keeping		PPT	January	
departmental				
Accounts				
	10	Black board/ Lecture	January/	
basis for allocation of joint	10	PPT	February	
expenses, internal transfer of		111	reditiary	
goods, preparation of				
profit and loss account and				
balance sheet.	1.6			
Total hours:	1 16			
UNIT-IV- Accounts from incomple				
obtaining complete information, pr	oblems on conve	rsion of single entry in	to double	
entry system.		D1 1 1 1/T		
Accounts from incomplete	6	Black board/ Lecture	February	
records-Meaning, features and		PPT		
techniques of obtaining complete				
information				
problems on conversion of single	10	Black board/ Lecture	February	
entry into double entry system.		PPT		
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02		2		
UNIT-V- Branch Account-meaning				
head office, goods invoiced by H C	at cost and invo	ice price, accounting to	reatment und	ler –
debtors system.	Ι .			T
Branch Account-meaning and	6	Black board/ Lecture	March	
objectives of maintaining of		PPT		
branch accounts by				
head office				
goods invoiced by H O at cost	10	Black board/ Lecture	March	
and invoice price, accounting		PPT		
treatment under –				
debtors system.				
	16			
UNIIT-VI- Computerized accounting	-		•	
alteration of company, groups and	ledger accounts,	generation of trial bala	nce and fina	ncial
statements.				
Computerized accounting-	2	Black board/ Lecture	March	
meaning features, introduction to		PPT		
tally				

creation and	4	Black board/ Lecture	April	
alteration of company, groups and		PPT		
ledger accounts,				
generation of trial balance and	10	Black board/ Lecture	April	
financial		PPT		
statements.				
	16			

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: COST & MANAGEMENT ACCOUNTING I

Semester:II SEM Class: I BCOM

Name of the Faculty: PUNITH KUMAR Total

Hours:96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-1- INTRODUCTION: Mean	ing and definitio	n of cost, costing, cost	accounting	and
cost accountancy; objectives, advar		tions of cost accounting	g, difference	es
between cost accounting and finance	ial accounting.			
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
INTRODUCTION: Meaning and	4	Black board/ Lecture	December	
definition of cost		PPT		
011111111111111111111111111111111111111				
cost accounting and	4	Black board/ Lecture		
cost accountancy; objectives,		PPT	December	
advantages and limitations of cost	8	Black board/ Lecture	December	
accounting, differences	8	PPT	December	
between cost accounting and				
financial accounting.				
imaneiai accounting.				
	Total hours:16			
UNIT-II-Elements of cost, classific	otion of cost	at aantuu aaat ssuit aaal	10mg an	
preparation of cost sheet, tenders ar	·	si centre, cost unit, prot	olems on	
Elements of cost, classification of	6	Black board/ Lecture	December	
-	0	PPT	December	
cost centre cost unit problems on	10	Black board/ Lecture	January	
cost centre, cost unit, problems on preparation of cost sheet, tenders	10	PPT	Januar y	
and quotations.		111		
and quotations.	Total hours:16			
	10141 110415.10		l	1

T / I A	1		T	
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification	and codification	of materials functions	s of nurchase	<u> </u>
department, stores department-store				
EOQ, ABC analysis, Material losse				
LIFO, FIFO and weighted average		amone, i monig of white	riais proofe	ins on
Materials- Classification and	6	Black board/ Lecture	January	
codification of materials,		PPT		
functions of purchase				
department, stores department-				
stores records, techniques of				
inventory control-stock levels,				
EOQ, ABC analysis, Material	10	Black board/ Lecture	January/	
losses-types and treatment,	10	PPT	February	
Pricing of Materials- problems on			Testuary	
LIFO, FIFO and weighted				
average price.				
Total hours:	16			
UNIT-IV- Labour: Methods of		and time healting n	anthods of	
remunerationtime rate, piece rate,				
	•			
treatment, overtime, labour turnov				
on Halsey method, rowan plan, M	ienck dinerenna	ii piece rate system, r	w Taylors	
differential piece system. Labour: Methods of time keeping	6	Black board/ Lecture	February	
	0	PPT	reditialy	
and time booking; methods of				
remunerationtime rate, piece rate,				
Halsey and Rowan Plan, Idle				
time-causes and treatment,	10	Black board/ Lecture	Eolemany	
overtime, labour turnover-causes,	10	PPT	February	
measurement and treatment;		111		
problems on Halsey method,				
rowan plan, Merick differential				
piece rate system, FW Taylors				
differential piece system.	16			
Total hours: Internal Assessment	16			
Test/Quiz/Assignment – 02	tura mathada - 4	fologgification of arrest	 	tion
UNIT-V- Overheads: Meaning, Na				uon
and apportionment-problems on pri				Data
distribution methods. Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decisionmaking.				
	_			making.
Overheads: Meaning, Nature,	6	Black board/ Lecture PPT	March	
methods of classification of		FF1		
overheads, allocation				
and apportionment-problems on				

primary distribution, secondary				
distribution, repeated				
distribution methods				
Methods of absorption of	10	Black board/ Lecture	March	
overheads- problems on Machine		PPT		
Hour Rate				
only. Activity based costing -				
Meaning, purpose, benefits,				
stages, relevance in				
decisionmaking.				
	16			

Signature of HOD

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

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester:II SEM Class:I BCOM

Name of the Faculty: MOHAMMED FZYULLA **Total Hours:96**

Topic covered	No. of Lecture		Date	Initial	
1 opic covered	Hours		Date	initial	
		gy			
Unit 1: UNIT-1-Accounting for	consignment	transaction-goods	sent at co	st price	
and at					
invoice price-types of commis	ssion-account	sales-valuation of	goods lost	in	
transitvaluation					
of goods lost in transit-valuation of stock on consignment, problems on					
cost price and invoice price.					
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/			
		Seminar/Case studies.			
Accounting for consignment	4	Black board/ Lecture	December		
transaction-goods sent at		PPT			
cost price and at					
invoice pric					
	4	D1 1 1 1/T			
-types of commission-	4	Black board/ Lecture	D 1		
account sales-valuation of		PPT	December		
goods lost in					
transitvaluation					
of goods lost in transit					
-1	8	Black board/ Lecture	December		
valuation of stock on	8	PPT PPT	December		
consignment, problems on		rr i			
cost price and invoice price.					
	Total hours:16				
	1041110415.10				
Unit 2: UNIT-2-Accounting for	Hire purchas	se system- features	, preparat	ion of	

statement of				
analysis, ascertainment of ca	sh price of an	n asset-problems on	n hire purchase	
system including repossession	n.			
Accounting for Hire	6	Black board/ Lecture	December	
purchase system- features,		PPT		
preparation of statement of				
Analysis				
ascertainment of cash price	10	Black board/ Lecture	January	
of an asset-problems on		PPT		
hire purchase system				
including repossession.				
8 1	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: UNIT-3- Accounting for	installment :	system- meaning, f	eatures and	
differences		3		
between hire-purchase and in	nstallment sv	stem, problems on	installment	
system.		, r		
Accounting for installment	6	Black board/ Lecture	January	
system- meaning, features		PPT		
and differences				
between hire-purchase and				
installment system				
Problems on installment	10	Black board/ Lecture	January/	
system.		PPT	February	
Total hours:	16			
Unit 4: UNIT-4-Accounting for		imum rent, short v	vorking.	
recoupment of		initialit rolle, bliore .	, , , , , , , , , , , , , , , , , , , ,	
short working-analytical tabl	e-preparation	of ledger accounts	in the	
books of both	c proparation	or reager accounts		
parties-sublease (theory only)			
Accounting for royalties-	6	Black board/ Lecture	February	
minimum rent, short	_	PPT		
working, recoupment of				
short working analytical				
table				
	10	Black board/ Lecture	February	
preparation of ledger	10	PPT	1 Coruar y	
accounts in the books of				
both				
parties-sublease (theory				
only)	16			
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02		macit come : -1:		
Unit 5 : UNIT-5- Financial state	ement of non-	-pront organization	-ineaning,	

recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet Black board/ Lecture March Financial statement of non-PPT profit organizationmeaning, recognition of capital and revenue items 10 Black board/ Lecture March receipts and payment **PPT** account, income and expenditure account, preparation of income and expenditure account and balance sheet 16

UNIT-6- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory

creating stock group-stock categories- units of measures, godown and stock items,

entering opening stock quantity and amount, tally voucher(accounting and

inventory)-creating new voucher type.

inventory creating new vode	_ <u> </u>	D1 1.1 1/T	3.6 1	
Accounting with using tally	2	Black board/ Lecture	March	
		PPT		
Inventory	4	Black board/ Lecture	April	
creating stock group-stock		PPT		
categories- units of				
measures, godown and				
stock items,				
entering opening stock				
quantity and amount				
Tally voucher(accounting	10	Black board/ Lecture	April	
and		PPT		
inventory)-creating new				
voucher type.				
	16			

Date of submission of IA Marks:

Sri Adichunchanagiri First Grade College Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: . B.com

Course/Paper Name: management of banking operation

Semester:II SEM Class: I BCOM

Name of the Faculty: PUNITH KUMAR Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial	
UNIT-I- Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.					
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.			
meaning, definition of Banking, , Bank, History of Bank in India	6	: Black board/ Lecture PPT			
functions of Bank,	7	: Black board/ Lecture PPT			
	Total hours:13				
UNIT-II-Role of Central Bank- Policy.,	•				
RoleofCentralBank- PolicyFrameworkforRBI,	6	: Black board/ Lecture PPT			
RBIandMonetaryPolicy- RegulationandSupervisionofBanki ngsystem.	7	: Black board/ Lecture PPT			
	Total hours:13				
Internal Assessment Test/Quiz/Assignment – 01					

UNIT-III- Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of				
branches, Functions of Banks, Inspection) –Narasimman Committee Report I and II –				
Prudential norms: Capital Adequa	icy norms.			
			 	
BankingRegulationAct,1949	3	: Black board/ Lecture PPT		
DefinitionofBanking,Licensing,ope	4	:Blackboard/Lecture		
ningofbranches,FunctionsofBanks,I		PPT		
nspection				
Narasimman Committee Report I	7	:Blackboard/Lecture		
and II		PPT		
Total hours:	14			
UNIT-IV- The legal relationship b	etween the Bank	er and Customer, the M	ultifarious	
Transactions between them and th				
such	8	1		
Relationship. Nature of Banking	Business . Le	gal Nature of Banker	-Customer	
Relationship and their Mutual Rig	,	0		
The legal relationship between the	3	Black board/ Lecture		
Banker and Customer		PPT		
Nature of Banking Business	3	: Black board/ Lecture		
- · · · · · · · · · · · · · · · · · · ·		PPT		
Legal Nature of Banker-Customer	8	: Black board/ Lecture		
Relationship and their Mutual		PPT		
Rights and Duties.				
Total hours:	14			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V-Meaning of Insurance, De	efinition, Nature,	Functions, History of I	nsurance &	
Different Classifications: Compari	son of Life Insur	ance with other Insuran	ices, Basic	
Principles of Insurance: Key conce	epts, Economic P	rinciples, Principles of i	nsurance viz.	
Utmost good faith, Insurable inter-	est, Indemnity, S	ubrogation, Contributio	on and Proximity	
Cause.				
Meaning of Insurance, Definition,	6	: Black board/ Lecture		
Nature, Functions, History of		PPT		
Insurance &				
Different Classifications				
Comparison of Life Insurance with	7	: Black board/ Lecture		
other Insurances, Basic		PPT		
Principles of Insurance: Key				
concepts				
	13			
UNIT-VI- The Business of Insurance	e: Management	of risk by individuals –	management of	
risk by insurers – fixing of premiu				ì
insurance in economic developmen				
		,		

society.

The Business of Insurance:	2	: Black board/ Lecture	
Management of risk by individuals		PPT	
management of risk by insurers –	2	: Black board/ Lecture	
fixing of premiums		PPT	
role of insurance in economic	9	: Black board/ Lecture	
development and social security –		PPT	
contribution of insurance to the			
society.			
	13		
Date of submission of IA Marks:			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: BUSINESS DECISSION

Semester: III SEM Class: II BCOM

Name of the Faculty: MANU .K &DEVARAJU K.S Total

Hours:64

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Introduction-meaning of d		nnce-Basic concepts of	business de	cisions
factors influencing business decision	ns.	T		1
		Ex: Black board/		
		Lecture PDT/Crove		
		PPT/Group Discussion/		
		Seminar/Case studies.		
Introduction-meaning of	4	Black board/ Lecture		
decisions-importance		PPT		
Basic concepts of business	6	Black board/ Lecture		
decisions factors influencing		PPT		
business decisions.				
	Total hours:			
	10			
UNIT-II-Time value of Money-pres				
annuity, application of present and amortization table.	future value to in	nvestment decisions, pr	eparation of	•
Time value of Money-present	6	Black board/ Lecture		
value and future value concepts-		PPT		
present value of annuity,				
application of present and future	6	Black board/ Lecture		
value to investment decisions,		PPT		
preparation of amortization table.				
	Total hours:12			
Internal Assessment				
Test/Quiz/Assignment – 01				
]	Į

UNIT-III-Pricing policies and pract	cices-cost plus pr	ricing or mark up pricin	g-marginal o	cost
pricing-illustration with problems,	multiple product	pricing-competitive bio	dding prices	
Pricing policies and practices-cost	6	Black board/ Lecture		
plus pricing or mark up pricing-		PPT		
marginal cost pricing				
illustration with problems,	10	Black board/ Lecture		
multiple product pricing-		PPT		
competitive bidding prices				
Total hours:	16			
UNIT-IV-Linear programming-Me				
programming problems, methods of	-			
application of linear programming	problems[Graphi	-		
Linear programming-Meaning,	6	Black board/ Lecture		
concepts and assumptions of		PPT		
linear programming problems				
methods of solving linear	10	Black board/ Lecture		
programming problems,		PPT		
application of linear programming				
problems[Graphical method].				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- CALCULUS-Meaning of	f functions and ca	alculus, application of o	calculus to c	ompute
cost, revenue and profit functions.				
CALCULUS-Meaning of	4	Black board/ Lecture		
functions and calculus		PPT		
reasons for disagreement,	6	Black board/ Lecture		
reconciliation procedure,		PPT		
problems on reconciliation.				
	10			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION-1

Semester: III SEM Class: II BCOM

Name of the Faculty: GIRISH T.G.		SSTotal Hours:96				
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial		
	Hours	gy				
UNIT-I: Brief History of Income	Tax Act, Finan	ce Act, Scheme of Inco	ome Tax, Ba	asic		
Concepts-Income, Assessee, person						
	Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual,					
Incidence of Tax (including prob	Incidence of Tax (including problems)- Incomes which do not form part of Total Income					
U/S						
10.						
		Ex: Black board/				
		Lecture				
		PPT/Group				
		Discussion/ Seminar/Case studies.				
		Semmar/Case studies.				
Brief History of Income Tax Act,	4	Black board/ Lecture				
Finance Act, Scheme of Income		PPT				
Tax						
Basic	4	Black board/ Lecture				
Concepts-Income, Assessee,		PPT				
person, Assessment year,						
Previous Year, Gross Total						
Income, Total Income, Marginal						
rate of Tax—Agricultural						
Income-Residential Status of						
individual						
Incidence of Tax (including	8	Black board/ Lecture				
problems)- Incomes which do not		PPT				
form part of Total Income U/S						
10.						
1	1	1	l			

	Total hours:16			
UNIT - II: Heads of Income: Incom	ne from Salary -:	features of salary incon	ne-allowanc	es
perquisites- provident fund-comput				
Heads of Income: Income from	10	Black board/ Lecture		
Salary -features of salary income-		PPT		
allowances perquisites- provident				
fund				
computation of Taxable salary	6	Black board/ Lecture		
income		PPT		
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III: Income from salary: Re	tirement benefits	-Gratuity, Commutatio	n of Pensior	l .
Leave encashment- problems		3 /		,
Income from salary: Retirement	8	Black board/ Lecture		
benefits-Gratuity		PPT		
Commutation of Pension,	9	Black board/ Lecture		
Leave encashment- problems		PPT		
Total hours:	17			
UNIT-IV: Income from House Pro	perty: basis of ch	narge-deemed ownershi	: ip-	
exemptions determination of annua				
from house property.		1		
Income from House Property:	9	Black board/ Lecture		
basis of charge-deemed		PPT		
ownership				
exemptions determination of	9	Black board/ Lecture		
annual value-Deductions u/s 24-		PPT		
computation of income from				
house property.				
Total hours:	18			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V:Profits and gains of Busin	ess and profession	on (Individual Assessee	es)-Expenses	5
expressly allowable and inadmissib	le, General Dedu	actions/expenditures u/s	s 37, lossesd	leemed
profits-method of accounting-comp				
Computation of Income from profe	ssion in cases Ac	dvocates, Doctors, Char	rtered Accou	ıntant
Profits and gains of Business and	6	Black board/ Lecture		
profession (Individual		PPT		
Assessees)-Expenses				
expressly allowable and				
inadmissible,				
General Deductions/expenditures	3	Black board/ Lecture		
u/s 37, lossesdeemed		PPT		
profits-method of accounting				
computation of taxable income	7			

C 1 '				
from business.				
Computation of Income from				
profession in cases Advocates,				
Doctors, Chartered Accountant				
	16			
UNIT-VI: Deductions u/s 80C to 8	0 (individual on	ly), Income Tax Author	rizes, duties	and
powers.				
Deductions u/s 80C to 80	7	Black board/ Lecture		
(individual only),		PPT		
Income Tax Authorizes, duties	6	Black board/ Lecture		
and		PPT		
powers.				
, under writing of shares and		Black board/ Lecture		
debentures		PPT		
	13			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING - I

Semester: III SEM Class: II BCOM

Name of the Faculty: NANDEESHA S.C **Total Hours:96** No. of Lecture **Topic covered** Methodology/pedago Date Initial Hours UNIT-I- Accounting for share capital: Meaning and types of shares-issue of shares oversubscription and prorate allotment- forfeiture of shares-reissue of forfeited shares passing journal entries and preparing balance sheet. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Accounting for share capital: 4 **PPT** Meaning and types of shares Black board/ Lecture issue of shares oversubscription 4 and prorate allotment **PPT** forfeiture of shares-reissue of 8 Black board/ Lecture **PPT** forfeited shares passing journal entries and preparing balance sheet. Total hours:16 UNIT-II-Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends. Black board/ Lecture 10 Financial statements of limited **PPT** companies: Preparation of financial statements as per

schedule III of Companies' Act-2013				
Provisions of companies Act-	6	Black board/ Lecture		
2013 on Declaration of		PPT		
Dividends.				
Dividends.	Total hours:16			
Internal Assessment	Total Hours.10			
Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Redemp	tion of Preference	ce Shares And Issue Of	Bonus Shar	es:
Conditions for redemption of prefer				
meaning of bonus shares and bonus				
for issue of bonus shares.	issue SEBI guia	onines for conds issue (accounting c	
Accounting For Redemption of	8	Black board/ Lecture		
Preference Shares And Issue Of		PPT		
Bonus Shares:				
Conditions for redemption of				
preference shares				
Accounting procedure for	8	Black board/ Lecture		
U 1	O	PPT		
redemption meaning of bonus shares and bonus issue-SEBI				
guidelines for bonus issue-				
accounting entries				
for issue of bonus shares.	1.6			
Total hours:	16			
UNIT-IV-Issue and redemption of				
methods of redemption of debentur	•		s and	
conditions for redemption- financin			T	
Issue and redemption of	8	Black board/ Lecture		
debentures: meaning and types of		PPT		
debentures-methods of				
redemption of debentures				
journal entries for issue of	8	Black board/ Lecture		
debentures and conditions for		PPT		
redemption- financing for				
redemption of debentures				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of companies	s- Meaning and c	circumstances of liquida	ation- prepar	ration
of liquidator's final statement of ac		•		
Liquidation of companies-	6	Black board/ Lecture		
Meaning and circumstances of		PPT		
liquidation				
Preparation of liquidator's final	10	Black board/ Lecture		
statement of account.		PPT		
Similarity of wardwith	16			

UNIT-VI- Accounting for employees stock option plan, buy-back of securities, equity shares						
with differential rights, under writing	with differential rights, under writing of shares and debentures.					
Accounting for employees stock	3	Black board/ Lecture				
option plan		PPT				
buy-back of securities, equity	6	Black board/ Lecture				
shares		PPT				
with differential rights,						
, under writing of shares and	7	Black board/ Lecture				
debentures		PPT				
	16					

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Total Hours:80

Programe: B.com

Course/Paper Name: COST & MANAGEMENT ACCOUNTING II

Semester: III SEM Class: II BCOM

Name of the Faculty: GIRISH T.G **Topic covered** No. of Lecture Methodology/pedago Date Initial Hours gy 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. Black board/ Lecture Introduction to Costing Methods: 4 PPT Meaning Importance and Categories, Cost 4 Black board/ Lecture **PPT** accounting Standards Black board/ Lecture Generally Accepted Cost PPT Accounting Principles (GACAP)-Purpose, Objective and Applicability. Total hours:16 UNIT-II- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause. Black board/ Lecture Contract costing: Introduction-6 PPT Contract account, Profit on incomplete contracts, 10 Black board/ Lecture PPT work in progress, Contractee's Accounts, Escalation clause.

	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III-Process costing: Introduc	tion, Distinction	between Job costing, a	and process	costing,
process losses, inter-process profits	, Joint products a	and by-products- Mean	ing, features	5,
differences, problems on process ac	ecounts including	, , , , , , , , , , , , , , , , , , ,		
Process costing: Introduction,	6	Black board/ Lecture		
Distinction between Job costing,		PPT		
and process costing, process				
losses, inter-process profits,				
Joint products and by-products-	10	Black board/ Lecture		
Meaning, features, differences,		PPT		
problems on process accounts				
including joint and by products.				
Total hours:	16			
UNIT-IV-Operating Costing-Introduction, transport costing, standing charges,				
operating/running charges, preparat	tions of operating	g cost sheet.		
Operating Costing-Introduction,	6	Black board/ Lecture		
transport costing, standing		PPT		
charges,				
operating/running charges,				
preparations of operating cost	10	Black board/ Lecture		
sheet.		PPT		
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V-Reconciliation of cost and	financial accoun	nts-need for reconciliat	ion, reasons	for
disagreement, reconciliation proceed	lure, problems o	n reconciliation.		
Reconciliation of cost and	6	Black board/ Lecture		
financial accounts-need for		PPT		
reconciliation				
reasons for disagreement,	10	Black board/ Lecture		
reconciliation procedure,		PPT		
problems on reconciliation.				
	16			

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION-II

Semester: IV SEM Class: II BCOM

Name of the Faculty: NANDEESH S.C **Total Hours:80 Topic covered** No. of Lecture Methodology/pedago Initial Date Hours gy UNIT-I- (a) Depreciation- meaning, computation of Deprecation; (b) Capital Gain-Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Depreciation- meaning, 8 Black board/ Lecture **PPT** computation of Deprecation; Black board/ Lecture Capital Gain-8 **PPT** Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GBproblmes Total hours:16 UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only) Income from other sources 8 Black board/ Lecture **PPT** (including problems Set off and carry forward 2 Black board/ Lecture **PPT** of losses (theory only)

	Total hours:10		
Internal Assessment	Total Housello		
Test/Quiz/Assignment – 01			
UNIT-III-Assessment of Individua	1-Application of	Deductions u/s 80C-80	III Section
87A computation of Tax liability.			
liability, computation using Excel-		re package for computa	tion of tax
UNIT-III-Assessment of	5	Black board/ Lecture	
	3	PPT	
Individual-Application of		111	
Deductions u/s 80C-80U	5	D1 1 1 1/T	
Section	5	Black board/ Lecture	
87A computation of Tax		PPT	
liability.(Available software			
package for computation of tax			
	10		
Total hours:	10	CE: D : XX/C	2(22)
UNIT-IV-Assessment of Partnersh	•		` '
Residential Status -conditions u/s 1		` '	
80JJA-Alternate Minimum Tax(AN			
(Use of available software package		of tax liability, Related	l Forms
and Challans-Computation using ex			
Assessment of Partnership firm-	10	Black board/ Lecture	
Definition of Firm, Partner U/S		PPT	
2(23) Residential Status			
conditions u/s 184, Provisions u/s			
40(b)-Deductions from 80G			
80JJA-Alternate Minimum	6	Black board/ Lecture	
Tax(AMT)-Computation of tax		PPT	
liability of Firms			
(Use of available software			
package for computation of tax			
liability, Related Forms			
and Challans-Computation using			
excel work-sheet)			
Total hours:	16		
Internal Assessment			
Test/Quiz/Assignment – 02			
UNIT-V-Assessment of company-l	Definition of Co	mpany. Closely-held co	mpany.
Widely-held Company, Indian Com			
company-Applicable Deductions u/			
(Including Minimum Alternate Tax		*	•
Electrocom)	., (33 3 31 331 Wu	To backage Autor Door	
Assessment of company-	6	Black board/ Lecture	
Definition of Company, Closely-		PPT	
held company,			
Widely-held Company, Indian			
1 2			
Company, Foreign Company-	1		1

Residential Status of	3	Black board/ Lecture		
company-Applicable Deductions		PPT		
u/s 80G -80JJA				
Computation of Tax Liability	7			
(Including Minimum Alternate				
Tax) (Use of Software package-				
Quick Books/				
Electrocom)				
	16			
UNIT-VI -Advance payment of Tax	x & interest u/s 2	234A, 234B, 234C, T.D	.S-	
(including Problems), Types of Ass	sessment, Assess	ment procedure, PAN,	e-filing of	
I.T returns, E-payment of Tax, Tax	Return Preparer	s (TRPs).(Soft ware page	ckage-	
Introduction of Quick Books)				
Advance payment of Tax &	6	Black board/ Lecture		
interest u/s 234A, 234B, 234C,		PPT		
T.D.S-				
(including Problems), Types of				
Assessment, Assessment				
procedure				
PAN, e-filing of	6	Black board/ Lecture		
I.T returns, E-payment of Tax,		PPT		
Tax Return Preparers				
(TRPs).(Soft ware package-				
Introduction of Quick Books)				
	12			_

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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Total Hours:96

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Name of the Faculty: MOHAMMED FYZULLA

Semester: IV SEM Class: II BCOM

Internal Assessment

Test/Quiz/Assignment – 01

Methodology/pedago **Topic covered** No. of Lecture Initial Hours UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Accounting for General insurance Black board/ Lecture PPT companies fire and marine insurance 8 Black board/ Lecture **PPT** preparation of final accounts as per latest regulations Total hours:16 UNIT-II-Accounting for life insurance—preparation of valuation balance sheet, preparation of final accounts as per latest regulations. Black board/ Lecture Accounting for life insurance **PPT** Black board/ Lecture preparation of valuation balance 10 **PPT** sheet, preparation of final accounts as per latest regulations Total hours:16

UNIT-III- Final accounts of electric	•			
between depreciation as per compa	nies act and as p	er tariff policy under El	lectricity sup	ply
act 2003.	T -	T	T	
Final accounts of electricity	8	Black board/ Lecture		
companies-Forms of financial		PPT		
statements				
differences	8	Black board/ Lecture		
between depreciation as per		PPT		
companies act and as per tariff				
policy under Electricity supply				
act 2003.				
Total hours:	16			
UNIT-IV- Holding company accou				
Preparation of Consolidated Balance			ı of	
Goodwill/ Capital Reserve- Revalu	ation of assets of			
Holding company accounts:-	4	Black board/ Lecture		
Accounting for Holding		PPT		
Company:				
Preparation of Consolidated	8			
Balance Sheet				
Minority interest, Computation of	4	Black board/ Lecture		
Goodwill/ Capital Reserve-		PPT		
Revaluation of assets of				
subsidiary Company.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Human resource account	ing: Accounting	Aspects of Human Cap	ital –Meanii	ıg,
Basic Premises, Need and Significa	ince of HRA, Ad	lvantages and Limitatio	n of HRA;	
Monetary and Non-Monetary Mode	els; Cost Based N	Models- Acquisition Co	st Method,	
Replacement Cost Model, Opportus	nity Cost Method	d, standard cost method	, Current	
Purchasing Power Method (C.P.P.N	Л.).			
Human resource accounting:	8	Black board/ Lecture		
Accounting Aspects of Human		PPT		
Capital – Meaning,				
Basic Premises, Need and				
Significance of HRA, Advantages				
and Limitation of HRA;				
Monetary and Non-Monetary				
Models				
Cost Based Models- Acquisition	8	Black board/ Lecture		
Cost Method,		PPT		
Replacement Cost Model,				
Opportunity Cost Method,				
standard cost method, Current				
Purchasing Power Method				

(C.P.P.M.).				
	16			
UNIT-VI- Inflation accounting and	income measure	ement: Inflation Accoun	nting: Conce	ept –
Limitations of historical based-cost	financial statem	ents – Methods of Infla	ition Accour	nting:
Current Purchasing Power Method	 Current Cost A 	Accounting Method (Inc	cluding prob	lems).
Income Concepts for financial repo	rting – Measurei	ment and Reporting of	Revenues,	
Expenses, Gains and Losses (Theor	ry only) – Analys	sis of Changes in Gross	Profit (Incl	uding
problems).				
Inflation accounting and income	3	Black board/ Lecture		
measurement: Inflation		PPT		
Accounting: Concept –				
Limitations of historical based-				
cost financial statements				
Methods of Inflation Accounting:	6	Black board/ Lecture		
Current Purchasing Power		PPT		
Method – Current Cost				
Accounting Method (Including				
problems).				
Income Concepts for financial				
reporting				
Measurement and Reporting of	7	Black board/ Lecture		
Revenues,		PPT		
Expenses, Gains and Losses				
(Theory only) – Analysis of				
Changes in Gross Profit				
(Including				
problems).				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: COST & MANAGEMENT ACCOUNTING - III

Semester: IV SEM Class: II BCOM

Name of the Faculty: NANDEESHA C.S **Total Hours:80** No. of Lecture | Methodology/pedago | Date Initial Topic covered Hours UNIT-I-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. 4 Black board/ Lecture Introduction: Meaning and **PPT** Definition of Management Accounting, Scope and Objectives of Management Accounting Black board/ Lecture Differences between Management **PPT** Accounting and Financial Accounting Black board/ Lecture Management accounting and Cost **PPT** accounting-Limitations of Management Accounting. Total hours:16 UNIT-II-Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis. Analysis of Financial Statements Black board/ Lecture 6 **PPT** 10 Black board/ Lecture Common Size statements,

Comparative Statement, Trend		PPT		
analysis.				
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Ratio Analysis: Mean		` `	,	
Ratios-GP ratio-NP Ratio-Opera				
employed ratio- EPS,(B)Turnove				
Turnover ratio-Fixed assets turn				
Ratio, (C) Financial ratios-Curre				
Ratio-Capital gearing Ration-Ad	lvantages and Li	imitations of Ratios- (Construction of	
Balance sheet using ratios.	Т -	T = 4 - 4 - 4		
Ratio Analysis: Meaning and	6	Black board/ Lecture		
Objectives-Types of rations-(A)		PPT		
Profitability Ratios-GP ratio-NP				
Ratio-Operating ratio- Operating				
profit ration-Return on capital				
employed ratio- EPS,(B)Turnover				
Ratios-working capital turnover				
ratio- Stock Turnover ratio				
Fixed assets turnover ratio-	10	Black board/ Lecture		
Debtors turnover Ratio-Creditors		PPT		
turnover Ratio, (C) Financial				
ratios-Current Ratio- liquidity				
ratio-Debt-equity ratio-				
Proprietary Ratio-Capital gearing				
Ration-Advantages and				
Limitations of Ratios-				
Construction of Balance sheet				
using ratios.				
Total hours:	16			
UNIT-IV-Fund flow analysis: Mo				
definition of Funds Flow stateme	ent-Uses and Lin	nitations-Procedures	for	
preparation of Funds flow statem	nent- statement	of Changes in workin	g capital-	
statement of funds from operation	ons statement of	sources and applicati	on of	
funds				
Fund flow analysis: Meaning,	6	Black board/ Lecture		
Concept of fund-Meaning and		PPT		
definition of Funds Flow				
statement-Uses and Limitations				
Procedures for preparation of	10	Black board/ Lecture		
Funds flow statement- statement		PPT		
of Changes in working capital-				
statement of funds from				

operations statement of sources				
and application of funds				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Cost flow statement: M	eaning, Definiti	on, Uses and Limitation	ons - Differ	ences
between funds flow statement and	d cash flow state	ement-Preparation of	Cash flow s	statement
(AS-7):Direct method and Indirect Method.				
Cost flow statement: Meaning,	6	Black board/ Lecture		
Definition, Uses and Limitations-		PPT		
Differences between funds flow				
statement and cash flow statement				
Preparation of Cash flow	10	Black board/ Lecture		
statement(AS-7):Direct method		PPT		
and Indirect Method.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: E Commerce

Semester: IV SEM Class: II BCOM

Name of the Faculty: SANDYA B.R Total Hours: 60

Name of the Faculty: SANDYA B.R Total Hours: 60				s: ou	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-I-An introduction to Electron	UNIT-I-An introduction to Electronic commerce, Main activities E-Commerce, Goals of E				
Commerce, Technical Components of E-Commerce, Functions of E-Commerce; Advantages and					
disadvantages of E-Commerce, Sco	pe of E-Comme	rce, Electronic Comme	rce Applicat	tions -	
C2C, G2G, B2G, B2P, B2A, P2P, I	32A, C2A, B2B,	B2C.			
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/			
		Seminar/Case studies.			
An introduction to Electronic	4				
	*				
commerce, Main activities E- Commerce, Goals of E					
Commerce, Technical					
Components of E-Commerce					
Components of E-Commerce					
Functions of E-Commerce;	4	Black board/ Lecture			
Advantages and disadvantages of		PPT			
E-Commerce, Scope of E-					
Commerce					
Electronic Commerce	4	Black board/ Lecture			
Applications - C2C, G2G, B2G,		PPT			
B2P, B2A, P2P, B2A, C2A, B2B,					
B2C.					
Total hours:	12				
rotal flours.	·-				
UNIT-II-Application of electronic of	UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing				

UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.

		D1 11 1/T :	1
Application of electronic	6	Black board/ Lecture	
commerce-application of e-		PPT	
commerce in direct marketing			
and selling, value chain			
integration, supply chain			
management			
corporate purchasing,	6	Black board/ Lecture	
obstacles in adopting e-commerce		PPT	
applications- Future of e-			
commerce.			
Total hours:	12		
Internal Assessment			
Test/Quiz/Assignment – 01			
UNIT-III-Business models for E-C		_	
Chain Model, Manufacturer Model	, Advertising Mo		<u>:1.</u>
Business models for E-	6	Black board/ Lecture	
Commerce-Brokerage Model,		PPT	
Community Model			
Value	6	Black board/ Lecture	
Chain Model, Manufacturer		PPT	
Model, Advertising Model,			
Subscription Model.			
Total hours:	12		
UNIT-IV-Introduction – Infrastruct	ture of M-Comn	nerce – Types Of Mobil	e
Commerce Services – Technologies	s Of Wireless Bu	usiness – Benefits And	
Limitations, Support, Mobile Mark	eting & Advertis	sement, Non-Internet	
Applications In M–Commerce – W	ireless/Wired Co	ommerce Comparisons.	
Introduction – Infrastructure of	4	Black board/ Lecture	
M–Commerce – Types Of Mobile		PPT	
Commerce Services –			
Technologies Of Wireless			
Business			
Benefits And Limitations,	4		
Support, Mobile Marketing &			
Advertisement,			
Non– Internet Applications In M–	4	Black board/ Lecture	
Commerce – Wireless/Wired		PPT	
Commerce Comparisons.			
Total hours:	12		
Internal Assessment	_		
Test/Quiz/Assignment – 02			
UNIT-V- Electronic Payment Syste	em –Introduction	- Types of Electronic P	avment System-

UNIT-V- Electronic Payment System –Introduction- Types of Electronic Payment System-Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT-Paperless bill, Modern Payment Cash , Electronic Cash .

- Electronic Payment System –	4	Black board/ Lecture	
Introduction- Types of Electronic		PPT	
Payment System			
Payment Types- Traditional	6	Black board/ Lecture	
Payment - Value Exchange		PPT	
System-Credit Card System -			
Electronic Fund Transfer –NEFT-			
Paperless bill, Modern Payment			
Cash, Electronic Cash			
	12		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Total

Programe: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: DEVARAJU K.S & MANU K

Haurs·64

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-1 : Nature of Business Ethics – Ir	ntroduction – Mea	ning- Religion and Ethics	– Morals and	Ethics –
Ethics in Management – Ethics in Busi	ness – Importance			
		Ex: Black board/		
		Lecture		
		PPT/Group Discussion/		
		Seminar/Case studies.		
		Schillar/Case studies.		
Nature of Business Ethics –	6	Black board/ Lecture		
Introduction – Meaning- Religion		PPT		
and Ethics – Morals and Ethics				
		D1 1 1 1/T		
Ethics in Management – Ethics in	6	Black board/ Lecture PPT		
Business – Importance of Ethics in		rr i		
Business				
	Total hours:			
	12			
UNIT 2: Value Systems – Introduct				
and objectives of Ethics – A Holist	ic view of values	and Ethics – Categoriz	zation of val	ues –
Moral values.				
Value Systems – Introduction –	6	Black board/ Lecture		
Values – Moral Standards – Source		PPT		
of Ethics				
Nature and objectives of Ethics – A	6	Black board/ Lecture		
Holistic view of values and Ethics –		PPT		
Categorization of values – Moral				
values.	Total hours:12			
Intownal Aggaggment	1 otal nours:12			
Internal Assessment				
Test/Quiz/Assignment – 01				

	1			
UNIT 3: Values for Indian Managers –	Need for busines	s Ethics – Universal criter	ia –Indian va	lue system
and Business Ethics- Ethical problems				•
performance – Value Driven stakeholo			· ·	
Values for Indian Managers – Need	10	Black board/ Lecture		
for business Ethics – Universal		PPT		
criteria –Indian value system and				
Business Ethics				
Ethical problems faced by the	10	Black board/ Lecture		
managers – Impact of ethics on		PPT		
managerial performance – Value				
Driven stakeholder management				
Total hours:	20			
UNIT 4 : Professional Ethics for Functi	-	•		
Managers – Code of Ethics – Competit	civeness and Ethics	s – Organizational Size ar	nd Ethics –	
Cost of Ethics.				
Professional Ethics for	6	Black board/ Lecture		
Functional Managers –		PPT		
Comparative Ethical behavior of				
Managers				
Code of Ethics – Competitiveness	4	Black board/ Lecture		
and Ethics – Organizational Size		PPT		
and Ethics – Cost of Ethics.				
Total hours	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT 5 : Modern business Ethics and I		-		_
vis- a -vis Ethical –Corporate social res			nce and Ethic	S
Modern business Ethics and	5	Black board/ Lecture		
Dilemmas – Right in theory, Does		PPT		
Ethics work in business?				
Legal vis- a -vis Ethical –Corporate	5	Black board/ Lecture		
social responsibility and Ethics -		PPT		
Corporate Governance and Ethics				
Total hours	10			

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: DEVARAJU K.S **Total Hours:64 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours gy Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract-Classification of contract-Quasi contractual obligations. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture 6 Introduction to Indian Contract Act PPT 1872- Definition of Contract Essentials of a valid contract-6 Black board/ Lecture **PPT** Classification of contract-Quasi contractual obligations. Total hours: 12 Unit-2: Offer and Acceptance-Rules of valid offer and acceptance-Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake. Offer and Acceptance-Rules of valid Black board/ Lecture **PPT** offer and acceptance-Communication and revocation of offer and acceptances Black board/ Lecture Contractual capacity- Free consent; Coercion-undue influence-Fraud-PPT misrepresentation-mistake. Total hours:16 **Internal Assessment Test/Quiz/Assignment – 01**

Hait 2. Consideration Pulsa of all land					
Unit-3: Consideration-Rules of valid co			_	o contract -	
Legality of object and consideration - (Contracts opposed	d to public policy-Void ag	reements		
Consideration-Rules of valid	8	Black board/ Lecture			
consideration-contracts without		PPT			
consideration-stranger to contract					
Legality of object and consideration	10	Black board/ Lecture			
- Contracts opposed to public policy-		PPT			
Void agreements					
Total hours:	18				
Unit-4: Discharge of contract- Remedies for breach of contract					
Discharge of contract	6	Black board/ Lecture PPT			
Remedies for breach of contract	4	Black board/ Lecture PPT			
Total hours:	10				
Internal Assessment					
Test/Quiz/Assignment – 02					
Unit 5: Laws of contract of indemnity a	and guarantee, Ba	ilment and pledge, Agen	су		
Laws of contract of indemnity	4	Black board/ Lecture			
and guarantee		PPT			
Bailment and pledge, Agency	4	Black board/ Lecture PPT			
	8				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Total Hours:64

Programe: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: GIRISH T.G

Topic covered No. of Lecture Methodology/pedago Date Initial Hours gy Unit 1: Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Indices and Logarithms: Meaning-**PPT** Basic Laws of Indices and their application for simplification. Black board/ Lecture Laws of Logarithms -Common 6 **PPT** Logarithm, Application of Log Table for Simplification Total hours: 12 Unit 2: Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression Black board/ Lecture Progressions: Meaning of Sequence, progression; Types of Progressions; **PPT** Arithmetic progression and **Geometric Progression** Black board/ Lecture General terms & Sum of n terms of 6 **PPT** Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression

	Total hours:12			
Internal Assessment				
Test/Quiz/Assignment – 01				
_				
Unit 3. Ratio, Proportion, Variation an	·			
. Ratio, Proportion,	10	Black board/ Lecture PPT		
Variation and percentages and their	10	Black board/ Lecture		
application		PPT		
Total hours:	20			
Unit 4: Simple Interest and Compound	Interest –Bills dis	scounting – Meaning – Co	ncepts;	
Bankers discount, True discount, Bank	ers gain and prese	ent worth of Bill.		
Simple Interest and Compound	6	Black board/ Lecture		
Interest –Bills discounting –		PPT		
Meaning – Concepts;				
Bankers discount, True discount,	4	Black board/ Lecture		
Bankers gain and present worth of		PPT		
Bill.				
Total hours	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Calculus: Meaning of Functions	and Calculus, Ap	plication of Calculus to co	mpute Cost,	Revenue
and Profit functions.				
Meaning of Functions and	5	Black board/ Lecture		
Calculus, Application of Calculus		PPT		
to compute Cost				
Revenue and Profit functions.	5	Black board/ Lecture PPT		
Total hours	10			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION

Semester: 5th SEM Class: III BCOM

Name of the Faculty: NANDEESH S.C		Total Hours:96		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Wealth Tax – Introduction	− Definitions − A	Assets – Valuation Date	s – Assessn	nent
Year – Net Wealth – Debts.				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Wealth Tax – Introduction –	5	Black board/ Lecture		
Definitions – Assets		PPT		
Valuation Dates – Assessment	5	Black board/ Lecture		
Year – Net Wealth – Debts.		PPT		
	Total hours:10			
Unit 2: Deemed Assets – Exempte	d Assets – Valua	tion of Assets (Immova	ble Propert	y and
Jewellery)			1 .	,
Deemed Assets – Exempted	10	Black board/ Lecture		
Assets		PPT		
Valuation of Assets (Immovable	10	Black board/ Lecture		
Property and		PPT		
Jewellery)				
-	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning	Objectives - Need	d for Cash - Motives for H	olding Cash -	- Cash
Planning - Cash Forecasting - Preparat				
: Cash Management - Meaning -	10	Black board/ Lecture		
		PPT		

Objectives - Need for Cash -				
Motives for Holding Cash				
Cash Planning - Cash Forecasting -	10	Black board/ Lecture		
Preparation of Cash Budget.		PPT		
Total hours:	20			
Unit 4: Cash Flow Statement [as per A	S-3]			
Cash Flow Statement [as per AS-	13	Black board/ Lecture		
3]		PPT		
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - I	Process of Capital	Budgeting - Techniques	of Capital Buc	lgeting -
Problems on ARR - Pay Back Period - D	iscounted Pay Ba	ck Period - Net Present V	alue Techniq	ue.
Capital Budgeting - Meaning -	6	Black board/ Lecture		
Process of Capital Budgeting		PPT		
Techniques of Capital Budgeting -	6	Black board/ Lecture		
Problems on ARR - Pay Back Period		PPT		
- Discounted Pay Back Period - Net	8	Black board/ Lecture		
Present Value Technique		PPT		
	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM Class: III BCOM

Name of the Faculty: PUNITH KUMAR

Total Hours: 96

No. of Lecture | Methodology/pedago | Date | Lecture | L

Name of the raculty.1 ONTTH K	0111111		Total nour	3.70
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Corporate Finance – Meaning -	– Scope – Objectiv	es – Sources of Corporat	e Finance	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
:Corporate Finance – Meaning –	5	Black board/ Lecture		
Scope		PPT		
Sources of Corporate Finance	5	Black board/ Lecture		
		PPT		
	Total hours:10			
Unit 2: Working Capital Management Working Capital - Estimation of Worki	•		s - Determina	ants of
: Working Capital Management -	10	Black board/ Lecture		
Meaning - Components - Nature and		PPT		
Kinds				
Determinants of Working Capital -	10	Black board/ Lecture		
Estimation of Working Capital		PPT		
Requirements.				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning -	Objectives - Need	for Cash - Motives for H	olding Cash -	Cash

Planning - Cash Forecasting - Preparation of Cash Budget.

	T	T		,
: Cash Management - Meaning -	10	Black board/ Lecture		
Objectives - Need for Cash -		PPT		
Motives for Holding Cash				
Cash Planning - Cash Forecasting -	10	Black board/ Lecture		
Preparation of Cash Budget.		PPT		
Total hours:	20			
Unit 4: Cash Flow Statement [as per A	\S-3]			
Cash Flow Statement [as per AS-	13	Black board/ Lecture		
3]		PPT		
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - I	Process of Capital	Budgeting - Techniques of	of Capital Buc	geting -
Problems on ARR - Pay Back Period - D	iscounted Pay Ba	ck Period - Net Present V	alue Techniq	ue.
Capital Budgeting - Meaning -	6	Black board/ Lecture	-	
Process of Capital Budgeting		PPT		
Techniques of Capital Budgeting -	6	Black board/ Lecture		
Problems on ARR - Pay Back Period		PPT		
- Discounted Pay Back Period - Net	8	Black board/ Lecture		
Present Value Technique		PPT		
·	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM Class: III BCOM

Name of the Faculty: MANU.K Total Hours: 64

No. of Lecture	Methodology/pedago	Date	Initial
Hours	gy		
Definition of Man	agement Accounting –Sc	ope and Obje	ectives of
s between Manage	ement Accounting and Fi	nancial Acco	unting –
counting- Limitation	ons of Management Acco	unting.	
	Ex: Black board/		
	Lecture		
	PPT/Group		
	Seminar/Case studies.		
6			
	PPT		
6	Black board/ Lecture		
Total hours:			
12			
	Hours Definition of Man s between Manage counting- Limitation 6 Total hours: 12	Hours Definition of Management Accounting –Scoots between Management Accounting and File Counting - Limitations of Management Accounting - Scoots between Management Accounting and File Counting - Scoots between Management Accounting - Scoots between Management Ac	Definition of Management Accounting –Scope and Objects between Management Accounting and Financial According – Limitations of Management Accounting. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture PPT Black board/ Lecture PPT Total hours:

UNIT 2: Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (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 Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios.

Internal Assessment Test/Quiz/Assignment – 02 UNIT 5: Standard Costing – Definition				
T4			1	
1 otal hours	10			
Budget(Theory only) Total hours	10			
Flexible Budget – Zero Base				
		111		
Problems on Sales Budget and	¬	PPT		
Classification of Budgets –	4	Black board/ Lecture		
Budget Manual – Key Factor				
Definition – Basic Concepts –		PPT		
Budget and Budgetary Control –	6	Black board/ Lecture		
Zero Base Budget (Theory only)	- FIODIEIIIS OII Sdl	es buuget allu Flexible B	uuget –	
UNIT 4 : Budget and Budgetary Contro Key Factor – Classification of Budgets -				
		osis Concents Budget N	l Janual	
Pricing. Total hours:	20			
Decision Areas – Make or Buy and				
P/V Ratio – Margin of Safety –		111		
Contribution – Break Even Analysis –	10	PPT		
Marginal Cost Statement Contribution - Broak Even Analysis -	10	Black board/ Lecture		
		111		
Basic Concepts – Assumptions –	10	PPT		
Marginal Costing – Definition –	10	Black board/ Lecture		
Contribution – Break Even Analysis – Pricing.	//v Katio – Margin	i of Safety – Decision Are	eas – Make or	Buy and
UNIT 3 : Marginal Costing – Definition	•			
Test/Quiz/Assignment-01				
Internal Assessment				
	Total hours:12			
Limitations of Financial Ratios				
Gearing Ratio – Advantages and				
Ratio/ Proprietary Ratio/Capital				
Ratio/ Liquidity Ratio/ Debt – Equity				
Ratio (C) Financial Ratios – Current				
Turnover Ratio/ Creditors Turnover				
Assets Turnover Ratio/Debtors				
Ratio/Stock Turnover Ratio/Fixed		PPT		
Working Capital Turnover	6	Black board/ Lecture		
Per Share (B) Turnover Ratios				
on Capital Employed Ratio/ Earning				
Ratio/Operating Profit Ratio/Return				
Ratio/ Net Profit Ratio/ Operating				
Profitability Ratios – Gross Profit				
Objectives – Types of Ratios – (A)				
,		PPT		
Ratio Analysis: Meaning and				

Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)				
Standard Costing – Definition –	5	Black board/ Lecture		
Difference between Standard		PPT		
Costing and Budgetary Control				
Variance Analysis – Problems on	5	Black board/ Lecture		
Material and Labour Variances		PPT		
(Excluding Mix and Yield Variances				
Total hours	10			

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

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Program: B.com

Course/Paper Name: BUSINESS STATISTICS

Semester: 6th SEM Class: III BCOM

Total Ha

Name of the Faculty: PUNITHKUMAR		Total Hours:80		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Meaning and Definition of St	atistics –Function	s-Limitations –Collection	of data – Me	thods of
collecting primary data and sources of				
,	, , , , , , , , , , , , , , , , , , ,	Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Meaning and Definition of Statistics	5	Black board/ Lecture		
–Functions-Limitations –Collection		PPT		
of data				
Methods of collecting primary data	4	Black board/ Lecture		
and sources of secondary data-		PPT		
Classification and Tabulation.	5			
Total hours:	14			
Unit 2: Averages – Arithmetic Mean -	-Median – Quartil	es – Mode – Histograms a	and Ogive cu	rves.
Dispersion – Quartile Deviation – Stan	dard Deviation an	d their Co-efficient of var	riation	
Averages – Arithmetic Mean –	10	Black board/ Lecture		
Median – Quartiles – Mode –		PPT		
Histograms and Ogive curves.				
Dispersion				
Quartile Deviation – Standard	10	Black board/ Lecture		
Deviation and their Co-efficient of		PPT		
variation				

Total hours:	20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Skewness – Karlpearson's an	d Bowley's Co-eff	ficient of Skewness		
Skewness – Karlpearson's	10	Black board/ Lecture PPT		
Bowley's Co-effficient of Skewness	10	Black board/ Lecture PPT		
Total hours:	20			
Unit 4 : Correlation – Karl Pearson's	Co-efficient of Co	rrelation. Spearmen's Ra	nk	
Correlation. Regression –Formation of				
Correlation – Karl Pearson's Co-	8	Black board/ Lecture		
efficient of Correlation.		PPT		
Spearmen's Rank Correlation				
Regression –Formation of	5			
Regression equation and				
estimation				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Statistical decision theory – values of perfect information.	Meaning- Pay off	Table – Expected monito	ory values and	expected
Statistical decision theory –	10	Black board/ Lecture		
Meaning- Pay off Tabl		PPT		
Expected monitory values and	3			
expected values of perfect				
information.				
Total hours:	13			

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Sri Adichunchanagiri First Grade College Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: COMPANY LAWS

Semester: 5th SEM Class: III BCOM

Hours:96

Name of the Faculty: SANDYA B.R&DEVARAJU K.S

Total

Topic covered No. of Lecture Methodology/pedago Date Initial Hours UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, ContractDefinition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Concept of law, Sources Of Law-5 **PPT** Mercantile Law; Agreement, ContractDefinition And Essentials Of a Contract 5 Black board/ Lecture Legal Rules As To Valid Offer And **PPT** Acceptance; Termination Of An Offer Total hours:10 UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only. Black board/ Lecture 10 Contractual Capacity-Minor's **PPT** Agreement, Consideration-Definition, Essentials And **Exceptions. Free Consent** Coercion, Undue Influence, Fraud, 10 Black board/ Lecture

Misrepresentation, Mistake,		PPT		
Definition and Features Only.				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-3- Contingent contract, Quasi co	ntracts, Wagering	Agreement, Discharge o	f A Contract,	Remedies
For Breach Of Contract				
- Contingent contract, Quasi	10	Black board/ Lecture		
contracts, Wagering Agreement,		PPT		
Discharge of A Contract				
Remedies For Breach Of Contract	10	Black board/ Lecture PPT		
Total hours:	20			
UNIT-4- Intellectual Property Act- Defi	inition and Registr	ation Procedure for Pate	nt, Copy	
Right, Trademarks.				
Intellectual Property Act-	8	Black board/ Lecture		
Definition and Registration		PPT		
Procedure for Patent				
Copy Right, Trademarks.	5			
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-5- Information Technology Act 2	000-Definition Of	Information-Digital Signa	iture, Legal R	ecognition
Of Electronic Records, License To Issue	e Digital Signature	Certificate And Acceptar	nce Of Digital	Signature.
Information Technology Act 2000-	8	Black board/ Lecture		
Definition Of Information-Digital		PPT		
Signature, Legal Recognition Of				
Electronic Records				
License To Issue Digital Signature	5			
Certificate And Acceptance Of Digital				
Signature.				
Total hours:	13			
Unit-6-Competition Act 2002- introdu			•	
agreements- prohibition of abuse of d	•	~	•	
commission of India- establishment-co	•	•	on-inquiry int	0
combination by commissionprocedure	e-Divison of enterp	orises enj		
		D1 11 1/7	1	
Competition Act 2002-	6	Black board/ Lecture		
introduction- Defitnitions-		PPT		
prohibiton of agreementsAnti				
competitive agreements				
prohibition of abuse of dominant	6	Black board/ Lecture		
position-Regualtion of		PPT		

combinations-competition commission of India			
establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj	8	Black board/ Lecture PPT	
Total hours:	20		

Signature of Faculty Signature of HOD Principal

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: 6th SEM Class: III BCOM

Name of the Faculty: MOHAMM	ED FYZULLA			
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1 Sets Theory: Meaning-Types opposite problems on sets.	& Operations on S	ets; Application of Venn c	diagram to re	present
Meaning-Types & Operations on Sets	5	Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Application of Venn diagram	5	Black board/ Lecture PPT		
represent problems on sets.	4	Black board/ Lecture PPT		
	Total hours:14			
Unit 2 : Permutations and Combination Linear & Circular permutation; Combination formula.				mutation –
Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation	10	Black board/ Lecture PPT		
Combination-Application problems by using Permutation and Combination formula.	10	Black board/ Lecture PPT		
	Total hours:20			

	I			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Matrices and Determinants:				
Subtraction & Multiplication of Matric	es. Determinants	of a Matrix and its evalua	ation; Solutio	ns of Linear
equations by using Cramer's rule.				
Matrices and Determinants:	10	Black board/ Lecture		
Meaning and Types of Matrices-		PPT		
Matrix Operation-addition,				
Subtraction & Multiplication of				
Matrices				
. Determinants of a Matrix and its	10	Black board/ Lecture		
evaluation; Solutions of Linear		PPT		
equations by using Cramer's rule.				
Total hours:	20			
Unit 4: Linear Programming: Meaning	g-Concepts and As	sumptions of Linear Prog	ramming	
Problem. Methods of solving Linear Programming Problem, Application of Linear				
Programming Problem (Graphical Method only).				
Linear Programming: Meaning-	8	Black board/ Lecture		
Concepts and Assumptions of		PPT		
Linear Programming Problem.				
Methods of solving Linear				
Programming Problem				
Application of Linear	5			
Programming Problem (Graphical				
Method only).				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Probability: Meaning and De	finition of Probabi	ility- Terminology used in	probability (Events,
Random experiment, Trial, Sample Spa	ace). Notations of	probability-terms in set t	heory -41- –	Probability
laws – addition & multiplication theore	em. Application of	f Binomial theorem in co	mputation of	probability
Probability: Meaning and Definition	10	Black board/ Lecture		
of Probability- Terminology used in		PPT		
probability (Events, Random				
experiment, Trial, Sample Space).				
Notations of probability-terms in set				
theory -41- – Probability laws				
addition & multiplication theorem.	3			
Application of Binomial theorem in				
computation of probability				
Total hours:	13			

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: SANDYA B.R Total Hours: 96

Name of the Faculty: SANDYA B.R		Total Hours:96		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Working capital Managem	nent- Meaning, F	eatures, types of worki	ng capital, f	actors
influencing working capital, level o	f current assets,	operating cycle and cas	sh cycle, cur	rent assets
financing policy				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Working capital Management-	4	Black board/ Lecture		
Meaning, Features, types of		PPT		
working capital				
working capital				
factors influencing working	4	Black board/ Lecture		
capital, level of current assets		PPT		
operating cycle and cash cycle,	4			
current assets financing policy				
	Total hours:12			
Unit 2: -Cash management-cash budg		•		
surplus funds, credit management- cr				
need for inventories; order quantity-E	OQ model- monit	oring and control of invei	ntories-ABC-	JII
techniques.				
Cash management-cash budget;	10	Black board/ Lecture		
cash collection and disbursement,		PPT		
options for investment of surplus				
<u>'</u>	1	1	1	

funds, credit management				
- Credit policy variables-credit	10	Black board/ Lecture		
evaluation. Inventory management-		PPT		
need for inventories; order quantity-				
EOQ model- monitoring and control				
of inventories-ABC- JIT techniques.				
of inventories-Abc-311 techniques.				
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-	leasing-tynes of	leases Rationale for le	l Pasing onera	l ating
leases, leasing as a financing decision				
	•	•	ase illialicili	g vs lease
financing, installment sale, evaluat	ion of Hire purcr	nase financing		
Working capital financing-	10	Black board/ Lecture		
Leasing-types of leases, Rationale		PPT		
for leasing, operating leases,				
leasing as a financing decision				
hire purchase financing- Hire	10	Black board/ Lecture		
purchase financing vs lease		PPT		
financing, installment sale,				
evaluation of Hire purchase				
-				
financing	20			
Total hours:	20			
Unit 4: Venture capital financing-	<u> </u>	•		
capital in India, stages in venture fi	nancing- the bus	siness plan- essentials c	of a	
business plan, the process of ventu	ire capital financ	ing- Methods of ventu	re	
financing; Disinvestment mechanis	ms			
Venture capital financing-	5	Black board/ Lecture		
meaning, features, development		PPT		
of venture capital in India, stages				
in venture financing- the business				
plan				
essentials of a business plan, the	5			
process of venture capital				
financing- Methods of venture				
financing; Disinvestment				
mechanisms				
Total hours:	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
C : 8	I.	I	I .	1

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.			
Share holder value creation - financial goals and strategy, shareholder value creation- market value added	6	Black board/ Lecture 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		

Unit 6: 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	6	Black board/ Lecture
management- foreign exchange		PPT
market, foreign exchange rates-		
spot exchange rates, bid-ask rate,		
forward exchange rates		
foreign exchange risk-transaction	6	Black board/ Lecture
exposure, economic exposure,		PPT
translation exposure, hedging of		
foreign exchange risk		
foreign currency option, money	8	Black board/ Lecture
market operations- financing		PPT
international operations.		
Total hours:	20	

Signature of Faculty

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: GIRISH T.G Total Hours:96

Name of the Faculty: GIRISH T.G		Total Hours:96		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Value of taxable supply-cond	itions, inclusions, (Consideration not wholly	in money, Su	ıpply
between two related persons, Supply	through agent, co	st based value, Residual v	aluation, spe	ecific
supplies, Service of pure agent. Proble	ems on determinat	tion 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	3	Black board/ Lecture PPT		
Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent	3	Black board/ Lecture PPT		
Problems on determination of value	4			
of supply.				
Total hours:	10			
Unit 2: 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,	10	Black board/ Lecture		
conditions for taking credit,		PPT		

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	10	Black board/ Lecture		
inputs and capital goods sent for job		PPT		
work, Manner of Distribution of				
Credit by Input Service Distributor				
(ISD)				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit	Notes: Tax invoice	e: Prohibition of un autho	rized collecti	ion of tax:
Amount of tax to be indicated in tax in				
Tax Invoice, Credit and Debit	10	Black board/ Lecture		
Notes; Tax invoice; Prohibition of		PPT		
un authorized collection of tax;				
Amount of tax to be indicated in tax	10	Black board/ Lecture		
invoice and other documents; Credit		PPT		
and debit notes.				
Total hours:	20			
Unit 4: Registration under GST-Perso	1 -	ration compulsory regist	ration	
Procedure for Registration, Rejection	_			
Registration	or application for	registration, cancenation	OI	
Registration under GST-Persons	10	Black board/ Lecture		
liable for registration, compulsory	10	PPT		
registration, Procedure for				
,				
Registration	2			
Rejection of application for	3			
registration, cancellation of				
Registration	10			
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to	various GSTRS-pro		returns	
Returns-Brief introduction to various	10	Black board/ Lecture		
GSTRS		PPT		
procedure for filing various returns	3			
Total hours:	13			
Unit 6: Customs Act 1962- Meaning-	Notified goods -s	pecified goods- Prohibiti	on of importa	ation and
exportation under sec 11- types of cus	stoms duty- Basic	customs duty, Education	Cess, Anti du	imping duty,
Safeguard Duty, IGST, GST Compensat				
Exports – Meaning- zero rated supply.	· · · · · · · · · · · · · · · · · · ·			
Customs Act 1962- Meaning-	6	Black board/ Lecture		
Notified goods –specified goods-		PPT		

Prohibition of importation and			
exportation under sec 11- types of			
customs duty			
Basic customs duty, Education Cess,	6	Black board/ Lecture	
Anti dumping duty, Safeguard Duty,		PPT	
IGST, GST Compensation Cess			
Computation of Assessable value	8	Black board/ Lecture	
and applicable duties. Exports –		PPT	
Meaning- zero rated supply.			
	20		

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

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

Programe: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM Class: III BCOM

Name of the Faculty: MANU.K

Topic covered

No. of Lecture | Methodology/pedago | Date | I

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial			
	Hours	gy					
Unit 1: 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.					
		Semmar/Case studies.					
Introduction: meaning and	5	Black board/ Lecture					
definition of auditing- Nature and		PPT					
importance of auditing objectives of							
auditing-advantages							
different types of audit, qualities of	6	Black board/ Lecture					
an auditor-audit report-auditing in a		PPT					
computerized environment.							
	Total hours:11						
Unit 2: Audit planning and control: fa	tors affecting au	l dit planning-audit progra	ı mme advanta	l ages-audit			
note book- appointment of a company				_			
company auditor.	,	,	,				
Audit planning and control: factors	10	Black board/ Lecture					
affecting audit planning-audit		PPT					
programme advantages-audit note							
book							

appointment of a company	10	Black board/ Lecture		
auditorqualifications,		PPT		
disqualifications-rights and duties of				
a company auditor.				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Internal check and internal of	control-meaning a	nd objective-Internal Au	ditinternal ch	eck for
various transactions-limitations of inte	_	-		
and internal audit-Auditor's Independ			,	
Internal check and internal	10	Black board/ Lecture		
control-meaning and objective-		PPT		
Internal Audi tinternal check for				
various transactions				
limitations of internal control-	10	Black board/ Lecture		
Difference between internal check,		PPT		
internal control and internal audit-				
Auditor's Independence.				
Addition 5 macpendence.				
Total hours:	20			
Unit 4: Vouching-meaning, concepts,		nortance – General Princ	cinles of	
Vouching- Teeming and lading a challe				
transactions.	inge to voucining	voucining uniterestic types	3 01	
Vouching-meaning, concepts,	6	Black board/ Lecture		
objectives and importance –		PPT		
General Principles of Vouching				
Teeming and lading a challenge to	6			
Vouching- Vouching different types				
of transactions.				
or transactions.				
Total hours:	12			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: verification and valuation of a	ssets and liabilitie	s, meaning- problems in	valuation of a	assets.
				-
verification and valuation of assets an	a Habilities- goody	viii. Silolk iii trade, iiives	tments. Pater	its. Copy
verification and valuation of assets an rights and trade marks, plant and made	•		-	
rights and trade marks, plant and mad	•		-	
	•		-	
rights and trade marks, plant and mac contingent liabilities	•	editors, debentures, out	-	
rights and trade marks, plant and mac contingent liabilities verification and valuation of assets	hinery- capital, cr		-	
rights and trade marks, plant and mac contingent liabilities verification and valuation of assets and liabilities, meaning- problems in	hinery- capital, cr	editors, debentures, out	-	
rights and trade marks, plant and mac contingent liabilities verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and	hinery- capital, cr	editors, debentures, out	-	
rights and trade marks, plant and mac contingent liabilities verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities-	hinery- capital, cr	editors, debentures, out	-	
rights and trade marks, plant and mac contingent liabilities verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and	hinery- capital, cr	editors, debentures, out	-	
rights and trade marks, plant and mac 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	hinery- capital, cr	editors, debentures, out	-	•

machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities							
Total hours:	13						
Unit 6: 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 Black board/ Lecture PPT							
audit of partnership firms, audit of hotels, audit of educational institutions	6	Black board/ Lecture PPT					
audit of trust, audit of co-operative societies.	8	Black board/ Lecture PPT					
Total hours:	20						

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programme: B.com

Course/Paper Name: Business Management

Semester:ISem Class: I B.com

Name of the Faculty: DEVARAJU K.S7 **Total Hours:80 hours** No. of Lecture | Methodology/pedago Initial **Topic covered** Date Hours gy UNIT-1- Concepts of management, definition, characteristics of management, Management and Administration, functions of management, Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. 8 Black board/ Lecture July Concepts of management, /PPT definition, Characteristics of management, Black board/ Lecture 8 July Management and /PPT Administration functions of management Total hours:16 **Internal Assessment Test/Quiz/Assignment – 01** UNIT-2- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentationfunctional, project, matrix organization; decentralization and delegation of authority, dynamics of group behavior. Black board/ Lecture the process of management 5 August

planning, decision making,		/PPT		
Strategy formulation,				
organizing, basic				
consideration				
Departmentation-functional,	5	Black board/ Lecture	August	
project, matrix organization		/PPT		
decentralization and	3	Black board/ Lecture	August	
delegation of authority		/PPT		
Drynamics of charge behavior	3	Black board/ Lecture	September	
Dynamics of group behavior.	3	/PPT	September	
Total hours:	16			
UNIT-3- Leadership- concepts	, types of lead	lership, motivation,	concepts a	ınd
theories, Maslow, Herzberg's	theory, Mc gre	gor's theory X and	Y.	
Leadership- concepts, types	4 Black board/ L	Lecture /PPT	September	
of leadership			1	
motivation, concepts and	6	Black board/ Lecture	September	
theories, Maslow, Herzberg's		/PPT	1	
theory				
Mc gregor's theory X and Y.	6	Black board/ Lecture	September	
3 3 3 5 5 5 J		/PPT	1	
Total hours:	16			
Internal Assessment	10			
Test/Quiz/Assignment – 02				
UNIT-4- Controlling- meaning	ς, definition, te	echniques of contro	1. PERT. CE	N /
			-,,	'IVI,
JIT, budgetary control, standa	rd costing, co	-ordination, princip		'M,
JIT, budgetary control, standa ordination, management audit	_	-ordination, princip		'MI,
	_	ordination, princip		/M ,
ordination,management audit	- ••		les of co-	YM,
ordination,management audit Controlling- meaning, definition,	3	Black board/ Lecture /PPT	September	/M,
ordination,management audit Controlling- meaning, definition, techniques of control, PERT,	- ••	Black board/ Lecture /PPT Black board/ Lecture	les of co-	/M ,
ordination,management audit Controlling- meaning, definition,	3	Black board/ Lecture /PPT	September	'M',
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT,	6	Black board/ Lecture /PPT Black board/ Lecture /PPT	September October	'M',
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard	3	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture	September	M,
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination,	6	Black board/ Lecture /PPT Black board/ Lecture /PPT	September October	'M',
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination,	6	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture	September October	M,
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination,	6	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture	September October	'M',
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination,	6	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture	September October	'M',
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination,	6 7	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT	September October October	
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.	6 7 16 nanagement-1	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Kaizen, TQM, TPM,	September October October MIS, ISO,	change
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit. UNIT-5- Emerging trends in n	6 7 16 nanagement-1	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Kaizen, TQM, TPM,	September October October MIS, ISO,	change
ordination,management audit Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit. UNIT-5- Emerging trends in management, stress management	6 7 16 nanagement-1	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Kaizen, TQM, TPM,	September October October MIS, ISO,	change

management- Kaizen, TQM, TPM, MIS, ISO				
change management, stress management, fish bone(ISHIKAWA)Diagram	6	Black board/ Lecture /PPT	November	
Business eco system, logistic management.	3	Black board/ Lecture /PPT	November	
	16			
Date of submission of IA Marks:				

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: COST & MANAGEMENT ACCOUNTING I

Semester:II SEM Class: I BCOM

Name of the Faculty: MOHAMMED FYZULLA **Total Hours:80** No. of Lecture Methodology/pedago **Topic covered** Date Initial Hours UNIT-1- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture INTRODUCTION: Meaning and 4 December PPT definition of cost cost accounting and 4 Black board/ Lecture December **PPT** cost accountancy; objectives, Black board/ Lecture December advantages and limitations of cost **PPT** accounting, differences between cost accounting and financial accounting. Total hours:16 UNIT-II-Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations. Elements of cost, classification of Black board/ Lecture December **PPT** cost, Black board/ Lecture cost centre, cost unit, problems on 10 January **PPT** preparation of cost sheet, tenders

and quotations.						
	Total	hours:16				
Internal Assessment						
Test/Quiz/Assignment – 01						
		11.07	2 . 1 2 .	2 1		
UNIT-III- Materials- Classification				-		
department, stores department-store						
EOQ, ABC analysis, Material losse		s and treat	ment, Pricing of Mate	rials- proble	ms on	
LIFO, FIFO and weighted average	†		D1 1 1 1/T	T =	ı	
Materials- Classification and	6		Black board/ Lecture PPT	January		
codification of materials,			rr i			
functions of purchase						
department, stores department-						
stores records, techniques of						
inventory control-stock levels,	10		Black board/ Lecture	T/		
EOQ, ABC analysis, Material	10		PPT	January/ February		
losses-types and treatment,			111	redition		
Pricing of Materials- problems on						
LIFO, FIFO and weighted						
average price. Total hours:	16					
		zaanina	nd time beeking: n	athods of		
UNIT-IV- Labour: Methods of time keeping and time booking; methods of remunerationtime rate, piece rate, Halsey and Rowan Plan, Idle time-causes and						
treatment, overtime, labour turnover-causes, measurement and treatment; problems						
on Halsey method, rowan plan, Merick differential piece rate system, FW Taylors						
differential piece system.	icrick (allici Ciltic	ii piece idie system, i	** 1 ay 1013		
Labour: Methods of time keeping	6		Black board/ Lecture	February		
and time booking; methods of			PPT			
remunerationtime rate, piece rate,						
Halsey and Rowan Plan, Idle						
time-causes and treatment,						
overtime, labour turnover-causes,	10		Black board/ Lecture	February		
measurement and treatment;			PPT			
problems on Halsey method,						
rowan plan, Merick differential						
piece rate system, FW Taylors						
differential piece system.						
Total hours:	16					
Internal Assessment						
Test/Quiz/Assignment – 02						
UNIT-V- Overheads: Meaning, Na	ture, n	nethods of	classification of overh	eads, alloca	tion	
and apportionment-problems on pri						
distribution methods. Methods of a	•		<u> </u>	-	Rate	
only. Activity based costing -Mean						
Overheads: Meaning, Nature,	6		Black board/ Lecture	March		
methods of classification of			PPT			

overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods				
Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing – Meaning, purpose, benefits, stages, relevance in decisionmaking.	10	Black board/ Lecture PPT	March	
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name:FINANCIAL ACCOUNTING I

Semester: I SEM Class: I BCOM

Name of the Faculty: GIRISH T.G Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I-ACCOUNTING Principles	And Standards-	Accounting-Meaning	And Definit	ions-
Objectives- Accounting Cycle-Acc	ounting Concept	s And Inventions With	Examples-	An
Overview Of Accounting Standards	s Issued By ICA	I And IFRS.		
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
ACCOUNTING Principles And	4	Black board/ Lecture	December	
Standards		PPT		
Surraurus				
Meaning And Definitions-	4	Black board/ Lecture		
Objectives-		PPT	December	
A	8	Black board/ Lecture	D 1	
Accounting Cycle-Accounting	8	PPT	December	
Concepts And Inventions With		111		
Examples- An				
Overview Of Accounting				
Standards Issued By ICAI And				
IFRS.				
	Total hours:16			
LINUT II Einel accounts of mile too	 		J Dua Cit A	11
UNIT-II-Final accounts of sole trace	_	eparation of Trading Ar	iu Prolit An	u Loss
Account and Balance sheet with ad	1	Diadahaani/Lastan	Danamila	
Final accounts of sole trading	6	Black board/ Lecture PPT	December	
concern		FFI		

Preparation of Trading And Profit	10	Black board/ Lecture	January
And Loss Account and Balance		PPT	
sheet with adjustments.			
J	Total hours:16		
Internal Assessment			
Test/Quiz/Assignment – 01			
UNIT-III- Departmental accounts-N	Meaning, objectiv	ves, advantages of keer	oing departmental
accounts, basis for allocation of join			
profit and loss account and balance			
Departmental accounts-Meaning,	6	Black board/ Lecture	January
objectives, advantages of keeping		PPT	
departmental			
accounts			
basis for allocation of joint	10	Black board/ Lecture	January/
expenses, internal transfer of		PPT	February
goods, preparation of			
profit and loss account and			
balance sheet.			
Total hours:	16		
UNIT-IV- Accounts from incomple	_	ing features and tech	niques of
obtaining complete information, pro			
entry system.		ision of single endy in	io dodore
Accounts from incomplete	6	Black board/ Lecture	February
records-Meaning, features and		PPT	
techniques of obtaining complete			
information			
problems on conversion of single	10	Black board/ Lecture	February
entry into double entry system.		PPT	
Total hours:	16		
Internal Assessment			
Test/Quiz/Assignment – 02			
UNIT-V- Branch Account-meaning	and objectives of	of maintaining of branc	th accounts by
head office, goods invoiced by H O			
debtors system.		1) 8	
Branch Account-meaning and	6	Black board/ Lecture	March
objectives of maintaining of		PPT	
branch accounts by			
head office			
goods invoiced by H O at cost	10	Black board/ Lecture	March
and invoice price, accounting		PPT	
treatment under –			
debtors system.			
	16		
LINIT-VI- Computerized accounting		ures introduction to tal	ly creation and

UNIIT-VI- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.

Computerized accounting-	2	Black board/ Lecture	March	
meaning features, introduction to		PPT		
tally				
creation and	4	Black board/ Lecture	April	
alteration of company, groups and		PPT		
ledger accounts,				
generation of trial balance and	10	Black board/ Lecture	April	
financial		PPT		
statements.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester :II SEM Class:I BCOM

cost price and invoice price.

Name of the Faculty: GIRISH T.G Total Hours: 96

Name of the Faculty: GIKISH 1.0	<u> </u>	1 Otal Hours:90			
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
Unit 1: UNIT-1-Accounting for	consignment	transaction-goods	sent at co	st price	
and at					
invoice price-types of commistransityaluation	ssion-account	sales-valuation of	goods lost	in	
of goods lost in transit-valua	tion of stock o	on consignment, pr	oblems on	L	
cost price and invoice price.		0 /1			
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.			
Accounting for consignment transaction-goods sent at cost price and at invoice pric	4	Black board/ Lecture PPT	December		
-types of commission- account sales-valuation of goods lost in transitvaluation of goods lost in transit	4	Black board/ Lecture PPT	December		
valuation of stock on consignment, problems on	8	Black board/ Lecture PPT	December		

				T
	Total hours:16			
Unit 2: UNIT-2-Accounting for	Hire purchas	se svstem- features	, preparat	ion of
statement of	1	J	, 1 1	
analysis, ascertainment of ca	sh price of an	asset-problems or	n hire pur	chase
system including repossession	-	F	P	
Accounting for Hire	6	Black board/ Lecture	December	
purchase system- features,		PPT		
preparation of statement of				
analysis				
ascertainment of cash price	10	Black board/ Lecture	January	
of an asset-problems on		PPT		
hire purchase system				
including repossession.				
mercanig representation.	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: UNIT-3- Accounting for	installment s	system- meaning, f	eatures ar	nd
differences		<i>3</i>		
between hire-purchase and is	nstallment sys	stem, problems on	installme	nt
system.	J	, 1		
Accounting for installment	6	Black board/ Lecture	January	
system- meaning, features		PPT		
and differences				
between hire-purchase and				
installment system				
Problems on installment	10	Black board/ Lecture	January/	
system.		PPT	February	
Total hours:	16			
Unit 4: UNIT-4-Accounting for	royalties-min	imum rent, short v	working,	
recoupment of	-			
short working-analytical tabl	e-preparation	of ledger accounts	in the	
books of both		· ·		
parties-sublease (theory only)			
Accounting for royalties-	6	Black board/ Lecture	February	
minimum rent, short		PPT		
working, recoupment of				
short working analytical				
table				
preparation of ledger	10	Black board/ Lecture	February	
accounts in the books of		PPT		
both				
parties-sublease (theory				
only)				
Total hours:	16			
Internal Assessment				

Test/Quiz/Assignment – 02 Unit 5: UNIT-5- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet Black board/ Lecture March Financial statement of non-**PPT** profit organizationmeaning, recognition of capital and revenue items Black board/ Lecture 10 receipts and payment March **PPT** account, income and expenditure account, preparation of income and expenditure account and balance sheet 16 UNIT-6- COMPUTERISED ACCOUNTING-Accounting with using tally inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type. Black board/ Lecture Accounting with using tally March **PPT** Black board/ Lecture April Inventory **PPT** creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount Tally voucher(accounting Black board/ Lecture 10 April **PPT** and inventory)-creating new voucher type. 16

Date of submission of IA Marks:

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: . B.com

Course/Paper Name: management of Banking and Insurance Service

Semester:II SEM Class: I BCOM

Name of the Faculty:SOWMYA B.K Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Banking Operations: Devarious Deposit Schemes - Lendin Discounting of Bills -Agency Servi Collection of Dividend and Interest	g of Money: Cas ices: Collection a	h Credit – Overdraft-Lo	ans-Purc	hasing and
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
meaning, definition of Banking, , Bank, History of Bank in India	6	: Black board/ Lecture PPT		
functions of Bank,	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-II-Role of Central Bank- Po Regulation and Supervision of Ba Policy.,	nking system - M	aintenance of CRR – SL		
RoleofCentralBank- PolicyFrameworkforRBI,	6	: Black board/ Lecture PPT		
RBIandMonetaryPolicy- RegulationandSupervisionofBanki ngsystem.	7	: Black board/ Lecture PPT		
	Total hours:13			

	1		
Internal Assessment			
Test/Quiz/Assignment – 01	1010 (7) (8)		<u> </u>
UNIT-III- Banking Regulation Ac			
branches, Functions of Banks, Ins		simman Committee Repo	ort I and II –
Prudential norms: Capital Adequa	acy norms.		
BankingRegulationAct,1949	3	: Black board/ Lecture PPT	
DefinitionofBanking,Licensing,ope	4	:Blackboard/Lecture	
ningofbranches,FunctionsofBanks,I		PPT	
nspection			
Narasimman Committee Report I	7	:Blackboard/Lecture	
and II		PPT	
Total hours:	14		
UNIT-IV- The legal relationship b	etween the Ban	ker and Customer, the M	Iultifarious
Transactions between them and the			
such	6		
Relationship. Nature of Banking	g Business . I	Legal Nature of Banker	r-Customer
Relationship and their Mutual Rig	_	_	
The legal relationship between the	3	Black board/ Lecture	
Banker and Customer		PPT	
Nature of Banking Business	3	: Black board/ Lecture	
Tratule of Banking Business		PPT	
Legal Nature of Banker-Customer	8	: Black board/ Lecture	
Relationship and their Mutual		PPT	
Rights and Duties.			
Total hours:	14		
Internal Assessment			
Test/Quiz/Assignment – 02			
UNIT-V-Meaning of Insurance, D	efinition, Natur	e, Functions, History of I	Insurance &
Different Classifications: Compar			
Principles of Insurance: Key conc			,
Utmost good faith, Insurable inter	<u> </u>	<u> </u>	
Cause.	050, 111001111105,	~ m~1 oguv1011,	
Meaning of Insurance, Definition,	6	: Black board/ Lecture	
Nature, Functions, History of		PPT	
Insurance &			
Different Classifications			
Comparison of Life Insurance with	7	: Black board/ Lecture	
other Insurances, Basic	'	PPT	
The state of the s		111	
Principles of Insurance: Key			
concepts	12		
	13		

UNIT-VI- The Business of Insurance risk by insurers — fixing of premiu insurance in economic development society.	ms – reinsuranc	e and its importance for	insurers – r	ole of
The Business of Insurance: Management of risk by individuals	2	: Black board/ Lecture PPT		
management of risk by insurers – fixing of premiums	2	: Black board/ Lecture PPT		
role of insurance in economic development and social security – contribution of insurance to the society.	9	: Black board/ Lecture PPT		
	13			
Date of submission of IA Marks :				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: COMPANY LAW

Semester:II SEM Class: I BCOM

Name of the Faculty: MUNZIRA BHANU **Total Hours:96** Topic covered No. of Lecture | Methodology/pedago Date Initial Hours gy UNIT-I- Company-Definition, features, types- corporate personality, corporate veil and lifting of corporate veil Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture 4 December Company-Definition, features, PPT 4 Black board/ Lecture Company types **PPT** December corporate personality, corporate 8 Black board/ Lecture December **PPT** veil and lifting of corporate veil Total hours:16 UNIT-II- Company formation-promoters-functions, rights, duties and liabilities of promoters, stages of formation of a company, promotion, incorporation, capital subscription, business commencement stage-Corporate Social Responsibility- meaning – scopeconstitution of CSR committee-CSR expenditure- As per Companies' ACT 2013. formation-promoters-Black board/ Lecture December Company **PPT** duties functions, rights, liabilities of promoters, stages of of formation a company, promotion, incorporation, capital subscription, Black board/ Lecture January business commencement stage-10 **PPT** Corporate Social Responsibilitymeaning - scopeconstitution of CSR committee-CSR

11				1
expenditure- As per Companies'				
ACT 2013.	Total hours:16			
Internal Assessment	Total Hours. 10			
Test/Quiz/Assignment – 01				
UNIT-III- Memorandum and Articl	es of Association	n-contents and its altera	ation, prospe	ectus
contents, registration, misstatement				
Memorandum and Articles of	6	Black board/ Lecture	January	
Association-contents and its		PPT		
alteration				
prospectus contents, registration,	10	Black board/ Lecture	January/	
misstatement in prospectus-		PPT	February	
criminal and civil liabilities.				
Total hours:	16			
UNIT-IV-Concept of Capital and fi	nancing of comp	panies- Classes and Tyr	bes of	
Shares; Equity Shares with Differen				
Discount; Forfeiture and Surrender	_			
Sweat Equity Shares; Employees St				
preference shares and other forms of	*	-	•	
Prospectus; Red-Herring Prospectu			8	
Concept of Capital and financing	6	Black board/ Lecture	February	
of companies- Classes and Types		PPT		
of Shares; Equity Shares with				
Differential Rights; Issue of				
Shares at Par, Premium and				
Discount				
Forfeiture and Surrender of	10	Black board/ Lecture	February	
	10	PPT	reditialy	
Shares; Bonus Issues; Rights		111		
Issues; Issue of Sweat Equity				
Shares; Employees Stock Option				
Scheme; Private Placement;				
preference shares and other forms				
of securities, Prospectus-				
Definition; Abridged Prospectus;				
Red-Herring Prospectus; Shelf				
Prospectus.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V-Membership of a company				
of members, register of members, s	hares of a compa	any-definition, types, d	itterences be	etween
shares and debentures.	T		1	T
Membership of a company-modes	6	Black board/ Lecture	March	
of acquiring membership, rights		PPT		
and privileges				

of members,				
register of members, shares of a	10	Black board/ Lecture	March	
company-definition, types,		PPT		
differences between				
shares and debentures.				
	16			
UNIT-VI- Company meetings-type	s of meetings, pr	ovisions and requisites	of a valid	
meeting, meetings of board of direct	ts, statutory mee	etings, annual general n	neetings and	extra
ordinary general meetings.				
Company meetings-types of	6	Black board/ Lecture	March	
meetings, provisions and		PPT		
requisites of a valid				
meeting,				
meetings of board of directs,	10	Black board/ Lecture	March	
statutory meetings, annual general		PPT		
meetings and extra				
ordinary general meetings.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programme: B.com

Course/Paper Name: BUSINESS DECISIONS

Semester:3rdSem Class: IIB.com

Name of the Faculty: DEVARAJU K.S Total Hours:96 hours

Topic covered No. of Lecture Hours By UNIT-I- Introduction-meaning of decisions-importance-Basic concepts of business	itial
87	
UNIT-I- Introduction-meaning of decisions-importance-Basic concepts of business	
decisionsfactors influencing business decisions.	
Ex: Black board/	
Lecture	
PPT/Group	
Discussion/ Seminar/Case studies.	
Seminar/Case studies.	
Introduction-meaning of 8 Black board/ Lecture July	
decisions-importance-Basic /PPT	
concepts of business decisions	
factors influencing business 8 Black board/ Lecture July	
decisions.	
Total hours:16	
Internal Assessment	
Test/Quiz/Assignment – 01	
UNIT-II-Time value of Money-present value and future value concepts-present value of annu	uity,
application of present and future value to investment decisions, preparation of amortization	n
table.	
Time value of Money-present 5 Black board/ Lecture August	
value and future value concept /PPT	
-present value of annuity, 5 Black board/ Lecture August	
application of present /PPT	

	3	Black board/ Lecture	August	
future value to investment decisions	3	/PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours:	16			
UNIT-III-Pricing policies and practices-colliustration with problems, multiple pro			I cost pricing-	
Leadership- concepts, types of leadership	4 Black boar	d/ Lecture /PPT	September	
Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing	6	Black board/ Lecture /PPT	September	
illustration with problems, multiple product pricing-competitive bidding prices.	6	Black board/ Lecture /PPT	September	
Total hours:	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Linear programming-Meaning, methods of solving linear programming method].				hic
Linear programming-Meaning, concepts and assumptions of linear programming problems,	3	Black board/ Lecture /PPT	September	
methods of solving linear	6	Black board/ Lecture	October	
programming problems		/PPT		
	7	/PPT Black board/ Lecture /PPT	October	
application of linear programming	7	Black board/ Lecture		
programming problems application of linear programming problems[Graphical method]. UNIT-V-CALCULUS-Meaning of function and profit functions	16	Black board/ Lecture /PPT	October	ue
application of linear programming problems[Graphical method]. UNIT-V-CALCULUS-Meaning of function and profit functions CALCULUS-Meaning of	16	Black board/ Lecture /PPT	October	ue
application of linear programming problems[Graphical method]. UNIT-V-CALCULUS-Meaning of function	16 is and calculus	Black board/ Lecture /PPT , application of calculus to co	October mpute cost, reven	ue
application of linear programming problems[Graphical method]. UNIT-V-CALCULUS-Meaning of function and profit functions CALCULUS-Meaning of functions and calculus application of calculus to compute	16 as and calculus	Black board/ Lecture /PPT , application of calculus to co Black board/ Lecture /PPT Black board/ Lecture	October Impute cost, reven October	ue

Date of submission of IA Marks:		
Signature of Faculty	Signature of HOD	Principal

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Total Hours:96

Programe: B.com

Course/Paper Name: BUSINESS TAXATION-I

Name of the Faculty: GIRISH T.G

Semester: 3rd SEM Class: I I BCOM

allowancesperquisites

Taxable salary income

- provident fund-computation of

Topic covered No. of Lecture Methodology/pedago **Date** Initial Hours gy UNIT-I: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10 Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture December : Brief History of Income Tax Act, **PPT** Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year Black board/ Lecture Previous Year, Gross Total Income, 4 **PPT** December Total Income, Marginal rate of Tax— Agricultural Income-Residential Status of individual Black board/ Lecture 8 December Incidence of Tax (including **PPT** problems)- Incomes which do not form part of Total Income U/S 10 Total hours:16 UNIT-II:Heads of Income: Income from Salary -features of salary income-allowancesperguisitesprovident fund-computation of Taxable salary income Black board/ Lecture December Heads of Income: Income from 6 **PPT** Salary -features of salary income-

10

Black board/ Lecture

PPT

January

	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III: Income from salary: Retireme	ent benefits-Gratu	ity, Commutation of Pe	nsion, Leave end	ashment-
problems				
: Income from salary: Retirement	6	Black board/ Lecture	January	
benefits-Gratuity, Commutation of		PPT		
Pension				
Leave encashment- problems	10	Black board/ Lecture	January/	
T . 1.1	16	PPT	February	
Total hours:	16			
UNIT-IV: Income from House Property		-		
exemptionsdetermination of annual v	alue-Deductions u	i/s 24-computation of in	come from	
house property		D1 11 1/T	E 1	
Income from House Property:	6	Black board/ Lecture	February	
basis of charge-deemed		PPT		
ownership-				
exemptionsdetermination of				
annual value		71 11 1/2		
Deductions u/s 24-computation of	10	Black board/ Lecture	February	
income from house property		PPT		
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V:Profits and gains of Business a				
and inadmissible, General Deductions		· · · · · · · · · · · · · · · · · · ·		_
computation of taxable income from l	•	ation of Income from pro	ofession in cases	5
Advocates, Doctors, Chartered Account		D1 11 1/T		
Profits and gains of Business and	6	Black board/ Lecture	March	
profession (Individual Assessees)-		PPT		
Expenses expressly allowable and				
inadmissible, General				
Deductions/expenditures u/s 37,				
lossesdeemed profits-method of				
accounting	10	Black board/ Lecture	March	
computation of taxable income from	10	PPT	March	
business. Computation of Income		111		
from profession in cases Advocates, Doctors, Chartered Accountant				
Doctors, Chartered Accountant	16			
UNIT-VI:Deductions u/s 80C to 80 (inc	1	ma Tay Authorizes dutie	as and nowers	
	nviduai onny), mco		March	
	2	Black hoard/ Lecture		
:Deductions u/s 80C to 80	2	Black board/ Lecture	Iviaicii	
:Deductions u/s 80C to 80 (individual only		PPT		
:Deductions u/s 80C to 80	4	PPT Black board/ Lecture	April	
:Deductions u/s 80C to 80 (individual only		PPT		

16		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING -I

Semester: 3rd SEM Class: I I BCOM

Name of the Faculty: NANDEESHA S.C **Total Hours:96 Topic covered** No. of Lecture | Methodology/pedago Initial Date Hours gy UNIT-I- Accounting for share capital: Meaning and types of shares-issue of sharesoversubscription and prorate allotment- forfeiture of shares-reissue of forfeited sharespassing journal entries and preparing balance sheet. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. 4 Black board/ Lecture December - Accounting for share capital: PPT Meaning and types of shares Black board/ Lecture issue of sharesoversubscription and 4 **PPT** December prorate allotment- forfeiture of shares reissue of forfeited sharespassing 8 Black board/ Lecture December **PPT** journal entries and preparing balance sheet. Total hours:16 UNIT-II-Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends. Black board/ Lecture December Financial statements of limited companies: Preparation of **PPT** financial statements as per schedule III of Companies' Act-2013 10 Black board/ Lecture . Provisions of companies Act-2013 January **PPT** on Declaration of Dividends Total hours:16 **Internal Assessment**

Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Redemption of	of Preference Shar	res And Issue Of Bonus S	hares: Conditi	ons for
redemption of preference shares, and				
and bonus issue-SEBI guidelines for bo				3 Silai C3
- Accounting For Redemption of	6	Black board/ Lecture	January	
Preference Shares And Issue Of	O	PPT	January	
Bonus Shares: Conditions for		111		
redemption of preference shares	10	Black board/ Lecture	Tamuamy/	
and Accounting procedure for	10	PPT	January/ February	
redemptionmeaning of bonus shares		ГГІ	reditiary	
and bonus issue-SEBI guidelines for				
bonus issue-accounting entries for				
issue of bonus shares.	1.6			
Total hours:	16		<u> </u>	
UNIT-IV-Issue and redemption of debe	_			
redemption of debentures-journal ent		ebentures and condition	s for	
redemption- financing for redemption		T = 4 4 4 · · ·		
Issue and redemption of	6	Black board/ Lecture	February	
debentures: meaning and types of		PPT		
debentures-methods of				
redemption of debentures				
journal entries for issue of	10	Black board/ Lecture	February	
debentures and conditions for		PPT		
redemption- financing for				
redemption of debentures				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of companies- Me	Paning and circum	stances of liquidation- pr	reparation of I	iguidator's
final statement of account.	arm g arm on oarm	otanices of inquidation pi	cparación on	.quidato: 5
Liquidation of companies- Meaning	6	Black board/ Lecture	March	
Liquidation of companies inicanning		PPT	11161011	
and circumstances of liquidation	10	Black board/ Lecture	March	
preparation of liquidator's final		PPT		
statement of account				
	16			
UNIT-VI- Accounting for employees sto	1	uv-back of securities, eq	uity shares wit	th
differential rights, under writing of sha			, 0	
- Accounting for employees stock	2	Black board/ Lecture	March	
option plan	_	PPT	1,101,011	
buy-back of securities, equity shares	4	Black board/ Lecture	April	
	"	PPT	Aprii	
with differential rights	10	Black board/ Lecture	April	
under writing of shares and	10	PPT	April	
debentures	16	111		
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM Class: II BCOM

act 2003.

Name of the Faculty: NANDEESHA S.C **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours gy UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Accounting for General insurance **PPT** companies fire and marine insurance 6 Black board/ Lecture **PPT** preparation of final accounts as per latest regulations Total hours:10 UNIT-II-Accounting for life insurance—preparation of valuation balance sheet, preparation of final accounts as per latest regulations. Accounting for life insurance 4 Black board/ Lecture Black board/ Lecture preparation of valuation balance 10 **PPT** sheet, preparation of final accounts as per latest regulations Total hours:14 **Internal Assessment Test/Quiz/Assignment – 01** UNIT-III- Final accounts of electricity companies-Forms of financial statements, differences

between depreciation as per companies act and as per tariff policy under Electricity supply

T. 1 0.1		D1 11 1/2	 	
Final accounts of electricity	8	Black board/ Lecture		
companies-Forms of financial		PPT		
statements				
differences	8	Black board/ Lecture		
between depreciation as per		PPT		
companies act and as per tariff				
policy under Electricity supply				
act 2003.				
Total hours:	16			
UNIT-IV- Holding company accou	nts:- Accounting	for Holding Company	:	
Preparation of Consolidated Balance				
Goodwill/ Capital Reserve- Revalu				
Holding company accounts:-	4	Black board/ Lecture		
Accounting for Holding	'	PPT		
Company:				
Preparation of Consolidated	8			
Balance Sheet	8			
	4	Black board/ Lecture		
Minority interest, Computation of	4	PPT		
Goodwill/ Capital Reserve-		111		
Revaluation of assets of				
subsidiary Company.	1.6			
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Human resource account				,,
Basic Premises, Need and Significa	·	•		
Monetary and Non-Monetary Mode				
Replacement Cost Model, Opportus		d, standard cost method	, Current	
Purchasing Power Method (C.P.P.N	M.).			
Human resource accounting:	7	Black board/ Lecture		
Accounting Aspects of Human		PPT		
Capital –Meaning,				
Basic Premises, Need and				
Significance of HRA, Advantages				
and Limitation of HRA;				
Monetary and Non-Monetary				
Models				
Cost Based Models- Acquisition	8	Black board/ Lecture		
Cost Method,		PPT		
Replacement Cost Model,				
Opportunity Cost Method,				
standard cost method, Current				
Purchasing Power Method				
(C.P.P.M.).				
(0.1.1.111.).	15			
UNIT-VI- Inflation accounting and		ement: Inflation Accoun	nting: Concer	+
1 CIMI VI IIIIauon accounting and	moonic measure	omeni. mnamon Accou	anng. Concept	ı

7	<i>o</i>	2.5.1.1.07.07		
Limitations of historical based-cost				
Current Purchasing Power Method		•	U 1	lems).
Income Concepts for financial repo				
Expenses, Gains and Losses (Theor	ry only) – Analys	sis of Changes in Gross	Profit (Incl	uding
problems).				
Inflation accounting and income	3	Black board/ Lecture		
measurement: Inflation		PPT		
Accounting: Concept –				
Limitations of historical based-				
cost financial statements				
Methods of Inflation Accounting:	6	Black board/ Lecture		
Current Purchasing Power		PPT		
Method – Current Cost				
Accounting Method (Including				
problems).				
Income Concepts for financial				
reporting				
Measurement and Reporting of	7	Black board/ Lecture		
Revenues,		PPT		
Expenses, Gains and Losses				
(Theory only) – Analysis of				
Changes in Gross Profit				
(Including				
problems).				
	16			

Signature of Faculty Signature of HOD Principal

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION-II

Semester: IV SEM Class: II BCOM

Name of the Faculty: GIRISH T.G Total Hours: 80

Name of the Faculty: GIRISH T.G		Total Hours:80		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- (a)Depreciation- meaning	, computation of	Deprecation; (b)Capita	al Gain-	
Capital Asset, Transfer, cost of acq				
Capital gain-exemptions for individ	dual assessee u/s	54-54GB-problmes		
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Depreciation- meaning,	8	Black board/ Lecture		
computation of Deprecation;		PPT		
Capital Gain-	8	Black board/ Lecture		
Capital Asset, Transfer, cost of		PPT		
acquisition, cost of improvement,				
indexation, types of				
Capital gain-exemptions for				
individual assessee u/s 54-54GB-				
problmes				
	Total hours:16			
UNIT-II- Income from other source	es (including pro	oblems), Set off and car	ry forward	
of losses (theory only)				
Income from other sources	8	Black board/ Lecture		
(including problems		PPT		
Set off and carry forward	2	Black board/ Lecture		
of losses (theory only)		PPT		
	Total hours:10			
Internal Assessment				
Test/Quiz/Assignment – 01				

l-Application of	Deductions u/s 80C-80	OU. Section
	re paemage for company	
5	Black board/ Lecture	
	PPT	
5	Black board/ Lecture	
	111	
10		
ip firm- Definition	on of Firm, Partner U/S	2(23)
·	` '	
10	Black board/ Lecture	
	PPT	
6	Black board/Lecture	
U		
	111	
16		
(a) (Use of Softwa	re package-Quick Boo	ks/
6		
	PPT	
3	Black board/ Lecture	
	PPT	
	Available software Work sheet) 5 10 ip firm- Definition 84, Provisions und AT)-Computation for computation scel work-sheet) 10 6 16 28 Offinition of Company, Foreign Company, Foreign Company, Foreign Company, Foreign Company, Software (S) (Use of Software)	Black board/ Lecture PPT Black board/ Lecture Set Itability of Firm for computation of tax liability, Related concepts of the period of tax liability of Firm for computation of tax liability, Related concepts of the period of tax liability of Firm for computation of tax liability, Related to the period of tax liability of Firm for computation of tax liability, Related to the period of tax liability of Firm for computation of tax liability of Firm for computatio

Computation of Tax Liability	7			
(Including Minimum Alternate				
Tax) (Use of Software package-				
Quick Books/				
Electrocom)				
	16			
UNIT-VI-Advance payment of Tax	& interest u/s 2	34A, 234B, 234C, T.D	.S-	
(including Problems), Types of Ass	sessment, Assess	ment procedure, PAN,	e-filing of	
I.T returns, E-payment of Tax, Tax	Return Preparer	s (TRPs).(Soft ware page	ckage-	
Introduction of Quick Books)				
Advance payment of Tax &	6	Black board/ Lecture		
interest u/s 234A, 234B, 234C,		PPT		
T.D.S-				
(including Problems), Types of				
Assessment, Assessment				
procedure				
PAN, e-filing of	6	Black board/ Lecture		
I.T returns, E-payment of Tax,		PPT		
Tax Return Preparers				
(TRPs).(Soft ware package-				
Introduction of Quick Books)				
, ,	12			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programme: B.com

Course/Paper Name: COST AND MANAGEMENT ACCOUNTING-II

Semester: 2nd Sem Class: IIB.com

Name of the Faculty: MOHAMMED FYZULLA			otal Hours:9	96 hours
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Introduction to Costing Method	ls: Meaning, Impo	rtance and Categories, Co	st accounting	3
Standards- Generally Accepted Cost Acc	counting Principles	s (GACAP)- Purpose, Obje	ctive and App	olicability
	I	E D1 1.1 1/	1	T
		Ex: Black board/ Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Introduction to Costing Methods:	8	Black board/ Lecture	July	
Meaning, Importance and Categories,		/PPT		
Cost accounting Standards				
	0	D1 1 1 1/T	т 1	
Generally Accepted Cost Accounting	8	Black board/ Lecture /PPT	July	
Principles (GACAP)- Purpose,		/ F F T		
Objective and Applicability				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-II- Contract costing: Introduction	- Contract account	, Profit on incomplete co	ntracts, work	in
progress, Contractee's Accounts, Escala	ition clause	•		
- Contract costing: Introduction-	5	Black board/ Lecture	August	
Contract account		/PPT		
		D1 1 1 1/T		
, Profit on incomplete contracts, work	5	Black board/ Lecture	August	
in progress		/PPT		
, Contractee's Accounts,	3	Black board/ Lecture	August	
, 20111111111111111111111111111111111111	=			

Escalation clause		/PPT		
Dynamics of group behavior.	3	Black board/ Lecture /PPT	September	
Total hours:	16			
UNIT-III-Process costing: Introduction,	Distinction betw	veen Job costing, and proce	ess costing, process	S
losses, inter-process profits, Joint prod process accounts including joint and by		ucts- Meaning, features, d	ifferences, problen	ns
Leadership- concepts, types of leadership	4 Black board/	Lecture /PPT	September	
-Process costing: Introduction,	6	Black board/ Lecture	September	
Distinction between Job costing, and		/PPT		
process costing, process losses, inter-				
process profits,				
, Joint products and by-products-	6	Black board/ Lecture	September	
Meaning, features, differences,		/PPT		
problems on process accounts				
including joint and by products				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-IV-Operating Costing-Introduction	n, transport costi	ng, standing charges, oper	ating/running char	ge
preparations of operating cost sheet.	•			_
Operating Costing-Introduction,	3	Black board/ Lecture	September	
transport costing		/PPT		
		D1 1 1 1/T	0.1	
standing charges, operating/running	6	Black board/ Lecture	October	
charges		/PPT		
	7	Black board/ Lecture	October	
preparations of operating cost	_ ′	/PPT		
sheet.		7		
SHOOT.	16			
UNIT-V-Reconciliation of cost and finar		 ed for reconciliation_reaso	ns for disagreeme	nt
reconciliation procedure, problems on		es for reconcination, reast	in to alsagreeme	٠،٠,
-Reconciliation of cost and	7	Black board/ Lecture	October	
-Reconciliation of cost and	1 1			
		/PPT	1	
financial accounts		/PP1		
financial accounts	6	Black board/ Lecture	November	
financial accounts -need for reconciliation, reasons for	6		November	
financial accounts -need for reconciliation, reasons for disagreement		Black board/ Lecture /PPT		
-need for reconciliation, reasons for disagreement reconciliation procedure, problems	6	Black board/ Lecture /PPT Black board/ Lecture	November November	
financial accounts -need for reconciliation, reasons for disagreement		Black board/ Lecture /PPT		
-need for reconciliation, reasons for disagreement reconciliation procedure, problems		Black board/ Lecture /PPT Black board/ Lecture		

Date of submission of IA Marks :s

Signature of Faculty Signature of HOD Principal

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programme: B.com

Course/Paper Name: COST AND MANAGEMENTACCOUNTING-III

Semester:3rdSem Class: IIB.com

Name of the Faculty: PUNITH KUMAR Total Hours: 96 hours

Name of the Faculty: PUNITH KUMAK Total Hours: 96 nours				
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I-Introduction: Meaning and Defir	nition of Managem	ent Accounting, Scope ar	nd Objectives	of
Management Accounting-Differences b	etween Managem	ent Accounting and Finan	icial Accounti	ng –
Management accounting and Cost acco	unting-Limitations	of Management Account	ting	
-Introduction: Meaning and Definition		Ex: Black board/		
of Management Accounting, Scope		Lecture		
and Objectives of Management		PPT/Group		
Accounting		Discussion/		ļ
		Seminar/Case studies.		
Differences between Management	8	Black board/ Lecture	July	
Accounting and Financial Accounting	8	/PPT	July	
Accounting and Financial Accounting		7111		
Management accounting and Cost	8	Black board/ Lecture	July	
accounting-Limitations of		/PPT		
Management Accounting				
	T . 1 1 1 6			
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-II-Analysis of Financial Statements	s: Common Size st	atements, Comparative St	atement, Tre	nd
analysis.		·		
-Analysis of Financial Statements	5	Black board/ Lecture	August	
		/PPT		
		D1 1 1 1/T		
Common Size statements,	5	Black board/ Lecture /PPT	August	
Comparative Statement		/ ГГ 1		
			<u> </u>	

	1.2	D1 1 1 1/T /		
Trend analysis.	3	Black board/ Lecture /PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours:	16			
UNIT-III- Ratio Analysis: Meaning and C	-	f rations-(A) Profitability F	Ratios-GP ratio	-NP
Ratio-Operating ratio- Operating profit				
working capital turnover ratio- Stock Tu				
Creditors turnover Ratio, (C) Financial r	atios-Current Rati	o- liquidity ratio-Debt-equ	uity ratio-Prop	rietary
Ratio-Capital gearing Ration-Advantage				•
ratios				_
Ratio Analysis: Meaning and		lack board/ Lecture	September	
Objectives-Types of rations-(A)	/PPT			
Profitability Ratios-GP ratio-NP				
Ratio-Operating ratio- Operating				
profit ration-Return on capital				
employed ratio- EPS,(B)Turnover				
Ratios				
working capital turnover ratio- Stock	6	Black board/ Lecture	September	
Turnover ratio-Fixed assets turnover		/PPT		
ratio-Debtors turnover Ratio-				
Creditors turnover Ratio				
(C) Financial ratios-Current Ratio-	6	Black board/ Lecture	September	
liquidity ratio-Debt-equity ratio-		/PPT		
Proprietary Ratio-Capital gearing				
Ration-Advantages and Limitations of				
Ratios- Construction of Balance sheet				
using ratios				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-IV-Fund flow analysis: Meaning, (Concept of fund-M	leaning and definition of I	unds Flow sta	tement-
Uses and Limitations-Procedures for pr	eparation of Fund	ls flow statement- statem	ent of Change:	s in
working capital-statement of funds from	m operationsstate	ement of sources and appl	lication of fund	ds
Fund flow analysis: Meaning,	3	Black board/ Lecture	September	
Concept of fund-Meaning and		/PPT		
definition of Funds Flow				
statement-Uses and Limitations				
Procedures for preparation of Funds	6	Black board/ Lecture	October	
flow statement- statement of		/PPT		
Changes in working capital			<u> </u>	
statement of funds from	7	Black board/ Lecture	October	
operationsstatement of sources and		/PPT		

application of funds				
	16			
UNIT-V- Cost flow statement: Meaning	, Definition, Uses a	and Limitations-Difference	es between fu	nds flow
statement and cash flow statement-Pro	eparation of Cash f	flow statement(AS-7):Dire	ct method an	d
Indirect Method				
Cost flow statement: Meaning,	7	Black board/ Lecture	October	
Definition, Uses and Limitations-		/PPT		
Differences between funds flow				
statement and cash flow statement				
Preparation of Cash flow	6	Black board/ Lecture	November	
statement(AS-7		/PPT		
Direct method and Indirect Method	3	Black board/ Lecture	November	
		/PPT		
	16			
Date of submission of IA Marks:				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: E Commerce

Semester: IV SEM Class: II BCOM

Name of the Faculty: SOMYA B.K Total Hours: 60

Name of the Faculty: SOMYA B.K			l'otal Hours: 60	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I-An introduction to Electron	nic commerce, M	lain activities E-Comm	erce, Goals	of E
Commerce, Technical Components				
disadvantages of E-Commerce, Sco		The state of the s		_
C2C, G2G, B2G, B2P, B2A, P2P, I	*	The state of the s	11	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
An introduction to Electronic	4			
commerce, Main activities E-				
Commerce, Goals of E				
Commerce, Technical				
Components of E-Commerce				
Functions of E-Commerce;	4	Black board/ Lecture		
Advantages and disadvantages of	-	PPT		
E-Commerce, Scope of E-				
Commerce				
Commerce				
Electronic Commerce	4	Black board/ Lecture		
Applications - C2C, G2G, B2G,		PPT		
B2P, B2A, P2P, B2A, C2A, B2B,				
B2C.				
Total hours:	12			
ADAMO AL	1.		1	
UNIT-II-Application of electronic	commerce-applic	cation of e-commerce in	n direct mar	keting

UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.

		D1 11 1/T :	1
Application of electronic	6	Black board/ Lecture	
commerce-application of e-		PPT	
commerce in direct marketing			
and selling, value chain			
integration, supply chain			
management			
corporate purchasing,	6	Black board/ Lecture	
obstacles in adopting e-commerce		PPT	
applications- Future of e-			
commerce.			
Total hours:	12		
Internal Assessment			
Test/Quiz/Assignment – 01			
UNIT-III-Business models for E-C		_	
Chain Model, Manufacturer Model	, Advertising Mo		<u>:1.</u>
Business models for E-	6	Black board/ Lecture	
Commerce-Brokerage Model,		PPT	
Community Model			
Value	6	Black board/ Lecture	
Chain Model, Manufacturer		PPT	
Model, Advertising Model,			
Subscription Model.			
Total hours:	12		
UNIT-IV-Introduction – Infrastruct	ture of M-Comn	nerce – Types Of Mobil	e
Commerce Services – Technologies	s Of Wireless Bu	usiness – Benefits And	
Limitations, Support, Mobile Mark	eting & Advertis	sement, Non-Internet	
Applications In M–Commerce – W	ireless/Wired Co	ommerce Comparisons.	
Introduction – Infrastructure of	4	Black board/ Lecture	
M–Commerce – Types Of Mobile		PPT	
Commerce Services –			
Technologies Of Wireless			
Business			
Benefits And Limitations,	4		
Support, Mobile Marketing &			
Advertisement,			
Non– Internet Applications In M–	4	Black board/ Lecture	
Commerce – Wireless/Wired		PPT	
Commerce Comparisons.			
Total hours:	12		
Internal Assessment	_		
Test/Quiz/Assignment – 02			
UNIT-V- Electronic Payment Syste	em –Introduction	- Types of Electronic P	avment System-

UNIT-V- Electronic Payment System –Introduction- Types of Electronic Payment System-Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT-Paperless bill, Modern Payment Cash , Electronic Cash .

- Electronic Payment System –	6	Black board/ Lecture	
Introduction- Types of Electronic		PPT	
Payment System			
Payment Types- Traditional	6	Black board/ Lecture	
Payment - Value Exchange		PPT	
System-Credit Card System -			
Electronic Fund Transfer –NEFT-			
Paperless bill, Modern Payment			
Cash, Electronic Cash			
	12		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: DEVARAJU K.S **Total Hours:64 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours gy **UNIT-1**: Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics – Ethics in Management – Ethics in Business – Importance of Ethics in Business. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Nature of Business Ethics -6 **PPT** Introduction – Meaning- Religion and Ethics – Morals and Ethics Black board/ Lecture 6 Ethics in Management – Ethics in Business – Importance of Ethics in **PPT Business** Total hours: 12 UNIT 2: Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values. Value Systems – Introduction – 6 Black board/ Lecture **PPT** Values – Moral Standards – Source of Ethics Black board/ Lecture Nature and objectives of Ethics – A **PPT** Holistic view of values and Ethics -Categorization of values – Moral values. Total hours:12 **Internal Assessment Test/Quiz/Assignment – 01**

	T	T	I	<u> </u>			
UNIT 3: Values for Indian Managers –	Need for busines	s Ethics – Universal criter	ia –Indian va	lue system			
and Business Ethics- Ethical problems				•			
performance – Value Driven stakeholo							
Values for Indian Managers – Need	10	Black board/ Lecture					
for business Ethics – Universal		PPT					
criteria –Indian value system and							
Business Ethics							
Ethical problems faced by the	10	Black board/ Lecture					
managers – Impact of ethics on		PPT					
managerial performance – Value							
Driven stakeholder management							
Total hours:	20						
	UNIT 4: Professional Ethics for Functional Managers – Comparative Ethical behavior of						
Managers – Code of Ethics – Competit	iveness and Ethic	s – Organizational Size an	d Ethics –				
Cost of Ethics.							
Professional Ethics for	6	Black board/ Lecture					
Functional Managers –		PPT					
Comparative Ethical behavior of							
Managers							
Code of Ethics – Competitiveness	4	Black board/ Lecture					
and Ethics – Organizational Size		PPT					
and Ethics – Cost of Ethics.							
Total hours	10						
Internal Assessment							
Test/Quiz/Assignment – 02							
UNIT 5: Modern business Ethics and [Dilemmas – Right i	in theory, Does Ethics wo	rk in busines	s? – Legal			
vis- a -vis Ethical –Corporate social res			nce and Ethic	S			
Modern business Ethics and	5	Black board/ Lecture					
Dilemmas – Right in theory, Does		PPT					
Ethics work in business?							
Legal vis- a -vis Ethical –Corporate	5	Black board/ Lecture					
social responsibility and Ethics -		PPT					
Corporate Governance and Ethics							
Total hours	10						

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: KAVYA B.N **Total Hours:64 Topic covered** No. of Lecture | Methodology/pedago Date Initial Hours gy Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract-Classification of contract-Quasi contractual obligations. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture 6 Introduction to Indian Contract Act PPT 1872- Definition of Contract Essentials of a valid contract-6 Black board/ Lecture **PPT** Classification of contract-Quasi contractual obligations. Total hours: 12 Unit-2: Offer and Acceptance-Rules of valid offer and acceptance-Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake. Offer and Acceptance-Rules of valid Black board/ Lecture **PPT** offer and acceptance-Communication and revocation of offer and acceptances Black board/ Lecture Contractual capacity- Free consent; Coercion-undue influence-Fraud-PPT misrepresentation-mistake. Total hours:16 **Internal Assessment Test/Quiz/Assignment – 01**

				T
Unit-3: Consideration-Rules of valid co	nsideration-contr	acts without consideration	on-stranger t	o contract -
Legality of object and consideration - 0	Contracts opposed	d to public policy-Void ag	reements	
Consideration-Rules of valid	8	Black board/ Lecture		
consideration-contracts without		PPT		
consideration-stranger to contract				
Legality of object and consideration	10	Black board/ Lecture		
- Contracts opposed to public policy-		PPT		
Void agreements				
Total hours:	18			
Unit-4: Discharge of contract- Remedie	es for breach of co	ontract		
Discharge of contract	6	Black board/ Lecture PPT		
Remedies for breach of contract	4	Black board/ Lecture PPT		
Total hours:	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Laws of contract of indemnity a	and guarantee, Ba	ilment and pledge, Agen	су	
Laws of contract of indemnity	4	Black board/ Lecture		
and guarantee		PPT		
Bailment and pledge, Agency	4	Black board/ Lecture PPT		
	8			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: PUNITHKUMAR **Total Hours:64 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours gy Unit 1: Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Indices and Logarithms: Meaning-**PPT** Basic Laws of Indices and their application for simplification. Black board/ Lecture Laws of Logarithms -Common 6 **PPT** Logarithm, Application of Log Table for Simplification Total hours: 12 Unit 2: Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression Black board/ Lecture Progressions: Meaning of Sequence, progression; Types of Progressions; **PPT** Arithmetic progression and **Geometric Progression** Black board/ Lecture General terms & Sum of n terms of 6 **PPT** Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression

	Total hours:12			
Internal Assessment				
Test/Quiz/Assignment – 01				
_				
Unit 3. Ratio, Proportion, Variation an	·			
. Ratio, Proportion,	10	Black board/ Lecture PPT		
Variation and percentages and their	10	Black board/ Lecture		
application		PPT		
Total hours:	20			
Unit 4: Simple Interest and Compound	Interest –Bills dis	scounting – Meaning – Co	oncepts;	
Bankers discount, True discount, Bank	ers gain and prese	ent worth of Bill.		
Simple Interest and Compound	6	Black board/ Lecture		
Interest –Bills discounting –		PPT		
Meaning – Concepts;				
Bankers discount, True discount,	4	Black board/ Lecture		
Bankers gain and present worth of		PPT		
Bill.				
Total hours	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Calculus: Meaning of Functions	and Calculus, Ap	plication of Calculus to co	mpute Cost,	Revenue
and Profit functions.				
Meaning of Functions and	5	Black board/ Lecture		
Calculus, Application of Calculus		PPT		
to compute Cost				
Revenue and Profit functions.	5	Black board/ Lecture PPT		
Total hours	10			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION

Semester: 5th SEM Class: III BCOM

Name of the Faculty: NANDEESHA S.C **Total Hours:96 Topic covered** No. of Lecture | Methodology/pedago Initial Hours Unit 1: Wealth Tax – Introduction – Definitions – Assets – Valuation Dates – Assessment Year – Net Wealth – Debts. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Wealth Tax – Introduction – 5 PPT Definitions – Assets Valuation Dates – Assessment Black board/ Lecture 5 **PPT** Year – Net Wealth – Debts. Total hours:10 Unit 2: Deemed Assets – Exempted Assets – Valuation of Assets (Immovable Property and Jewellery) Deemed Assets – Exempted 10 Black board/ Lecture **PPT** Assets Valuation of Assets (Immovable 10 Black board/ Lecture **PPT** Property and Jewellery) Total hours:20 **Internal Assessment Test/Quiz/Assignment – 01** Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget. : Cash Management - Meaning -Black board/ Lecture 10 **PPT**

Objectives - Need for Cash -				
Motives for Holding Cash				
Cash Planning - Cash Forecasting -	10	Black board/ Lecture		
Preparation of Cash Budget.		PPT		
Total hours:	20			
Unit 4: Cash Flow Statement [as per A	S-3]			
Cash Flow Statement [as per AS-	13	Black board/ Lecture		
3]		PPT		
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - I	Process of Capital	Budgeting - Techniques	of Capital Buc	lgeting -
Problems on ARR - Pay Back Period - D	iscounted Pay Ba	ck Period - Net Present V	alue Techniq	ue.
Capital Budgeting - Meaning -	6	Black board/ Lecture		
Process of Capital Budgeting		PPT		
Techniques of Capital Budgeting -	6	Black board/ Lecture		
Problems on ARR - Pay Back Period		PPT		
- Discounted Pay Back Period - Net	8	Black board/ Lecture		
Present Value Technique		PPT		
_	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SOMYA B.K

Total Hours: 96

Topic covered

No. of Lecture Hours

By

Unit 1: Corporate Finance - Meaning - Scope - Objectives - Sources of Corporate Finance

	Hours	gy		İ
Unit 1: Corporate Finance – Meaning -	- Scope – Objectiv	es – Sources of Corporat	e Finance	
:Corporate Finance – Meaning –	5	Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Scope		PPT		i
Sources of Corporate Finance	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Working Capital Management - Working Capital - Estimation of Working			ls - Determin	ants of
: Working Capital Management - Meaning - Components - Nature and Kinds	10	Black board/ Lecture PPT		
Determinants of Working Capital - Estimation of Working Capital Requirements.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				i
Unit 3: Cash Management - Meaning - Planning - Cash Forecasting - Preparat	•		olding Cash -	Cash
: Cash Management - Meaning - Objectives - Need for Cash -	10	Black board/ Lecture PPT		

Motives for Holding Cash				
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours:	20			
Unit 4: Cash Flow Statement [as per A		I.		
Cash Flow Statement [as per AS-	13	Black board/ Lecture		
[3]		PPT		
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - I Problems on ARR - Pay Back Period - D				
Capital Budgeting - Meaning -	6	Black board/ Lecture		ис.
Process of Capital Budgeting		PPT PPT		
Techniques of Capital Budgeting -	6	Black board/ Lecture		
Problems on ARR - Pay Back Period		PPT		
- Discounted Pay Back Period - Net	8	Black board/ Lecture		
Present Value Technique		PPT		
	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM Class: III BCOM

Name of the Faculty: MUNZIRA BANU **Total Hours:64** Topic covered No. of Lecture Methodology/pedago **Date** Initial Hours gy UNIT-1: 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. Black board/ Lecture Introduction – Meaning and **PPT Definition of Management** Accounting -Scope and Objectives of Management Accounting Black board/ Lecture Differences between Management **PPT** Accounting and Financial Accounting Management Accounting and Cost Accounting-Limitations of Management Accounting. Total hours:

UNIT 2: Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (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 Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios.

Analysis of Financial Statements –	8	Black board/ Lecture	
Ratio Analysis: Meaning and		PPT	

_					
	Objectives – Types of Ratios – (A)				
	Profitability Ratios – Gross Profit				
	Ratio/ Net Profit Ratio/ Operating				
	Ratio/Operating Profit Ratio/Return				
	on Capital Employed Ratio/ Earning				
	Per Share (B) Turnover Ratios				
İ	Working Capital Turnover	6	Black board/ Lecture		
	Ratio/Stock Turnover Ratio/Fixed		PPT		
	Assets Turnover Ratio/Debtors				
	Turnover Ratio/ Creditors Turnover				
	Ratio (C) Financial Ratios – Current				
	Ratio/ Liquidity Ratio/ Debt – Equity				
	Ratio/ Proprietary Ratio/Capital				
	Gearing Ratio – Advantages and				
	Limitations of Financial Ratios				
İ		Total hours:12			
Ì	Internal Assessment				
	Test/Quiz/Assignment – 01				
	UNIT 3 : Marginal Costing – Definition	- Basic Concepts	– Assumptions – Margina	l Cost Staten	nent –
	Contribution – Break Even Analysis – F	P/V Ratio – Margin	of Safety – Decision Area	as – Make or	Buy and
	Pricing.				
ĺ	Marginal Costing – Definition –	10	Black board/ Lecture		
	Basic Concepts – Assumptions –		PPT		
	Marginal Cost Statement				
Ì	Contribution – Break Even Analysis –	10	Black board/ Lecture		
	P/V Ratio – Margin of Safety –		PPT		
	Decision Areas – Make or Buy and				
	Pricing.				
	Total hours:	20			
	UNIT 4: Budget and Budgetary Contro	ol – Definition – Ba	asic Concepts – Budget M	anual –	
	Key Factor – Classification of Budgets	– Problems on Sal	es Budget and Flexible Bu	ıdget –	
	Zero Base Budget (Theory only)				
ĺ	Budget and Budgetary Control –	6	Black board/ Lecture		
	Definition – Basic Concepts –		PPT		
	Budget Manual – Key Factor				
-	Classification of Budgets –	4	Black board/ Lecture		
	Problems on Sales Budget and		PPT		
	Flexible Budget – Zero Base				
	Budget(Theory only)				
l	Total hours	10			
	Internal Assessment	-			
	Test/Quiz/Assignment – 02				
	UNIT 5: Standard Costing – Definition	– Difference hety	veen Standard Costing an	d Budgetary	Control –
	Variance Analysis – Problems on Mate				
	Standard Costing – Definition –	5	Black board/ Lecture	ia ricia vario	x11003j
1	Sundala Costing - Delinition -	, ~	Diagn County Decidit		

Difference between Standard		PPT	
Costing and Budgetary Control			
Variance Analysis – Problems on	5	Black board/ Lecture	
Material and Labour Variances		PPT	
(Excluding Mix and Yield Variances			
Total hours	10		

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2) Criterion 01 (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: NANDEESHA S.C **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours gy Unit 1: 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. Black board/ Lecture Introduction: Meaning and 3 **PPT Definition of Management** Accounting Scope and Objectives of 3 Black board/ Lecture Management Accounting-PPT Differences between Management Accounting and Financial Accounting Management accounting and Cost 4 accounting-Limitations of Management Accounting. 10 Total hours: Unit 2: Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis. 10 Black board/ Lecture Analysis of Financial Statements: **PPT** Common Size statements Comparative Statement, Trend 10 Black board/ Lecture **PPT** analysis.

Total hours:	20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Ratio Analysis: Meaning and	Objectives-Types	of rations-(A) Profitabilit	y Ratios-GP r	atio-NP
Ratio-Operating ratio- Operating profi	t ration-Return or	capital employed ratio-	EPS,(B)Turno	ver Ratios-
working capital turnover ratio- Stock T	urnover ratio-Fixe	ed assets turnover ratio-[Debtors turno	ver Ratio-
Creditors turnover Ratio, (C) Financial	ratios-Current Rat	tio- liquidity ratio-Debt-e	quity ratioPro	oprietary
Ratio-Capital gearing Ration-Advantag	es and Limitations	s of RatiosConstruction o	f Balance she	et using
ratios.				
Ratio Analysis: Meaning and	10	Black board/ Lecture		
Objectives-Types of rations-(A)		PPT		
Profitability Ratios-GP ratio-NP				
Ratio-Operating ratio- Operating				
profit ration-Return on capital				
employed ratio- EPS,(B)Turnover				
Ratios-working capital turnover				
ratio- Stock Turnover ratio				
Fixed assets turnover ratio-Debtors	10	Black board/ Lecture		
turnover Ratio-Creditors turnover		PPT		
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.				
Total hours:	20			
Unit 4: Cost flow statement: Meanir	ng. Definition, Use	s and Limitations Differe	nces	
between funds flow statement and ca	_			
statement(AS-7):Direct method and In		. Treparation of easi not		
, , , , , , , , , , , , , , , , , , , ,				
Cost flow statement: Meaning,	8	Black board/ Lecture		
Definition, Uses and Limitations		PPT		
Differences between funds flow				
statement and cash flow statement				
Preparation of Cash flow	5			
statement(AS-7):Direct method and				
Indirect Method.				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				

Unit 5: 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 Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing	3	Black board/ Lecture PPT		
Total hours:	13			
Classification of Budgets-Problems on Motives for holding cash. Budget and Budgeting Control-Definition-Basic Concepts	cash budget, sale	Black board/ Lecture	, Cash Planni	ng and
Budget ManualKey factor- Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT		
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT		
Total hours:	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SANDHAYA & DEVARAJU K.S Total

Hours:96

Hours:96	No of Loot	Mathadalagy/nadaga	Data	Initial
Topic covered	No. of Lecture	Methodology/pedago	Date	Initiai
	Hours	gy		
UNIT-1- Concept of law, Sources Of La				Essentials
Of a Contract, Legal Rules As To Valid	Offer And Accepta		Offer.	1
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement, ContractDefinition And Essentials Of a Contract	5	Black board/ Lecture PPT		
Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer	5	Black board/ Lecture PPT		
Offer				
	Total hours:10			
UNIT-2-Contractual Capacity-Minor's	Agreement, Consi	deration-Definition, Essei	ntials And Exc	ceptions.
Free Consent-Coercion, Undue Influer	•			•
Only.	, , ,	,		
Contractual Capacity-Minor's	10	Black board/ Lecture		
Agreement, Consideration-		PPT		
Definition, Essentials And				
Exceptions. Free Consent				
Coercion, Undue Influence, Fraud,	10	Black board/ Lecture		
Misrepresentation, Mistake,		PPT		
Definition and Features Only.				
,	Total hours:20			

		1	ı	T.	
Internal Assessment					
Test/Quiz/Assignment – 01			_		
UNIT-3- Contingent contract, Quasi co	ntracts, Wagering	g Agreement, Discharge o	f A Contract,	Remedies	
For Breach Of Contract					
- Contingent contract, Quasi	10	Black board/ Lecture			
contracts, Wagering Agreement,		PPT			
Discharge of A Contract					
Remedies For Breach Of Contract	10	Black board/ Lecture			
		PPT			
Total hours:	20				
UNIT-4- Intellectual Property Act- Defi	nition and Registr	ation Procedure for Pate	nt, Copy		
Right, Trademarks.	· ·				
Intellectual Property Act-	8	Black board/ Lecture			
Definition and Registration		PPT			
Procedure for Patent					
Copy Right, Trademarks.	5				
Total hours:	13				
Internal Assessment	13				
Test/Quiz/Assignment – 02					
UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition					
Of Electronic Records, License To Issue	Digital Signature	Certificate And Acceptar	ice Oi Digital	Signature.	
Information Tachnology Act 2000	8	Black board/ Lecture	<u> </u>		
Information Technology Act 2000-	o	PPT			
Definition Of Information-Digital		111			
Signature, Legal Recognition Of					
Electronic Records	<i>E</i>				
License To Issue Digital Signature	5				
Certificate And Acceptance Of Digital					
Signature.					
77 - 11	1.2				
Total hours:	13				
Unit-6-Competition Act 2002- introdu			•		
agreements- prohibition of abuse of d	•	•	•		
commission of India- establishment-co	•	•	on-inquiry int	0	
combination by commissionprocedure	e-Divison of enter	prises enj			
		D1 11 1/T	T	T	
Competition Act 2002-	6	Black board/ Lecture			
introduction- Defitnitions-		PPT			
prohibiton of agreementsAnti					
competitive agreements					
prohibition of abuse of dominant	6	Black board/ Lecture			
position-Regualtion of		PPT			
combinations-competition					
commission of India					
	8	Black board/ Lecture			
		PPT			

establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj			
critici priscs crij			
Total hours:	20		

Signature of Faculty Signature of HOD Principal

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: Total

Hours:96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial		
	Hours	gy				
Unit 1: 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	5	Black board/ Lecture		
capital, level of current assets		PPT		
operating cycle and cash cycle,	5			
current assets financing policy				
	Total hours:15			
Unit 2: -Cash management-cash budg				
surplus funds, credit management- creneed for inventories; order quantity-E			, ,	
techniques.	og moder mome	ornig and control of inve	intories ADC	, , , , , , , , , , , , , , , , , , ,
·				
Cash management-cash budget;	10	Black board/ Lecture		
cash collection and disbursement,		PPT		
options for investment of surplus				
funds, credit management	10	Disable has and/I as theme		
- Credit policy variables-credit evaluation. Inventory management-	10	Black board/ Lecture PPT		
need for inventories; order quantity-		111		
EOQ model- monitoring and control				
of inventories-ABC- JIT techniques.				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-	=			_
leases, leasing as a financing decisi	•	•	ase financin	g vs lease
financing, installment sale, evaluat	ion of Hire purch	nase financing		
Working capital financing-	10	Black board/ Lecture		
Leasing-types of leases, Rationale	10	PPT		
for leasing, operating leases,				
leasing as a financing decision				
hire purchase financing- Hire	10	Black board/ Lecture		
purchase financing vs lease		PPT		
financing, installment sale,				
evaluation of Hire purchase				
financing				
Total hours:	20			
Unit 4: Venture capital financing-	meaning, featur	es, development of vei	nture	
capital in India, stages in venture fi	nancing- the bus	siness plan- essentials o	of a	
business plan, the process of ventu	ire capital financ	ing- Methods of ventu	re	
financing; Disinvestment mechanis				
Venture capital financing-	5	Black board/ Lecture		
meaning, features, development		PPT		
of venture capital in India, stages				

in venture financing- the business						
plan						
essentials of a business plan, the	5					
process of venture capital						
financing- Methods of venture						
financing; Disinvestment						
mechanisms						
Total hours:	10					
Internal Assessment						
Test/Quiz/Assignment – 02	n financial goa	ls and stratogy shareh	oldor valuo	croation		
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.	6	Black board/ Lecture	I			
Share holder value creation -	0	PPT				
financial goals and strategy,		111				
shareholder value creation-						
market value added						
Market to book value, Economic	6					
value added(EVA)- Balanced						
scorecard- the learning and						
growth perspective, significance						
of balanced score card						
, implementation of score card.	2					
Total hours:	14					
Unit 6: International financial ma	nagement- forei	gn exchange market, fo	reign excha	nge rates-		
spot exchange rates, bid-ask rate, f	orward exchang	e rates- foreign exchan	ge risk-tran	saction		
exposure, economic exposure, trar	islation exposure	e, hedging of foreign ex	change risk	- foreign		
currency option, money market op	erations- financi	ng international opera	tions.			
International financial	6	Black board/ Lecture				
management- foreign exchange		PPT				
market, foreign exchange rates-						
spot exchange rates, bid-ask rate,						
forward exchange rates						
foreign exchange risk-transaction	6	Black board/ Lecture				
exposure, economic exposure,		PPT				
translation exposure, hedging of						
foreign exchange risk						
foreign currency option, money	8	Black board/ Lecture				
market operations- financing		PPT				
international operations.						
Total hours:	20					

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2) Criterion 01 (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:96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
Unit 1: Value of taxable supply-cond	itions, inclusions, (Consideration not wholly	in money, Su	apply	
between two related persons, Supply through agent, cost based value, Residual valuation, specific					
supplies, Service of pure agent. Proble	ems on determinat	tion 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	5	Black board/ Lecture PPT			
Supply through agent, cost based	5	Black board/ Lecture			

value, Residual valuation, specific		PPT		
supplies, Service of pure agent				
Problems on determination of value	5			
of supply.				
Total hours:	15			
Unit 2: Input tax credit- meaning, co	nditions for taking	credit, ineligible input t	ax credit, ava	lability of
credit in special circumstances, Input				•
input tax credit in respect of inputs an				
by Input Service Distributor (ISD)	, ,	•		
: Input tax credit- meaning,	10	Black board/ Lecture		
conditions for taking credit,		PPT		
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	10	Black board/ Lecture		
inputs and capital goods sent for job		PPT		
work, Manner of Distribution of				
Credit by Input Service Distributor				
(ISD)				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit	Notes;. Tax invoice	e; Prohibition of un auth	orized collecti	on of tax;
Amount of tax to be indicated in tax in	voice and other d	locuments; Credit and de	ebit notes.	
Tax Invoice, Credit and Debit	10	Black board/ Lecture		
Notes; Tax invoice; Prohibition of		PPT		
un authorized collection of tax;				
Amount of tax to be indicated in tax	10	Black board/ Lecture		
invoice and other documents; Credit		PPT		
and debit notes.				
Total hours:	20			
Unit 4: Registration under GST-Perso				
Procedure for Registration, Rejection	of application for	registration, cancellatior	of	
Registration	1.0		T	
Registration under GST-Persons	10	Black board/ Lecture		
liable for registration, compulsory		PPT		
registration, Procedure for				
Registration				
Rejection of application for	3			
registration, cancellation of				
Registration				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				

Unit 5: Returns-Brief introduction to various GSTRS-procedure for filing various returns				
Returns-Brief introduction to various	10	Black board/ Lecture		
GSTRS		PPT		
procedure for filing various returns	3			
Total hours:	13			
Unit 6: Customs Act 1962- Meaning-	Notified goods –s	pecified goods- Prohibition	on of importa	ition and
exportation under sec 11- types of cus	stoms duty- Basic	customs duty, Education	Cess, Anti du	mping duty,
Safeguard Duty, IGST, GST Compensat	ion Cess- Comput	ation of Assessable value	and applicat	ole duties.
Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning-	6	Black board/ Lecture		
Notified goods –specified goods-		PPT		
Prohibition of importation and				
exportation under sec 11- types of				
customs duty				
Basic customs duty, Education Cess,	6	Black board/ Lecture		
Anti dumping duty, Safeguard Duty,		PPT		
IGST, GST Compensation Cess				
Computation of Assessable value	8	Black board/ Lecture		
and applicable duties. Exports –		PPT		
Meaning- zero rated supply.				
	20			

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: 6th SEM Class: III BCOM

Name of the Faculty: MOHAMM	Total Hours:80			
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1 Sets Theory: Meaning-Types 8	Qperations on S	ets; Application of Venn of	diagram to re	present
problems on sets.	•			
Meaning-Types & Operations on	5	Ex: Black board/		
Sets		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Application of Venn diagram	5	Black board/ Lecture		
		PPT		
represent problems on sets.	4	Black board/ Lecture PPT		
		rr i		
	Total hours:14			
Unit 2 : Permutations and Combinatio	ns: Fundamental _I	principles of counting, Fa	ctorial n, Per	mutation –
Linear & Circular permutation; Combi	nation-Application	n problems by using Perm	utation and	
Combination formula.				
Permutations and Combinations:	10	Black board/ Lecture		
Fundamental principles of counting,		PPT		
Factorial n, Permutation – Linear &				
Circular permutation				
Combination-Application problems	10	Black board/ Lecture		
by using Permutation and		PPT		
Combination formula.				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				

Unit 3: Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear

equations by using Cramer's rule.					
equations by using Channel Situle.					
Maria ID a single	10	D1 1 1 1/T	I		
Matrices and Determinants:	10	Black board/ Lecture PPT			
Meaning and Types of Matrices-		PPI			
Matrix Operation-addition,					
Subtraction & Multiplication of					
Matrices					
. Determinants of a Matrix and its	10	Black board/ Lecture			
evaluation; Solutions of Linear		PPT			
equations by using Cramer's rule.					
Total hours:	20				
Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming					
Problem. Methods of solving Linear P	rogramming Probl	em, Application of Linear	-		
Programming Problem (Graphical Me	thod only).				
Linear Programming: Meaning-	8	Black board/ Lecture			
Concepts and Assumptions of		PPT			
Linear Programming Problem.					
Methods of solving Linear					
Programming Problem					
Application of Linear	5				
Programming Problem (Graphical					
Method only).					
Total hours:	13				
Internal Assessment					
Test/Quiz/Assignment – 02					
Unit 5: Probability: Meaning and De	efinition of Probab	ility- Terminology used ir	probability (Events.	
Random experiment, Trial, Sample Sp					
laws – addition & multiplication theorem					
Probability: Meaning and Definition	10	Black board/ Lecture		<u>, </u>	
of Probability- Terminology used in		PPT			
probability (Events, Random					
experiment, Trial, Sample Space).					
Notations of probability-terms in set					
theory -41- – Probability laws					
addition & multiplication theorem.	3				
			1	1	
•					
Application of Binomial theorem in computation of probability					

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

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

Programe: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM Class: III BCOM

Name of the Faculty: KAVYA B.N &DEVARAJU K.S Total Hours: 96						
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial		
	Hours	gy				
Unit 1: Introduction: meaning and do	efinition of auditin	g- Nature and importanc	e of auditing	objectives		
of auditing-advantages, different type	es of audit, qualitie	es of an auditor-audit repo	ort-auditing i	n a		
computerized environment.						
		Ex: Black board/				
		Lecture				
		PPT/Group				
		Discussion/				
		Seminar/Case studies.				
Introduction: meaning and	5	Black board/ Lecture				
definition of auditing- Nature and		PPT				
importance of auditing objectives of						
auditing-advantages						
1:55	5	D1 1 1 1/T				
different types of audit, qualities of	5	Black board/ Lecture PPT				
an auditor-audit report-auditing in a		rri				
computerized environment.						
	Total hours:10					
Unit 2: Audit planning and control: fa	•			•		
note book- appointment of a compan	y auditorqualificat	tions, disqualifications-rig	hts and dutie	es of a		
company auditor.				1		
Audit planning and control: factors	10	Black board/ Lecture				
affecting audit planning-audit		PPT				
programme advantages-audit note						
book	10	D1 1 1 1/T				
appointment of a company	10	Black board/ Lecture				
auditorqualifications,		PPT				
disqualifications-rights and duties of						

a company auditor.					
	Total	hours:20			
Internal Assessment					
Test/Quiz/Assignment – 01					
Unit 3: Internal check and internal	control-	meaning a	nd objective-Internal Au	ditinternal ch	eck for
various transactions-limitations of internal control- Difference between internal check, internal control					
and internal audit-Auditor's Independ			sterioe between internal	oncon, meen	a. co
and meerial addit stadies is macpena	cc.				
Internal check and internal	10		Black board/ Lecture		
control-meaning and objective-			PPT		
Internal Audi tinternal check for					
various transactions					
limitations of internal control-	10		Black board/ Lecture		
	10		PPT		
Difference between internal check, internal control and internal audit-			111		
Auditor's Independence.					
Total hours:	20				
			· · · · · · · · · · · · · · · · · · ·		
Unit 4: Vouching-meaning, concepts,	-				
Vouching- Teeming and lading a challe	enge to	voucning-	vouching different types	5 ОТ	
transactions.					
X7 1 · · ·			D1 1 1 1/T		
Vouching-meaning, concepts,	6		Black board/ Lecture PPT		
objectives and importance –			PPI		
General Principles of Vouching					
Teeming and lading a challenge to	6				
Vouching- Vouching different types					
of transactions.					
Total hours:	12				
Internal Assessment	12				
Test/Quiz/Assignment – 02		J. P. J. Phys.			
Unit 5: verification and valuation of a			· · · · · · · · · · · · · · · · · · ·		
verification and valuation of assets an		_			
rights and trade marks, plant and mac	ninery-	capital, cr	editors, depentures, outs	standing expe	enses,
contingent liabilities					
varification and valuation of assets	13		Black board/ Lecture		
verification and valuation of assets	13		PPT		
and liabilities, meaning- problems in			rrı		
valuation of assets, verification and					
valuation of assets and liabilities-					
goodwill, Stock in trade	12				
, Investments, Patents, Copy rights	13				
and trade marks, plant and					
machinery- capital, creditors,					
debentures, outstanding expenses,					
contingent liabilities					

Total hours:				
Unit 6: Audit of different types of org	anizations-audit o	of sole trader, audit of par	tnership firm	ns, audit of
hotels, audit of educational institution	is, audit of trust, a	udit of co-operative socie	eties.	
Audit of different types of	6	Black board/ Lecture		
organizations-audit of sole trader		PPT		
audit of partnership firms, audit of	6	Black board/ Lecture		
hotels, audit of educational		PPT		
institutions				
audit of trust, audit of co-operative	8	Black board/ Lecture		
societies.		PPT		
Total hours:	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programme: B.com

Course/Paper Name: Business Management

Semester:ISem Class: I B.com

Name of the Faculty: MUNZIRA BHANU & DEVARAJU K.S **Total**

Hours:96 hours					
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-1- Concepts of management, definition, characteristics of					
management, Management an	d Administrat	ion, functions of ma	anagement	-,	
		·	O		
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/			
		Seminar/Case studies.			
Concepts of management,	5	Black board/ Lecture	July		
definition, Characteristics of		/PPT			
management,					
management,					
Management and	5	Black board/ Lecture	July		
Administration functions of		/PPT			
management					
	Total hours:10				
	Total Hours.10				
Internal Assessment					
Test/Quiz/Assignment – 01					
UNIT-2- planning- the process of management planning, decision making,					
strategy formulation, organizing, basic consideration-Departmentation-					
functional, project, matrix organization; decentralization and delegation of					
authority, dynamics ofgroup behavior.					
the process of management	5	Black board/ Lecture	August		
planning, decision making,		/PPT			
Strategy formulation,					

organizing, basic					
consideration Departmentation-functional,	5	Black board/ Lecture	August		
project, matrix organization		/PPT	Tugust		
project, matrix organization					
decentralization and	3	Black board/ Lecture	August		
delegation of authority		/PPT			
Draw a maios of amount habarian	3	Black board/ Lecture	September		
Dynamics of group behavior.	3	/PPT	September		
Total hours:	16				
UNIT-3- Leadership- concepts		lership, motivation.	concepts	and	
theories, Maslow, Herzberg's t			_		
Leadership- concepts, types	4 Black board/ L	ecture /PPT	September		
of leadership					
motivation, concepts and	6	Black board/ Lecture	September		
theories, Maslow, Herzberg's		/PPT			
theory					
Mc gregor's theory X and Y.	6	Black board/ Lecture /PPT	September		
T + 1 1	1.6				
Total hours: Internal Assessment	16				
Test/Quiz/Assignment – 02					
UNIT-4- Controlling- meaning				PM,	
JIT, budgetary control, standa		-ordination, princip	les of co-		
ordination,management audit		DI 11 1/T	- I		
Controlling- meaning,	3	Black board/ Lecture	September		
definition,		/PPT			
techniques of control, PERT,	6	Black board/ Lecture	October		
CPM, JIT,		/PPT			
budgetary control, standard	7	Black board/ Lecture	October		
costing, co-ordination,		/PPT			
principles of co-ordination,					
management audit.					
	16				
UNIT-5- Emerging trends in management- Kaizen, TQM, TPM, MIS, ISO, change					
management, stress management, fish bone(ISHIKAWA)Diagram, business eco					
system, logistic management.		-(, > 4011101		
- Emerging trends in	7	Black board/ Lecture	October		
management- Kaizen, TQM,		/PPT			
TPM, MIS, ISO					

change	6	Black board/ Lecture	November	
management, stress		/PPT		
management, fish				
bone(ISHIKAWA)Diagram				
Business eco system, logistic	3	Black board/ Lecture	November	
management.		/PPT		
	16			T

Date of submission of IA Marks:

Signature of Faculty

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Total

Programe: B.com

Course/Paper Name: COMPANY LAW

Semester:II SEM Class: I BCOM

Name of the Faculty: SHILPA N.B &DEVARAJU K.S

Hours:96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-I- Company-Definition, features, types- corporate personality, corporate veil and					
lifting of corporate veil					
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.			
Company-Definition, features,	4	Black board/ Lecture PPT	December		
Company types	4	Black board/ Lecture PPT	December		
corporate personality, corporate veil and lifting of corporate veil	8	Black board/ Lecture PPT	December		
	Total hours:16				
UNIT-II- Company formation-promoters-functions, rights, duties and liabilities of promoters, stages of formation of a company, promotion, incorporation, capital subscription, business commencement stage-Corporate Social Responsibility- meaning – scopeconstitution of CSR committee-CSR expenditure- As per Companies' ACT 2013.					
Company formation-promoters- functions, rights, duties and liabilities of promoters, stages of formation of a company, promotion, incorporation, capital subscription,	6	Black board/ Lecture PPT	December		
business commencement stage- Corporate Social Responsibility-	10	Black board/ Lecture PPT	January		

meaning – scopeconstitution				
of CSR committee-CSR				
expenditure- As per Companies'				
ACT 2013.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Memorandum and Articl				ectus
contents, registration, misstatement	in prospectus-cr	riminal and civil liabilit	ties.	
Memorandum and Articles of	6	Black board/ Lecture	January	
Association-contents and its		PPT		
alteration				
prospectus contents, registration,	10	Black board/ Lecture	January/	
misstatement in prospectus-		PPT	February	
criminal and civil liabilities.				
Total hours:	16			
UNIT-IV-Concept of Capital and fi	nancing of com	panies- Classes and Tvi	bes of	
Shares; Equity Shares with Differen				
Discount; Forfeiture and Surrender				
Sweat Equity Shares; Employees St				
preference shares and other forms of				
Prospectus; Red-Herring Prospectu		-	riagea	
Concept of Capital and financing	6	Black board/ Lecture	February	
of companies- Classes and Types		PPT	1 cordary	
of Shares; Equity Shares with				
Differential Rights; Issue of				
Shares at Par, Premium and Discount				
Forfeiture and Surrender of	10	Black board/ Lecture	Fohmiomi	
	10	PPT	February	
Shares; Bonus Issues; Rights		111		
Issues; Issue of Sweat Equity				
Shares; Employees Stock Option				
Scheme; Private Placement;				
preference shares and other forms				
of securities, Prospectus-				
Definition; Abridged Prospectus;				
Red-Herring Prospectus; Shelf				
Prospectus.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V-Membership of a company-modes of acquiring membership, rights and privileges				
of members, register of members, shares of a company-definition, types, differences between				
shares and debentures.	T		Ţ	
Membership of a company-modes	6	Black board/ Lecture	March	

of acquiring membership, rights and privileges		PPT			
of members,					
register of members, shares of a	10	Black board/ Lecture	March		
company-definition, types,		PPT			
differences between					
shares and debentures.					
	16				
UNIT-VI- Company meetings-type	s of meetings, pr	rovisions and requisites	of a valid		
meeting, meetings of board of directs, statutory meetings, annual general meetings and extra					
ordinary general meetings.					
Company meetings-types of	6	Black board/ Lecture	March		
meetings, provisions and		PPT			
requisites of a valid					
meeting,					
meetings of board of directs,	10	Black board/ Lecture	March		
statutory meetings, annual general		PPT			
meetings and extra					
ordinary general meetings.					
	16				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM Class: I BCOM

Name of the Faculty: NADEESHA S.C Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I-ACCOUNTING Principles	And Standards-	Accounting-Meaning	And Definit	ions-
Objectives- Accounting Cycle-Acc	ounting Concept	s And Inventions With	Examples-	An
Overview Of Accounting Standards	s Issued By ICA	I And IFRS.		
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
ACCOUNTING Principles And	4	Black board/ Lecture	December	
Standards		PPT		
Meaning And Definitions-	4	Black board/ Lecture		
Objectives-		PPT	December	
Accounting Cycle-Accounting	8	Black board/ Lecture	December	
Concepts And Inventions With		PPT		
Examples- An				
Overview Of Accounting				
Standards Issued By ICAI And				
IFRS.				
	m + 1.1 1.6			
	Total hours:16			
UNIT-II-Final accounts of sole trace	ling concern- Pre	eparation of Trading A	nd Profit An	d Loss
Account and Balance sheet with ad	justments.	-		
Final accounts of sole trading	6	Black board/ Lecture	December	
concern		PPT		
Preparation of Trading And Profit	10	Black board/ Lecture	January	

	Т	nn#	Г	T
And Loss Account and Balance		PPT		
sheet with adjustments.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Departmental accounts-N	Meaning, objective	ves, advantages of keep	oing departn	nental
accounts, basis for allocation of join	nt expenses, inter	rnal transfer of goods,	preparation of	of
profit and loss account and balance	sheet.			
Departmental accounts-Meaning,	6	Black board/ Lecture	January	
objectives, advantages of keeping		PPT		
departmental				
accounts				
basis for allocation of joint	10	Black board/ Lecture	January/	
expenses, internal transfer of		PPT	February	
goods, preparation of				
profit and loss account and				
balance sheet.				
Total hours:	16			
UNIT-IV- Accounts from incomple		ing features and tech	niques of	
obtaining complete information, pro				
entry system.		ision of single entry in	to dodoic	
Accounts from incomplete	6	Black board/ Lecture	February	
records-Meaning, features and	0	PPT	1 cordary	
		111		
techniques of obtaining complete information				
	10	Black board/ Lecture	February	
problems on conversion of single	10	PPT	reditialy	
entry into double entry system. Total hours:	16	111		
	16			
Internal Assessment				
Test/Quiz/Assignment – 02	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u>C : . : : C1</u>	1 . 1	
UNIT-V- Branch Account-meaning				
head office, goods invoiced by H C	at cost and invo	oce price, accounting to	reatment und	ier –
debtors system.		D1 11 1/T	126.1	T
Branch Account-meaning and	6	Black board/ Lecture	March	
objectives of maintaining of		PPT		
branch accounts by				
head office				
goods invoiced by H O at cost	10	Black board/ Lecture	March	
and invoice price, accounting		PPT		
treatment under –				
debtors system.				
	16			
UNIIT-VI- Computerized accounting	ng-meaning feati	ures, introduction to tal	ly, creation	and
alteration of company, groups and l				
statements.		-		
Computerized accounting-	2	Black board/ Lecture	March	
	1	ı	1	·

meaning features, introduction to		PPT		
tally				
creation and	4	Black board/ Lecture	April	
alteration of company, groups and		PPT		
ledger accounts,				
generation of trial balance and	10	Black board/ Lecture	April	
financial		PPT		
statements.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: COST & MANAGEMENT ACCOUNTING I

Semester:II SEM Class: I BCOM

Name of the Faculty: GIRISH T.G Total Hours:96

Name of the Faculty: GIRISH T.G Total Hours:96				
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-1- INTRODUCTION: Mean	ing and definitio	n of cost, costing, cost	accounting	and
cost accountancy; objectives, advar				
between cost accounting and finance				
_	_	Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
INTRODUCTION: Meaning and definition of cost	4	Black board/ Lecture PPT	December	
cost accounting and	4	Black board/ Lecture		
cost accountancy; objectives,		PPT	December	
advantages and limitations of cost accounting, differences between cost accounting and financial accounting.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Elements of cost, classific preparation of cost sheet, tenders ar	·	st centre, cost unit, prob	olems on	
Elements of cost, classification of cost,	6	Black board/ Lecture PPT	December	
cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.	10	Black board/ Lecture PPT	January	

	Total hours:16			
Internal Assessment	-			
Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification	and codification	of materials, functions	s of purchase	2
department, stores department-store	es records, techni	iques of inventory cont	rol-stock lev	els,
EOQ, ABC analysis, Material losse	s-types and treat	ment, Pricing of Mater	rials- proble	ms on
LIFO, FIFO and weighted average	price.			
Materials- Classification and	6	Black board/ Lecture	January	
codification of materials,		PPT		
functions of purchase				
department, stores department-				
stores records, techniques of				
inventory control-stock levels,				
EOQ, ABC analysis, Material	10	Black board/ Lecture	January/	
losses-types and treatment,		PPT	February	
Pricing of Materials- problems on				
LIFO, FIFO and weighted				
average price.				
Total hours:	16			
UNIT-IV- Labour: Methods of time keeping and time booking; methods of				
remunerationtime rate, piece rate,	Halsey and Ro	owan Plan, Idle time-o	causes and	
treatment, overtime, labour turnov	er-causes, meast	urement and treatment	; problems	
on Halsey method, rowan plan, M	lerick differentia	al piece rate system, F	W Taylors	
differential piece system.				
Labour: Methods of time keeping	6	Black board/ Lecture	February	
and time booking; methods of		PPT		
remunerationtime rate, piece rate,				
Halsey and Rowan Plan, Idle				
time-causes and treatment,				
overtime, labour turnover-causes,	10	Black board/ Lecture	February	
measurement and treatment;		PPT		
problems on Halsey method,				
rowan plan, Merick differential				
piece rate system, FW Taylors				
differential piece system.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Overheads: Meaning, Na	iture, methods of	classification of overh	eads, alloca	tion
and apportionment-problems on pri				
distribution methods. Methods of al	bsorption of over	rheads- problems on M	achine Hour	Rate
only. Activity based costing –Mean	ing, purpose, be		e in decision	making.
Overheads: Meaning, Nature,	6	Black board/ Lecture	March	
methods of classification of		PPT		
overheads, allocation				

and apportionment-problems on primary distribution, secondary				
distribution, repeated				
distribution methods				
Methods of absorption of	10	Black board/ Lecture	March	
overheads- problems on Machine		PPT		
Hour Rate				
only. Activity based costing –				
Meaning, purpose, benefits,				
stages, relevance in				
decisionmaking.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: . B.com

Course/Paper Name: management of Banking and Insurance Service

Semester:II SEM Class: I BCOM

Name of the Faculty: NIRMALA .N Total Hours: 80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial		
UNIT-I- Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.						
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.				
meaning, definition of Banking, , Bank, History of Bank in India	6	: Black board/ Lecture PPT				
functions of Bank,	7	: Black board/ Lecture PPT				
	Total hours:13					
UNIT-II-Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy-Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy.,						
RoleofCentralBank- PolicyFrameworkforRBI,	6	: Black board/ Lecture PPT				
RBIandMonetaryPolicy- RegulationandSupervisionofBanki ngsystem.	7	: Black board/ Lecture PPT				
	Total hours:13					

	1		
Internal Assessment			
Test/Quiz/Assignment – 01	1010 (7) (8)		<u> </u>
UNIT-III- Banking Regulation Ac			
branches, Functions of Banks, Ins		simman Committee Repo	ort I and II –
Prudential norms: Capital Adequa	acy norms.		
BankingRegulationAct,1949	3	: Black board/ Lecture PPT	
DefinitionofBanking,Licensing,ope	4	:Blackboard/Lecture	
ningofbranches,FunctionsofBanks,I		PPT	
nspection			
Narasimman Committee Report I	7	:Blackboard/Lecture	
and II		PPT	
Total hours:	14		
UNIT-IV- The legal relationship b	etween the Ban	ker and Customer, the M	Iultifarious
Transactions between them and the			
such	6		
Relationship. Nature of Banking	g Business . I	Legal Nature of Banker	r-Customer
Relationship and their Mutual Rig	_	_	
The legal relationship between the	3	Black board/ Lecture	
Banker and Customer		PPT	
Nature of Banking Business	3	: Black board/ Lecture	
Tratule of Banking Business		PPT	
Legal Nature of Banker-Customer	8	: Black board/ Lecture	
Relationship and their Mutual		PPT	
Rights and Duties.			
Total hours:	14		
Internal Assessment			
Test/Quiz/Assignment – 02			
UNIT-V-Meaning of Insurance, D	efinition, Natur	e, Functions, History of I	Insurance &
Different Classifications: Compar			
Principles of Insurance: Key conc			,
Utmost good faith, Insurable inter	<u> </u>	<u> </u>	
Cause.	050, 111001111105,	~ m~1 oguv1011,	
Meaning of Insurance, Definition,	6	: Black board/ Lecture	
Nature, Functions, History of		PPT	
Insurance &			
Different Classifications			
Comparison of Life Insurance with	7	: Black board/ Lecture	
other Insurances, Basic	'	PPT	
The state of the s		111	
Principles of Insurance: Key			
concepts	12		
	13		

UNIT-VI- The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society.				
The Business of Insurance: Management of risk by individuals	2	: Black board/ Lecture PPT		
management of risk by insurers – fixing of premiums	2	: Black board/ Lecture PPT		
role of insurance in economic development and social security – contribution of insurance to the society.	9	: Black board/ Lecture PPT		
	13			
Date of submission of IA Marks :				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester:II SEM Class:I BCOM

Topic covered

Name of the Faculty: MOHHAMMED FYZULLA Total Hours: 96

No. of Lecture | Methodology/pedago | Date

Topic covered	110. Of Lecture	Mictiouology/pedago	Date	IIIItiai	
	Hours	gy			
Unit 1: UNIT-1-Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.					
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.			
Accounting for consignment transaction-goods sent at cost price and at invoice pric	4	Black board/ Lecture PPT	December		
-types of commission- account sales-valuation of goods lost in transitvaluation of goods lost in transit	4	Black board/ Lecture PPT	December		
valuation of stock on consignment, problems on	8	Black board/ Lecture PPT	December		

cost price and invoice price.				
cost price and invoice price.				
	Total hours:16			
Unit 2: UNIT-2-Accounting for	Hire purchas	se svstem- features	, preparat	ion of
statement of	r		, 1 -1	
analysis, ascertainment of ca	sh price of an	ı asset-problems oı	n hire pur	chase
system including repossession	_	1	1	
Accounting for Hire	6	Black board/ Lecture	December	
purchase system- features,		PPT		
preparation of statement of				
analysis				
ascertainment of cash price	10	Black board/ Lecture	January	
of an asset-problems on		PPT		
hire purchase system				
including repossession.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: UNIT-3- Accounting for	installment	system- meaning, f	eatures ar	nd
differences				
between hire-purchase and is	nstallment sys	stem, problems on	installme	nt
system.		· -		
Accounting for installment	6	Black board/ Lecture	January	
system- meaning, features		PPT		
and differences				
between hire-purchase and				
installment system				
Problems on installment	10	Black board/ Lecture	January/	
system.		PPT	February	
Total hours:	16			
Unit 4: UNIT-4-Accounting for	royalties-min	imum rent, short v	working,	
recoupment of				
short working-analytical tabl	e-preparation	of ledger accounts	in the	
books of both				
parties-sublease (theory only)			
Accounting for royalties-	6	Black board/ Lecture	February	
minimum rent, short		PPT		
working, recoupment of				
short working analytical				
table				
preparation of ledger	10	Black board/ Lecture	February	
accounts in the books of		PPT		
both				
5011				1
parties-sublease (theory				

Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: UNIT-5- Financial state	ement of non-	profit organization	-meaning,	
recognition of				
capital and revenue items, re	ceipts and pa	yment account, inc	come and	
expenditure				
account, preparation of incor	ne and expen	diture account and	balance s	sheet
Financial statement of non-	6	Black board/ Lecture	March	
profit organization-		PPT		
meaning, recognition of				
capital and revenue items				
receipts and payment	10	Black board/ Lecture	March	
account, income and		PPT		
expenditure				
account, preparation of				
income and expenditure				
account and balance sheet				
	16			

UNIT-6- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory

creating stock group-stock categories- units of measures, godown and stock items,

entering opening stock quantity and amount, tally voucher(accounting and

inventory)-creating new voucher type.

Accounting with using tally	2	Black board/ Lecture PPT	March	
Inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount	4	Black board/ Lecture PPT	April	
Tally voucher(accounting and inventory)-creating new voucher type.	10	Black board/ Lecture PPT	April	
	16			

Date of submission of IA Marks:

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programme: B.com Course/Paper Name: BUSINESS DECISIONS Semester:3rdSem

Class: I I B.com

Name of the Faculty: DEVARAIII K.S. Total Hours 96 hours

Name of the Faculty: DEVARAJU K.S Total F			otal Hours:9	96 hours	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-I- Introduction-meaning of decisions-importance-Basic concepts of business					
decisionsfactors influencing business decisions.					
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.			
Introduction-meaning of decisions-importance-Basic concepts of business decisions	5	Black board/ Lecture /PPT	July		
factors influencing business decisions.	5	Black board/ Lecture /PPT	July		
	Total hours:10				
Internal Assessment Test/Quiz/Assignment – 01					
UNIT-II-Time value of Money-preser	nt value and futu	re value concepts-prese	ent value of	annuity,	
application of present and future va table.	lue to investmer	nt decisions, preparation	n of amortiza	ation	
Time value of Money-present value and future value concept	5	Black board/ Lecture /PPT	August		

-present value of annuity, application of present	5	Black board/ Lecture /PPT	August
future value to investment decisions	3	Black board/ Lecture /PPT	August
preparation of amortization table.	3	Black board/ Lecture /PPT	September
Total hours:	16		
UNIT-III-Pricing policies and practices-cillustration with problems, multiple pro			cost pricing-
Leadership- concepts, types of leadership	4 Black board/ L	ecture /PPT	September
Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing	6	Black board/ Lecture /PPT	September
illustration with problems, multiple product pricing-competitive bidding prices.	6	Black board/ Lecture /PPT	September
Total hours:	16		
Internal Assessment Test/Quiz/Assignment – 02			
UNIT-IV-Linear programming-Meaning, methods of solving linear programming method].	•		- ·
Linear programming-Meaning, concepts and assumptions of linear programming problems,	3	Black board/ Lecture /PPT	September
methods of solving linear programming problems	6	Black board/ Lecture /PPT	October
application of linear programming problems[Graphical method].	7	Black board/ Lecture /PPT	October
UNIT-V-CALCULUS-Meaning of function	16	plication of calculus to co	mnute cost revenue
and profit functions	is and calculus, ap		inpate cost, revenue
CALCULUS-Meaning of functions and calculus	7	Black board/ Lecture /PPT	October
application of calculus to compute cost	6	Black board/ Lecture /PPT	November
revenue and profit functions	3	Black board/ Lecture	November

		/PPT	
	16		
Date of submission of IA Marks:			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION-I Semester: 3rd SEM

Semester: 3rd SEM Class: I I BCOM

Name of the Faculty: GIRISH T.G Total Hours: 96

Name of the Faculty. GINISH 1.0	J		Total nour	5:90	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-I: Brief History of Income Tax Act	t, Finance Act, Sch	eme of Income Tax, Basi	c Concepts-Ir	ncome,	
Assessee, person, Assessment year, Pr	evious Year, Gros	s Total Income, Total Inco	ome, Margina	al rate of	
Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes					
which do not form part of Total Incom	e U/S 10				
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/			
		Seminar/Case studies.			
: Brief History of Income Tax Act,	4	Black board/ Lecture	December		
Finance Act, Scheme of Income Tax,	-	PPT			
Basic Concepts-Income, Assessee,					
person, Assessment year					
,,					
Previous Year, Gross Total Income,	4	Black board/ Lecture			
Total Income, Marginal rate of Tax—		PPT	December		
Agricultural Income-Residential					
Status of individual					
Incidence of Tax (including	8	Black board/ Lecture	December		
problems)- Incomes which do not		PPT			
form part of Total Income U/S 10					
	Total hours:16				
UNIT-II:Heads of Income: Income from	Salary -features	of salary income-allowan	cesperquisite	<u> </u> 2S-	

UNIT-II:Heads of Income: Income from Salary -features of salary income-allowancesperquisitesprovident fund-computation of Taxable salary income

		I	T
Heads of Income: Income from	6	Black board/ Lecture	December
Salary -features of salary income-		PPT	
allowancesperquisites			
- provident fund-computation of	10	Black board/ Lecture	January
Taxable salary income		PPT	
Tanasie salary mesme	Total hours:16		
Internal Assessment	Total Hours 10		
Test/Quiz/Assignment – 01			
UNIT-III: Income from salary: Retireme problems	ent benefits-Gratu	•	sion, Leave encashment-
: Income from salary: Retirement	6	Black board/ Lecture	January
benefits-Gratuity, Commutation of		PPT	
Pension			
Leave encashment- problems	10	Black board/ Lecture PPT	January/ February
Total hours:	16	111	reditially
	1 - 0	doomed oursership	
UNIT-IV: Income from House Property	_	•	
exemptionsdetermination of annual v	alue-Deductions u	i/s 24-computation of inc	come from
house property		D1 11 1/T	7.1
Income from House Property:	6	Black board/ Lecture	February
basis of charge-deemed		PPT	
ownership-			
exemptionsdetermination of			
annual value			
Deductions u/s 24-computation of	10	Black board/ Lecture	February
income from house property		PPT	
Total hours:	16		
Internal Assessment			
Test/Quiz/Assignment – 02			
UNIT-V:Profits and gains of Business a	nd profession (Inc	∟ lividual Δssessees\-Exner	rses expressly allowable
and inadmissible, General Deductions			
computation of taxable income from l			
Advocates, Doctors, Chartered Account	•	ation of income from pro	icssion in cases
Profits and gains of Business and	6	Black board/ Lecture	March
profession (Individual Assessees)-	0	PPT	Watch
, , , , , , , , , , , , , , , , , , , ,		111	
Expenses expressly allowable and			
inadmissible, General			
Deductions/expenditures u/s 37,			
lossesdeemed profits-method of			
accounting			
computation of taxable income from	10	Black board/ Lecture	March
business. Computation of Income		PPT	
from profession in cases Advocates,			
Doctors, Chartered Accountant			
	16		
UNIT-VI:Deductions u/s 80C to 80 (ind	ividual only), Inco	me Tax Authorizes, dutie	es and powers.
:Deductions u/s 80C to 80	2	Black board/ Lecture	March
	1	I	ı

(individual only		PPT		
Income Tax Authorizes	4	Black board/ Lecture	April	
		PPT		
, duties and powers.	10	Black board/ Lecture	April	
		PPT		
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING -I Semester: 3rd SEM

Semester: 3rd SEM Class: I I BCOM

Name of the Faculty: SHWETHA M.A Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial		
	Hours	gy				
UNIT-I- Accounting for share capital: N	Aeaning and types	of shares-issue of share	soversubscrip	otion and		
prorate allotment- forfeiture of shares	s-reissue of forfeit	ed sharespassing journal	entries and p	oreparing		
balance sheet.						
		Ex: Black board/				
		Lecture				
		PPT/Group				
		Discussion/				
		Seminar/Case studies.				
- Accounting for share capital:	4	Black board/ Lecture	December			
Meaning and types of shares		PPT				
issue of sharesoversubscription and	4	Black board/ Lecture	D 1			
prorate allotment- forfeiture of		PPT	December			
shares		D1 11 1/7	- ·			
reissue of forfeited sharespassing	8	Black board/ Lecture	December			
journal entries and preparing		PPT				
balance sheet.	T . 1.1 1.6					
	Total hours:16					
UNIT-II-Financial statements of limited	d companies: Prep	aration of financial state	ments as per	schedule III		
of Companies' Act-2013. Provisions of	companies Act-20	013 on Declaration of Div	idends.			
Financial statements of limited	6	Black board/ Lecture	December			
companies: Preparation of		PPT				
financial statements as per						
schedule III of Companies' Act-						
2013						

. Provisions of companies Act-2013 on Declaration of Dividends	10	Black board/ Lecture PPT	January
	Total hours:16		
Internal Assessment			
Test/Quiz/Assignment – 01			
UNIT-III- Accounting For Redemption	of Preference Shar	res And Issue Of Bonus S	hares: Conditions for
redemption of preference shares, and	Accounting proce	edure for redemptionme	aning of bonus shares
and bonus issue-SEBI guidelines for bo	nus issue-accoun	ting entries for issue of b	onus shares.
- Accounting For Redemption of	6	Black board/ Lecture	January
Preference Shares And Issue Of		PPT	
Bonus Shares: Conditions for			
redemption of preference shares			
and Accounting procedure for	10	Black board/ Lecture	January/
redemptionmeaning of bonus shares		PPT	February
and bonus issue-SEBI guidelines for			
bonus issue-accounting entries for			
issue of bonus shares.			
Total hours:	16		
UNIT-IV-Issue and redemption of debe	_		
redemption of debentures-journal ent		ebentures and condition	s for
redemption- financing for redemption		T	
Issue and redemption of	6	Black board/ Lecture	February
debentures: meaning and types of		PPT	
debentures-methods of			
redemption of debentures			
journal entries for issue of	10	Black board/ Lecture	February
debentures and conditions for		PPT	
redemption- financing for			
redemption of debentures			
Total hours:	16		
Internal Assessment			
Test/Quiz/Assignment – 02			
UNIT-V- Liquidation of companies- Me	eaning and circum	stances of liquidation- pr	reparation of liquidator's
final statement of account.			,
Liquidation of companies- Meaning	6	Black board/ Lecture PPT	March
and circumstances of liquidation	10	Black board/ Lecture	March
preparation of liquidator's final		PPT	
statement of account			
	16		
UNIT-VI- Accounting for employees sto		•	uity shares with
differential rights, under writing of sha			,
- Accounting for employees stock	2	Black board/ Lecture	March
option plan		PPT	
buy-back of securities, equity shares	4	Black board/ Lecture	April
with differential rights		PPT	
under writing of shares and	10	Black board/ Lecture	April

debentures		PPT	
	16		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM Class: II BCOM

Internal Assessment

Name of the Faculty: SHILPA N.B.

Topic covered
No. of Lecture
Hours

UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations

	Hours	5 J		
UNIT-I- Accounting for General in	surance compan	ies- fire and marine ins	uranceprepa	ration
of final accounts as per latest regula	ations			
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Accounting for General insurance companies	4	Black board/ Lecture PPT		
fire and marine insurance	6	Black board/ Lecture		
preparation		PPT		
of final accounts as per latest				
regulations				
	Total hours:10			
UNIT-II-Accounting for life insura	nce— preparatio	n of valuation balance	sheet,	
preparation of final accounts as per			ŕ	
Accounting for life insurance	4	Black board/ Lecture		
	10	PPT 1/1 /		
preparation of valuation balance	10	Black board/ Lecture		
sheet, preparation of final accounts		PPT		
as per latest regulations				
	Total hours:14			

Purchasing Power Method							
(C.P.P.M.).							
(C.F.F.M.).	15						
LINIT VI Inflation accounting and	10	mont Inflation Assou	l atina: Canad	nt.			
	UNIT-VI- Inflation accounting and income measurement: Inflation Accounting: Concept –						
Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems).							
				olems).			
Income Concepts for financial repo				1'			
Expenses, Gains and Losses (Theor	y only) – Analys	sis of Changes in Gross	Profit (Incl	uding			
problems).	Ι -	T	I	T			
Inflation accounting and income	3	Black board/ Lecture					
measurement: Inflation		PPT					
Accounting: Concept –							
Limitations of historical based-							
cost financial statements							
Methods of Inflation Accounting:	6	Black board/ Lecture					
Current Purchasing Power		PPT					
Method – Current Cost							
Accounting Method (Including							
problems).							
Income Concepts for financial							
reporting							
Measurement and Reporting of	7	Black board/ Lecture					
Revenues,		PPT					
Expenses, Gains and Losses							
(Theory only) – Analysis of							
Changes in Gross Profit							
(Including							
problems).							
	16						

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION-II

Semester: IV SEM Class: II BCOM

Name of the Faculty: NIRMALA .N **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours UNIT-I- (a) Depreciation- meaning, computation of Deprecation; (b) Capital Gain-Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Depreciation- meaning, 8 PPT computation of Deprecation; Capital Gain-8 Black board/ Lecture **PPT** Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GBproblmes Total hours:16 UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only) Black board/ Lecture 8 Income from other sources **PPT** (including problems Set off and carry forward 2 Black board/ Lecture

of losses (theory only)		PPT	
er resses (erreery errey)	Total hours:10		
Internal Assessment	Total Hoursilo		
Test/Quiz/Assignment – 01			
UNIT-III-Assessment of Individua	1-Application of	Deductions u/s 80C-80	OU. Section
87A computation of Tax liability.(A			
liability, computation using Excel-V		re package for compata	aron or tax
UNIT-III-Assessment of	5	Black board/ Lecture	
Individual-Application of		PPT	
Deductions u/s 80C-80U			
Section	5	Black board/ Lecture	
87A computation of Tax		PPT	
liability.(Available software			
package for computation of tax			
package for computation of tax			
Total hours:	10		
UNIT-IV-Assessment of Partnersh	ip firm- Definition	on of Firm. Partner U/S	2(23)
Residential Status -conditions u/s 1			
80JJA-Alternate Minimum Tax(AM		. /	
(Use of available software package			
and Challans-Computation using ex	-	01 0011 1100 1110 1 , 1 1 0 1 1 1 1 1	
Assessment of Partnership firm-	10	Black board/ Lecture	
Definition of Firm, Partner U/S		PPT	
2(23) Residential Status			
conditions u/s 184, Provisions u/s			
40(b)-Deductions from 80G			
80JJA-Alternate Minimum	6	Black board/ Lecture	
Tax(AMT)-Computation of tax		PPT	
liability of Firms			
(Use of available software			
package for computation of tax			
liability, Related Forms			
and Challans-Computation using			
excel work-sheet)			
Total hours:	16		
Internal Assessment	10		
Test/Quiz/Assignment – 02			
UNIT-V-Assessment of company-I	Definition of Cor	mpany Closely-held co	ımnanv
Widely-held Company, Indian Com		= -	= -
company-Applicable Deductions u/	1 .	* *	
(Including Minimum Alternate Tax			
Electrocom)) (Ose of Softwa	To Package Quick Door	A.O/
Assessment of company-	6	Black board/ Lecture	
Definition of Company, Closely-		PPT	
held company,			
Widely-held Company, Indian			
w ruciy-neru Company, muran	1		

Company, Foreign Company-			
Residential Status of	3	Black board/ Lecture	
company-Applicable Deductions		PPT	
u/s 80G -80JJA			
Computation of Tax Liability	7		
(Including Minimum Alternate			
Tax) (Use of Software package-			
Quick Books/			
Electrocom)			
	16		
UNIT-VI -Advance payment of Tax	x & interest u/s 2	234A, 234B, 234C, T.D	.S-
(including Problems), Types of Ass	sessment, Assess	ment procedure, PAN,	e-filing of
I.T returns, E-payment of Tax, Tax	Return Preparer	s (TRPs).(Soft ware page	ckage-
Introduction of Quick Books)			,
Advance payment of Tax &	6	Black board/ Lecture	
interest u/s 234A, 234B, 234C,		PPT	
T.D.S-			
(including Problems), Types of			
Assessment, Assessment			
procedure			
PAN, e-filing of	6	Black board/ Lecture	
I.T returns, E-payment of Tax,		PPT	
Tax Return Preparers			
(TRPs).(Soft ware package-			
Introduction of Quick Books)			
	12		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programme: B.com

Course/Paper Name: COST AND MANAGEMENTACCOUNTING-III Semester:3rdSem

Semester:3rdSem Class: I I B.com

Name of the Faculty: MUNZIRA F	Total Hours:96 l	nours						
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial				
	Hours	gy						
UNIT-I-Introduction: Meaning and Defin	UNIT-I-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of							
Management Accounting-Differences b	etween Managem	ent Accounting and Finar	icial Accounti	ng –				
Management accounting and Cost acco	ounting-Limitations	of Management Account	ting					
-Introduction: Meaning and Definition		Ex: Black board/						
of Management Accounting, Scope		Lecture						
and Objectives of Management		PPT/Group						
Accounting		Discussion/						
		Seminar/Case studies.						
2:55	5	D1 1 1 1/T	т 1					
Differences between Management	5	Black board/ Lecture	July					
Accounting and Financial Accounting		/PPT						
Management accounting and Cost	5	Black board/ Lecture	July					
accounting-Limitations of		/PPT						
Management Accounting								
	Total hours:10							
Internal Assessment								
Test/Quiz/Assignment – 01								
UNIT-II-Analysis of Financial Statement	s: Common Size st	atements, Comparative St	tatement, Tre	nd				
analysis.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
,								
-Analysis of Financial Statements	5	Black board/ Lecture	August					
		/PPT	_					

Common Size statements, Comparative Statement	5	Black board/ Lecture /PPT	August	
Trend analysis.	3	Black board/ Lecture /PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours:	16			
UNIT-III- Ratio Analysis: Meaning and C		rations-(A) Profitability R	atios-GP ratio	-NP
Ratio-Operating ratio- Operating profit working capital turnover ratio- Stock To Creditors turnover Ratio, (C) Financial r Ratio-Capital gearing Ration-Advantage ratios	urnover ratio-Fixed atios-Current Ratio	l assets turnover ratio-De o- liquidity ratio-Debt-equ	btors turnove uity ratio-Prop	r Ratio- rietary
Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios	4 BI /PPT	ack board/ Lecture	September	
working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio- Creditors turnover Ratio	6	Black board/ Lecture /PPT	September	
(C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio- Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios	6	Black board/ Lecture /PPT	September	
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-IV-Fund flow analysis: Meaning, C	Concept of fund-M	eaning and definition of F	unds Flow sta	tement-
Uses and Limitations-Procedures for pr	•		_	
working capital-statement of funds from	_			ds
Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations	3	Black board/ Lecture /PPT	September	
Procedures for preparation of Funds	6	Black board/ Lecture	October	
r roccuares for preparation of runus	1 5	Diack Could Lecture	OCIOOCI	

flow statement- statement of		/PPT		
Changes in working capital				
statement of funds from	7	Black board/ Lecture	October	
operationsstatement of sources and		/PPT		
application of funds				
	16			
UNIT-V- Cost flow statement: Meaning	, Definition, Uses a	nd Limitations-Difference	s between fund	ds flow
statement and cash flow statement-Pr	eparation of Cash f	flow statement(AS-7):Dire	ct method and	
Indirect Method				
Cost flow statement: Meaning,	7	Black board/ Lecture	October	
Definition, Uses and Limitations-		/PPT		
Differences between funds flow				
statement and cash flow statement				
Preparation of Cash flow	6	Black board/ Lecture	November	
statement(AS-7		/PPT		
,				
Direct method and Indirect Method	3	Black board/ Lecture	November	
		/PPT		
	16	1		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: E Commerce

Semester: IV SEM Class: II BCOM

Name of the Faculty: RACHANA Total Hours: 80

Tonic covered No. of Lecture | Methodology/nedago | Date

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial		
	Hours	gy				
UNIT-I-An introduction to Electron	nic commerce, M	Iain activities E-Comm	erce, Goals	of E		
Commerce, Technical Components	of E-Commerce	, Functions of E-Comn	nerce ; Adva	intages and		
disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications -						
C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.						
		Ex: Black board/				
		Lecture				
		PPT/Group				
		Discussion/				
		Seminar/Case studies.				
An introduction to Electronic	4					
commerce, Main activities E-	'					
Commerce, Goals of E						
Commerce, Technical						
Components of E-Commerce						
components of E commerce						
Functions of E-Commerce;	4	Black board/ Lecture				
Advantages and disadvantages of		PPT				
E-Commerce, Scope of E-						
Commerce						
	4	D1 1 1 1/T /				
Electronic Commerce	4	Black board/ Lecture PPT				
Applications - C2C, G2G, B2G,		LL1				
B2P, B2A, P2P, B2A, C2A, B2B,						
B2C.						

Total hours:	12			
UNIT-II-Application of electronic of	 commerce-applic	tation of e-commerce in	l n direct marl	ceting
and selling, value chain integration				2002118
obstacles in adopting e-commerce a			٥,	
Application of electronic	6	Black board/ Lecture		
commerce-application of e-		PPT		
commerce in direct marketing				
and selling, value chain				
integration, supply chain				
management				
corporate purchasing,	6	Black board/ Lecture		
obstacles in adopting e-commerce		PPT		
applications- Future of e-				
commerce.	10			
Total hours:	12			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III-Business models for E-Co	ı ommerce-Broker	age Model Communit	v Model Va	lue
Chain Model, Manufacturer Model				iruc
Business models for E-	6	Black board/ Lecture		
Commerce-Brokerage Model,		PPT		
Community Model				
Value	6	Black board/ Lecture		
Chain Model, Manufacturer		PPT		
Model, Advertising Model,				
Subscription Model.				
Total hours:	12			
UNIT-IV-Introduction – Infrastruct	ure of M–Comm	nerce – Types Of Mobil	e	
Commerce Services – Technologies				
Limitations, Support, Mobile Mark	-			
Applications In M–Commerce – W				
Introduction – Infrastructure of	4	Black board/ Lecture		
M–Commerce – Types Of Mobile		PPT		
Commerce Services –				
Technologies Of Wireless				
Business	4			
Benefits And Limitations,	4			
Support, Mobile Marketing &				
Advertisement,	4	Dlook boom!/I		
Non– Internet Applications In M–	4	Black board/ Lecture PPT		
Commerce Comparisons		111		
Commerce Comparisons. Total hours:	12			
Internal Assessment	14			
internal Assessment				

Test/Quiz/Assignment – 02				
UNIT-V- Electronic Payment Syste	m –Introduction	- Types of Electronic P	ayment Sys	tem-
Payment Types- Traditional Payme	nt - Value Excha	ange System-Credit Car	d System -	
Electronic Fund Transfer –NEFT-P	aperless bill, Mo	dern Payment Cash, E	lectronic Ca	ısh .
- Electronic Payment System –	4	Black board/ Lecture		
Introduction- Types of Electronic		PPT		
Payment System				
Payment Types- Traditional	6	Black board/ Lecture		
Payment - Value Exchange		PPT		
System-Credit Card System -				
Electronic Fund Transfer –NEFT-				
Paperless bill, Modern Payment				
Cash, Electronic Cash				
	10			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programme: B.com

Course/Paper Name: COST AND MANAGEMENT ACCOUNTING-II

Semester: 2nd Sem Class: IIB.com

Name of the Faculty: SHWETHA C.S **Total Hours:96 hours Topic covered** No. of Lecture Methodology/pedago Initial Date Hours 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. Black board/ Lecture Introduction to Costing Methods: 5 July /PPT Meaning, Importance and Categories, **Cost accounting Standards** Black board/ Lecture 5 July **Generally Accepted Cost Accounting** /PPT Principles (GACAP)- Purpose, Objective and Applicability Total hours:10 **Internal Assessment Test/Ouiz/Assignment – 01** UNIT-II- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause Black board/ Lecture - Contract costing: Introduction-5 August /PPT Contract account

, Profit on incomplete contracts, work	5	Black board/ Lecture /PPT	August
in progress		/PP1	
, Contractee's Accounts, Escalation clause	3	Black board/ Lecture /PPT	August
Dynamics of group behavior.	3	Black board/ Lecture /PPT	September
Total hours:	16		
UNIT-III-Process costing: Introduction, losses, inter-process profits, Joint produprocess accounts including joint and by	ucts and by-produ products	cts- Meaning, features, d	ifferences, problems on
Leadership- concepts, types of leadership	4 Black board/ L	ecture /PPT	September
-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter- process profits,	6	Black board/ Lecture /PPT	September
, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products	6	Black board/ Lecture /PPT	September
Total hours:	16		
Internal Assessment Test/Quiz/Assignment – 02			
UNIT-IV-Operating Costing-Introduction preparations of operating cost sheet.	n, transport costin	g, standing charges, oper	ating/running charges,
Operating Costing-Introduction, transport costing	3	Black board/ Lecture /PPT	September
standing charges, operating/running charges	6	Black board/ Lecture /PPT	October
preparations of operating cost sheet.	7	Black board/ Lecture /PPT	October
LINIT V Decomplication of cost and Cost	16	d for recognition and the	no fou discours areas
UNIT-V-Reconciliation of cost and finan reconciliation procedure, problems on		u for reconciliation, reaso	ins for disagreement,
-Reconciliation of cost and	7	Black board/ Lecture	October
financial accounts	,	/PPT	
-need for reconciliation, reasons for disagreement	6	Black board/ Lecture /PPT	November
reconciliation procedure, problems	3	Black board/ Lecture	November

on reconciliation		/PPT	
	16		
Date of submission of IA Marks :s			

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LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: DEVARAJU K.S **Total Hours:92 Topic covered** No. of Lecture Methodology/pedago Initial **Date** Hours **UNIT-1**: Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics – Ethics in Management – Ethics in Business – Importance of Ethics in Business. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture 6 Nature of Business Ethics -**PPT** Introduction – Meaning- Religion and Ethics - Morals and Ethics Black board/ Lecture Ethics in Management – Ethics in 6 **PPT** Business – Importance of Ethics in **Business** Total hours: UNIT 2: Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values. Black board/ Lecture Value Systems - Introduction -6 **PPT** Values – Moral Standards – Source of Ethics Black board/ Lecture Nature and objectives of Ethics - A 6 **PPT** Holistic view of values and Ethics -Categorization of values - Moral

values.				
	Total hours:12			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT 3 : Values for Indian Managers –				
and Business Ethics- Ethical problems	•	agers – Impact of ethics of	on manageria	l
performance – Value Driven stakehol		T	1	
Values for Indian Managers – Need	10	Black board/ Lecture		
for business Ethics – Universal		PPT		
criteria –Indian value system and				
Business Ethics				
Ethical problems faced by the	10	Black board/ Lecture		
managers – Impact of ethics on		PPT		
managerial performance – Value				
Driven stakeholder management				
Total hours:	20			
UNIT 4 : Professional Ethics for Functional Managers – Comparative Ethical behavior of				
Managers – Code of Ethics – Competi	tiveness and Ethic	s – Organizational Size ar	nd Ethics –	
Cost of Ethics.				
Professional Ethics for	6	Black board/ Lecture		
Functional Managers –		PPT		
Comparative Ethical behavior of				
Managers				
Code of Ethics – Competitiveness	4	Black board/ Lecture		
and Ethics – Organizational Size		PPT		
and Ethics – Cost of Ethics.				
Total hours	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT 5: Modern business Ethics and	Dilemmas – Right i	in theory, Does Ethics wo	rk in busines	s? – Legal
vis- a -vis Ethical –Corporate social res	ponsibility and Etl	hics - Corporate Governa	nce and Ethic	:S
Modern business Ethics and	5	Black board/ Lecture		
Dilemmas – Right in theory, Does		PPT		
Ethics work in business?				
Legal vis- a -vis Ethical –Corporate	5	Black board/ Lecture		
social responsibility and Ethics -		PPT		
Corporate Governance and Ethics				
Total hours	10			

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SHALINI K.S **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago **Date** Initial Hours gy Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract-Classification of contract-Quasi contractual obligations. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Introduction to Indian Contract Act 6 **PPT** 1872- Definition of Contract Black board/ Lecture Essentials of a valid contract-6 **PPT** Classification of contract-Quasi contractual obligations. Total hours: 12 Unit-2: Offer and Acceptance-Rules of valid offer and acceptance-Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake. Black board/ Lecture Offer and Acceptance-Rules of valid offer and acceptance-PPT Communication and revocation of offer and acceptances 8 Black board/ Lecture Contractual capacity- Free consent; **PPT** Coercion-undue influence-Fraudmisrepresentation-mistake.

	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
_				
Unit-3: Consideration-Rules of valid co				o contract -
Legality of object and consideration -	Contracts opposed		reements	
Consideration-Rules of valid	8	Black board/ Lecture		
consideration-contracts without		PPT		
consideration-stranger to contract				
Legality of object and consideration	10	Black board/ Lecture		
- Contracts opposed to public policy-		PPT		
Void agreements				
Total hours:	18			
Unit-4: Discharge of contract- Remedi	es for breach of co	ontract		
Discharge of contract	6	Black board/ Lecture		
		PPT		
Remedies for breach of contract	4	Black board/ Lecture		
		PPT		
Total hours:	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Laws of contract of indemnity	and guarantee, Ba		су	
Laws of contract of indemnity	4	Black board/ Lecture		
and guarantee		PPT		
Bailment and pledge, Agency	4	Black board/ Lecture PPT		
	8			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: POOJA .A Total Hours: 92

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Indices and Logarithms: Meani	ng- Basic Laws of	Indices and their applicat	ion for simpl	ification.
Laws of Logarithms –Common Logarith	nm, Application of	f Log Table for Simplificat	ion	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Indices and Logarithms: Meaning-	6	Black board/ Lecture		
Basic Laws of Indices and their		PPT		
application for simplification.				
Laws of Logarithms –Common	6	Black board/ Lecture		
Logarithm, Application of Log Table		PPT		
for Simplification				
	Total hours:			
	12			
Unit 2: Progressions: Meaning of S	equence, progres	ssion; Types of Progres	sions; Arith	metic
progression and Geometric Progres	sion – General te	erms & Sum of n terms	of Arithmet	tic
Progression and Geometric Progres	sion - Application	on problems on Arithm	etic Progres	sion and
Geometric Progression				
Progressions: Meaning of Sequence,	6	Black board/ Lecture		
progression; Types of Progressions;		PPT		
Arithmetic progression and				
Geometric Progression				
General terms & Sum of n terms of	6	Black board/ Lecture		

Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression Internal Assessment Test/Quiz/Assignment – 01	Total hours:12	PPT	
Unit 3. Ratio, Proportion, Variation an	d percentages and	d their application.	
. Ratio, Proportion,	10	Black board/ Lecture PPT	
Variation and percentages and their application	10	Black board/ Lecture PPT	
Total hours:	20		
Unit 4: Simple Interest and Compound Bankers discount, True discount, Bank		_	oncepts;
Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts;	6	Black board/ Lecture PPT	
Bankers discount, True discount, Bankers gain and present worth of Bill.	4	Black board/ Lecture PPT	
Total hours	10		
Internal Assessment Test/Quiz/Assignment – 02			
Unit 5: Calculus: Meaning of Functions and Profit functions.	and Calculus, Ap		ompute Cost, Revenue
Meaning of Functions and Calculus, Application of Calculus to compute Cost	5	Black board/ Lecture PPT	
Revenue and Profit functions.	5	Black board/ Lecture PPT	
Total hours	10		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION

Semester: 5th SEM Class: III BCOM

Name of the Faculty: CHAITHRA .M Total Hours: 96

Name of the Faculty. CHAITING	X +111		I otal libul	3.70
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Wealth Tax – Introduction	− Definitions − A	Assets – Valuation Date	s – Assessn	nent
Year – Net Wealth – Debts.				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Wealth Tax – Introduction –	5	Black board/ Lecture		
Definitions – Assets		PPT		
Valuation Dates – Assessment	5	Black board/ Lecture		
Year – Net Wealth – Debts.		PPT		
	Total hours:10			
Unit 2: Deemed Assets – Exempte	d Assets – Valua	tion of Assets (Immova	able Property	v and
Jewellery)			1 .	,
Deemed Assets – Exempted	10	Black board/ Lecture		
Assets		PPT		
Valuation of Assets (Immovable	10	Black board/ Lecture		
Property and		PPT		
Jewellery)				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				

Unit 3: Cash Management - Meaning -	Objectives - Need	d for Cash - Motives for H	olding Cash -	Cash
Planning - Cash Forecasting - Preparat	ion of Cash Budge	t.		
: Cash Management - Meaning -	10	Black board/ Lecture		
Objectives - Need for Cash -		PPT		
Motives for Holding Cash				
Cash Planning - Cash Forecasting -	10	Black board/ Lecture		
Preparation of Cash Budget.		PPT		
Total hours:	20			
Unit 4: Cash Flow Statement [as per A	·S-3]			
Cash Flow Statement [as per AS-	13	Black board/ Lecture		
[3]		PPT		
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - F	•		•	
Problems on ARR - Pay Back Period - D			alue Techniq	ue.
Capital Budgeting - Meaning -	6	Black board/ Lecture		
Process of Capital Budgeting		PPT		
Techniques of Capital Budgeting -	6	Black board/ Lecture		
Problems on ARR - Pay Back Period		PPT		
- Discounted Pay Back Period - Net	8	Black board/ Lecture		
Present Value Technique		PPT		
	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SHALINI K.S Total Hours: 96

Name of the Faculty: SHALINI K.	.5	Total Hours:96			
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
Unit 1: Corporate Finance – Meaning –	Scope – Objectiv	es – Sources of Corporate	e Finance		
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/			
		Seminar/Case studies.			
:Corporate Finance – Meaning –	5	Black board/ Lecture			
Scope		PPT			
Sources of Corporate Finance	5	Black board/ Lecture			
		PPT			
	Total hours:10				
Unit 2: Working Capital Management -			s - Determin	ants of	
Working Capital - Estimation of Workin	ig Capital Require	ments.			
: Working Capital Management -	10	Black board/ Lecture			
Meaning - Components - Nature and		PPT			
Kinds					
Determinants of Working Capital -	10	Black board/ Lecture			
Estimation of Working Capital		PPT			
Requirements.					
	Total hours:20				
Internal Assessment					
Test/Quiz/Assignment – 01					
Unit 3: Cash Management - Meaning -	Objectives - Need	for Cash - Motives for H	olding Cash -	Cash	

Planning - Cash Forecasting - Preparat	ion of Cash Budge	et.		
: Cash Management - Meaning -	10	Black board/ Lecture		
Objectives - Need for Cash -		PPT		
Motives for Holding Cash				
Cash Planning - Cash Forecasting -	10	Black board/ Lecture		
Preparation of Cash Budget.		PPT		
Total hours:	20			
Unit 4: Cash Flow Statement [as per A	·S-3]			
Cash Flow Statement [as per AS-	13	Black board/ Lecture		
3]		PPT		
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - I	•		•	-
Problems on ARR - Pay Back Period - D			alue Techniq	ue.
Capital Budgeting - Meaning -	6	Black board/ Lecture		
Process of Capital Budgeting		PPT		
Techniques of Capital Budgeting -	6	Black board/ Lecture		
Problems on ARR - Pay Back Period		PPT		
- Discounted Pay Back Period - Net	8	Black board/ Lecture		
Present Value Technique		PPT		
	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM Class: III BCOM

Name of the Faculty: ARUN C.S Total Hours: 92

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-1 : Introduction – Meaning and	Definition of Man	agement Accounting –Sc	ope and Obje	ectives of	
Management Accounting – Differences	between Manage	ement Accounting and Fi	nancial Accou	unting –	
Management Accounting and Cost Acc	counting- Limitation	ons of Management Acco	unting.		
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/			
		Seminar/Case studies.			
Introduction – Meaning and	6	Black board/ Lecture			
Definition of Management		PPT			
Accounting –Scope and Objectives of					
Management Accounting					
Differences between Management	6	Black board/ Lecture			
Differences between Management	0	PPT			
Accounting and Financial Accounting		LL I			
– Management Accounting and Cost					
Accounting- Limitations of					
Management Accounting.					
	Total hours:				
	12				

UNIT 2: Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (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 Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of

Financial Ratios.			
Analysis of Financial Statements –	8	Black board/ Lecture	
Ratio Analysis: Meaning and		PPT	
Objectives – Types of Ratios – (A)			
Profitability Ratios – Gross Profit			
Ratio/ Net Profit Ratio/ Operating			
Ratio/Operating Profit Ratio/Return			
on Capital Employed Ratio/ Earning			
Per Share (B) Turnover Ratios			
Working Capital Turnover	6	Black board/ Lecture	
Ratio/Stock Turnover Ratio/Fixed		PPT	
Assets Turnover Ratio/Debtors			
Turnover Ratio/ Creditors Turnover			
Ratio (C) Financial Ratios – Current			
Ratio/ Liquidity Ratio/ Debt –Equity			
Ratio/ Proprietary Ratio/Capital			
Gearing Ratio – Advantages and			
Limitations of Financial Ratios			
	Total hours:12		
Internal Assessment			
Test/Quiz/Assignment – 01			
UNIT 3 : Marginal Costing – Definition Contribution – Break Even Analysis – Pricing.	•		ł
Marginal Costing – Definition –	10	Black board/ Lecture	
Marginal Costing – Definition – Basic Concepts – Assumptions –	10	Black board/ Lecture PPT	
	10		
Basic Concepts – Assumptions –	10	PPT Black board/ Lecture	
Basic Concepts – Assumptions – Marginal Cost Statement		PPT	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and		PPT Black board/ Lecture	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.	10	PPT Black board/ Lecture	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours:	20	PPT Black board/ Lecture PPT	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Control	10 20 OI – Definition – Ba	PPT Black board/ Lecture PPT ssic Concepts – Budget M	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Contro Key Factor – Classification of Budgets	10 20 OI – Definition – Ba	PPT Black board/ Lecture PPT ssic Concepts – Budget M	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Contro Key Factor – Classification of Budgets Zero Base Budget (Theory only)	10 20 ol – Definition – Ba – Problems on Sal	PPT Black board/ Lecture PPT asic Concepts – Budget Mes Budget and Flexible B	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Control Key Factor – Classification of Budgets Zero Base Budget (Theory only) Budget and Budgetary Control –	10 20 OI – Definition – Ba	PPT Black board/ Lecture PPT asic Concepts – Budget Mes Budget and Flexible B	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Controt Key Factor – Classification of Budgets Zero Base Budget (Theory only) Budget and Budgetary Control – Definition – Basic Concepts –	10 20 ol – Definition – Ba – Problems on Sal	PPT Black board/ Lecture PPT asic Concepts – Budget Mes Budget and Flexible B	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Contro Key Factor – Classification of Budgets Zero Base Budget (Theory only) Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor	20 DI – Definition – Ba – Problems on Sal	PPT Black board/ Lecture PPT asic Concepts – Budget N es Budget and Flexible B Black board/ Lecture PPT	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Control Key Factor – Classification of Budgets Zero Base Budget (Theory only) Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor Classification of Budgets –	10 20 ol – Definition – Ba – Problems on Sal	PPT Black board/ Lecture PPT asic Concepts – Budget M es Budget and Flexible B Black board/ Lecture PPT Black board/ Lecture	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Controt Key Factor – Classification of Budgets Zero Base Budget (Theory only) Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor Classification of Budgets – Problems on Sales Budget and	20 DI – Definition – Ba – Problems on Sal	PPT Black board/ Lecture PPT asic Concepts – Budget N es Budget and Flexible B Black board/ Lecture PPT	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Contro Key Factor – Classification of Budgets Zero Base Budget (Theory only) Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base	20 DI – Definition – Ba – Problems on Sal	PPT Black board/ Lecture PPT asic Concepts – Budget M es Budget and Flexible B Black board/ Lecture PPT Black board/ Lecture	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Control Key Factor – Classification of Budgets Zero Base Budget (Theory only) Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget(Theory only)	20 ol – Definition – Ba – Problems on Sal 6	PPT Black board/ Lecture PPT asic Concepts – Budget M es Budget and Flexible B Black board/ Lecture PPT Black board/ Lecture	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Controt Key Factor – Classification of Budgets Zero Base Budget (Theory only) Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget(Theory only) Total hours	20 DI – Definition – Ba – Problems on Sal	PPT Black board/ Lecture PPT asic Concepts – Budget M es Budget and Flexible B Black board/ Lecture PPT Black board/ Lecture	
Basic Concepts – Assumptions – Marginal Cost Statement Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing. Total hours: UNIT 4: Budget and Budgetary Control Key Factor – Classification of Budgets Zero Base Budget (Theory only) Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget(Theory only)	20 ol – Definition – Ba – Problems on Sal 6	PPT Black board/ Lecture PPT asic Concepts – Budget M es Budget and Flexible B Black board/ Lecture PPT Black board/ Lecture	

UNIT 5: Standard Costing – Definition – Difference between Standard Costing and Budgetary Control –					
Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)					
Standard Costing – Definition – 5 Black board/ Lecture					
Difference between Standard		PPT			
Costing and Budgetary Control					
Variance Analysis – Problems on	5	Black board/ Lecture			
Material and Labour Variances		PPT			
(Excluding Mix and Yield Variances					
Total hours	10				

Signature of Faculty Signature of HOD Principal

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2) Criterion 01 (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: MOHHAMED FYZULLA Total Hours: 96
Topic covered No. of Lecture Methodology/pedago Date

Initial Hours gy Unit 1: 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 5 Black board/ Lecture PPT **Definition of Management** Accounting Black board/ Lecture Scope and Objectives of 5 PPT Management Accounting-Differences between Management Accounting and Financial Accounting Management accounting and Cost accounting-Limitations of Management Accounting. Total hours: 15 Unit 2: Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis. 10 Black board/ Lecture Analysis of Financial Statements: **PPT Common Size statements** 10 Black board/ Lecture Comparative Statement, Trend

analysis.		PPT		
Total hours:	20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Ratio Analysis: Meaning and	Objectives-Types	of rations-(A) Profitabilit	v Ratios-GP r	atio-NP
Ratio-Operating ratio- Operating profi	•		•	
working capital turnover ratio- Stock 1				
Creditors turnover Ratio, (C) Financial				
				-
Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.				
Tatios.				
Ratio Analysis: Meaning and	10	Black board/ Lecture		
Objectives-Types of rations-(A)	10	PPT		
Profitability Ratios-GP ratio-NP		111		
·				
Ratio-Operating ratio- Operating				
profit ration-Return on capital employed ratio- EPS,(B)Turnover				
Ratios-working capital turnover				
ratio- Stock Turnover ratio	10	Black board/ Lecture		
Fixed assets turnover ratio-Debtors	10	PPT		
turnover Ratio-Creditors turnover		ГГІ		
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.				
Total hours:	20			
Unit 4: Cost flow statement: Meanin	ng Definition Use	s and Limitations Differe	nces	
between funds flow statement and ca	_			
statement(AS-7):Direct method and Ir		t-Freparation of Cash not	v	
statement(A5-7). Direct method and in	idirect Metriod.			
Cost flow statement: Meaning,	8	Black board/ Lecture		
Definition, Uses and Limitations		PPT		
Differences between funds flow				
statement and cash flow statement	5			
Preparation of Cash flow	5			
statement(AS-7):Direct method and				
Indirect Method.				
Total hours:	13			
Internal Assessment	1.0			
Test/Quiz/Assignment – 02				
	·Basic concents-As	ssumntions-Marginal Cos	t statement -	_
Jnit 5: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –				

Contribution-Break Even Analysis-P/V	Ratio-Margin of S	afety-Decision areas-Ma	ke or Buy and	l 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			
Unit 6: Budget and Budgeting Contr	ol-Definition-Basi	c Concepts-Budget Manu	alKey factor-	
Classification of Budgets-Problems on Motives for holding cash.	cash budget, sale	s budget, Flexible Budget	t, Cash Planni	ng and
Budget and Budgeting Control- Definition-Basic Concepts	6	Black board/ Lecture PPT		
Budget ManualKey factor- Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT		
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT		
Total hours:	20			

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LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: POOJA .A Total Hours: 96

Name of the Faculty: POOJA .A			I otal Hour	s:96
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-1- Concept of law, Sources Of La	w- Mercantile Lav	v; Agreement, ContractD	efinition And	Essentials
Of a Contract, Legal Rules As To Valid	Offer And Accepta	ance; Termination Of An (Offer.	
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement, ContractDefinition And Essentials Of a Contract	5	Black board/ Lecture PPT		
Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer	5	Black board/ Lecture PPT		
	Total hours:10			
UNIT-2-Contractual Capacity-Minor's Free Consent-Coercion, Undue Influer Only.	_			•
Contractual Capacity-Minor's Agreement, Consideration- Definition, Essentials And Exceptions. Free Consent	10	Black board/ Lecture PPT		
Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.	10	Black board/ Lecture PPT		

	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-3- Contingent contract, Quasi co	ntracts, Wagering	Agreement, Discharge o	f A Contract,	Remedies
For Breach Of Contract				
- Contingent contract, Quasi	10	Black board/ Lecture		
contracts, Wagering Agreement,		PPT		
Discharge of A Contract				
Remedies For Breach Of Contract	10	Black board/ Lecture		
		PPT		
Total hours:	20			
UNIT-4- Intellectual Property Act- Def	inition and Registr	ation Procedure for Pate	nt, Copy	
Right, Trademarks.				
Intellectual Property Act-	8	Black board/ Lecture		
Definition and Registration		PPT		
Procedure for Patent				
Copy Right, Trademarks.	5			
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition				
Of Electronic Records, License To Issue	e Digital Signature	Certificate And Acceptar	nce Of Digital	Signature.
	Ι.	Ι	I	T
Information Technology Act 2000-	8	Black board/ Lecture		
Definition Of Information-Digital		PPT		
Signature, Legal Recognition Of				
Electronic Records	5			
License To Issue Digital Signature	5			
Certificate And Acceptance Of Digital				
Signature.				
Total hours:	12			
Unit-6-Competition Act 2002- introdu	13 Dofitnitions	nrohibiton of agreemen	tcAnti compo) htitiyo
agreements- prohibition of abuse of d			•	
commission of India- establishment-co	·	_	•	
combination by commissionprocedure	•		on-inquiry int	.0
combination by commission procedure	Divisor of effect	orises erij		
Competition Act 2002-	6	Black board/ Lecture		
introduction- Defitnitions-		PPT		
prohibiton of agreementsAnti				
competitive agreements				
prohibition of abuse of dominant	6	Black board/ Lecture		
position-Regualtion of		PPT		
combinations-competition				
commission of India				
	1	l	1	I .

	8	Black board/ Lecture	
establishment-compositionduties		PPT	
and powers of commission-inquiry			
into combination by			
commissionprocedure-Divison of			
enterprises enj			
Total hours:	20		

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: 6th SEM Class: III BCOM

Name of the Faculty: MOHAMMED FYZULLA Total Hours: 80				
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1 Sets Theory: Meaning-Types 8	& Operations on S	ets; Application of Venn o	diagram to re	present
problems on sets.				
Meaning-Types & Operations on	5	Ex: Black board/		
Sets		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Application of Venn diagram	5	Black board/ Lecture PPT		
represent problems on sets.	4	Black board/ Lecture PPT		
	Total hours:14			
Unit 2 : Permutations and Combination	ns: Fundamental	principles of counting, Fa	ctorial n, Per	mutation –
Linear & Circular permutation; Combi	nation-Applicatior	n problems by using Perm	utation and	
Combination formula.				
Permutations and Combinations:	10	Black board/ Lecture		
Fundamental principles of counting,		PPT		
Factorial n, Permutation – Linear &				
Circular permutation				
Combination-Application problems	10	Black board/ Lecture		
by using Permutation and		PPT		
Combination formula.				
	Total hours:20			
Internal Assessment				

Test/Quiz/Assignment - 01 Unit 3: Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule. Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule. Total hours: Total hours: Determinants of a Matrix and its evaluation; Solutions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem (Graphical Method only). Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem Application of Linear Frogramming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule. Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices Determinants of a Matrix and its evaluation; Solutions of Linear equation; Solutions of Linear equations by using Cramer's rule. Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem (Graphical Method only). Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem (Graphical Method only). Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem (Graphical Method only). Linear Programming Problem Application of Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
equations by using Cramer's rule. Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule. Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem (Graphical Method only). Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem (Graphical Method only). Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem (Graphical Method only). Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem (Graphical Method only). Linear Programming Problem. Methods of solving Linear Programming Problem. Application of Linear PPT Black board/ Lecture PPT PPT PPT Black board/ Lecture PPT Forgramming Problem (Graphical Method only). Internal Assessment Test/Quiz/Assignment – 02
Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule. Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem (Graphical Method only). Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule. Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming: Meaning- Concepts and Assumptions of Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Matrix Operation-addition, Subtraction & Multiplication of Matrices Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule. Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming: Meaning- Concepts and Assumptions of Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Subtraction & Multiplication of Matrices Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule. Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Matrices Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule. Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Methods of solving Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
evaluation; Solutions of Linear equations by using Cramer's rule. Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming Problem (Graphical Method only). Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
equations by using Cramer's rule. Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear 5 Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Total hours: 20 Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear 5 Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Problem. Methods of solving Linear Programming Problem, Application of Linear Programming Problem (Graphical Method only). Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Programming Problem (Graphical Method only). Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Linear Programming Problem. Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Methods of solving Linear Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Programming Problem Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Application of Linear Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Programming Problem (Graphical Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Method only). Total hours: 13 Internal Assessment Test/Quiz/Assignment - 02
Total hours: 13 Internal Assessment Test/Quiz/Assignment – 02
Internal Assessment Test/Quiz/Assignment – 02
Test/Quiz/Assignment – 02
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Unit 5: Probability: Meaning and Definition of Probability- Terminology used in probability (Events,
Random experiment, Trial, Sample Space). Notations of probability-terms in set theory -41- – Probability
laws – addition & multiplication theorem. Application of Binomial theorem in computation of probability
Probability: Meaning and Definition 10 Black board/ Lecture
of Probability- Terminology used in PPT
probability (Events, Random
experiment, Trial, Sample Space).
Notations of probability-terms in set
theory -41- – Probability laws
addition & multiplication theorem.
Application of Binomial theorem in
Computation of probability Total hours: 13

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM Class: III BCOM

Name of the Faculty:MUNZIRA BHANU Total Hours:96					
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
Unit 1: Working capital Managem	ent- Meaning, F	eatures, types of worki	ng capital, f	actors	
influencing working capital, level of	f current assets,	operating cycle and case	sh cycle, cur	rent assets	
financing policy					
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/			
		Seminar/Case studies.			
Working capital Management-	5	Black board/ Lecture			
Meaning, Features, types of		PPT			
working capital					
working capital					
factors influencing working	5	Black board/ Lecture			
capital, level of current assets		PPT			
operating cycle and cash cycle,	5				
current assets financing policy					
	T 4 1 1 15				
	Total hours:15				
Unit 2: -Cash management-cash budg	get; cash collection	n and disbursement, option	ons for invest	tment of	
surplus funds, credit management- cre		•			
need for inventories; order quantity-E	OQ model- monit	oring and control of inver	ntories-ABC-	JIT	
techniques.		-			
Cash management-cash budget;	10	Black board/ Lecture			
cash collection and disbursement,		PPT			
options for investment of surplus					
funds, credit management					

- Credit policy variables-credit	10	Black board/ Lecture		
evaluation. Inventory management-		PPT		
need for inventories; order quantity-				
EOQ model- monitoring and control				
of inventories-ABC- JIT techniques.				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-				_
leases, leasing as a financing decisi	on; hire purchas	e financing- Hire purch	ase financin	g vs lease
financing, installment sale, evaluat	ion of Hire purch	nase financing		
			1	_
Working capital financing-	10	Black board/ Lecture		
Leasing-types of leases, Rationale		PPT		
for leasing, operating leases,				
leasing as a financing decision				
hire purchase financing- Hire	10	Black board/ Lecture		
purchase financing vs lease		PPT		
financing, installment sale,				
evaluation of Hire purchase				
financing				
Total hours:	20			
Unit 4: Venture capital financing-	meaning, featur	es, development of vei	nture	
capital in India, stages in venture fi	-			
business plan, the process of ventu	_	•		
financing; Disinvestment mechanis	•	5		
Venture capital financing-	5	Black board/ Lecture		
meaning, features, development		PPT		
of venture capital in India, stages				
in venture financing- the business				
plan				
essentials of a business plan, the	5			
process of venture capital				
financing- Methods of venture				
financing; Disinvestment				
mechanisms				
Total hours:	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Share holder value creation	on - financial goa	als and strategy, shareh	older value	creation-
market value added, Market to boo	ok value, Econon	nic value added(EVA)- [Balanced sco	orecard-
the learning and growth perspective	e, significance o	f balanced score card ,	implementa	ation of
score card.				
Share holder value creation -	6	Black board/ Lecture		
<u> </u>	•	•	•	

financial goals and strategy,		PPT	
shareholder value creation-			
market value added			
Market to book value, Economic	6		
value added(EVA)- Balanced			
scorecard- the learning and			
growth perspective, significance			
of balanced score card			
, implementation of score card.	2		
Total hours:	14		

Unit 6: 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.

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International financial	6	Black board/ Lecture	
management- foreign exchange		PPT	
market, foreign exchange rates-			
spot exchange rates, bid-ask rate,			
forward exchange rates			
foreign exchange risk-transaction	6	Black board/ Lecture	
exposure, economic exposure,		PPT	
translation exposure, hedging of			
foreign exchange risk			
foreign currency option, money	8	Black board/ Lecture	
market operations- financing		PPT	
international operations.			
Total hours:	20		

Signature of Faculty

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: GIRISH T.G Total Hours: 96				
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Value of taxable supply-condi	tions, inclusions, (Consideration not wholly	in money, Su	apply
between two related persons, Supply	through agent, co	st based value, Residual v	valuation, spe	ecific
supplies, Service of pure agent. Proble	ems on determinat	tion of value of supply.		
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Value of taxable supply-conditions,	5	Black board/ Lecture		
inclusions, Consideration not wholly		PPT		
in money, Supply between two				
related persons				
Supply through agent east based	5	Black board/ Lecture		
Supply through agent, cost based	3	PPT		
value, Residual valuation, specific		111		
supplies, Service of pure agent	5			
Problems on determination of value	3			
of supply.				
Total hours:	15			
Unit 2: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of				
credit in special circumstances, Input				•
input tax credit in respect of inputs an		· ·	•	
by Input Service Distributor (ISD)		and the job money mainter	2. 2.000000	
	10	Black board/ Lecture		
•		PPT		
: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability	10			

of credit in special circumstances,				
Input tax credit and change in				
constitution of registered person				
Taking input tax credit in respect of	10	Black board/ Lecture		
inputs and capital goods sent for job		PPT		
work, Manner of Distribution of				
Credit by Input Service Distributor				
(ISD)				
\(\frac{1}{2}\)	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit I	Notes: Tax invoice	Prohibition of un autho	rized collecti	on of tax:
Amount of tax to be indicated in tax in				on or tax,
Tax Invoice, Credit and Debit	10	Black board/ Lecture	Die Hotes.	
Notes; Tax invoice; Prohibition of	10	PPT		
		111		
un authorized collection of tax;	10	D1 11 1/T		
Amount of tax to be indicated in tax	10	Black board/ Lecture		
invoice and other documents; Credit		PPT		
and debit notes.				
Total hours:	20			
Unit 4: Registration under GST-Person	_			
Procedure for Registration, Rejection	of application for	registration, cancellation	of	
Registration				
Registration under GST-Persons	10	Black board/ Lecture		
liable for registration, compulsory		PPT		
registration, Procedure for				
Registration				
Rejection of application for	3			
registration, cancellation of				
Registration				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to	various GSTRS-pro	cedure for filing various	raturns	
Returns-Brief introduction to various	10	Black board/ Lecture	letuiiis	
GSTRS	10	PPT		
procedure for filing various returns	3	111		
·				
Total hours:	13			
Unit 6: Customs Act 1962- Meaning-	_		•	
exportation under sec 11- types of cus	•	• •	•	
Safeguard Duty, IGST, GST Compensat	•	ation of Assessable value	and applicab	ole duties.
Exports – Meaning- zero rated supply.		T	1	Ī
Customs Act 1962- Meaning-	6	Black board/ Lecture		
Notified goods -specified goods-		PPT		
Prohibition of importation and	ĺ			

exportation under sec 11- types of			
customs duty			
Basic customs duty, Education Cess,	6	Black board/ Lecture	
Anti dumping duty, Safeguard Duty,		PPT	
IGST, GST Compensation Cess			
Computation of Assessable value	8	Black board/ Lecture	
and applicable duties. Exports –		PPT	
Meaning- zero rated supply.			
	20		

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

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

Programe: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM Class: III BCOM

Name of the Faculty: VIDYASHREE O.T **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago Initial Date Hours Unit 1: 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. Black board/ Lecture Introduction: meaning and PPT definition of auditing- Nature and importance of auditing objectives of auditing-advantages Black board/ Lecture different types of audit, qualities of 5 an auditor-audit report-auditing in a PPT computerized environment. Total hours:10 Unit 2: 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. Black board/ Lecture Audit planning and control: factors 10 PPT affecting audit planning-audit programme advantages-audit note book Black board/ Lecture 10 appointment of a company **PPT** auditorqualifications, disqualifications-rights and duties of

a company auditor.					
	Total	hours:20			
Internal Assessment					
Test/Quiz/Assignment – 01					
Unit 3: Internal check and internal	ontrol-	meaning a	nd objective-Internal Au	ditinternal ch	eck for
various transactions-limitations of inte					
and internal audit-Auditor's Independ		incroi Billio	erece between internal	criccit, irrerri	ar correror
and meeting addit Madren 5 macpena	crice.				
Internal check and internal	10		Black board/ Lecture		
control-meaning and objective-	10		PPT		
Internal Audi tinternal check for					
various transactions					
	10		Black board/ Lecture		
limitations of internal control-	10		PPT		
Difference between internal check,					
internal control and internal audit-					
Auditor's Independence.					
T 4 1 1	20				
Total hours:					
Unit 4: Vouching-meaning, concepts,	-				
Vouching- Teeming and lading a challe	enge to	Vouching-	Vouching different types	5 Of	
transactions.					
**			D1 11 1/T	T	
Vouching-meaning, concepts,	6		Black board/ Lecture		
objectives and importance –			PPT		
General Principles of Vouching					
Teeming and lading a challenge to	6				
Vouching- Vouching different types					
of transactions.					
T . 1.1	10				
Total hours:	12				
Internal Assessment					
Test/Quiz/Assignment – 02					
Unit 5: verification and valuation of a			· · · · · · · · · · · · · · · · · · ·		
verification and valuation of assets an		_			
rights and trade marks, plant and mac	hinery-	capital, cr	editors, debentures, outs	standing expe	enses,
contingent liabilities					
	Lan			T	T
verification and valuation of assets	13		Black board/ Lecture		
and liabilities, meaning- problems in			PPT		
valuation of assets, verification and					
valuation of assets and liabilities-					
goodwill, Stock in trade					
, Investments, Patents, Copy rights	13				
and trade marks, plant and					
machinery- capital, creditors,					
debentures, outstanding expenses,					
contingent liabilities					

Total hours:				
Unit 6: Audit of different types of org	anizations-audit o	of sole trader, audit of par	tnership firm	ns, audit of
hotels, audit of educational institution	is, audit of trust, a	udit of co-operative socie	eties.	
Audit of different types of	6	Black board/ Lecture		
organizations-audit of sole trader		PPT		
audit of partnership firms, audit of	6	Black board/ Lecture		
hotels, audit of educational		PPT		
institutions				
audit of trust, audit of co-operative	8	Black board/ Lecture		
societies.		PPT		
Total hours:	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Program: . B.com

Course/Paper Name: BUSINESS MANAGEMENT

Semester : I SEM Class: I BCOM

Name of the Faculty: DEVARAJU K.S& Total Hours: 80

Topic covered	No. of Lecture	Methodology/pedagogy	Date	Initial	
•	Hours				
UNIT-I- Concepts of managen	nent, definition	, characteristics of m	anageme	nt,	
Management and Administrat			0	,	
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.			
Concepts of management, definition, characteristics of management	6	: Black board/ Lecture PPT			
Management and Administration, functions of management	7	: Black board/ Lecture PPT			
	Total hours:13				
UNIT-2 - Evolution of management thought contributions of F.W. Taylor, Henry Fayol, Elton Mayo, Peter F Drucker. Management by communication, management by systems, management by participation, management by motivation-MBO, MBE.					
Evolution of management thought contributions of F.W. Taylor, Henry Fayol, Elton Mayo, Peter F Drucker.	6	: Black board/ Lecture PPT			
Management by communication, management	7	: Black board/ Lecture PPT			

standard costing, co-	7	: Black board/ Lecture		
ordination, principles of co-		PPT		Í
ordination,				ı
management audit.				ı
Total hours:	13			
UNIT-6 - Emerging trends in m	nanagement- K	aizen, TQM, TPM, MI	S, ISO, ch	ange
management, stress managem	nent, fish bone	(ISHIKAWA)Diagram,	business	eco
system, logistic management.				
Emerging trends in	2	: Black board/ Lecture		ı
management- Kaizen, TQM,		PPT		Í
TPM				<u></u>
MIS, ISO, change	2	: Black board/ Lecture		ı
management, stress		PPT		Í
management				1
fish	9	: Black board/ Lecture		Í
bone(ISHIKAWA)Diagram,		PPT		ı
business eco				Í
system, logistic				Í
management.				Í
	13			
				_
Date of submission of IA Marks:				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM Class: I BCOM

Name of the Faculty: ARUN C.S **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours gy UNIT-I-ACCOUNTING Principles And Standards- Accounting-Meaning And Definitions-Objectives- Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture ACCOUNTING Principles And 4 December **PPT** Standards Meaning And Definitions-4 Black board/ Lecture **PPT** December Objectives-Black board/ Lecture December Accounting Cycle-Accounting 8 Concepts And Inventions With **PPT** Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS. Total hours:16 UNIT-II-Final accounts of sole trading concern- Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments. Black board/ Lecture December Final accounts of sole trading 6 **PPT** Preparation of Trading And Profit 10 Black board/ Lecture January And Loss Account and Balance **PPT** sheet with adjustments.

	Total hours:16					
Internal Assessment						
Test/Quiz/Assignment – 01						
UNIT-III- Accounts from inco	mplete record	ls-Meaning , featur	es and tecl	hniques		
of						
obtaining complete informati	on, problems	on conversion of si	ingle entry	into		
double						
entry system.						
Accounts from incomplete	6	Black board/ Lecture	January			
records-Meaning, features		PPT	Junuary			
and techniques of						
obtaining complete						
information						
problems on conversion of	10	Black board/ Lecture	January/			
single entry into double		PPT	February			
entry system.						
3 3						
Total hours:						
UNIT-IV-Branch Account-me	aning and obj	jectives of maintair	ning of			
branch			_			
accounts by head office, good	ds invoiced by	HO at cost and in	ivoice			
price,	11.					
accounting treatment under			E-1			
Branch Account-meaning	6	Black board/ Lecture PPT	February			
and objectives of		111				
maintaining of branch						
accounts by head office	10	Black board/ Lecture	Fohmom			
goods invoiced by H O at	10	PPT	February			
cost and invoice price,						
accounting treatment under – debtors system.						
Total hours:	16					
Internal Assessment	10					
Test/Quiz/Assignment – 02						
UNIT-V-Departmental account	nts-Meaning,	objectives, advanta	iges of kee	oing		
departmental accounts, basis for allocation of joint expenses, internal transfer						
of						
goods, preparation of profit and loss account and balance sheet.						
Departmental accounts-	6	Black board/ Lecture	March			
Meaning, objectives,		PPT				
advantages of keeping						
departmental accounts						
basis for allocation of joint	10	Black board/ Lecture	March			
expenses, internal transfer		PPT				

of goods, preparation of profit and loss account and balance sheet.				
	16			
UNIT-VI- Computerized accounting				
alteration of company, groups and l	edger accounts,	generation of trial balan	nce and fina	ncial
statements.				
Computerized accounting-	2	Black board/ Lecture	March	
meaning features, introduction to		PPT		
tally				
creation and	4	Black board/ Lecture	April	
alteration of company, groups and		PPT		
ledger accounts,				
generation of trial balance and	10	Black board/ Lecture	April	
financial		PPT		
statements.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Program: . B.com

Course/Paper Name: PRINCIPLES OF MARKETING

Semester : II SEM Class: I BCOM

Name of the Faculty:SOWMYA B.K Total Hours:80

Topic covered	No. of Lecture	Methodology/pedagogy	Date	Initial
	Hours			
UNIT-I - INTRODUCTION TO M	ARKEING-me	aning, definition of m	arket,	
marketing,				
marketing concepts, marketin	g mix, function	ns of marketing,		
				_
		Ex: Black board/ Lecture		
		PPT/Group		
		Discussion/ Seminar/Case studies.		
		Seminar/Case studies.		
INTRODUCTION TO	6	: Black board/ Lecture		
MARKEING-meaning,		PPT		
definition of market,				
marketing				
C				
marketing concepts,	7	: Black board/ Lecture		
marketing mix, functions of		PPT		
marketing				
	Total hours:13			
	Total hours:15			
UNIT-2 - Product-meaning; product-meaning; product-meaning;	oduct strategie	es, product attributes	, product	
classifications, Product life cy	_	· =	-	
	6	: Black board/ Lecture		
Product-meaning; product		PPT		
strategies, product				
attributes				
product	7	: Black board/ Lecture		
classifications, Product life		PPT		
cycle, Branding, packaging,				
labelling.				

Total hours:	Total hours:13			
Internal Assessment	Total Hours.15			
Test/Quiz/Assignment – 01				
UNIT-3 - Service marketing, in	troduction me	aning service mix a	nnlications	3
hospital	troudetion, in	carming, betwee mix, e	гррпсанотк	,
and tourism				
Service marketing,	3	: Black board/ Lecture		
introduction		PPT		
meaning, service mix	4	:Blackboard/Lecture		
<u>.</u>		PPT		
Applications hospital	7	:Blackboard/Lecture		
and tourism		PPT		
Total hours:	14			
UNIT-4 - Advertising, publicity	and event ma	nagement- meaning	and	
definition,		G		
importance advertising copy a	nd layouts, so	cial and economic eff	ects of	
advertising. Introduction to ev	ent manageme	ent, principles, conce	pts and	
designing.				
Advertising, publicity and	3	Black board/ Lecture		
event management- meaning		PPT		
and definition				
importance advertising copy	3	: Black board/ Lecture		
and layouts, social and		PPT		
economic effects of				
advertising.				
Introduction to event	8	: Black board/ Lecture		
management, principles,		PPT		
concepts and designing.				
Total hours:	14			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-5 - Retail marketing- me	aning nature	lassification factors	influencin	ıø
retailing, functions of retailing	_			_
as a career.	, 5.0 1.	inportance or retaining	Sinaasay	rician
Retail marketing- meaning,	6	: Black board/ Lecture		
nature classification, factors		PPT		
influencing,				
Retailing				
functions of retailing-the	7	: Black board/ Lecture		
growing importance of		PPT		
retailing industry-Retail				
as a career.				
Total hours:	13			

UNIT-6- Marketing Research- defining the problem and Research objectives-Developing Research plan, Data collection- primary and secondary dataimplementing the research plan, interpreting and reporting the findings. Marketing research in small business and non-profit organizations. - Marketing Research-: Black board/ Lecture PPT defining the problem and Research objectives-Developing Research plan : Black board/ Lecture 2 Data collection- primary PPT and secondary dataimplementing the research plan interpreting and reporting 9 : Black board/ Lecture **PPT** the findings. Marketing research in small business and non-profit organizations.

Date of submission of IA Marks :		

13

Signature of Faculty

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: COST ACCOUNTING I

Semester: II SEM Class: I BCOM

Name of the Faculty: NANDEESHA S.C Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-I- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.					
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.			
INTRODUCTION: Meaning and definition of cost, costing, cost accounting	4	Black board/ Lecture PPT	December		
cost accountancy; objectives, advantages and limitations of cost accounting	4	Black board/ Lecture PPT	December		
differences between cost accounting and financial accounting.	8	Black board/ Lecture PPT	December		
	Total hours:16				
UNIT-II- Elements of cost, cla	assification of	cost, cost centre, c	ost unit, p	roblems	

on preparation of cost sheet, ter	nders and guo	tations		
preparation of cost sirect, ter	iders and quo	tations.		
Elements of cost,	6	Black board/ Lecture	December	
classification of cost, cost		PPT		
centre, cost unit				
problems on	10	Black board/ Lecture	January	
preparation of cost sheet,		PPT		
tenders and quotations.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification	ation and cod	ification of materia	ls, functio	ns of
purchase department, stores	department-	stores records, tech	iniques of	
inventory				
control-stock levels, EOQ, AF	•	V =		
Pricing of Materials- problem	s on LIFO, FI			ce.
Materials- Classification	6	Black board/ Lecture	January	
and codification of		PPT		
materials, functions of				
purchase department,				
stores department-stores				
records, techniques of				
inventory control				
11 1 700 170	10	D1 1 1 1/T	T /	
stock levels, EOQ, ABC	10	Black board/ Lecture PPT	January/	
analysis, Material losses-		PF1	February	
types and treatment,				
Pricing of Materials-				
problems on LIFO, FIFO				
and weighted average price.	1.6			
Total hours:		1 / 1 1		
UNIT-IV- Labour: Methods of	time keeping	and time booking;	metnoas	
of	II-1	d D	.11 -	
remuneration-time rate, piec	e rate, Haisey	and Rowan Plan, I	aie	
time-causes and			1	
treatment, overtime, labour t	turnover-caus	es, measurement a	na	
treatment;	D 1	ъл : 1 1°CC 1	•	
problems on Halsey method,	Rowan plan,	Merick differential	piece	
rate system, FW				
Taylors differential piece syst	tem.			
Labour: Methods of time	6	Black board/ Lecture	February	
keeping and time booking;		PPT		
methods of				

remuneration-time rate, piece rate, Halsey and Rowan Plan, Idle time- causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey	10	Black board/ Lecture	February	
method, Rowan plan, Merick differential piece		PPT		
rate system, FW				
Taylors differential piece				
system.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				

UNIT-V- Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheadsproblems

on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decision-making.

Overheads: Meaning,	6	Black board/ Lecture	March	
Nature, methods of		PPT		
classification of overheads,				
allocation and				
apportionment-problems on				
primary distribution,				
secondary				
distribution, repeated				
distribution methods.				
Methods of absorption of	10	Black board/ Lecture	March	
overheadsproblems		PPT		
on Machine Hour Rate only.				
Activity based costing –				
Meaning, purpose,				
benefits, stages, relevance				
in decision-making.				
	16			

UNIT-VI- Integral (or Integrated) Accounting: Meaning and Advantages of Integral

Accounting, Principles of an Integral Accounting System, Essential Features of Integral Accounting, Journal Entries.

Integral (or Integrated)	2	Black board/ Lecture	March	
Accounting: Meaning and		PPT		
Advantages of Integral				
Accounting				
Principles of an Integral	4	Black board/ Lecture	April	
Accounting System		PPT		
Essential Features of	10	Black board/ Lecture	April	
Integral Accounting,		PPT		
Journal Entries.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester: II SEM Class: I BCOM

Name of the Faculty: MOHHAMED FYZULLA Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-I- Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.					
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.			
Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales	4	Black board/ Lecture PPT	December		
valuation of goods lost in transitvaluation of goods lost in transit- valuation of stock on consignment	4	Black board/ Lecture PPT	December		
problems on cost price and invoice price.	8	Black board/ Lecture PPT	December		
	Total hours:16				

ash price of ar				
6	Black board/ Lecture PPT	December		
10	Black board/ Lecture PPT	January		
Total hours:16				
•	<u> </u>			
6	Black board/ Lecture PPT	January		
10	Black board/ Lecture PPT	January/ February		
16		-		
Total hours: 16 UNIT-IV- Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)				
6	Black board/ Lecture PPT	February		
10	Black board/ Lecture PPT	February		
	ash price of aron. 6 10 Total hours:16 allment systemstallment sy 6 10 10 16 alties-minimum te-preparation 7) 6 10	ash price of an asset-problems of on. 6	Black board/ Lecture PPT Total hours:16 allment system- meaning, features and diffinstallment system, problems on installment Black board/ Lecture PPT Black board/ Lecture PPT January 10 Black board/ Lecture PPT Black board/ Lecture February 16 alties-minimum rent, short working, Black board/ Lecture PPT Black board/ Lecture February Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture February Black board/ Lecture PPT Black board/ Lecture February PPT Black board/ Lecture February PPT	

Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Financial statement	of non-profit	organization-mean	ing, recogr	nition of
capital and revenue items, re	ceipts and pa	yment account, inc	come and	
expenditure				
account, preparation of incor	ne and expen		balance s	heet
Financial statement of non-	6	Black board/ Lecture	March	
profit organization-		PPT		
meaning, recognition of				
capital and revenue items,				
receipts and payment				
account				
income and expenditure	10	Black board/ Lecture	March	
account, preparation of		PPT		
income and expenditure				
account and balance sheet				
Total hours:	16			
UNIT-VI- COMPUTERISED A		_		
inventory creating stock grou			. •	own and
stock items, entering opening	stock quantit	ty and amount, tall	У	
voucher(accounting and	_			
inventory)-creating new vouc	her type.			
COMPUTERISED	2	Black board/ Lecture	March	
ACCOUNTING-Accounting	2	PPT	Wiaten	
with using tally – inventory				
0 0				
creating stock group stock categories- units of	4	Black board/ Lecture	April	
measures, godown and		PPT	rpin	
stock items, entering				
opening stock quantity and				
amount				
tally voucher(accounting	10	Black board/ Lecture	April	
and		PPT	1 Ipin	
inventory)-creating new				
voucher type.				
. odolici typo.				
	16			

Sri Adichunchanagiri First Grade College

Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Program: . B.com

Course/Paper Name: MANAGEMENT OF BANKING AND INSURANCE SERVICES

Semester : I SEM **Class: I BCOM**

Name of the Faculty:SHWETHA C.S **Total Hours:80**

Topic covered	No. of Lecture	Methodology/pedagogy	Date	Initial	
	Hours				
UNIT-I - Banking Operations:	Definition of a	Bank – Functions of	Banker: R	aising	
of funds by various Deposit So					
Loans-Purchasing and Discou	nting of Bills -	Agency Services: Coll	ection and	l	
Payment-Execution of Standin	ng Orders – Co	llection of Dividend a	nd Interes	t.	
		Ex: Black board/ Lecture			
		PPT/Group Discussion/			
		Seminar/Case studies.			
		Semman Case studies.			
Banking Operations:	6	: Black board/ Lecture			
Definition of a Bank –		PPT			
Functions of Banker: Raising					
of funds by various Deposit					
Schemes - Lending of					
Money: Cash Credit					
Overdraft-	7	: Black board/ Lecture			
Loans-Purchasing and		PPT			
Discounting of Bills -Agency					
Services: Collection and					
Payment-Execution of					
Standing Orders – Collection					
of Dividend and Interest.					
	Total hours:13				
UNIT-2- Role of Central Bank	- Policy Frame	work for RBI - RBI an	ıd Monetar	v	
Policy	UNIT-2 - Role of Central Bank- Policy Framework for RBI - RBI and Monetary				

Policy

Regulation and Supervision of Banking system - Maintenance of CRR - SLR - Interest Rate Policy, Banking Regulation Act, 1949- objectives and features, Narasimman Committee Report I and II - Prudential norms: Capital Adequacy norms.

	6	: Black board/ Lecture		
Role of Central Bank- Policy		PPT		
Framework for RBI - RBI				
and Monetary Policy				
Regulation and Supervision				
of Banking system -				
Maintenance of CRR - SLR -				
Interest Rate Policy				
Banking Regulation Act,	7	: Black board/ Lecture		
1949- objectives and		PPT		
features,				
Narasimman Committee				
Report I and II – Prudential				
norms: Capital Adequacy				
norms.				
	Total hours:13			
Internal Assessment				
Test/Quiz/Assignment – 01				
TINITY 2 The level meletion claim	- h-+	Danlon and Createness	n +1n n	

UNIT-3- The legal relationship between the Banker and Customer, the Multifarious

Transactions between them and the Rights and Duties of the Parties springing out of such relationship, Nature of Banking Business, Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.

The legal relationship between the Banker and Customer	3	: Black board/ Lecture PPT	
the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship	4	:Blackboard/Lecture PPT	
Nature of Banking Business, Legal Nature of Banker- Customer Relationship and their Mutual Rights and Duties.	7	:Blackboard/Lecture PPT	
Total hours:	14		

UNIT-4- Bank Deposits-types opening of FD a/c-interest, Repayment of Fix operation of account, interest, restriction current a/c holders, opening of current closing a/c, Non- resident accounts-Rupes Bank Deposits-types of deposits- fixed deposits- importance-opening of FD a/c-interest, Repayment of	red deposits-sans on SB a/c, on	eurrent a/c-privileges	g and		
Fixed deposits-savings deposit-opening and operation of account					
interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c	3	: Black board/ Lecture PPT			
precautions to be taken to a/c. closing a/c, Non- resident accounts- Rupee a/c, foreign currency a/c.	8	: Black board/ Lecture PPT			
Total hours:	14				
Internal Assessment Test/Quiz/Assignment – 02					
UNIT-5- Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.					
Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life	6	: Black board/ Lecture PPT			

Insurance with other				
Insurances,				
Basic Principles of	7	: Black board/ Lecture		
<u> </u>	/	PPT		
Insurance: Key concepts,				
Economic Principles,				
Principles of				
insurance viz. Utmost good				
faith, Insurable interest,				
Indemnity, Subrogation,				
Contribution and Proximity				
Cause.				
Total hours:	13			
	13		-11-	
UNIT-6 -The Business of Insur				
management of risk by insure				_!_1
importance for insurers – role			ent and sc	cial
security – contribution of insu			T	
The Business of Insurance:	2	: Black board/ Lecture PPT		
Management of risk by		PPI		
individuals –management of				
risk by insurers				
fixing of premiums –	2	: Black board/ Lecture		
reinsurance and its		PPT		
importance for insurers				
role of insurance in	9	: Black board/ Lecture		
economic development and		PPT		
social				
security – contribution of				
insurance to the society				
	13			

Date of submission of IA Marks:

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION-I Semester: 3rd SEM

Class: I I BCOM

Name of the Faculty: SHILPA N.B **Total Hours:96**

Traine of the Faculty. SHILLI IT 11.5	<u> </u>	10tai iiuui 3.70		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I: Brief History of Income Tax Ac	t, Finance Act, Sch	eme of Income Tax, Basi	c Concepts-Ir	icome,
Assessee, person, Assessment year, Pi	revious Year, Gros	s Total Income, Total Inc	ome, Margina	al rate of
Tax—Agricultural Income-Residential	Status of individua	al, Incidence of Tax (inclu	ding problem	ıs)- Incomes
which do not form part of Total Incom	ie U/S 10			
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
: Brief History of Income Tax Act,	4	Black board/ Lecture	December	
Finance Act, Scheme of Income Tax,		PPT		
Basic Concepts-Income, Assessee,				
person, Assessment year				
Previous Year, Gross Total Income,	4	Black board/ Lecture		
Total Income, Marginal rate of Tax—		PPT	December	
Agricultural Income-Residential				
Status of individual				
Incidence of Tax (including	8	Black board/ Lecture	December	
problems)- Incomes which do not		PPT		
form part of Total Income U/S 10				
	Total hours:16			
UNIT-II:Heads of Income: Income from	n Salary -features	of salary income-allowan	cesperquisite	⊥ ∋s-
provident fund-computation of Taxab	le salary income			
Heads of Income: Income from	6	Black board/ Lecture	December	
Salary -features of salary income-		PPT		
allowancesperquisites				

- provident fund-computation of Taxable salary income	10	Black board/ Lecture PPT	January	
,	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III: Income from salary: Retireme	ent benefits-Gratu	ity, Commutation of Per	nsion, Leave e	ncashment-
problems				
: Income from salary: Retirement	6	Black board/ Lecture	January	
benefits-Gratuity, Commutation of		PPT		
Pension				
Leave encashment- problems	10	Black board/ Lecture	January/	
T (1.1	1.6	PPT	February	
Total hours:	16	 		
UNIT-IV: Income from House Property		•		
exemptionsdetermination of annual v	alue-Deductions u	i/s 24-computation of in-	come from	
house property	(D1 1 1 1/T 4	Е 1	
Income from House Property:	6	Black board/ Lecture PPT	February	
basis of charge-deemed		PFI		
ownership-				
exemptionsdetermination of				
annual value	1.0	D1 11 1/T	D 1	
Deductions u/s 24-computation of	10	Black board/ Lecture	February	
income from house property		PPT		
Total hours:	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V:Profits and gains of Business a	nd profession (Ind	dividual Assessees)-Expe	nses expressiv	, allowable
and inadmissible, General Deductions,				
computation of taxable income from b	· ·	· · · · · · · · · · · · · · · · · · ·		_
Advocates, Doctors, Chartered Accour	ntant.	·		
Profits and gains of Business and	6	Black board/ Lecture	March	
profession (Individual Assessees)-		PPT		
Expenses expressly allowable and				
inadmissible, General				
Deductions/expenditures u/s 37,				
lossesdeemed profits-method of				
accounting				
computation of taxable income from	10	Black board/ Lecture	March	
business. Computation of Income		PPT		
from profession in cases Advocates,				
Doctors, Chartered Accountant				
	16			
UNIT-VI:Deductions u/s 80C to 80 (ind	ividual only), Inco	me Tax Authorizes, dutie	es and powers	5.
:Deductions u/s 80C to 80	2	Black board/ Lecture	March	
(individual only		PPT		
Income Tax Authorizes	4	Black board/ Lecture PPT	April	

, duties and powers.	10	Black board/ Lecture PPT	April	
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING -I

Semester: 3rd SEM Class: I I BCOM

Name of the Faculty: CHAITHRA .M **Total Hours:96 Topic covered** No. of Lecture | Methodology/pedago Initial **Date** Hours UNIT-I- Accounting for share capital: Meaning and types of shares-issue of sharesoversubscription and prorate allotment- forfeiture of shares-reissue of forfeited sharespassing journal entries and preparing balance sheet. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. 4 Black board/ Lecture December - Accounting for share capital: PPT Meaning and types of shares Black board/ Lecture issue of sharesoversubscription and 4 **PPT** December prorate allotment- forfeiture of shares reissue of forfeited sharespassing 8 Black board/ Lecture December **PPT** journal entries and preparing balance sheet. Total hours:16 UNIT-II-Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends. Black board/ Lecture December Financial statements of limited companies: Preparation of **PPT** financial statements as per schedule III of Companies' Act-2013 10 Black board/ Lecture . Provisions of companies Act-2013 January **PPT** on Declaration of Dividends Total hours:16 **Internal Assessment**

Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Redemption of	of Preference Shar	res And Issue Of Bonus S	hares: Conditio	ons for
redemption of preference shares, and				
and bonus issue-SEBI guidelines for bo				3 Silai C3
- Accounting For Redemption of	6	Black board/ Lecture	January	
Preference Shares And Issue Of	0	PPT	January	
Bonus Shares: Conditions for		111		
redemption of preference shares	10	Black board/ Lecture	Iomyomy/	
and Accounting procedure for	10	PPT	January/ February	
redemptionmeaning of bonus shares		rr i	reditialy	
and bonus issue-SEBI guidelines for				
bonus issue-accounting entries for				
issue of bonus shares.	1.6			
Total hours:	16			
UNIT-IV-Issue and redemption of debe	_			
redemption of debentures-journal ent		ebentures and condition	s for	
redemption- financing for redemption		T_4_4		
Issue and redemption of	6	Black board/ Lecture	February	
debentures: meaning and types of		PPT		
debentures-methods of				
redemption of debentures				
journal entries for issue of	10	Black board/ Lecture	February	
debentures and conditions for		PPT		
redemption- financing for				
redemption of debentures				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of companies- Me	aning and circum	stances of liquidation- pr	eparation of li	iguidator's
final statement of account.	B	p.		.40.000.0
Liquidation of companies- Meaning	6	Black board/ Lecture	March	
		PPT	1,101,011	
and circumstances of liquidation	10	Black board/ Lecture	March	
preparation of liquidator's final		PPT		
statement of account				
	16			
UNIT-VI- Accounting for employees sto	ock option plan, b	uy-back of securities, ea	uity shares wit	:h
differential rights, under writing of sha	• •		,	
- Accounting for employees stock	2	Black board/ Lecture	March	
option plan		PPT		
buy-back of securities, equity shares	4	Black board/ Lecture	April	
with differential rights		PPT		
under writing of shares and	10	Black board/ Lecture	April	
debentures	10	PPT	/ tpiii	
dependures	16	111	+	
	10			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programme: B.com

Course/Paper Name: BUSINESS DECISIONS

Semester:3rdSem Class: IIB.com

Name of the Faculty: SHALINI K.S&DEVARAJU K.S Total

Hours:96 hours

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
· ·	Hours	gy		
UNIT-I- Introduction-meaning of dec	isions-importanc		iness	
decisionsfactors influencing busines	•	,		
_				
		Ex: Black board/		
		Lecture		
		PPT/Group Discussion/		
		Seminar/Case studies.		
Introduction-meaning of	5	Black board/ Lecture	July	
decisions-importance-Basic		/PPT		
concepts of business decisions				
factors influencing business	5	Black board/ Lecture	July	
factors influencing business decisions.	3	/PPT	July	
decisions.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	Total hours:10			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-II-Time value of Money-preser	nt value and futu	re value concepts-prese	ent value of	annuity,
application of present and future va	lue to investmen	t decisions, preparation	n of amortiza	ation
table.				
T: 1 0) f	T =	D1 1 1 1/T	1 .	
Time value of Money-present	5	Black board/ Lecture /PPT	August	
value and future value concept		/111		
-present value of annuity,	5	Black board/ Lecture	August	

application of present		/PPT	
future value to investment decisions	3	Black board/ Lecture /PPT	August
preparation of amortization table.	3	Black board/ Lecture /PPT	September
Total hours:	16		
UNIT-III-Pricing policies and practices-co- illustration with problems, multiple pro			l cost pricing-
Leadership- concepts, types of leadership	4 Black board/	Lecture /PPT	September
Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing	6	Black board/ Lecture /PPT	September
illustration with problems, multiple product pricing-competitive bidding prices.	6	Black board/ Lecture /PPT	September
Total hours:	16		
Internal Assessment Test/Quiz/Assignment – 02			
UNIT-IV-Linear programming-Meaning, methods of solving linear programming method].	•	· · · · · · · · · · · · · · · · · · ·	
methods of solving linear programming method]. Linear programming-Meaning, concepts and assumptions of linear	•	· · · · · · · · · · · · · · · · · · ·	
methods of solving linear programming method]. Linear programming-Meaning,	problems, appli	Black board/ Lecture	ing problems[Graphical
methods of solving linear programming method]. Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear	problems, applie	Black board/ Lecture /PPT Black board/ Lecture	September
methods of solving linear programming method]. Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems application of linear programming	problems, applie	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT	September October
methods of solving linear programming method]. Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems application of linear programming	problems, applied 3 6 7	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT	September October October
methods of solving linear programming method]. Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems application of linear programming problems[Graphical method]. UNIT-V-CALCULUS-Meaning of function	problems, applied 3 6 7	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT	September October October
methods of solving linear programming method]. Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems application of linear programming problems[Graphical method]. UNIT-V-CALCULUS-Meaning of function and profit functions CALCULUS-Meaning of	problems, applied 3 6 7 16 s and calculus, a	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT	September October October ompute cost, revenue
methods of solving linear programming method]. Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems application of linear programming problems[Graphical method]. UNIT-V-CALCULUS-Meaning of function and profit functions CALCULUS-Meaning of functions and calculus application of calculus to compute	problems, applied 3 6 7 16 s and calculus, a	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture	September October October October October

Date of submission of IA Marks:		
Signature of Faculty	Signature of HOD	Principal
		-

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programme: B.com

Course/Paper Name: COST AND MANAGEMENT ACCOUNTING-II

Semester: 2nd Sem Class: IIB.com

Name of the Faculty: SHILPA N.B Total Hours: 96 hours

Name of the Faculty: SHILPA N.B		Total Hours:96 hours		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Introduction to Costing Method	s: Meaning, Impor	tance and Categories, Co	st accounting	
Standards- Generally Accepted Cost Acc	counting Principles	s (GACAP)- Purpose, Obje	ctive and App	licability
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Introduction to Costing Methods:	5	Black board/ Lecture	July	
Meaning, Importance and Categories,		/PPT		
Cost accounting Standards				
	_	71 11 1/2		
Generally Accepted Cost Accounting	5	Black board/ Lecture /PPT	July	
Principles (GACAP)- Purpose,		/PP1		
Objective and Applicability				
	Total hours:10			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-II- Contract costing: Introduction	- Contract account	, Profit on incomplete cor	ntracts, work	in
progress, Contractee's Accounts, Escala	tion clause			
- Contract costing: Introduction-	5	Black board/ Lecture	August	
Contract account		/PPT		
, Profit on incomplete contracts, work	5	Black board/ Lecture	August	
in progress	3	/PPT	August	
iii biogiess		/111		
, Contractee's Accounts,	3	Black board/ Lecture	August	

Escalation clause		/PPT	
Dynamics of group behavior.	3	Black board/ Lecture /PPT	September
Total hours:	16		
UNIT-III-Process costing: Introduction,	Distinction be	tween Job costing, and proce	ess costing, process
losses, inter-process profits, Joint produ process accounts including joint and by		oducts- Meaning, features, d	ifferences, problems
Leadership- concepts, types of leadership	4 Black boar	d/ Lecture /PPT	September
-Process costing: Introduction,	6	Black board/ Lecture	September
Distinction between Job costing, and		/PPT	
process costing, process losses, inter-			
process profits,			
, Joint products and by-products-	6	Black board/ Lecture	September
Meaning, features, differences,		/PPT	
problems on process accounts			
including joint and by products			
Total hours:	16		
Internal Assessment Test/Quiz/Assignment – 02			
UNIT-IV-Operating Costing-Introduction	n, transport co	sting, standing charges, oper	ating/running charg
			o. 0
preparations of operating cost sheet.			
preparations of operating cost sheet. Operating Costing-Introduction, transport costing	3	Black board/ Lecture /PPT	September
Operating Costing-Introduction,	6	Black board/ Lecture	
Operating Costing-Introduction, transport costing standing charges, operating/running		Black board/ Lecture /PPT Black board/ Lecture	September
Operating Costing-Introduction, transport costing standing charges, operating/running charges preparations of operating cost	6	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture	September October
Operating Costing-Introduction, transport costing standing charges, operating/running charges preparations of operating cost sheet. UNIT-V-Reconciliation of cost and finan	6 7 16 cial accounts-	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT	September October October
Operating Costing-Introduction, transport costing standing charges, operating/running charges preparations of operating cost sheet. UNIT-V-Reconciliation of cost and finan reconciliation procedure, problems on	6 7 16 cial accounts-reconciliation	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT meed for reconciliation, reason	September October October ons for disagreement
Operating Costing-Introduction, transport costing standing charges, operating/running charges preparations of operating cost sheet. UNIT-V-Reconciliation of cost and finan	6 7 16 cial accounts-	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT	September October October
Operating Costing-Introduction, transport costing standing charges, operating/running charges preparations of operating cost sheet. UNIT-V-Reconciliation of cost and finan reconciliation procedure, problems on Reconciliation of cost and	6 7 16 cial accounts-reconciliation	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT need for reconciliation, reasonable board/ Lecture	September October October ons for disagreement
Operating Costing-Introduction, transport costing standing charges, operating/running charges preparations of operating cost sheet. UNIT-V-Reconciliation of cost and finan reconciliation procedure, problems on -Reconciliation of cost and financial accounts -need for reconciliation, reasons for	6 7 16 cial accounts-reconciliation 7	Black board/ Lecture /PPT Black board/ Lecture /PPT Black board/ Lecture /PPT meed for reconciliation, reasonable Black board/ Lecture /PPT Black board/ Lecture	September October October Ons for disagreement October

Date of submission of IA Marks :s

Signature of Faculty Signature of HOD Principal

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION-II

Semester: IV SEM Class: II BCOM

Name of the Faculty: ARUN C.S Total Hours: 96

Name of the Faculty: ARUN C.S		Total F	lours:96	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- (a)Depreciation- meaning	, computation of	Deprecation; (b)Capita	al Gain-	
Capital Asset, Transfer, cost of acq				
Capital gain-exemptions for individ	dual assessee u/s	54-54GB-problmes		
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Depreciation- meaning,	8	Black board/ Lecture		
computation of Deprecation;		PPT		
Capital Gain-	8	Black board/ Lecture		
Capital Asset, Transfer, cost of		PPT		
acquisition, cost of improvement,				
indexation, types of				
Capital gain-exemptions for				
individual assessee u/s 54-54GB-				
problmes				
	Total hours:16			
UNIT-II- Income from other source	es (including pro	blems), Set off and car	ry forward	
of losses (theory only)			-	
Income from other sources	8	Black board/ Lecture		
(including problems		PPT		
Set off and carry forward	2	Black board/ Lecture		
of losses (theory only)		PPT		
	Total hours:10			
Internal Assessment				
Test/Quiz/Assignment – 01				

l-Application of	Deductions u/s 80C-80	OU. Section
	re paemage for company	wion of war
5	Black board/ Lecture	
	PPT	
5	Black hoard/ Lecture	
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ip firm- Definition	on of Firm, Partner U/S	2(23)
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10	Black board/ Lecture	
	PPT	
6	Black board/ Lecture	
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(Use of Softwa	re package-Quick Boo	ks/
T -		T
6		
	PPT	
3	Black board/ Lecture	
	PPT	
1		
	Available software Work sheet) 5 10 ip firm- Definition 84, Provisions und AT)-Computation for computation scel work-sheet) 10 6 16 16 28 Offinition of Company, Foreign Company, Foreig	Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT Black board/ Lecture PPT

Computation of Tax Liability	7			
(Including Minimum Alternate				
Tax) (Use of Software package-				
Quick Books/				
Electrocom)				
	16			
UNIT-VI-Advance payment of Tax	& interest u/s 2	34A, 234B, 234C, T.D	.S-	
(including Problems), Types of Ass	essment, Assess	ment procedure, PAN,	e-filing of	
I.T returns, E-payment of Tax, Tax	Return Preparer	s (TRPs).(Soft ware page	ckage-	
Introduction of Quick Books)				
Advance payment of Tax &	6	Black board/ Lecture		
interest u/s 234A, 234B, 234C,		PPT		
T.D.S-				
(including Problems), Types of				
Assessment, Assessment				
procedure				
PAN, e-filing of	6	Black board/ Lecture		
I.T returns, E-payment of Tax,		PPT		
Tax Return Preparers				
(TRPs).(Soft ware package-				
Introduction of Quick Books)				
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Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM Class: II BCOM

Name of the Faculty: MUNZIRA BHANU **Total Hours:96 Topic covered** No. of Lecture | Methodology/pedago Date Initial Hours gy UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Accounting for General insurance **PPT** companies fire and marine insurance 6 Black board/ Lecture **PPT** preparation of final accounts as per latest regulations Total hours:10 UNIT-II-Accounting for life insurance—preparation of valuation balance sheet, preparation of final accounts as per latest regulations. Accounting for life insurance 4 Black board/ Lecture Black board/ Lecture preparation of valuation balance 10 **PPT** sheet, preparation of final accounts as per latest regulations Total hours:14 **Internal Assessment Test/Quiz/Assignment – 01**

UNIT-III- Final accounts of electricity companies-Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.

Final accounts of electricity	8	Black board/ Lecture		
companies-Forms of financial		PPT		
statements				
differences	8	Black board/ Lecture		
between depreciation as per		PPT		
companies act and as per tariff				
policy under Electricity supply				
act 2003.				
Total hours:	16			
	10	r for Holding Company		
UNIT-IV- Holding company accou				
Preparation of Consolidated Balance			1 01	
Goodwill/ Capital Reserve- Revalu				
Holding company accounts:-	4	Black board/ Lecture		
Accounting for Holding		PPT		
Company:				
Preparation of Consolidated	8			
Balance Sheet				
Minority interest, Computation of	4	Black board/ Lecture		
Goodwill/ Capital Reserve-		PPT		
Revaluation of assets of				
subsidiary Company.				
Total hours:	16			
	16			
Internal Assessment				
Test/Quiz/Assignment – 02	·	A CII C	. 1 36	
UNIT-V- Human resource account				
Basic Premises, Need and Significa	·	_		
Monetary and Non-Monetary Mode				
Replacement Cost Model, Opportu		d, standard cost method	, Current	
Purchasing Power Method (C.P.P.N	M.).			
Human resource accounting:	7	Black board/ Lecture		
Accounting Aspects of Human		PPT		
Capital –Meaning,				
Basic Premises, Need and				
Significance of HRA, Advantages				
and Limitation of HRA;				
Monetary and Non-Monetary				
Models				
	8	Black board/ Lecture		
Cost Based Models- Acquisition	0	PPT		
Cost Method,		rri		
Replacement Cost Model,				
Opportunity Cost Method,				
standard cost method, Current				
Purchasing Power Method				
(C.P.P.M.).				
	15			
UNIT-VI- Inflation accounting and	income measure	ement: Inflation Accoun	nting: Concept –	

7	<i>o</i>	25 1 1 27 9		
Limitations of historical based-cost financial statements – Methods of Inflation Accounting:				
Current Purchasing Power Method – Current Cost Accounting Method (Including problems).				
Income Concepts for financial repo				
Expenses, Gains and Losses (Theor	ry only) – Analys	sis of Changes in Gross	Profit (Incl	uding
problems).				
Inflation accounting and income	3	Black board/ Lecture		
measurement: Inflation		PPT		
Accounting: Concept –				
Limitations of historical based-				
cost financial statements				
Methods of Inflation Accounting:	6	Black board/ Lecture		
Current Purchasing Power		PPT		
Method – Current Cost				
Accounting Method (Including				
problems).				
Income Concepts for financial				
reporting				
Measurement and Reporting of	7	Black board/ Lecture		
Revenues,		PPT		
Expenses, Gains and Losses				
(Theory only) – Analysis of				
Changes in Gross Profit				
(Including				
problems).				
	16			

Signature of Faculty Signature of HOD Principal

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programme: B.com

Course/Paper Name: COST AND MANAGEMENTACCOUNTING-III

Semester:3rdSem Class: IIB.com

Name of the Faculty: CHAITHRA .M Total Hours: 96 hours

Name of the Faculty: CHALLHRA	1 Otal Hours:96 nours				
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-I-Introduction: Meaning and Defir	nition of Managem	ent Accounting, Scope ar	d Objectives	of	
Management Accounting-Differences between Management Accounting and Financial Accounting –					
Management accounting and Cost acco	unting-Limitations	of Management Account	ing		
				1	
-Introduction: Meaning and Definition		Ex: Black board/			
of Management Accounting, Scope		Lecture			
and Objectives of Management		PPT/Group			
Accounting		Discussion/		ļ	
		Seminar/Case studies.			
Differences between Management	5	Black board/ Lecture	July		
Accounting and Financial Accounting		/PPT		ļ.	
Management accounting and Cost	5	Black board/ Lecture	July		
accounting-Limitations of		/PPT			
Management Accounting					
	Total hours:10				
	Total Hours. To				
Internal Assessment					
Test/Quiz/Assignment – 01					
UNIT-II-Analysis of Financial Statements	s: Common Size st	atements, Comparative St	atement, Tre	nd	
analysis.					
-Analysis of Financial Statements	5	Black board/ Lecture	August		
-Analysis of Finalicial Statements	3	/PPT	Augusi		
Common Size statements,	5	Black board/ Lecture	August		
Comparative Statement		/PPT			

Trend analysis.	3	Black board/ Lecture /PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours:	16			
UNIT-III- Ratio Analysis: Meaning and O Ratio-Operating ratio- Operating profit working capital turnover ratio- Stock Tu Creditors turnover Ratio, (C) Financial r Ratio-Capital gearing Ration-Advantage ratios	bjectives-Types or ration-Return on urnover ratio-Fixed atios-Current Rati	capital employed ratio- EF d assets turnover ratio-De o- liquidity ratio-Debt-equ	PS,(B)Turnove btors turnove uity ratio-Prop	Ratios- r Ratio- rietary
Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios	4 BI /PPT	ack board/ Lecture	September	
working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio- Creditors turnover Ratio	6	Black board/ Lecture /PPT	September	
(C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio- Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios	6	Black board/ Lecture /PPT	September	
Total hours:	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Fund flow analysis: Meaning, C Uses and Limitations-Procedures for pr working capital-statement of funds from	eparation of Fund	s flow statement- stateme	ent of Change	s in
Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations	3	Black board/ Lecture /PPT	September	
Procedures for preparation of Funds flow statement- statement of Changes in working capital	6	Black board/ Lecture /PPT	October	
statement of funds from operationsstatement of sources and	7	Black board/ Lecture /PPT	October	

application of funds				
	16			
UNIT-V- Cost flow statement: Meaning	, Definition, Uses a	and Limitations-Difference	es between fu	nds flow
statement and cash flow statement-Pro	eparation of Cash f	flow statement(AS-7):Dire	ct method an	d
Indirect Method				
Cost flow statement: Meaning,	7	Black board/ Lecture	October	
Definition, Uses and Limitations-		/PPT		
Differences between funds flow				
statement and cash flow statement				
Preparation of Cash flow	6	Black board/ Lecture	November	
statement(AS-7		/PPT		
Direct method and Indirect Method	3	Black board/ Lecture	November	
		/PPT		
	16			
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Date of submission of IA Marks:				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: E Commerce

Semester: IV SEM Class: II BCOM

Name of the Faculty: SOWMYA B.K Total Hours: 80

Name of the Faculty. SO WINTER I		I otal Houl	3. 00			
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial		
	Hours	gy				
UNIT-I-An introduction to Electronic commerce, Main activities E-Commerce, Goals of E						
Commerce, Technical Components of E-Commerce, Functions of E-Commerce; Advantages and						
disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications -						
C2C, G2G, B2G, B2P, B2A, P2P, I	32A, C2A, B2B,	B2C.				
		Ex: Black board/				
		Lecture				
		PPT/Group				
		Discussion/				
		Seminar/Case studies.				
Augustus de saign de 171 este en in	4					
An introduction to Electronic	4 					
commerce, Main activities E-						
Commerce, Goals of E						
Commerce, Technical						
Components of E-Commerce						
Functions of E-Commerce;	4	Black board/ Lecture				
Advantages and disadvantages of		PPT				
E-Commerce, Scope of E-						
Commerce						
Electronic Commerce	4	Black board/ Lecture				
Applications - C2C, G2G, B2G,		PPT				
B2P, B2A, P2P, B2A, C2A, B2B,						
B2C.						
	12					
Total hours:	12					
UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing						

UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.

A 1: .: C 1 : :		D1 1 1 1/T	1
Application of electronic	6	Black board/ Lecture	
commerce-application of e-		PPT	
commerce in direct marketing			
and selling, value chain			
integration, supply chain			
management			
corporate purchasing,	6	Black board/ Lecture	
obstacles in adopting e-commerce		PPT	
applications- Future of e-			
commerce.			
Total hours:	12		
Internal Assessment			
Test/Quiz/Assignment – 01			
UNIT-III-Business models for E-C		=	
Chain Model, Manufacturer Model	, Advertising Mo		<u>el.</u>
Business models for E-	6	Black board/ Lecture	
Commerce-Brokerage Model,		PPT	
Community Model			
Value	6	Black board/ Lecture	
Chain Model, Manufacturer		PPT	
Model, Advertising Model,			
Subscription Model.			
Total hours:	12		
UNIT-IV-Introduction – Infrastruc	ture of M–Comn	nerce - Types Of Mobil	e
Commerce Services – Technologie	s Of Wireless Bu	usiness – Benefits And	
Limitations, Support, Mobile Mark	eting & Advertis	sement, Non-Internet	
Applications In M–Commerce – W	rireless/Wired Co	ommerce Comparisons.	
Introduction – Infrastructure of	4	Black board/ Lecture	
M–Commerce – Types Of Mobile		PPT	
Commerce Services –			
Technologies Of Wireless			
Business			
Benefits And Limitations,	4		
Support, Mobile Marketing &			
Advertisement,			
Non– Internet Applications In M–	4	Black board/ Lecture	
Commerce – Wireless/Wired		PPT	
Commerce Comparisons.			
Total hours:	12		
Internal Assessment			
Test/Quiz/Assignment – 02			
UNIT-V- Electronic Payment Syste	em _Introduction	Types of Flectronic P	avment System-

UNIT-V- Electronic Payment System –Introduction- Types of Electronic Payment System-Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT-Paperless bill, Modern Payment Cash , Electronic Cash .

- Electronic Payment System –	4	Black board/ Lecture	
Introduction- Types of Electronic		PPT	
Payment System			
Payment Types- Traditional	6	Black board/ Lecture	
Payment - Value Exchange		PPT	
System-Credit Card System -			
Electronic Fund Transfer –NEFT-			
Paperless bill, Modern Payment			
Cash, Electronic Cash			
	10		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: GIRISH T.G		Total Hours:92		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-1 : Nature of Business Ethics – In	ntroduction – Mea	ning- Religion and Ethics	– Morals an	d Ethics –
Ethics in Management – Ethics in Busi				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Nature of Business Ethics –	6	Black board/ Lecture		
Introduction – Meaning- Religion		PPT		
and Ethics – Morals and Ethics				
Ethics in Management – Ethics in	6	Black board/ Lecture		
Business – Importance of Ethics in		PPT		
Business				
	Total hours:			
	12			
UNIT 2: Value Systems – Introduc				
and objectives of Ethics – A Holist	ic view of values	s and Ethics – Categoriz	zation of val	ues –
Moral values.		D1 11 1/7	T	T
Value Systems – Introduction –	6	Black board/ Lecture		
Values – Moral Standards – Source		PPT		
of Ethics		D1 - 1 - 1 1/ I +		
Nature and objectives of Ethics – A	6	Black board/ Lecture PPT		
Holistic view of values and Ethics –		111		
Categorization of values – Moral values.				
values.	Total hours:12			
Internal Assessment	Total Hours.12			
Test/Quiz/Assignment – 01				
T can Quizi rassignincii — VI			1	

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UNIT 3: Values for Indian Managers –	Need for busines	s Ethics – Universal criter	ia –Indian va	lue system
and Business Ethics- Ethical problems				•
performance – Value Driven stakeholo			· ·	
Values for Indian Managers – Need	10	Black board/ Lecture		
for business Ethics – Universal		PPT		
criteria –Indian value system and				
Business Ethics				
Ethical problems faced by the	10	Black board/ Lecture		
managers – Impact of ethics on		PPT		
managerial performance – Value				
Driven stakeholder management				
Total hours:	20			
UNIT 4 : Professional Ethics for Functi	-	•		
Managers – Code of Ethics – Competit	civeness and Ethics	s – Organizational Size ar	nd Ethics –	
Cost of Ethics.				
Professional Ethics for	6	Black board/ Lecture		
Functional Managers –		PPT		
Comparative Ethical behavior of				
Managers				
Code of Ethics – Competitiveness	4	Black board/ Lecture		
and Ethics – Organizational Size		PPT		
and Ethics – Cost of Ethics.				
Total hours	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT 5 : Modern business Ethics and I		-		_
vis- a -vis Ethical –Corporate social res			nce and Ethic	S
Modern business Ethics and	5	Black board/ Lecture		
Dilemmas – Right in theory, Does		PPT		
Ethics work in business?				
Legal vis- a -vis Ethical –Corporate	5	Black board/ Lecture		
social responsibility and Ethics -		PPT		
Corporate Governance and Ethics				
Total hours	10			

Sri Adichunchanagiri First Grade College

Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SOWMYA B. **Total Hours:96** No. of Lecture **Topic covered** Methodology/pedago Initial Hours Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract - Essentials of a valid contract-Classification of contract-Quasi contractual obligations. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Introduction to Indian Contract Act Black board/ Lecture **PPT** 1872- Definition of Contract Black board/ Lecture Essentials of a valid contract-6 **PPT** Classification of contract-Quasi contractual obligations. Total hours: 12 Unit-2: Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake. Black board/ Lecture Offer and Acceptance-Rules of valid offer and acceptance-**PPT** Communication and revocation of offer and acceptances 8 Black board/ Lecture Contractual capacity- Free consent; **PPT** Coercion-undue influence-Fraudmisrepresentation-mistake. Total hours:16 **Internal Assessment Test/Quiz/Assignment – 01**

		I	I	I
Unit-3: Consideration-Rules of valid co	nsideration-contr	acts without consideration	on-stranger t	o contract -
Legality of object and consideration - 0	Contracts opposed	d to public policy-Void ag	reements	
Consideration-Rules of valid	8	Black board/ Lecture		
consideration-contracts without		PPT		
consideration-stranger to contract				
Legality of object and consideration	10	Black board/ Lecture		
- Contracts opposed to public policy-		PPT		
Void agreements				
Total hours:	18			
Unit-4: Discharge of contract- Remedies for breach of contract				
Discharge of contract	6	Black board/ Lecture PPT		
Remedies for breach of contract	4	Black board/ Lecture PPT		
Total hours:	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Laws of contract of indemnity a	and guarantee, Ba	ilment and pledge, Agen	су	
Laws of contract of indemnity	4	Black board/ Lecture		
and guarantee		PPT		
Bailment and pledge, Agency	4	Black board/ Lecture PPT		
	8			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: POOJA .A Hours: 92

Name of the Faculty: POOJA .A		Hours:92		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Indices and Logarithms: Meani	ng- Basic Laws of	Indices and their applicat	ion for simpl	ification.
Laws of Logarithms –Common Logarit	hm, Application of	f Log Table for Simplificat	ion	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Indices and Logarithms: Meaning-	6	Black board/ Lecture		
Basic Laws of Indices and their		PPT		
application for simplification.				
		D1 1 1 1/T		
Laws of Logarithms –Common	6	Black board/ Lecture PPT		
Logarithm, Application of Log Table		PPI		
for Simplification				
	Total hours:			
	12			
Unit 2: Progressions: Meaning of S				
progression and Geometric Progres	sion – General te	erms & Sum of n terms	of Arithmet	cic
Progression and Geometric Progress	sion – Application	on problems on Arithm	etic Progres	sion and
Geometric Progression				
Progressions: Meaning of Sequence,	6	Black board/ Lecture		
progression; Types of Progressions;		PPT		
Arithmetic progression and				
Geometric Progression				
General terms & Sum of n terms of	6	Black board/ Lecture		
Arithmetic Progression and		PPT		
Geometric Progression – Application				
problems on Arithmetic Progression				
and Geometric Progression				

	Total hours:12			
Internal Assessment				
Test/Quiz/Assignment – 01				
_				
Unit 3. Ratio, Proportion, Variation an			ı	
. Ratio, Proportion,	10	Black board/ Lecture PPT		
Variation and percentages and their	10	Black board/ Lecture		
application		PPT		
Total hours:	20			
Unit 4: Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts;				
Bankers discount, True discount, Bank	ers gain and prese	ent worth of Bill.		
Simple Interest and Compound	6	Black board/ Lecture		
Interest –Bills discounting –		PPT		
Meaning – Concepts;				
Bankers discount, True discount,	4	Black board/ Lecture		
Bankers gain and present worth of		PPT		
Bill.				
Total hours	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Calculus: Meaning of Functions	and Calculus, Ap	plication of Calculus to co	mpute Cost,	Revenue
and Profit functions.				
Meaning of Functions and	5	Black board/ Lecture		
Calculus, Application of Calculus		PPT		
to compute Cost				
Revenue and Profit functions.	5	Black board/ Lecture PPT		
Total hours	10			

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LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION

Semester: 5th SEM Class: III BCOM

Name of the Faculty: NANDEESH C.S

Total Hours:96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
_	Hours	gy		
Unit 1: Wealth Tax – Introduction	– Definitions – A	Assets – Valuation Date	s – Assessn	nent
Year – Net Wealth – Debts.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Wealth Tax – Introduction – Definitions – Assets	5	Black board/ Lecture PPT		
Valuation Dates – Assessment Year – Net Wealth – Debts.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Deemed Assets – Exempte Jewellery)	ed Assets – Valua	tion of Assets (Immova	ble Propert	y and
Deemed Assets – Exempted Assets	10	Black board/ Lecture PPT		
Valuation of Assets (Immovable Property and Jewellery)	10	Black board/ Lecture PPT		
•	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning	- Objectives - Need	d for Cash - Motives for H	olding Cash -	- Cash

Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.

	I	T		1
: Cash Management - Meaning -	10	Black board/ Lecture		
Objectives - Need for Cash -		PPT		
Motives for Holding Cash				
Cash Planning - Cash Forecasting -	10	Black board/ Lecture		
Preparation of Cash Budget.		PPT		
Total hours:	20			
Unit 4: Cash Flow Statement [as per A	·S-3]			
Cash Flow Statement [as per AS-	13	Black board/ Lecture		
31		PPT		
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13	111		
Unit 6: Capital Budgeting - Meaning - I	Process of Capital	Budgeting - Techniques o	of Capital Buc	geting -
Problems on ARR - Pay Back Period - D	•		•	-
Capital Budgeting - Meaning -	6	Black board/ Lecture		
Process of Capital Budgeting		PPT		
Techniques of Capital Budgeting -	6	Black board/ Lecture		
Problems on ARR - Pay Back Period		PPT		
- Discounted Pay Back Period - Net	8	Black board/ Lecture		
Present Value Technique		PPT		
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	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SHWETHA B.K Total Hours: 96				
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Corporate Finance – Meaning	– Scope – Objectiv	res – Sources of Corporat	e Finance	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
:Corporate Finance – Meaning –	5	Black board/ Lecture		
Scope		PPT		
,				
Sources of Corporate Finance	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Working Capital Management	- Meaning - Comp	onents - Nature and Kind	ls - Determin	ants of
Working Capital - Estimation of Worki				
: Working Capital Management -	10	Black board/ Lecture		
Meaning - Components - Nature and		PPT		
Kinds				
Determinants of Working Capital -	10	Black board/ Lecture		
Estimation of Working Capital		PPT		
Requirements.				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning -	Objectives - Need	d for Cash - Motives for H	olding Cash -	Cash
Planning - Cash Forecasting - Preparat	ion of Cash Budge			
: Cash Management - Meaning -	10	Black board/ Lecture		
Objectives - Need for Cash -		PPT		

Motives for Holding Cash				
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours:	20			
Unit 4: Cash Flow Statement [as per A	\S-3]			
Cash Flow Statement [as per AS-	13	Black board/ Lecture		
[3]		PPT		
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning -	Process of Capital	Budgeting - Techniques	of Capital Buc	lgeting -
Problems on ARR - Pay Back Period - D	iscounted Pay Ba		alue Techniq	ue.
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting -	6	Black board/ Lecture		
Problems on ARR - Pay Back Period		PPT		
- Discounted Pay Back Period - Net	8	Black board/ Lecture		
Present Value Technique		PPT		
	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM Class: III BCOM

Class: III BCOM				
Name of the Faculty: SHILPA N.I	В	Total Hours:92	2	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-1: Introduction – Meaning and	Definition of Man	agement Accounting –Sc	ope and Obje	ectives of
Management Accounting – Differences	between Manage	ement Accounting and Fi	nancial Accou	unting –
Management Accounting and Cost Acc	counting- Limitation	ons of Management Acco	unting.	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Introduction – Meaning and	6	Black board/ Lecture		
Definition of Management	0	PPT		
Accounting –Scope and Objectives of		111		
Management Accounting				
Wanagement Accounting				
Differences between Management	6	Black board/ Lecture		
Accounting and Financial Accounting		PPT		
 Management Accounting and Cost 				
Accounting- Limitations of				
Management Accounting.				
	Total hours:			
	12			
UNIT 2: Analysis of Financial Stat		Analysis: Meaning and	Objectives -	- Types of
Ratios – (A) Profitability Ratios – (
Profit Ratio/Return on Capital Emp		-	_	1
Working Capital Turnover Ratio/St	•	` ` '		
Turnover Ratio/ Creditors Turnover				
Debt –Equity Ratio/ Proprietary Ra	` /			•
Financial Ratios.	-	88		
Analysis of Financial Statements –	8	Black board/ Lecture		
Ratio Analysis: Meaning and		PPT		

_							
	Objectives – Types of Ratios – (A)						
	Profitability Ratios – Gross Profit						
	Ratio/ Net Profit Ratio/ Operating						
	Ratio/Operating Profit Ratio/Return						
	on Capital Employed Ratio/ Earning						
	Per Share (B) Turnover Ratios						
İ	Working Capital Turnover	6	Black board/ Lecture				
	Ratio/Stock Turnover Ratio/Fixed		PPT				
	Assets Turnover Ratio/Debtors						
	Turnover Ratio/ Creditors Turnover						
	Ratio (C) Financial Ratios – Current						
	Ratio/ Liquidity Ratio/ Debt – Equity						
	Ratio/ Proprietary Ratio/Capital						
	Gearing Ratio – Advantages and						
	Limitations of Financial Ratios						
İ		Total hours:12					
Ì	Internal Assessment						
	Test/Quiz/Assignment – 01						
	UNIT 3 : Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement –						
	Contribution – Break Even Analysis – F	P/V Ratio – Margin	of Safety – Decision Area	as – Make or	Buy and		
	Pricing.						
	Marginal Costing – Definition –	10	Black board/ Lecture				
	Basic Concepts – Assumptions –		PPT				
	Marginal Cost Statement						
	Contribution – Break Even Analysis –	10	Black board/ Lecture				
	P/V Ratio – Margin of Safety –		PPT				
	Decision Areas – Make or Buy and						
l	Pricing.						
Į	Total hours:	20					
	UNIT 4: Budget and Budgetary Contro	ol – Definition – Ba	asic Concepts – Budget M	anual –			
	Key Factor – Classification of Budgets	– Problems on Sal	es Budget and Flexible Bu	ıdget –			
l	Zero Base Budget (Theory only)						
	Budget and Budgetary Control –	6	Black board/ Lecture				
	Definition – Basic Concepts –		PPT				
	Budget Manual – Key Factor						
ľ	Classification of Budgets –	4	Black board/ Lecture				
	Problems on Sales Budget and		PPT				
	Flexible Budget – Zero Base						
	Budget(Theory only)						
-	Total hours	10					
Ì	Internal Assessment						
	Test/Quiz/Assignment – 02						
-	UNIT 5: Standard Costing – Definition	– Difference betv	veen Standard Costing an	d Budgetarv	Control –		
	Variance Analysis – Problems on Mate						
ļ	Standard Costing – Definition –	5	Black board/ Lecture		,		
1		1		i i			

Difference between Standard		PPT	
Costing and Budgetary Control			
Variance Analysis – Problems on	5	Black board/ Lecture	
Material and Labour Variances		PPT	
(Excluding Mix and Yield Variances			
Total hours	10		

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Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2) Criterion 01 (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: SUKANYA H.K

Total Hours:96

1 Otal Hours:90				
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Introduction: Meaning and I	Definition of Mana	agement Accounting, Sco	pe and Objec	tives of
Management Accounting-Differences				
Management accounting and Cost acc		_		J
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Introduction: Meaning and	5	Black board/ Lecture		
Definition of Management		PPT		
Accounting				
Scope and Objectives of	5	Black board/ Lecture		
Management Accounting-		PPT		
Differences between Management				
Accounting and Financial Accounting				
Management accounting and Cost	5			
accounting-Limitations of				
Management Accounting.				
Total hours:	15			
Unit 2: Analysis of Financial Statemer	ıts: Common Size	I statements. Comparative	Statement.	⊥ Trend
analysis.				
,				
Analysis of Financial Statements:	10	Black board/ Lecture		
Common Size statements		PPT		
Comparative Statement, Trend	10	Black board/ Lecture		
analysis.		PPT		

Total hours:	20						
Internal Assessment							
Test/Quiz/Assignment – 01							
Unit 3: Ratio Analysis: Meaning and	Objectives-Types	of rations-(A) Profitability	y Ratios-GP r	atio-NP			
Ratio-Operating ratio- Operating profi	Ratio-Operating ratio- Operating profit ration-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	10	Black board/ Lecture					
Objectives-Types of rations-(A)		PPT					
Profitability Ratios-GP ratio-NP							
Ratio-Operating ratio- Operating							
profit ration-Return on capital							
employed ratio- EPS,(B)Turnover							
Ratios-working capital turnover							
ratio- Stock Turnover ratio	10	Black board/ Lecture					
Fixed assets turnover ratio-Debtors	10	PPT					
turnover Ratio-Creditors turnover		TT1					
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.							
Balance sheet using ratios.							
Total hours:	20						
Unit 4: Cost flow statement: Meanir		s and Limitations Differe	nces				
between funds flow statement and ca	-						
statement(AS-7):Direct method and In		t i reparation of easir nov	•				
statement(7.5 7). Direct method and in	idirect ivictilod.						
Cost flow statement: Meaning,	8	Black board/ Lecture					
Definition, Uses and Limitations		PPT					
Differences between funds flow							
statement and cash flow statement							
Preparation of Cash flow	5						
statement(AS-7):Direct method and							
Indirect Method.							
Total hours:	13						
Internal Assessment							

Unit 5: 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

Test/Quiz/Assignment – 02

: 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		

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.

Budget and Budgeting Control- Definition-Basic Concepts	6	Black board/ Lecture PPT	
Budget ManualKey factor- Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT	
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT	
Total hours:	20		

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LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: ARUN C.S Total

Hours:96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
Topic covered			Date	IIIIII
	Hours	gy		
UNIT-1- Concept of law, Sources Of La		. •		Essentials
Of a Contract, Legal Rules As To Valid	Offer And Accepta		Offer.	<u> </u>
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement,	5	Black board/ Lecture PPT		
ContractDefinition And Essentials Of a Contract				
Legal Rules As To Valid Offer And	5	Black board/ Lecture		
Acceptance; Termination Of An		PPT		
Offer				
	Total hours:10			
UNIT-2-Contractual Capacity-Minor's	Agreement, Consi	deration-Definition, Esser	ntials And Exc	ceptions.
Free Consent-Coercion, Undue Influer	nce, Fraud, Misrep	resentation, Mistake, Def	finition and F	eatures
Only.	-			
Contractual Capacity-Minor's	10	Black board/ Lecture		
Agreement, Consideration-		PPT		
Definition, Essentials And				
Exceptions. Free Consent				
Coercion, Undue Influence, Fraud,	10	Black board/ Lecture		
Misrepresentation, Mistake,		PPT		
Definition and Features Only.				
,	Total hours:20			

			T	ı
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-3- Contingent contract, Quasi co	ntracts, Wagering	g Agreement, Discharge o	f A Contract,	Remedies
For Breach Of Contract				
- Contingent contract, Quasi	10	Black board/ Lecture		
contracts, Wagering Agreement,		PPT		
Discharge of A Contract				
Remedies For Breach Of Contract	10	Black board/ Lecture		
nemedies for Breach of contract		PPT		
Total hours:	20			
UNIT-4- Intellectual Property Act- Defi	nition and Registr	ration Procedure for Pate	nt, Copy	
Right, Trademarks.			-, 1- ,	
Intellectual Property Act-	8	Black board/ Lecture		
Definition and Registration		PPT		
Procedure for Patent				
Copy Right, Trademarks.	5			
Total hours:	13			
Internal Assessment	13			
Test/Quiz/Assignment – 02				
UNIT-5- Information Technology Act 2	000 Definition Of	Information Digital Signs	turo Logal B	ocognition
Of Electronic Records, License To Issue	Digital Signature	Certificate And Acceptar	ice Oi Digital	Signature.
Information Tachnology Act 2000	8	Black board/ Lecture	<u> </u>	
Information Technology Act 2000-	O	PPT		
Definition Of Information-Digital		111		
Signature, Legal Recognition Of				
Electronic Records	5			
License To Issue Digital Signature	3			
Certificate And Acceptance Of Digital				
Signature.				
T-4-11	12			
Total hours:	13		<u> </u>	****
Unit-6-Competition Act 2002- introdu			•	
agreements- prohibition of abuse of d	•	•	•	
commission of India- establishment-co	•	•	on-inquiry int	0
combination by commissionprocedure	e-Divison of enter	prises enj		
G A 2002	(Diadahaan1/I		
Competition Act 2002-	6	Black board/ Lecture		
introduction- Defitnitions-		PPT		
prohibiton of agreementsAnti				
competitive agreements				
prohibition of abuse of dominant	6	Black board/ Lecture		
position-Regualtion of		PPT		
combinations-competition				
commission of India				
•	8	Black board/ Lecture		
		PPT		

establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj			
critici priscs crij			
Total hours:	20		

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Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: 6th SEM Class: III BCOM

Name of the Faculty: MOHAMM Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1 Sets Theory: Meaning-Types opposite problems on sets.	& Operations on S	ets; Application of Venn c	liagram to re	present
Meaning-Types & Operations on Sets	5	Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Application of Venn diagram	5	Black board/ Lecture PPT		
represent problems on sets.	4	Black board/ Lecture PPT		
	Total hours:14			
Unit 2: Permutations and Combination Linear & Circular permutation; Combination formula.	•	•		nutation -
Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation	10	Black board/ Lecture PPT		
Combination-Application problems by using Permutation and Combination formula.	10	Black board/ Lecture PPT		
	Total hours:20		·	
Internal Assessment Test/Quiz/Assignment – 01				

Unit 3: Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear

aguations by using Cramor's rule				
equations by using Cramer's rule.				
	Ι	Ι	ı	
Matrices and Determinants:	10	Black board/ Lecture		
Meaning and Types of Matrices-		PPT		
Matrix Operation-addition,				
Subtraction & Multiplication of				
Matrices				
. Determinants of a Matrix and its	10	Black board/ Lecture		
evaluation; Solutions of Linear		PPT		
equations by using Cramer's rule.				
Total hours:	20			
Unit 4: Linear Programming: Meaning	g-Concepts and As	sumptions of Linear Prog	gramming	
Problem. Methods of solving Linear Pr				
Programming Problem (Graphical Met	thod only).			
Linear Programming: Meaning-	8	Black board/ Lecture		
Concepts and Assumptions of		PPT		
Linear Programming Problem.				
Methods of solving Linear				
Programming Problem				
Application of Linear	5			
Programming Problem (Graphical				
Method only).				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Probability: Meaning and De	finition of Probab	ility- Terminology used ir	nrohahility (Events
Random experiment, Trial, Sample Sp.			•	
laws – addition & multiplication theor				
Probability: Meaning and Definition	10	Black board/ Lecture		p. c.c.c.
of Probability- Terminology used in		PPT		
probability (Events, Random				
experiment, Trial, Sample Space).				
Notations of probability-terms in set				
theory -41- – Probability laws				
addition & multiplication theorem.	3			
Application of Binomial theorem in				
computation of probability				
Total hours:	13			

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: GIRISH T.G **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago Initial Date Hours Unit 1: 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. Black board/ Lecture Working capital Management-5 **PPT** Meaning, Features, types of working capital Black board/ Lecture 5 factors influencing working **PPT** capital, level of current assets 5 operating cycle and cash cycle, current assets financing policy Total hours:15 Unit 2: -Cash management-cash budget; cash collection and disbursement, options for investment of

Unit 2: -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;	10	Black board/ Lecture	
cash collection and disbursement,		PPT	
options for investment of surplus			
funds, credit management			
- Credit policy variables-credit	10	Black board/ Lecture	

evaluation. Inventory management-		PPT		
need for inventories; order quantity-				
EOQ model- monitoring and control				
of inventories-ABC- JIT techniques.				
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-	Leasing-types of	leases, Rationale for le	easing, opera	ating
leases, leasing as a financing decisi	on; hire purchas	e financing- Hire purch	ase financin	g vs lease
financing, installment sale, evaluat	ion of Hire purch	nase financing		
Working capital financing-	10	Black board/ Lecture		
Leasing-types of leases, Rationale		PPT		
for leasing, operating leases,				
leasing as a financing decision				
hire purchase financing- Hire	10	Black board/ Lecture		
purchase financing vs lease		PPT		
financing, installment sale,				
evaluation of Hire purchase				
financing				
Total hours:	20			
Unit 4: Venture capital financing-	meaning, featur	es, development of ver	nture	
capital in India, stages in venture fi	nancing- the bus	siness plan- essentials o	of a	
business plan, the process of ventu	re capital financ	ing- Methods of ventu	re	
financing; Disinvestment mechanis	ms			
Venture capital financing-	5	Black board/ Lecture		
meaning, features, development		PPT		
of venture capital in India, stages				
in venture financing- the business				
plan	_			
essentials of a business plan, the	5			
process of venture capital				
financing- Methods of venture				
financing; Disinvestment mechanisms				
Total hours:	10			
Internal Assessment	10			
Test/Quiz/Assignment – 02				
Unit 5: Share holder value creation	on - financial goa	lls and strategy, shareh	older value	creation-
market value added, Market to boo	ok value, Econon	nic value added(EVA)- E	Balanced sco	recard-
the learning and growth perspective	e, significance o	f balanced score card,	implementa	ation of
score card.				
Share holder value creation -	6	Black board/ Lecture		
financial goals and strategy,		PPT		

		1	ı	
shareholder value creation-				
market value added				
Market to book value, Economic	6			
value added(EVA)- Balanced				
scorecard- the learning and				
growth perspective, significance				
of balanced score card				
, implementation of score card.	2			
Total hours:	14			
Unit 6: International financial ma	nagement- forei	gn exchange market, fo	reign excha	nge rates-
spot exchange rates, bid-ask rate,	forward exchang	e rates- foreign exchan	ge risk-tran	saction
exposure, economic exposure, tra	_	-	_	
currency option, money market or			_	_
International financial	6	Black board/ Lecture		
management- foreign exchange		PPT		
market, foreign exchange rates-				
spot exchange rates, bid-ask rate,				
forward exchange rates				
foreign exchange risk-transaction	6	Black board/ Lecture		
exposure, economic exposure,		PPT		
translation exposure, hedging of				
foreign exchange risk				
foreign currency option, money	8	Black board/ Lecture		
market operations- financing		PPT		
international operations.				
Total hours:	20			

Signature of Faculty

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: SHWETHA C.S **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours Unit 1: 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, Black board/ Lecture **PPT** inclusions, Consideration not wholly in money, Supply between two related persons Black board/ Lecture Supply through agent, cost based 5 **PPT** value, Residual valuation, specific supplies, Service of pure agent Problems on determination of value 5 of supply. Total hours: 15 Unit 2: 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) Black board/ Lecture 10 : Input tax credit- meaning, **PPT** 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	10	Black board/ Lecture		
inputs and capital goods sent for job		PPT		
work, Manner of Distribution of				
Credit by Input Service Distributor				
(ISD)				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit I	Notes;. Tax invoice	e; Prohibition of un autho	rized collecti	on of tax;
Amount of tax to be indicated in tax in				
Tax Invoice, Credit and Debit	10	Black board/ Lecture		
Notes; Tax invoice; Prohibition of		PPT		
un authorized collection of tax;				
Amount of tax to be indicated in tax	10	Black board/ Lecture		
invoice and other documents; Credit		PPT		
and debit notes.				
Total hours:	20			
Unit 4: Registration under GST-Person	ns liable for regist	ration, compulsory regist	ration,	
Procedure for Registration, Rejection				
Registration				
Registration under GST-Persons	10	Black board/ Lecture		
liable for registration, compulsory		PPT		
registration, Procedure for				
Registration				
Rejection of application for	3			
registration, cancellation of				
Registration				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to	various GSTRS-pro	ocedure for filing various	returns	
Returns-Brief introduction to various	10	Black board/ Lecture		
GSTRS		PPT		
procedure for filing various returns	3			
Total hours:	13			
Unit 6: Customs Act 1962- Meaning-				
exportation under sec 11- types of cus	stoms duty- Basic	customs duty, Education	Cess, Anti du	mping duty,
Safeguard Duty, IGST, GST Compensat	ion Cess- Comput	ation of Assessable value	e and applicat	ole duties.
Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning-	6	Black board/ Lecture		
Notified goods -specified goods-		PPT		
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	6	Black board/ Lecture PPT	
Computation of Assessable value and applicable duties. Exports – Meaning-zero rated supply.	8	Black board/ Lecture PPT	
	20		

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

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

Programe: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM Class: III BCOM

Name of the Faculty: NANDEESH S.C		Total Hours:96			
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
Unit 1: Introduction: meaning and de	efinition of auditin	g- Nature and importanc	e of auditing	objectives	
of auditing-advantages, different type	es of audit, qualitie	es of an auditor-audit rep	ort-auditing i	n a	
computerized environment.					
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/			
		Seminar/Case studies.			
Introduction: meaning and	5	Black board/ Lecture			
definition of auditing- Nature and		PPT			
importance of auditing objectives of					
auditing-advantages					
different types of audit, qualities of	5	Black board/ Lecture			
an auditor-audit report-auditing in a		PPT			
computerized environment.					
	Total hours:10				
Unit 2: Audit planning and control: fa				-	
note book- appointment of a compan	y auditorqualificat	tions, disqualifications-rig	thts and dution	es of a	
company auditor.	T	I	ı	ı	
Audit planning and control: factors	10	Black board/ Lecture			
affecting audit planning-audit		PPT			
programme advantages-audit note					
book					
appointment of a company	10	Black board/ Lecture			
auditorqualifications,		PPT			
disqualifications-rights and duties of					

a company auditor.					
	Total	hours:20			
Internal Assessment					
Test/Quiz/Assignment – 01					
Unit 3: Internal check and internal of	ontrol-i	meaning a	nd objective-Internal Au	ditinternal ch	eck for
various transactions-limitations of inte					
and internal audit-Auditor's Independ		Teror Bille	erece between internal	criccit, irrerri	ar correror
and internal addit Additor 5 independ	cricc.				
Internal check and internal	10		Black board/ Lecture		
control-meaning and objective-			PPT		
Internal Audi tinternal check for					
various transactions					
	10		Black board/ Lecture		
limitations of internal control-	10		PPT		
Difference between internal check,					
internal control and internal audit-					
Auditor's Independence.					
T . 1.1	20				
Total hours:					
Unit 4: Vouching-meaning, concepts,	-			-	
Vouching- Teeming and lading a challe	enge to '	ouching-	Vouching different types	s of	
transactions.					
**			D1 11 1/T	T	
Vouching-meaning, concepts,	6		Black board/ Lecture		
objectives and importance –			PPT		
General Principles of Vouching					
Teeming and lading a challenge to	6				
Vouching- Vouching different types					
of transactions.					
T . 1.1	10				
Total hours:	12				
Internal Assessment					
Test/Quiz/Assignment – 02				<u> </u>	
Unit 5: verification and valuation of a			· · · · · · · · · · · · · · · · · · ·		
verification and valuation of assets an		_			
rights and trade marks, plant and mac	hinery-	capital, cre	editors, debentures, outs	standing expe	enses,
contingent liabilities					
	10		D1 11 1/7	1	T
verification and valuation of assets	13		Black board/ Lecture		
and liabilities, meaning- problems in			PPT		
valuation of assets, verification and					
valuation of assets and liabilities-					
goodwill, Stock in trade					
, Investments, Patents, Copy rights	13				
and trade marks, plant and					
machinery- capital, creditors,					
debentures, outstanding expenses,					
contingent liabilities					

Total hours:				
Unit 6: Audit of different types of org	anizations-audit o	of sole trader, audit of par	tnership firm	ns, audit of
hotels, audit of educational institution	is, audit of trust, a	udit of co-operative socie	eties.	
Audit of different types of	6	Black board/ Lecture		
organizations-audit of sole trader		PPT		
audit of partnership firms, audit of	6	Black board/ Lecture		
hotels, audit of educational		PPT		
institutions				
audit of trust, audit of co-operative	8	Black board/ Lecture		
societies.		PPT		
Total hours:	20			

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Program: . B.com

Course/Paper Name: BUSINESS MANAGEMENT

Semester : I SEM Class: I BCOM

Name of the Faculty: MUNZIRA BHANU Total Hours: 80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
IINIT I Concepts of managem		ah are atoristics of m	00000000	<u>+</u>
UNIT-I - Concepts of managem Management and Administrat			anagemen	ι,
Management and Administrati	lon, runctions	Ex: Black board/ Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Concepts of management, definition, characteristics of management	6	: Black board/ Lecture PPT		
Management and	7	: Black board/ Lecture		
Administration, functions of		PPT		
management				
	Total hours:13			
UNIT-2 - Evolution of manager Fayol, Elton Mayo, Peter F Dr management by systems, management by MBE.	ucker. Manage	ment by communicat	tion,	J
	6	: Black board/ Lecture		
Evolution of management		PPT		
thought contributions of				
F.W. Taylor, Henry				
Fayol, Elton Mayo, Peter F				
Drucker.				
Management by	7	: Black board/ Lecture		
communication,		PPT		
management				
by systems, management by				

participation, management				
by motivation-MBO, MBE.				
	Total hours:13			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-3 - planning- the process	s of manageme	ent planning, decision	making,	
strategy				
formulation, organizing, basic	consideration	-Departmentation- fu	nctional, r	project,
matrix organization; decentral		-	· -	•
group behavior.		•	J	
planning- the process of	3	: Black board/ Lecture		
management planning,		PPT		
decision making, strategy				
formulation				
organizing, basic	4	:Blackboard/Lecture		
consideration-		PPT		
Departmentation-				
functional, project,				
matrix organization				
decentralization and	7	:Blackboard/Lecture		
delegation of authority,		PPT		
dynamics of				
group behavior.				
Total hours:	14			
UNIT-4 - Leadership- concepts	, types of lead	ership, motivation, co	oncepts	
and				
theories, Maslow, Herzberg's th	neory, Mc grego			
Leadership- concepts, types	3	Black board/ Lecture		
of leadership		PPT		
motivation, concepts and	3	: Black board/ Lecture		
theories		PPT		
Maslow, Herzberg's theory,	8	: Black board/ Lecture		
Mc gregor's theory X and Y.		PPT		
Total hours:	14			
			-	
Internal Assessment				
Test/Quiz/Assignment – 02	1 (* * * * * * * * * * * * * * * * * * *	1		
UNIT-5 - Controlling- meaning				
budgetary control, standard c	osting, co-ordi	nation, principles of o	co-ordinati	on,
management audit.		D1 1 1 1/T		
Controlling- meaning,	6	: Black board/ Lecture PPT		
definition, techniques of		ГГІ		
control, PERT, CPM, JIT,				
budgetary control		D1 1.1 1/T	-	
standard costing, co-	7	: Black board/ Lecture PPT		

ordination, principles of co-				
ordination,				
management audit.				
Total hours:	13			
UNIT-6 - Emerging trends in m	nanagement- K	aizen, TQM, TPM, MI	S, ISO, ch	ange
management, stress managem	ent, fish bone	(ISHIKAWA)Diagram,	business	eco
system, logistic management.				
Emerging trends in	2	: Black board/ Lecture		
management- Kaizen, TQM,		PPT		
TPM				
MIS, ISO, change	2	: Black board/ Lecture		
management, stress		PPT		
management				
fish	9	: Black board/ Lecture		
bone(ISHIKAWA)Diagram,		PPT		
business eco				
system, logistic				
management.				
-	13			
Date of submission of IA Marks:				

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM Class: I BCOM

Name of the Faculty: VIDYASHR	REE OT		Total Hours:96		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
UNIT-I-ACCOUNTING Principle	s And Standards	- Accounting-Meaning	And Definit	ions-	
Objectives- Accounting Cycle-Acc					
Overview Of Accounting Standards	s Issued By ICA	I And IFRS.			
		Ex: Black board/			
		Lecture			
		PPT/Group			
		Discussion/			
		Seminar/Case studies.			
ACCOUNTING Principles And	4	Black board/ Lecture	December		
Standards		PPT			
Meaning And Definitions-	4	Black board/ Lecture			
Objectives-		PPT	December		
Accounting Cycle-Accounting	8	Black board/ Lecture	December		
Concepts And Inventions With		PPT			
Examples- An					
Overview Of Accounting					
Standards Issued By ICAI And					
IFRS.					
	Total hours:16				
UNIT-II-Final accounts of sole tra-	 ding.concern- Pr	 enaration of Trading A	nd Profit Ar	nd Loss	
Account and Balance sheet with ad		eparation of Trading 11	11011111111	IG LOSS	
Final accounts of sole trading	6	Black board/ Lecture	December		
concern		PPT	2 CCCIIIICCI		
Preparation of Trading And Profit	10	Black board/ Lecture	January		
And Loss Account and Balance		PPT			
sheet with adjustments.					
	Total hours:16				

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounts from inco	 mplete record	s Meaning featur	os and tea	hnianea
of	inpiete record	s-meaning, leatur	es and tec	iiiiques
	on nuobloma	on contronsion of ai	nalo onteri	into
obtaining complete informati	on, problems	on conversion of si	ngie entry	Ши
double				
entry system.				
Accounts from incomplete	6	Black board/ Lecture	January	
records-Meaning, features		PPT	surraury	
and techniques of				
obtaining complete				
information				
problems on conversion of	10	Black board/ Lecture	January/	
_	10	PPT	February	
single entry into double		111	Cordary	
entry system.				
Total hours:	16			
UNIT-IV-Branch Account-me		ectives of maintain	ing of	
branch				
accounts by head office, good	ls invoiced by	H O at cost and in	voice	
price,	is invoiced by	II o at cost and in	· VOICE	
accounting treatment under	_ dehtore evet	-em		
Branch Account-meaning	6	Black board/ Lecture	February	
and objectives of		PPT	Testuary	
maintaining of branch				
accounts by head office				
goods invoiced by H O at	10	Black board/ Lecture	February	
cost and invoice price,	10	PPT	Cordary	
_ :				
accounting treatment under				
- debtors system. Total hours:	16			
Internal Assessment	10			
Test/Quiz/Assignment – 02				
UNIT-V-Departmental account	ta Meaning	hiertives odvento	ges of Izee	ning
departmental accounts, basis				
of	s ioi anocanoi	ii oi joiiit expenses,	internar	ansici
	nd loss occor	int and halance abo	aat	
goods, preparation of profit a	na ioss accou	iiii aiiu balaiice siid	eet.	
Departmental accounts-	6	Black board/ Lecture	March	
Meaning, objectives,		PPT		
advantages of keeping				
departmental accounts				
-	10	Black board/ Lecture	March	
basis for allocation of joint	10	PPT	iviaicii	
expenses, internal transfer				
of	1			

goods, preparation of profit and loss account and				
balance sheet.				
	16			
UNIT-VI- Computerized accounting	ng-meaning featu	ires, introduction to tall	y, creation a	ınd
alteration of company, groups and l	ledger accounts,	generation of trial balan	nce and fina	ncial
statements.				
Computerized accounting-	2	Black board/ Lecture	March	
meaning features, introduction to		PPT		
tally				
creation and	4	Black board/ Lecture	April	
alteration of company, groups and		PPT		
ledger accounts,				
generation of trial balance and	10	Black board/ Lecture	April	
financial		PPT		
statements.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Program: . B.com

Course/Paper Name: PRINCIPLES OF MARKETING

Semester : II SEM Class: I BCOM

Name of the Faculty: SHILPA N.B Total Hours: 80

Topic covered	No. of Lecture	Methodology/pedagogy	Date	Initial
	Hours			
UNIT-I - INTRODUCTION TO M marketing, marketing concepts, marketin			arket,	
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO MARKEING-meaning, definition of market, marketing	6	: Black board/ Lecture PPT		
marketing concepts, marketing mix, functions of marketing	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-2 - Product-meaning; proclassifications, Product life cyc				
Product-meaning; product strategies, product attributes	6	: Black board/ Lecture PPT		
product classifications, Product life cycle, Branding, packaging, labelling.	7	: Black board/ Lecture PPT		
Total hours:	Total hours:13			

Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-3 - Service marketing, in	troduction, me	eaning, service mix, a	npplications	<u> </u>
hospital	ici o a di cito i i i i i i i i i i i i i i i i i i	odiiiig, service iiiii, e	cpp110atio11c	,
and tourism				
Service marketing,	3	: Black board/ Lecture		
introduction		PPT		
meaning, service mix	4	:Blackboard/Lecture PPT		
Applications hospital and tourism	7	:Blackboard/Lecture PPT		
Total hours:	14			
UNIT-4 - Advertising, publicity		nagement- meaning	and	
definition, importance advertising copy a advertising. Introduction to ev designing.	nd layouts, so	cial and economic eff	ects of	
Advertising, publicity and	3	Black board/ Lecture		
event management- meaning		PPT		
and definition				
	3	: Black board/ Lecture		
importance advertising copy	3	PPT		
and layouts, social and				
economic effects of				
advertising.	8	: Black board/ Lecture		
Introduction to event	8	PPT		
management, principles,		PPI		
concepts and designing.				
Total hours:	14			
Internal Assessment Test/Quiz/Assignment – 02				
	oning noture	olossification factors	influencin	α
UNIT-5 - Retail marketing- me retailing, functions of retailing	_			_
<u> </u>	2-mic growing i	mportance of fetailin	g muusuy-	nciall
as a career.	6	. Dlook hoor 1/I - street	<u> </u>	
Retail marketing- meaning,	6	: Black board/ Lecture PPT		
nature classification, factors		LLI		
influencing,				
retailing				
functions of retailing-the	7	: Black board/ Lecture		
growing importance of		PPT		
retailing industry-Retail				
as a career.				
Total hours:	13			

UNIT-6- Marketing Research- defining the problem and Research objectives-Developing Research plan, Data collection- primary and secondary dataimplementing the research plan, interpreting and reporting the findings. Marketing research in small business and non-profit organizations. - Marketing Research-: Black board/ Lecture PPT defining the problem and Research objectives-Developing Research plan : Black board/ Lecture 2 Data collection- primary PPT and secondary dataimplementing the research plan interpreting and reporting 9 : Black board/ Lecture **PPT** the findings. Marketing research in small business and non-profit organizations.

Date of submission of IA Marks :		

13

Signature of Faculty

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: COST ACCOUNTING I

Semester: II SEM Class: I BCOM

Name of the Faculty: CHAITHRA M **Total Hours:96** No. of Lecture Methodology/pedago **Topic covered Date** Initial Hours gy UNIT-I- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture December INTRODUCTION: Meaning **PPT** and definition of cost, costing, cost accounting 4 Black board/ Lecture cost accountancy; December **PPT** objectives, advantages and limitations of cost accounting Black board/ Lecture 8 December differences between cost **PPT** accounting and financial accounting. Total hours:16

UNIT-II- Elements of cost, classification of cost, cost centre, cost unit, problems

preparation of cost sheet, tenders and quotations.

Elements of cost,	6	Black board/ Lecture PPT	December	
classification of cost, cost		rrı		
centre, cost unit	10	Black board/ Lecture	January	
problems on	10	PPT	Januar y	
preparation of cost sheet, tenders and quotations.				
tenders and quotations.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification			,	ns of
purchase department, stores	department-s	stores records, tech	nniques of	
inventory				
control-stock levels, EOQ, AF				
Pricing of Materials- problem				ce.
Materials- Classification	6	Black board/ Lecture	January	
and codification of		PPT		
materials, functions of				
purchase department,				
stores department-stores				
records, techniques of				
inventory control				
stock levels, EOQ, ABC	10	Black board/ Lecture	January/	
analysis, Material losses-		PPT	February	
types and treatment,				
Pricing of Materials-				
problems on LIFO, FIFO				
and weighted average price.				
Total hours:				
UNIT-IV- Labour: Methods of	time keeping	and time booking;	methods	
of		1.0 01 1	. 11	
remuneration-time rate, piec	e rate, Halsey	and Rowan Plan, I	ldle	
time-causes and			1	
treatment, overtime, labour t	urnover-caus	es, measurement a	ına	
treatment;	Down of or	Marialz differential	nicos	
problems on Halsey method, rate system, FW	Rowaii piaii,	MEHICK UHETEHHIAI	piece	
Taylors differential piece syst	em			
layiors unicicitai piece syst				
Labour: Methods of time	6	Black board/ Lecture	February	
keeping and time booking;		PPT		
methods of				
remuneration-time rate,				
piece rate, Halsey and				

Rowan Plan, Idle time-				
causes and				
treatment, overtime, labour				
turnover-causes,				
measurement and				
treatment;				
problems on Halsey	10	Black board/ Lecture	February	
method, Rowan plan,		PPT		
Merick differential piece				
rate system, FW				
Taylors differential piece				
system.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Overheads: Meaning	, Nature, met	hods of classification	on of overh	neads,
allocation and apportionmen	t-problems on	n primary distributi	on, secon	dary
distribution, repeated distrib	ution method	s. Methods of absor	rption of	

overheadsproblems

on Machine Hour Rate only. Activity based costing -Meaning, purpose,

benefits, stages, relevance in decision-making.

Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on	6	Black board/ Lecture PPT	March
primary distribution, secondary distribution, repeated distribution methods.			
Methods of absorption of overheadsproblems on Machine Hour Rate only. Activity based costing – Meaning, purpose, benefits, stages, relevance in decision-making.	10	Black board/ Lecture PPT	March
	16		

UNIT-VI- Integral (or Integrated) Accounting: Meaning and Advantages of Integral

Accounting, Principles of an Integral Accounting System, Essential Features of Integral Accounting, Journal Entries.

Integral (or Integrated)	2	Black board/ Lecture	March	

Accounting: Meaning and		PPT		
Advantages of Integral				
Accounting				
Principles of an Integral	4	Black board/ Lecture	April	
Accounting System		PPT		
Essential Features of	10	Black board/ Lecture	April	
Integral Accounting,		PPT		
Journal Entries.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester: II SEM Class: I BCOM

Name of the Faculty: SOWMYA B.K Total Hours: 96

Topic covered	No. of Lecture		Date	Initial
Topic covered	Hours		Date	Initiai
TINITED T A		gy		1 ,
UNIT-I- Accounting for consig		_	-	
invoice price-types of commis	ssion-account	sales-valuation of	goods lost	in
transitvaluation				
of goods lost in transit-valuat	tion of stock o	n consignment, pro	oblems on	
cost price and invoice price.				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
A	4	D1 - 1-1 1/T +	D 1	
Accounting for consignment	4	Black board/ Lecture PPT	December	
transaction-goods sent at				
cost price and at				
invoice price-types of				
commission-account sales				
valuation of goods lost in	4	Black board/ Lecture		
transitvaluation	•	PPT	December	
of goods lost in transit-				
valuation of stock on				
consignment				
problems on	8	Black board/ Lecture	December	
cost price and invoice price.		PPT		
esse price and invoice price.				
	Total hours:16			
UNIT-II- Accounting for Hire	 	one foots	omotics of	

UNIT-II- Accounting for Hire purchase system- features, preparation of statement of

analysis, ascertainment of ca	_	asset-problems o	n hire pur	chase
system including repossession	on.			
Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset	6	Black board/ Lecture PPT	December	
problems on hire purchase system including repossession.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment - 01				
UNIT-III- Accounting for insta	allment syster	n- meaning, featur	res and dif	ferences
between hire-purchase and is	nstallment sy	stem, problems on	installme	nt
system.				
Accounting for installment	6	Black board/ Lecture	January	
system- meaning, features		PPT		
and differences				
between hire-purchase and				
installment system				
problems on installment	10	Black board/ Lecture	January/	
system.		PPT	February	
Total hours:	16			
UNIT-IV- Accounting for roya recoupment of short working-analytical table			_	
books of both	e-preparation	or leager accounts	s III tile	
	.			
parties-sublease (theory only)			
Accounting for royalties- minimum rent, short working, recoupment of short working-analytical table	6	Black board/ Lecture PPT	February	
preparation of ledger accounts in the books of both parties-sublease (theory only)	10	Black board/ Lecture PPT	February	
Total hours:	16			
iciai nouis.		1		
Internal Assessment				

UNIT-V- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure

account, preparation of income and expenditure account and balance sheet

Financial statement of non- profit organization- meaning, recognition of capital and revenue items, receipts and payment	6	Black board/ Lecture PPT	March	
account				
income and expenditure	10	Black board/ Lecture	March	
account, preparation of		PPT		
income and expenditure				
account and balance sheet				
Total hours:	16			

UNIT-VI- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount, tally voucher (accounting and

inventory)-creating new voucher type.

COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group	2	Black board/ Lecture PPT	March	
stock categories- units of measures, godown and stock items,entering opening stock quantity and amount	4	Black board/ Lecture PPT	April	
tally voucher(accounting and inventory)-creating new voucher type.	10	Black board/ Lecture PPT	April	
	16			

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Program: . B.com

Course/Paper Name: MANAGEMENT OF BANKING AND INSURANCE SERVICES

Semester : I SEM Class: I BCOM

Name of the Faculty: VIDYASHRE O.T Total Hours: 80

Topic covered	No. of Lecture	Methodology/pedagogy	Date	Initial
	Hours			
UNIT-I - Banking Operations:	Definition of a	Bank - Functions of	Banker: R	aising
of funds by various Deposit So				
Loans-Purchasing and Discou	_			
Payment-Execution of Standin	ng Orders – Co	llection of Dividend a	nd Interes	t.
	T	T=	T	
		Ex: Black board/ Lecture		
		PPT/Group Discussion/		
		Seminar/Case studies.		
		Semman cuse studies.		
Banking Operations:	6	: Black board/ Lecture		
Definition of a Bank –		PPT		
Functions of Banker: Raising				
of funds by various Deposit				
Schemes - Lending of				
Money: Cash Credit				
Overdraft-	7	: Black board/ Lecture		
Loans-Purchasing and		PPT		
Discounting of Bills -Agency				
Services: Collection and				
Payment-Execution of				
Standing Orders – Collection				
of Dividend and Interest.				
	Total hours:13			
UNIT-2- Role of Central Bank	- Policy Frame	work for RBI - RBI an	d Monetar	V
Policy	3			<i>-</i>

Regulation and Supervision of Banking system - Maintenance of CRR - SLR - Interest Rate Policy, Banking Regulation Act, 1949- objectives and features,

Narasimman Committee Reponorms.	rt I and II – Pr	udential norms: Capi	ital Adequa	ıcy
Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy Regulation and Supervision of Banking system - Maintenance of CRR - SLR - Interest Rate Policy	6	: Black board/ Lecture PPT		
Banking Regulation Act, 1949- objectives and features, Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.	7	: Black board/ Lecture PPT		
	Total hours:13			
Internal Assessment				
Test/Quiz/Assignment – 01 UNIT-3- The legal relationship				
Multifarious Transactions between them as of such relationship, Nature o Customer Relationship and th	f Banking Bus eir Mutual Rig	iness, Legal Nature oghts and Duties.		ing out
The legal relationship between the Banker and Customer	3	: Black board/ Lecture PPT		
the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship	4	:Blackboard/Lecture PPT		
Nature of Banking Business, Legal Nature of Banker- Customer Relationship and their Mutual Rights and Duties.	7	:Blackboard/Lecture PPT		
Total hours:	14			
UNIT-4 - Bank Deposits-types	of deposits- fix	ked deposit- importar	nce-	
opening of FD		_		

a/c-interest, Repayment of Fixed deposits-savings deposit-opening and operation of account, interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c, precautions to be taken to a/c. closing a/c, Non- resident accounts-Rupee a/c, foreign currency a/c.				
Bank Deposits-types of deposits- fixed deposit- importance-opening of FD a/c-interest, Repayment of Fixed deposits-savings deposit-opening and operation of account	3	Black board/ Lecture PPT		
interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c	3	: Black board/ Lecture PPT		l
precautions to be taken to a/c. closing a/c, Non- resident accounts- Rupee a/c, foreign currency a/c.	8	: Black board/ Lecture PPT		
Total hours:	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.				
Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances,	6	: Black board/ Lecture PPT		

Basic Principles of	7	: Black board/ Lecture		
Insurance: Key concepts,		PPT		
Economic Principles,				
Principles of				
insurance viz. Utmost good				
faith, Insurable interest,				
Indemnity, Subrogation,				
Contribution and Proximity				
Cause.				
Total hours:	13			
UNIT-6 -The Business of Insur	ance: Manager	nent of risk by indivi	duals –	
management of risk by insure				
importance for insurers – role				cial
security – contribution of insu				
The Business of Insurance:	2	: Black board/ Lecture		
Management of risk by		PPT		
individuals –management of				
risk by insurers				
fixing of premiums –	2	: Black board/ Lecture		
reinsurance and its		PPT		
importance for insurers				
role of insurance in	9	: Black board/ Lecture		
economic development and		PPT		
social				
security – contribution of				
insurance to the society				
	13			
Date of submission of IA Marks:				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING I

Semester: III SEM Class: II BCOM

Class: II BCOM				
Name of the Faculty: ARUN C.S			Hours:96	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Accounting for share	capital: Mear	ning and types of s	hares-issu	ie of
shares over-subscription and	l prorata allot	ment- forfeiture of	shares-rei	ssue of
forfeited	-			
shares-passing journal entrie	es and prepar	ing balance sheet.		
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Accounting for share	4	Black board/ Lecture	December	
capital: Meaning and types		PPT		
of shares				
issue of shares over-	4	Black board/ Lecture		
subscription and prorata		PPT	December	
allotment- forfeiture of				
shares				
	8	Black board/ Lecture	December	
reissue of forfeited		PPT		
shares-passing journal				
entries and preparing				
balance sheet.				
	Total hours:16			
YYYYZ YY DI	61: : :			
UNIT-II- Financial statement				
statements as per schedule I	-	es' Act-2013. Provis	sions of co	ompanies
Act-2013 on Declaration of D		D1 1 1 1/T	D 1	
Financial statements of	6	Black board/ Lecture	December	
limited companies:		PPT		

Preparation of financial						
statements as per schedule						
III of Companies' Act-2013						
. Provisions of companies	10	Black board/ Lecture	January			
Act-2013 on Declaration of		PPT				
Dividends.						
	Total hours:16					
Internal Assessment						
Test/Quiz/Assignment – 01						
UNIT-III- Accounting For Red	demption of P	reference Shares A	nd Issue O	f Bonus		
Shares: Conditions for redem	_					
procedure						
for redemption; meaning of bonus shares and bonus issue-SEBI guidelines for						
bonus issue-accounting entries for issue of bonus shares.						
3						
Accounting For Redemption	6	Black board/ Lecture	January			
of Preference Shares And		PPT				
Issue Of Bonus						
Shares: Conditions for						
redemption of preference						
shares, and Accounting						
procedure						
for redemption						
meaning of bonus shares	10	Black board/ Lecture	January/			
and bonus issue-SEBI		PPT	February			
guidelines for						
bonus issue-accounting						
entries for issue of bonus						
shares.						
Total hours:	16					
UNIT-IV- Issue and redemption	on of debentu	res: meaning and t	ypes of			
debentures methods		_				
of redemption of debentures-	journal entrie	es for issue of debe	ntures			
and						
conditions for redemption- fir	nancing for re	demption of deben	tures.			
Issue and redemption of	6	Black board/ Lecture	February			
debentures: meaning and		PPT				
types of debentures						
methods						
of redemption of debentures						
journal entries for issue of	10	Black board/ Lecture	February			
debentures and		PPT				
conditions for redemption-						
financing for redemption of						
-			I.			

debentures.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of compa	anies- Meanir	ng and circumstanc	es of liqui	dation
preparation of liquidator's fin	al statement	of account.		
Liquidation of companies-	6	Black board/ Lecture	March	
Meaning and		PPT		
circumstances of				
liquidation				
preparation of liquidator's	10	Black board/ Lecture	March	
final statement of account.		PPT		
Total hours:	16			
UNIT-VI- Accounting for emp				
equity shares with differentia	l rights, unde			ntures.
Accounting for employees	2	Black board/ Lecture	March	
stock option plan		PPT		
buy-back of securities,	4	Black board/ Lecture	April	
equity shares with		PPT		
differential rights				
under writing of shares and	10	Black board/ Lecture	April	
debentures.		PPT		
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: INCOME TAX I

Semester: III SEM Class: II BCOM

Class: II BCOM				
Name of the Faculty: GIRISH T.O	T J	Total Hours:90	5	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Brief History of Incor	ne Tax Act, Fi	nance Act, Scheme	of Incom	e Tax,
Basic				
Concepts-Income, Assessee,	person, Asses	sment year, Previou	us Year, G	ross
Total	-			
Income, Total Income, Margin	nal rate of Tax	—Agricultural Inco	me-Resid	ential
Status of individual, Incidence	ce of Tax (incl	uding problems)- Ir	ncomes wh	nich do
not	•	01 ,		
form part of Total Income U/	S 10.			
,				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
1	1		1	1

		Lecture PPT/Group Discussion/ Seminar/Case studies.		
Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts	4	Black board/ Lecture PPT	December	
Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax	4	Black board/ Lecture PPT	December	
Agricultural Income- Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not	8	Black board/ Lecture PPT	December	

form part of Total Income U/S 10.					
	Total hours:16				
UNIT-II- Heads of Income: In	come from Sa	lary -features of sa	lary income		
allowances, perquisites, prov	ident fund, co	omputation of Taxa	ble salary incom	ıe	
Heads of Income: Income	6	Black board/ Lecture	December		
from Salary -features of		PPT			
salary income allowances					
perquisites, provident fund,	10	Black board/ Lecture	January		
computation of Taxable		PPT			
salary income					
, , , , , , , , , , , , , , , , , , , ,	Total hours:16				
Internal Assessment					
Test/Quiz/Assignment – 01					
UNIT-III- Income from salary: Retirement benefits-Gratuity, Commutation of					
Pension, Leave encashment-		, , , , , , , , , , , , , , , , , , ,			
Income from salary:	6	Black board/ Lecture	January		
Retirement benefits-		PPT			
Gratuity					
Commutation of	10	Black board/ Lecture	January/		
Pension, Leave		PPT	February		
encashment- problems					
Total hours:	16				
UNIT-IV- Income from House		sis of charge-deem	-d		
ownership exemptions determ					
24-computation of income from			10113 47 5		
2 reompatation of meome no	om nouse pro	perty.			
Income from House	6	Black board/ Lecture	February		
Property: basis of charge-		PPT	1 2010.001		
deemed ownership					
exemptions determination					
of annual value					
Deductions u/s 24-	10	Black board/ Lecture	February		
computation of income	10	PPT	1 cordary		
from house property.					
nom nouse property.					
Total hours:	16				
Internal Assessment	10				
Test/Quiz/Assignment – 02					
UNIT-V- Profits and gains of	⊔ Business and	profession (Individ	ual Assessees)-		
, ,		[TITALVIO			

UNIT-V- Profits and gains of Business and profession (Individual Assessees)-Expenses expressly allowable and inadmissible, General Deductions/ expenditures

u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.

Profits and gains of	6	Black board/ Lecture	March	_
Business and profession		PPT		
(Individual Assessees)-				
Expenses expressly				
allowable and inadmissible,				
General Deductions/				
expenditures				
u/s 37				
	10	Black board/ Lecture	March	
losses, deemed profits,		PPT		
Method of accounting-				
computation of taxable				
income from business.				
Computation of Income				
from profession in Case of				
Advocates, Doctors,				
Chartered Accountant.				
Total hours:	16			
UNIT-VI- Capital gains- mean	ning- definition	ns-capital asset, tr	ansfer of ca	nital

UNIT-VI- Capital gains- meaning- definitions-capital asset, transfer of capital assetcost

of acquisition- Assets, bonus shares, rights shares and goodwill -computation of capital gains- long term and short termgains-Exempted capital gains-sec 54, sec 54F, and sec 54GB

Capital gains- meaning-	2	Black board/ Lecture	March	
definitions-capital asset,		PPT		
transfer of capital assetcost				
of acquisition				
Assets, bonus shares,	4	Black board/ Lecture	April	
rights shares and goodwill -		PPT		
computation				
of capital gains-				
long term and short	10	Black board/ Lecture	April	
termgains-Exempted capital		PPT		
gains-sec 54,				
sec 54F, and sec 54GB				
Total hours:	16			

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Semester: IV SEM Class: II BCOM

Name of the Faculty: VIDYASHREE O.T Total Hours:96

Name of the Faculty. VID I ASTINCE O.1 Total flours. 30			10u1 5.70	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- INTRODUCTION TO	SUPPLY CHAI	N MANAGEMENT,	Supply ch	ain –
objectives, importance, decis	sion phases, p	rocess view, compe	titive and	supply
chain		-		
strategies, achieving strateg	ic fit, supply c	hain drivers, obstac	cles, frame	ework,
facilities,				
inventory, transportation, in	formation, sou	arcing, pricing.		
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
INTRODUCTION TO	4	Black board/ Lecture		
SUPPLY CHAIN		PPT		
MANAGEMENT, Supply				
chain –				
objectives, importance,				
decision phases, process				
view, competitive and				
supply chain				
strategies				
a chi arrive a structural a fit	6	Black board/ Lecture		
achieving strategic fit,	U	PPT		
supply chain drivers,		111		
obstacles, framework,				
facilities,				
inventory, transportation,				
information, sourcing,				
pricing.				

	Total hours:10					
	Total Hours.10					
UNIT-II- DESIGNING THE SU	UNIT-II- DESIGNING THE SUPPLY CHAIN NETWORK, Designing the					
distribution						
network, role of distribution,	factors influe	ncing distribution,	design op	tions –		
ebusiness						
and its impact, distribution i	-	-	_			
supply chain, role of network	factors affec,	cting the network de	esign deci	sions,		
modeling for supply chain.						
DESIGNING THE SUPPLY	4	Black board/ Lecture				
	7	PPT				
CHAIN NETWORK,						
Designing the distribution network, role of						
distribution, factors						
influencing distribution,						
design options – ebusiness						
and its impact						
distribution networks in	10	Black board/ Lecture				
practice, network design in		PPT				
the						
supply chain, role of						
network ,factors affecting						
the network design						
decisions,						
modeling for supply chain.						
	TD + 1.1					
Tedamed Assessed	Total hours:14					
Internal Assessment Test/Quiz/Assignment 01						
Test/Quiz/Assignment – 01	I ANININIO TO	A NICDODTATION NI	TTUODIC	D-1f		
UNIT-III- DESIGNING AND I						
transportation, modes and thand	ieir periormai	ice, transportation,	, iiiirastru	cture		
policies, design options and	their trade-off	s Tailored transpor	rtation			
SOURCING	men trade-on	s, ranored transpor	tanon.			
AND PRICING: Sourcing, In-						
scoring and assessment, sele				-		
sourcing planning and analysis. Pricing and revenue management for multiple						
customers, perishable produ	cts, seasonal		spot conti	acts.		
DESIGNING AND	8	Black board/ Lecture PPT				
PLANNING		rrı				
TRANSPORTATION						
NETWORKS-Role of						
transportation, modes and						

	I	T		1
their performance,				
transportation,				
infrastructure and				
policies, design options and				
their trade-offs, Tailored				
transportation.				
SOURCING	8	Black board/ Lecture		
AND PRICING: Sourcing,		PPT		
In-house or Outsource – 3rd				
and 4th PLs – supplier				
scoring and assessment,				
selection, design				
collaboration, procurement				
process,				
sourcing planning and				
analysis. Pricing and				
revenue management for				
multiple				
customers, perishable				
products, seasonal				
demand, bulk and spot				
contracts.				
Total hours:	16			
UNIT-IV- INFORMATION TEC	CHNOLOGY IN	THE SUPPLY CHA	IN-IT	
Framework –				
customer relationship manag	gement, intern	al supply chain		
management – supplier				
relationship management, tra	ansaction mai	nagement, future o	f IT.	
COORDINATION		,		
IN A SUPPLY CHAIN: Lack of	supply chain	coordination and t	the	
Bullwhip effect,	11 5			
obstacle to coordination, man	nagerial levers	s, building partners	hips	
and trust		, a direction partition	-r ~	
continuous replenishment a	nd vendor-ma	inaged inventories		
collaborative	na venaor me	anagea mivementories,		
planning, forecasting and rep	lenishment			
planning, forecasting and rep	demonite.			
INFORMATION	4	Black board/ Lecture		
TECHNOLOGY IN THE		PPT		
SUPPLY CHAIN-IT				
Framework –				
customer relationship				
management, internal				
supply chain management				
– supplier				
	•			

relationship management,				
transaction management,				
future of IT.				
COORDINATION	8			
IN A SUPPLY CHAIN: Lack				
of supply chain				
coordination and the				
Bullwhip effect,				
obstacle to coordination,				
managerial levers, building				
partnerships and trust				
		D1 1 1 1/T		
continuous replenishment	4	Black board/ Lecture PPT		
and vendor-managed		TTI		
inventories, collaborative				
planning, forecasting and				
replenishment.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- DIMENSIONS OF LC	GISTICS-Intr	oduction: A macro	and micro)
dimension,				
logistics interfaces with other				
logistics and systems analysi	•	e e	analysis -	- factors
affecting the cost and import	ance of logisti	cs.		
DIMENSIONS OF	7	Black board/ Lecture		
LOGISTICS-Introduction: A	/	PPT		
macro and micro				
dimension,				
logistics interfaces with				
other areas, approach to				
analysing logistics systems				

UNIT-VI- Supply Chain Management and profitability – quality management – mass customization and globalization – ethical Supply Chains – e-business and SCM –Balanced Score Card – Benchmarking, Performance measurement

Black board/ Lecture

PPT

8

Total hours: 15

logistics and systems

affecting the cost and importance of logistics.

factors

analysis, techniques of logistics system analysis –

Supply Chain Management and profitability – quality	3	Black board/ Lecture PPT	
management			
mass customization and globalization – ethical Supply Chains – e-business and SCM	6	Black board/ Lecture PPT	
Balanced Score Card – Benchmarking, Performance measurement	7	Black board/ Lecture PPT	
Total hours:	16		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Initial

Date

Programe: B.com

Course/Paper Name: COMPANY LAW AND SECRETARIAL PRACTICE

Semester: III SEM Class: II BCOM

Name of the Faculty: POOJA .A Total

Methodology/pedago

No. of Lecture

Hours:96

Topic covered

	Hours	gy				
UNIT-I- Companies Act- Intro	duction- com	panies Act 2013- fe	eatures of			
companies						
Act -2013, Types of companie	Act -2013, Types of companies- Public companies, Pvt company, statutory					
corporation, One person com	pany, Dormai	nt company, Associ	iate compa	any,		
Small						
company, Limited Liability Partnership- Application of Company Law to						
banking/insurance sector- R	_	-	, Ministry	of		
Corporate affairs-functions; S	SEBI-function					
		Ex: Black board/				
		Lecture				
		PPT/Group Discussion/				
		Seminar/Case studies.				
		Semman Case studies.				
- Companies Act-	4	Black board/ Lecture				
Introduction- companies		PPT				
Act 2013- features of						
companies						
Act -2013, Types of						
companies- Public						
companies, Pvt company,						
statutory						
corporation, One person						
company, Dormant						
company, Associate						
company, Small						
company						
Limited Liability	6	Black board/ Lecture				
Partnership- Application of		PPT				

Company Law to				
banking/insurance sector-				
Registrar of companies-				
functions, Ministry of				
Corporate affairs-functions;				
SEBI-functions of SEBI.				
SEBI-IUIICIONS OF SEBI.				
Total hours:	10			
UNIT-II- Secretary- Definition	n, Who can be	e company secretar	y, Appoint	ment,
General Legal position, Dutie	s of a Compa	ny Secretary, Right	s of Comp	any
Secretary, Liabilities of Comp	any Secretary	y, Qualification For	Appointm	ient as
secretary, Dismissal of the So	ecretary, Secr	etary in the Whole	time pract	tice,
Secretarial Compliance certif	•	-	-	
Secretary- Definition, Who	4	Black board/ Lecture		
can be company secretary,		PPT		
Appointment,				
General Legal position,				
Duties of a Company				
Secretary, Rights of				
Company				
Secretary, Liabilities of				
Company Secretary				
Qualification For	10	Black board/ Lecture		
Appointment as		PPT		
secretary, Dismissal of the				
Secretary, Secretary in the				
Whole time practice,				
Secretarial Compliance				
certificate, Specimen form	T-4-1 1 14			
To A consolidation and	Total hours:14			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Company Formation	n And Conver	rsion Choice of the	form of th	e
business			_	
entity, Conversion/reconvers			-	
Procedure for incorporation of			-	•
guarantee and unlimited con				
registration., Obtaining certif				
certificate of re-registration,	Commenceme	ent of new business	and certif	fication
	T		T	
Company Formation And	8	Black board/ Lecture		
Conversion Choice of the		PPT		
form of the business				
entity,				
Conversion/reconversion of				

one form of business entity				
into another,				
Procedure for incorporation				
of private/public companies				
Companies limited by	8	Black board/ Lecture		
guarantee and unlimited	8	PPT		
		111		
companies and their				
conversion/re-conversion				
registration., Obtaining certificate of				
commencement of				
business, Obtaining				
certificate of re-registration,				
Commencement of new				
business and certification				
Total hours:	16			
UNIT-IV- Procedure for altera		l is clairees of memo	randum	
Procedures for	anon or variot	is clauses of HICHIO	i aiiuuiii,	
alteration of articles, Effect of	foltoration a	nagiman formas Dra	aadura	
for issue of	i aiteration, s	pecimen iorins. Fro	cedure	
	Janua and Da	mua Chamaa Iaana	of	
Shares – Public Issue, Rights Shares at	issue and bo	mus Shares, issue	01	
	as of Chamas a	n Dunfanantial / Duit	roto	
Par/Premium/Discount; Issu	te of Shares o	n Preierenuai / Priv	ale	
Placement Basis –	. 1 1			
Allotment, Calls on Shares an	na issue oi Ce	ertilicates – Issue of	Sweat	
Equity Shares,	(EQQD-)	D1 Ot - 1 T	1	
Employees Stock Option Sch	eme (ESOPs),	Employees Stock F	urchase	
Scheme	:-1 W-4: D:-	1		
(ESPS), Shares with Different	tiai voting Rig	gnts		
Procedure for alteration of	4	Black board/ Lecture		
various clauses of		PPT		
memorandum, Procedures				
for				
alteration of articles, Effect				
of alteration, specimen				
forms: Procedure for issue				
of				
Shares – Public Issue,				
Rights Issue and Bonus				
Shares	0			
Issue of Shares at	8			
Par/Premium/Discount;				

Issue of Shares on Preferential /Private Placement Basis – Allotment, Calls on Shares and Issue of Certificates Issue of Sweat Equity Shares, Black board/ Lecture PPT
Employees Stock Option
Scheme (ESOPs),
Employees Stock Purchase
Scheme
(ESPS), Shares with
Differential Voting Rights
Total hours: 16
Internal Assessment
Test/Quiz/Assignment – 02

UNIT-V- Meetings, Collective Decision Making Forums, Authority, Accountability,

Delegation and Responsibility; Board Meetings, Convening and Management of Meetings of Board and Committees; Preparation of Notices and Agenda Papers, General Meetings, Convening and Management of Statutory Meeting, Annual and

Extra-Ordinary General Meetings, Voting through Electronic Means; Conducting a

Poll and Adjournment of a Meeting; Post-Meeting Formalities, Preparation of Minutes and Dissemination of Information and Decisions.

Meetings, Collective	7	Black board/ Lecture	
Decision Making Forums,		PPT	
Authority, Accountability,			
Delegation and			
Responsibility ; Board			
Meetings, Convening and			
Management of			
Meetings of Board and			
Committees; Preparation of			
Notices and Agenda Papers,			
General Meetings,			
Convening and			
Management of Statutory			
Meeting			
Annual and	8	Black board/ Lecture	
Extra-Ordinary General		PPT	
Meetings, Voting through			
Electronic Means;			

Conducting a			
Poll and Adjournment of a			
Meeting; Post-Meeting			
Formalities, Preparation of			
Minutes and Dissemination			
of Information and			
Decisions.			
Total hours:	15		

UNIT-VI- The objectives of Secretarial Audit, Scope of Secretarial Audit- Need for

Secretarial Audit- Secretarial Audit & Company Secretary in Practice (PCS)-Benefits and beneficiaries of Secretarial Audit- Secretarial Standards - Scope of Secretarial Standards-procedure for issuing Secretarial Standards- Need for Secretarial Standards- Compliance of Secretarial Standards for good governance-

Secretarial Standards and the Companies Act, 2013 - Secretarial Audit Report.

The objectives of Secretarial Audit, Scope of Secretarial Audit- Need for Secretarial Audit- Secretarial Audit & Company Secretary in Practice (PCS)	3	Black board/ Lecture PPT	
Benefits and beneficiaries of Secretarial Audit- Secretarial Standards - Scope of Secretarial Standards- procedure for issuing Secretarial Standards- Need for Secretarial Standards	6	Black board/ Lecture PPT	
Compliance of Secretarial Standards for good governance- Secretarial Standards and the Companies Act, 2013 - Secretarial Audit Report.	7	Black board/ Lecture PPT	
Total hours:	16		

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM Class: II BCOM

Name of the Faculty: ARUN C.S Total Hours: 96

Name of the Faculty: ARUN C.S		Total Hours:96		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Accounting for General in	nsurance compan	ies- fire and marine ins	surance pre	paration
of final accounts as per latest regula			_	•
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Accounting for General insurance companies	4	Black board/ Lecture PPT		
fire and marine insurance	6	Black board/ Lecture		
preparation		PPT		
of final accounts as per latest				
regulations				
	Total hours:10			
UNIT-II-Accounting for life insura			sheet,	
preparation of final accounts as per			T	T
Accounting for life insurance	4	Black board/ Lecture PPT		
preparation of valuation balance	10	Black board/ Lecture		
sheet, preparation of final accounts		PPT		
as per latest regulations				
	Total hours:14			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Accounting for Ger	neral insuranc	e companies, fire a	nd marir	ne
insurance,				
-				

preparation of final accounts as per latest regulations						
Accounting for General insurance companies, fire and marine insurance,	8	Black board/ Lecture PPT				
preparation of final accounts as per latest regulations	8	Black board/ Lecture PPT				
Total hours:	16					
UNIT-IV- Holding company accou	ints:- Accounting	g for Holding Company	7:			
Preparation of Consolidated Balance	e Sheet- Minorit	ty interest, Computation	n of			
Goodwill/ Capital Reserve- Revalu	ation of assets of					
Holding company accounts:- Accounting for Holding Company:	4	Black board/ Lecture PPT				
Preparation of Consolidated Balance Sheet	8					
Minority interest, Computation of Goodwill/ Capital Reserve-Revaluation of assets of subsidiary Company.	4	Black board/ Lecture PPT				
Total hours:	16					
Internal Assessment						
Test/Quiz/Assignment – 02						
UNIT-V- Human resource account				ng,		
Basic Premises, Need and Significa						
Monetary and Non-Monetary Mode		-				
Replacement Cost Model, Opportunity Cost Method, standard cost method, Current						
Purchasing Power Method (C.P.P.M.).						
Human resource accounting:	7	Black board/ Lecture PPT				
Accounting Aspects of Human Capital –Meaning,						
Basic Premises, Need and						
Significance of HRA, Advantages						
and Limitation of HRA;						
Monetary and Non-Monetary						
Models						
Cost Based Models- Acquisition	8	Black board/ Lecture				
Cost Method,		PPT				
Replacement Cost Model,						
Opportunity Cost Method,						
standard cost method, Current						
Purchasing Power Method						
(C.P.P.M.).						

	I		I	T	
Total hours:	15				
	UNIT-VI- Inflation accounting and income measurement: Inflation Accounting: Concept –				
Limitations of historical based-cost	Limitations of historical based-cost financial statements – Methods of Inflation Accounting:				
Current Purchasing Power Method – Current Cost Accounting Method (Including problems).					
Income Concepts for financial repo	rting – Measurer	nent and Reporting of l	Revenues,		
Expenses, Gains and Losses (Theor	y only) – Analys	sis of Changes in Gross	Profit (Incl	uding	
problems).				_	
Inflation accounting and income	3	Black board/ Lecture			
measurement: Inflation		PPT			
Accounting: Concept –					
Limitations of historical based-					
cost financial statements					
Methods of Inflation Accounting:	6	Black board/ Lecture			
Current Purchasing Power		PPT			
Method – Current Cost					
Accounting Method (Including					
problems).					
Income Concepts for financial					
reporting					
Measurement and Reporting of	7	Black board/ Lecture			
Revenues,		PPT			
Expenses, Gains and Losses					
(Theory only) – Analysis of					
Changes in Gross Profit					
(Including					
problems).					
	16				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: INCOME TAX II

Semester: IV SEM Class: II BCOM

Name of the Faculty: GIRISH T.	Total Hours:96			
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Depreciation- meani	ng, computati	on of Deprecation;	(b)Capital	Gain,
Capital Asset, Transfer, cost	of acquisition	, cost of improveme	ent, index	ation,
types				
of Capital gain-exemptions for	or individual a		GB-probln	nes
		Ex: Black board/		
		Lecture		
		PPT/Group Discussion/		
		Seminar/Case studies.		
		Seminar/Case studies.		
Depreciation- meaning,	4	Black board/ Lecture	December	
computation of		PPT		
Deprecation; (b)Capital				
Gain,				
Capital Asset				
Transfer, cost of	4	Black board/ Lecture		
acquisition, cost of		PPT	December	
improvement, indexation,				
types				
of Capital gain				
exemptions for individual	8	Black board/ Lecture	December	
assessee u/s 54-54GB-		PPT		
problmes				
	Total hours:16			
UNIT-II- Income from other s	sources (inclu	ding problems), Set	off and c	arry
forward	•			•
of losses (theory only)				
Income from other sources	6	Black board/ Lecture	December	
(including problems)		PPT		

Set off and carry forward	10	Black board/ Lecture	January		
of losses (theory only)		PPT	3 arraar y		
or looses (theory only)	Total hours:16				
Internal Assessment	100011100120110				
Test/Quiz/Assignment – 01					
UNIT-III- Assessment of Indi	vidual-Applica	ation of Deductions	u/s 80C-	80U,	
Section					
87A computation of Tax liabi	lity.(Available	software package i	for comput	ation of	
tax					
liability, computation using I	Excel-Work sh	leet)			
Assessment of Individual-	6	Black board/ Lecture	January		
Application of Deductions		PPT			
u/s 80C-80U					
Section	10	Black board/ Lecture	January/		
87A computation of Tax		PPT	February		
liability.(Available software					
package for computation of					
tax					
liability, computation using					
Excel-Work sheet)					
Total hours:	16				
	16	Definition of Firm	Dontoon		
UNIT-IV- Assessment of Part	nersinp iiini-	Delilition of Fifth,	Partifier		
U/S 2(23) Residential Status -condition	0 11 /0 1 Q/I Dr	ovisions 11/s 40(b)			
Deductions from	is u/s 10 1 , 11	0VISIOIIS U/S +0(D)-			
80G80JJA- Alternate Minimu	ım Təv(AMT)-	Computation of tax	z liability		
of Firms	ann rax(rivir)	computation of ta	liability		
(Use of available software page	rkage for com	nutation of tax liab	ility		
Related Forms		putation of tallias	,		
and Challans-Computation u	ising excel wo	rk-sheet)			
1	8	,			
Assessment of Partnership	6	Black board/ Lecture	February		
firm- Definition of Firm,		PPT			
Partner U/S 2(23)					
Residential Status -					
conditions u/s 184,					
Provisions u/s 40(b)-					
Deductions from					
80G80JJA					
Alternate Minimum	10	Black board/ Lecture	February		
Tax(AMT)-Computation of		PPT			
tax liability of Firms					
(Use of available software					

package for computation of				
tax liability, Related Forms				
and Challans-Computation				
using excel work-sheet)				
,				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Assessment of comp	-		-	
Widely-held Company, Indian	n Company, F	oreign Company-R	esidential	Status
of	/ 000	00114 0	C 773	T . 1 .1
company-Applicable Deduction	•	-		
(Including Minimum Alternat	e Tax) (Use of	Software package-	Quick Bo	oks/
Electrocom)				
		D1 1 1 1/T	3.6 1	T
Assessment of company-	6	Black board/ Lecture PPT	March	
Definition of Company,		LL1		
Closely-held company,				
Widely-held Company,				
Indian Company, Foreign				
Company-Residential				
Status of				
company	10	D1 1 1 1/T	3.6 1	
Applicable Deductions u/s	10	Black board/ Lecture PPT	March	
80G -80JJA- Computation		LL1		
of Tax Liability				
(Including Minimum				
Alternate Tax) (Use of				
Software package-Quick				
Books/				
Electrocom)				
Total hours:	16			
UNIT-VI- Assessment proced		oting of Aadhar Nu	mber tyn	es of
assessment- self-assessment		_		
judgment assessment- Incom				
CBDT- Assessing officers-Rig			orrered pe	, werb 01
0221 11000001118 01110010 1118		~		
Assessment procedure-	2	Black board/ Lecture	March	
PAN- Quoting of Aadhar		PPT		
Number, types of				
assessment				
self-assessment- summary	4	Black board/ Lecture	April	
assessment-Regular		PPT	•	
assessment- best				
	<u>I</u>	<u>I</u>	l	<u>L</u>

judgment assessment				
Income tax authorities- classes of authorities- powers of CBDT- Assessing officers- Rights and duties	10	Black board/ Lecture PPT	April	
Total hours:	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: IV SEM Class: II BCOM

Name of the Faculty: MOHAMMED FYZULLA **Total Hours:96** Initial **Topic covered** No. of Lecture Methodology/pedago Date Hours gy UNIT-I- Indices and Logarithms-Meaning-Basic laws of Indices and their application for simplification, laws of logarithms-common logarithms, application of log table for simplification. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. 4 Black board/ Lecture December Indices and Logarithms-PPT Meaning-Basic laws of **Indices** and their Black board/ Lecture PPT December application for simplification, laws of logarithms Black board/ Lecture common logarithms, 8 December **PPT** application of log table for simplification. Total hours:16

UNIT-II- Progression-Meaning of sequence, progression; types of progressions; arithmetic progression and geometric progression-general terms and sum of 'n' term of Arithmetic progression and Geometric Progression-Application problems on

Arithmetic progression and geometric progression.

		D1 1 1 1/T :		
Progression-Meaning of	6	Black board/ Lecture	December	
sequence, progression;		PPT		
types of progressions;				
arithmetic progression and				
geometric progression				
general terms and sum of	10	Black board/ Lecture	January	
'n'		PPT		
term of Arithmetic				
progression and Geometric				
Progression-Application				
problems on				
Arithmetic progression and				
geometric progression.				
geometric progression.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Ratio, proportion, v	ariation, and	percentages and tl	heir applica	ation to
business	,	1 0	11	
Ratio, proportion, variation	6	Black board/ Lecture	January	
		PPT		
percentages and their	10	Black board/ Lecture	January/	
application to		PPT	February	
business				
Total hours:	16			
UNIT- IV- Matrices and deter	minants, mea	ning and types of r	natrices,	
matrix				
operation -addition, subtract	ion and multi	plication . Determi	nants of	
a matrix and		•		
its evaluation; solutions of li	near equation	s by using cramer's	s rule.	
Matrices and determinants,	6	Black board/ Lecture	February	
meaning and types of		PPT		
matrices, matrix				
operation -addition,				
subtraction and				
multiplication				
Determinants of a matrix	10	Black board/ Lecture	February	
and	10	PPT	Cordary	
its evaluation; solutions of				
linear equations by using				
cramer's rule.	1.6			
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02	TT. 111.	1 1 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u> </u>	•
UNIT-V- Probability: Meaning, Utility of Probability to business, key terms used				

in

probability: experiments-deterministic and random, sample space, types of events.

About common illustrations used in solving problems on probability-Approaches to

probability: classical, relative frequency, subjective and axiomatic

probabilityproblems.

Probability: Meaning, Utility of Probability to business, key terms used in probability: experiments-deterministic and random, sample space, types of events	6	Black board/ Lecture PPT	March	
About common illustrations used in solving problems on probability-Approaches to probability: classical, relative frequency, subjective and axiomatic probabilityproblems.	10	Black board/ Lecture PPT	March	
Total hours:	16			

UNIT-VI- Theoretical Distributions: Random variable-observed and theoretical distributions-Binomial Distribution: meaning, properties, problems on Binomial distribution- Fitting a Binomial Distribution-Poisson distribution: meaning and conditions for Poisson distribution- properties of Poisson Distribution, application

of Poisson distribution in business-illustrations-fitting a Poisson distribution-Normal distribution: significance, properties, standard normal curve- Area under

normal curve-problems on area under the normal curve-fitting normal distribution problems

on fitting normal distribution.

Theoretical Distributions:	2	Black board/ Lecture	March	
Random variable-observed		PPT		
and theoretical				
distributions-Binomial				
Distribution: meaning,				
properties, problems on				
Binomial				
distribution- Fitting a				
Binomial Distribution				
Poisson distribution:	4	Black board/ Lecture	April	
meaning and		PPT		
conditions for Poisson				

distribution- properties of				
Poisson Distribution				
,application				
of Poisson distribution in				
business-illustrations-				
fitting a Poisson				
distribution				
Normal distribution:	10	Black board/ Lecture	April	
significance, properties,		PPT		
standard normal curve-				
Area under				
normal curve-problems on				
area under the normal				
curve-fitting normal				
distributionproblems				
on fitting normal				
distribution.				
Total hours:	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: MUNZIRA BHANU		Total Hours:92	2	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-1 : Nature of Business Ethics – Ir	ntroduction – Mea	ning- Religion and Ethics	– Morals and	Ethics –
Ethics in Management – Ethics in Busi	ness – Importance	e of Ethics in Business.		
		Ex: Black board/		
		Lecture		
		PPT/Group Discussion/		
		Seminar/Case studies.		
		Semmar/Case studies.		
Nature of Business Ethics –	6	Black board/ Lecture		
Introduction – Meaning- Religion		PPT		
and Ethics – Morals and Ethics				
Filiting Advanced Filiting		D1 - 1-1 1/ I 4		
Ethics in Management – Ethics in	6	Black board/ Lecture PPT		
Business – Importance of Ethics in Business		TT1		
busilless				
	Total hours:			
UNIT 2: Value Systems – Introduct		I Moral Standards — Sourc	e of Ethics	_ Nature
and objectives of Ethics – A Holist				
Moral values.	io view or varaos	and Lanes Caregoria	auton of vui	
Value Systems – Introduction –	6	Black board/ Lecture		
Values – Moral Standards – Source		PPT		
of Ethics				
Nature and objectives of Ethics – A	6	Black board/ Lecture		
Holistic view of values and Ethics –		PPT		
Categorization of values – Moral				
values.	T 11 10			
T. A. D. A.	Total hours:12			
Internal Assessment				
Test/Quiz/Assignment – 01				

UNIT 3: Values for Indian Managers –	Need for busines	s Ethics — Universal criter	ia –Indian va	lue system	
and Business Ethics- Ethical problems				•	
performance – Value Driven stakeholo	•	agers – impact of ethics t	ni illallagella	ı	
Values for Indian Managers – Need	10	Black board/ Lecture			
for business Ethics – Universal	10	PPT			
criteria –Indian value system and		111			
Business Ethics					
Ethical problems faced by the	10	Black board/ Lecture			
managers – Impact of ethics on	10	PPT			
managerial performance – Value		111			
Driven stakeholder management					
Total hours:	20				
	1 - v	Comparative Ethical baba	vior of		
UNIT 4 : Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers – Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics –					
Cost of Ethics.	iveness and Ethic	s – Organizationai Size ar	id Ethics –		
Professional Ethics for	6	Black board/ Lecture			
	O	PPT			
Functional Managers –		rri			
Comparative Ethical behavior of					
Managers					
Code of Ethics – Competitiveness	4	Black board/ Lecture			
and Ethics – Organizational Size		PPT			
and Ethics – Cost of Ethics.					
Total hours	10				
Internal Assessment					
Test/Quiz/Assignment – 02					
UNIT 5: Modern business Ethics and I	Dilemmas – Right	in theory, Does Ethics wo	rk in busines	s? – Legal	
vis- a -vis Ethical –Corporate social res	ponsibility and Et	hics - Corporate Governa	nce and Ethic	cs	
Modern business Ethics and	5	Black board/ Lecture			
Dilemmas – Right in theory, Does		PPT			
Ethics work in business?					
Legal vis- a -vis Ethical –Corporate	5	Black board/ Lecture			
social responsibility and Ethics -		PPT			
Corporate Governance and Ethics					
Total hours	10				

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SOWMYA B.K **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours gy Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract-Classification of contract-Quasi contractual obligations. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Introduction to Indian Contract Act PPT 1872- Definition of Contract 6 Black board/ Lecture Essentials of a valid contract-**PPT** Classification of contract-Quasi contractual obligations. Total hours: 12 Unit-2: Offer and Acceptance-Rules of valid offer and acceptance-Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake. Offer and Acceptance-Rules of valid Black board/ Lecture **PPT** offer and acceptance-Communication and revocation of offer and acceptances Black board/ Lecture Contractual capacity- Free consent; **PPT** Coercion-undue influence-Fraudmisrepresentation-mistake. Total hours:16 **Internal Assessment Test/Quiz/Assignment – 01**

Unit-3: Consideration-Rules of valid consideration-contracts without consideration-stranger to contract -						
Legality of object and consideration - 0	Legality of object and consideration - Contracts opposed to public policy-Void agreements					
Consideration-Rules of valid	8	Black board/ Lecture				
consideration-contracts without		PPT				
consideration-stranger to contract						
Legality of object and consideration	10	Black board/ Lecture				
- Contracts opposed to public policy-		PPT				
Void agreements						
Total hours:	18					
Unit-4: Discharge of contract- Remedie	Unit-4: Discharge of contract- Remedies for breach of contract					
Discharge of contract	6	Black board/ Lecture				
		PPT				
Remedies for breach of contract	4	Black board/ Lecture				
		PPT				
Total hours:	10					
Internal Assessment						
Test/Quiz/Assignment – 02						
Unit 5: Laws of contract of indemnity	and guarantee, Ba	ilment and pledge, Agen	су			
Laws of contract of indemnity	4	Black board/ Lecture				
and guarantee		PPT				
Bailment and pledge, Agency	4	Black board/ Lecture				
		PPT				
	8					

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SHALINI K.S **TotalHours:92 Topic covered** No. of Lecture Methodology/pedago Date Initial Hours gy Unit 1: Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Indices and Logarithms: Meaning-**PPT** Basic Laws of Indices and their application for simplification. Black board/ Lecture Laws of Logarithms –Common 6 **PPT** Logarithm, Application of Log Table for Simplification Total hours: 12 Unit 2: Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression Black board/ Lecture Progressions: Meaning of Sequence, **PPT** progression; Types of Progressions; Arithmetic progression and **Geometric Progression** General terms & Sum of n terms of 6 Black board/ Lecture **PPT** Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression Total hours:12

Internal Assessment					
Test/Quiz/Assignment – 01					
Unit 3. Ratio, Proportion, Variation an	d percentages and	d their application.			
. Ratio, Proportion,	10	Black board/ Lecture			
		PPT			
Variation and percentages and their	10	Black board/ Lecture			
application		PPT			
Total hours:	20				
Unit 4: Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts;					
Bankers discount, True discount, Bankers gain and present worth of Bill.					
Simple Interest and Compound	6	Black board/ Lecture			
Interest –Bills discounting –		PPT			
Meaning – Concepts;					
Bankers discount, True discount,	4	Black board/ Lecture			
Bankers gain and present worth of		PPT			
Bill.					
Total hours	10				
Internal Assessment					
Test/Quiz/Assignment – 02					
Unit 5: Calculus: Meaning of Functions	and Calculus, Ap	plication of Calculus to co	mpute Cost,	Revenue	
and Profit functions.					
Meaning of Functions and	5	Black board/ Lecture			
Calculus, Application of Calculus		PPT			
to compute Cost					
Revenue and Profit functions.	5	Black board/ Lecture			
		PPT			
Total hours	10				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: BUSINESS TAXATION

Semester: 5th SEM Class: III BCOM

Name of the Faculty: GIRISH T.G **TotalHours:96** No. of Lecture **Topic covered** Methodology/pedago Date Initial Hours **Unit 1:** Wealth Tax – Introduction – Definitions – Assets – Valuation Dates – Assessment Year – Net Wealth – Debts. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Wealth Tax – Introduction – Black board/ Lecture 5 PPT Definitions – Assets Valuation Dates – Assessment 5 Black board/ Lecture **PPT** Year – Net Wealth – Debts. Total hours:10 Unit 2: Deemed Assets – Exempted Assets – Valuation of Assets (Immovable Property and Jewellery) Deemed Assets – Exempted Black board/ Lecture 10 Assets **PPT** 10 Black board/ Lecture Valuation of Assets (Immovable **PPT** Property and Jewellery) Total hours:20 **Internal Assessment Test/Quiz/Assignment – 01** Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget. : Cash Management - Meaning -Black board/ Lecture 10 **PPT** Objectives - Need for Cash -Motives for Holding Cash

Cash Planning - Cash Forecasting -	10	Black board/ Lecture				
Preparation of Cash Budget.		PPT				
Total hours:	20					
Unit 4: Cash Flow Statement [as per A	\S-3]					
Cash Flow Statement [as per AS-	13	Black board/ Lecture				
3]		PPT				
Total hours:	13					
Internal Assessment						
Test/Quiz/Assignment – 02						
Unit 5: Fund Flow Statement.	Unit 5: Fund Flow Statement.					
Fund Flow Statement.	13	Black board/ Lecture PPT				
	13					
Unit 6: Capital Budgeting - Meaning - I	Process of Capital	Budgeting - Techniques of	of Capital Bud	geting -		
Problems on ARR - Pay Back Period - D	Discounted Pay Ba	ck Period - Net Present V	alue Techniq	ue.		
Capital Budgeting - Meaning -	6	Black board/ Lecture				
Process of Capital Budgeting		PPT				
Techniques of Capital Budgeting -	6	Black board/ Lecture				
Problems on ARR - Pay Back Period		PPT				
- Discounted Pay Back Period - Net	8	Black board/ Lecture				
Present Value Technique		PPT				
_	20					

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SHALINI K.S **Total Hours:96** No. of Lecture **Topic covered** Methodology/pedago Date Initial Hours Unit 1: Corporate Finance – Meaning – Scope – Objectives – Sources of Corporate Finance Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. 5 Black board/ Lecture :Corporate Finance - Meaning -**PPT** Scope Black board/ Lecture **Sources of Corporate Finance** 5 **PPT** Total hours:10 Unit 2: Working Capital Management - Meaning - Components - Nature and Kinds - Determinants of Working Capital - Estimation of Working Capital Requirements. Black board/ Lecture : Working Capital Management -10 **PPT** Meaning - Components - Nature and Kinds 10 Black board/ Lecture Determinants of Working Capital -**PPT Estimation of Working Capital** Requirements. Total hours:20 **Internal Assessment Test/Ouiz/Assignment – 01** Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget. Black board/ Lecture : Cash Management - Meaning -**PPT** Objectives - Need for Cash -Motives for Holding Cash

Cash Planning - Cash Forecasting -	10	Black board/ Lecture			
Preparation of Cash Budget.		PPT			
Total hours:	20				
Unit 4: Cash Flow Statement [as per A	·S-3]				
Cash Flow Statement [as per AS-	13	Black board/ Lecture			
[3]		PPT			
Total hours:	13				
Internal Assessment					
Test/Quiz/Assignment – 02					
Unit 5: Fund Flow Statement.					
Fund Flow Statement.	13	Black board/ Lecture			
	13	PPT			
	13				
Hall C. Carillal B. Harling Managing I		D. danilar Tarkata are		1	
Unit 6: Capital Budgeting - Meaning - I	•		•	-	
Problems on ARR - Pay Back Period - D	,		alue Techniq	ue.	
Capital Budgeting - Meaning -	6	Black board/ Lecture			
Process of Capital Budgeting		PPT			
Techniques of Capital Budgeting -	6	Black board/ Lecture			
Problems on ARR - Pay Back Period		PPT			
- Discounted Pay Back Period - Net	8	Black board/ Lecture			
Present Value Technique		PPT			
	20				

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LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM Class: III BCOM

Class: III BCOM				
Name of the Faculty: MOHAMM		T	Total Hour	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-1 : Introduction – Meaning and	Definition of Man	agement Accounting –Sc	ope and Obje	ectives of
Management Accounting – Differences	s between Manag	ement Accounting and Fi	nancial Acco	unting –
Management Accounting and Cost Acc	counting- Limitation		ounting.	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Introduction – Meaning and	6	Black board/ Lecture		
Definition of Management		PPT		
Accounting –Scope and Objectives of				
Management Accounting				
Differences between Management	6	Black board/ Lecture		
Accounting and Financial Accounting		PPT		
Management Accounting and Cost				
Accounting- Limitations of				
Management Accounting.				
	Total hours:			
	12			
UNIT 2: Analysis of Financial Stat				
Ratios – (A) Profitability Ratios – (_	
Profit Ratio/Return on Capital Emp	•	` ` /		
Working Capital Turnover Ratio/St				
Turnover Ratio/ Creditors Turnover	` /			•
Debt – Equity Ratio/Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of				
Financial Ratios.	T a	Ta	T	T
Analysis of Financial Statements –	8	Black board/ Lecture		
Ratio Analysis: Meaning and		PPT		
Objectives – Types of Ratios – (A)				

	T		1	Т
Profitability Ratios – Gross Profit				
Ratio/ Net Profit Ratio/ Operating				
Ratio/Operating Profit Ratio/Return				
on Capital Employed Ratio/ Earning				
Per Share (B) Turnover Ratios				
Working Capital Turnover	6	Black board/ Lecture		
Ratio/Stock Turnover Ratio/Fixed		PPT		
Assets Turnover Ratio/Debtors				
Turnover Ratio/ Creditors Turnover				
Ratio (C) Financial Ratios – Current				
Ratio/ Liquidity Ratio/ Debt –Equity				
Ratio/ Proprietary Ratio/Capital				
Gearing Ratio – Advantages and				
Limitations of Financial Ratios				
	Total hours:12			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT 3: Marginal Costing – Definition	– Basic Concepts	– Assumptions – Margina	al Cost Staten	nent –
Contribution – Break Even Analysis – F				
Pricing.	,			- 5.7 5
Marginal Costing – Definition –	10	Black board/ Lecture		
Basic Concepts – Assumptions –		PPT		
Marginal Cost Statement				
Contribution – Break Even Analysis –	10	Black board/ Lecture		
P/V Ratio – Margin of Safety –		PPT		
Decision Areas – Make or Buy and		111		
Pricing.				
Total hours:	20			
	1	osis Consonts - Budget M	lanual	
UNIT 4 : Budget and Budgetary Control Key Factor – Classification of Budgets				
	– Problems on Sai	es buuget allu riexible bi	uuget –	
Zero Base Budget (Theory only)	6	Dlook board/Lootyes		
Budget and Budgetary Control –	6	Black board/ Lecture PPT		
Definition – Basic Concepts –		111		
Budget Manual – Key Factor		D1 1 1 1/T		
Classification of Budgets –	4	Black board/ Lecture		
Problems on Sales Budget and		PPT		
Flexible Budget – Zero Base				
Budget(Theory only)				
Total hours	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT 5: Standard Costing – Definition	– Difference betv	veen Standard Costing ar	nd Budgetary	Control –
Variance Analysis – Problems on Mate		_		
Standard Costing – Definition –	5	Black board/ Lecture		<u> </u>
Difference between Standard		PPT		
Sulfaction of the sulfac	l		<u> </u>	

Costing and Budgetary Control			
Variance Analysis – Problems on	5	Black board/ Lecture	
Material and Labour Variances		PPT	
(Excluding Mix and Yield Variances			
Total hours	10		

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Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2) Criterion 01 (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:NANDEESHA C.S			Total Hour	s:96
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Introduction: Meaning and I	Definition of Mana	agement Accounting, Sco	pe and Objec	tives of
Management Accounting-Differences	between Manage	ment Accounting and Fin	ancial Accou	nting –
Management accounting and Cost acc	ounting-Limitatio	ns of Management Accoι	ınting.	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Introduction: Meaning and	5	Black board/ Lecture		
Definition of Management		PPT		
Accounting				
Coope and Objectives of	5	Black board/ Lecture		
Scope and Objectives of	3	PPT		
Management Accounting- Differences between Management		111		
Accounting and Financial Accounting				
Management accounting and Cost	5			
accounting-Limitations of				
Management Accounting.				
Total hours:	15			
1000				
Unit 2: Analysis of Financial Statemer	nts: Common Size	statements, Comparative	Statement,	Trend
analysis.				
Analysis of Financial Statements:	10	Black board/ Lecture		
Common Size statements		PPT		
Comparative Statement, Trend analysis.	10	Black board/ Lecture PPT		

Total hours:	20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Ratio Analysis: Meaning and	Objectives-Types	of rations-(A) Profitabilit	y Ratios-GP r	atio-NP
Ratio-Operating ratio- Operating profi	t ration-Return or	capital employed ratio-	EPS,(B)Turno	ver Ratios-
working capital turnover ratio- Stock T	urnover ratio-Fixe	ed assets turnover ratio-[Debtors turno	ver Ratio-
Creditors turnover Ratio, (C) Financial	ratios-Current Rat	tio- liquidity ratio-Debt-e	quity ratioPro	oprietary
Ratio-Capital gearing Ration-Advantag	es and Limitations	s of RatiosConstruction o	f Balance she	et using
ratios.				
Ratio Analysis: Meaning and	10	Black board/ Lecture		
Objectives-Types of rations-(A)		PPT		
Profitability Ratios-GP ratio-NP				
Ratio-Operating ratio- Operating				
profit ration-Return on capital				
employed ratio- EPS,(B)Turnover				
Ratios-working capital turnover				
ratio- Stock Turnover ratio				
Fixed assets turnover ratio-Debtors	10	Black board/ Lecture		
turnover Ratio-Creditors turnover		PPT		
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.				
Total hours:	20			
Unit 4: Cost flow statement: Meanir	ng. Definition, Use	s and Limitations Differe	nces	
between funds flow statement and ca	_			
statement(AS-7):Direct method and In		. Treparation of easi not		
, , , , , , , , , , , , , , , , , , , ,				
Cost flow statement: Meaning,	8	Black board/ Lecture		
Definition, Uses and Limitations		PPT		
Differences between funds flow				
statement and cash flow statement				
Preparation of Cash flow	5			
statement(AS-7):Direct method and				
Indirect Method.				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				

Unit 5: 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-	3		
Make or Buy and Pricing			
Total hours:	13		
Motives for holding cash. Budget and Budgeting Control- Definition-Basic Concepts	6	Black board/ Lecture PPT	
Budget ManualKey factor- Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT	
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT	
Total hours:	20		·

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Sri Adichunchanagiri First Grade College Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SHWETHA C.S **Total Hours:96 Topic covered** No. of Lecture | Methodology/pedago Date Initial Hours UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, ContractDefinition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture 5 Concept of law, Sources Of Law-**PPT** Mercantile Law; Agreement, ContractDefinition And Essentials Of a Contract Legal Rules As To Valid Offer And 5 Black board/ Lecture **PPT** Acceptance; Termination Of An Offer Total hours:10 UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Black board/ Lecture 10 Contractual Capacity-Minor's Agreement, Consideration-**PPT** Definition, Essentials And **Exceptions. Free Consent** Black board/ Lecture 10 Coercion, Undue Influence, Fraud, **PPT** Misrepresentation, Mistake, Definition and Features Only. Total hours:20 **Internal Assessment**

Test/Quiz/Assignment – 01					
UNIT-3- Contingent contract, Quasi co	ntracts Wagaring	Agreement Discharge o	f Λ Contract	Remedies	
For Breach Of Contract	intracts, wagering	Agreement, Discharge o	i A Contract,	Remedies	
			T	T	
- Contingent contract, Quasi	10	Black board/ Lecture			
contracts, Wagering Agreement,		PPT			
Discharge of A Contract					
Remedies For Breach Of Contract	10	Black board/ Lecture			
		PPT			
Total hours:					
UNIT-4- Intellectual Property Act- Defi	inition and Registi	ration Procedure for Pate	nt, Copy		
Right, Trademarks.	Ι	T	1		
Intellectual Property Act-	8	Black board/ Lecture			
Definition and Registration		PPT			
Procedure for Patent					
Copy Right, Trademarks.	5				
Total hours:	13				
Internal Assessment					
Test/Quiz/Assignment – 02					
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.					
,	0 0	•	G	J	
Information Technology Act 2000-	8	Black board/ Lecture			
Definition Of Information-Digital		PPT			
Signature, Legal Recognition Of					
Electronic Records					
License To Issue Digital Signature	5				
Certificate And Acceptance Of Digital					
Signature.					
Total hours:	13				
Unit-6-Competition Act 2002- introdu	_	s-prohibiton of agreemen	tsAnti compe	etitive	
agreements- prohibition of abuse of d					
commission of India- establishment-co	· ·	_	•		
combination by commissionprocedure	•	•	,,,	. •	
, , , , , , , , , , , , , , , , , , , ,		p			
Competition Act 2002-	6	Black board/ Lecture			
introduction- Defitnitions-		PPT			
prohibiton of agreementsAnti					
competitive agreements					
<u>. </u>	6	Black board/ Lecture			
prohibition of abuse of dominant	U	PPT			
position-Regualtion of		III			
combinations-competition					
commission of India		D1 1 1 1/T			
	8	Black board/ Lecture			
establishment-composition duties		PPT			

and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj			
enterprises enj			
Total hours:	20		

Signature of Faculty Signature of HOD Principal

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: BRM

Semester: 6th SEM Class: III BCOM

Name of the Faculty: MUNZIRA BHANU Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	$\mathbf{g}\mathbf{y}$		
Unit 1: INTRODUCTION TO BUSINESS	RESEARCH-Mean	ing, types, criteria of goo	d research, s	cientific
approach to research in physical and r	-		_	
business research problems, ethical is:		esearch, research process	s, problem fo	rmulation,
preparation of business research plan,	/proposal.			
	T			
		Ex: Black board/		
		Lecture PPT/Group		
		Discussion/		
		Seminar/Case studies.		
INTRODUCTION TO BUSINESS	5	Black board/ Lecture		
RESEARCH-Meaning, types, criteria		PPT		
of good research, scientific approach				
to research in physical and				
management science				
, limitations of applying scientific	5	Black board/ Lecture		
methods in business research		PPT		
problems, ethical issues in business		111		
research, research process, problem				
formulation, preparation of business				
research plan/proposal.				
	T-4-1 110			
	1 otal nours:10			
research plany proposal.	Total hours:10			

Unit 2: BUSINESS RESEARCH DESIGN-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.				
BUSINESS RESEARCH DESIGN-Types of business research, Exploratory,	10	Black board/ Lecture PPT		
Descriptive, and Causal research,				
Exploratory research: Meaning,				
suitability, collection, hypothesis,				
formulation				
Descriptive research: Meaning,	10	Black board/ Lecture		
types of descriptive studies, data		PPT		
collection methods, Causal research:				
Meaning, various types of				
experimental designs, types of				
errors affecting research design.				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: DATA COLLECTION-Primary a	and Secondary dat	a – Sources – advantages	s/disadvanta	ges, Data
collection Methods – Observations, Su	•	_		
of data collection. Measurement and	•			•
Rating Scale, Criteria for good measur	ement, attitude m	ieasurement.		
DATA COLLECTION-Primary	10	Black board/ Lecture		
and Secondary data – Sources –		PPT		
advantages/disadvantages, Data				
collection Methods –				
Observations, Survey, Interview				
and Questionnaire design,				
Qualitative Techniques of data				
collection	1.0	D1 1 1 1/7		
Measurement and Scaling	10	Black board/ Lecture		
Techniques: Nominal Scale, Ordinal		PPT		
Scale, Interval Scale, Rating Scale,				
Criteria for good measurement, attitude measurement.				
Total hours:	20			
Unit 4: SAMPLING AND HYPOTHESIS		· Meaning, Stens in Samr	nling	
process, Types of Sampling – Probabili			•	
sampling. Hypothesis: Meaning, Types	•	, , ,		
Errors in hypothesis testing.		·		
: SAMPLING AND	8	Black board/ Lecture		
HYPOTHESIS TESTING-		PPT		
Sampling: Meaning, Steps in				
Sampling process, Types of				
Sampling – Probability and non				
probability Sampling Techniques				
Errors in sampling. Hypothesis:	5			

Meaning, Types, characteristics,				
sources, Formulation of				
Hypothesis, Errors in hypothesis				
testing.				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: DATA ANALYSIS-Editing, Cod	ing, Classification,	Tabulation, Univariate, E	Bivariate and	
multivariate Analysis, Interpretation.				
DATA ANALYSIS-Editing, Coding,	10	Black board/ Lecture		
Classification, Tabulation		PPT		
Univariate, Bivariate and	3			
multivariate Analysis, Interpretation.				
Total hours:	13			
Unit 6: RESEARCH REPORT-Types, advantages, disadvantages, Components of research reports, format,				
chapterisation, language, referencing.				
RESEARCH REPORT-Types	6	Black board/ Lecture		
		PPT		
advantages, disadvantages,	6	Black board/ Lecture		
Components of research reports		PPT		
format, chapterisation, language,	8	Black board/ Lecture		
referencing.		PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: VIDHYAS	Total Hours:96			
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Working capital Manager	nent- Meaning, F	eatures, types of worki	ng capital, f	actors
influencing working capital, level	-			
financing policy	,	1 0 7	, ,	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Working capital Management-	5	Black board/ Lecture		
Meaning, Features, types of		PPT		
working capital				
working capital				
factors influencing working	5	Black board/ Lecture		
capital, level of current assets		PPT		
operating cycle and cash cycle,	5			
current assets financing policy				
	Total hours:15			
Unit 2: -Cash management-cash bud	lget; cash collection	n and disbursement, opti	ons for inves	tment of
surplus funds, credit management- c	_	•		
need for inventories; order quantity-				
techniques.		-		
Cash management-cash budget;	10	Black board/ Lecture		
cash collection and disbursement,		PPT		
options for investment of surplus				
funds, credit management				
- Credit policy variables-credit	10	Black board/ Lecture		

evaluation. Inventory management-		PPT		
need for inventories; order quantity-				
EOQ model- monitoring and control				
of inventories-ABC- JIT techniques.				
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-	Leasing-types of	leases, Rationale for le	easing, opera	ating
leases, leasing as a financing decisi	on; hire purchas	e financing- Hire purch	ase financin	g vs lease
financing, installment sale, evaluat	ion of Hire purch	nase financing		
Working capital financing-	10	Black board/ Lecture		
Leasing-types of leases, Rationale		PPT		
for leasing, operating leases,				
leasing as a financing decision				
hire purchase financing- Hire	10	Black board/ Lecture		
purchase financing vs lease		PPT		
financing, installment sale,				
evaluation of Hire purchase				
financing				
Total hours:	20			
Unit 4: Venture capital financing-	meaning, featur	es, development of ver	nture	
capital in India, stages in venture fi	nancing- the bus	siness plan- essentials o	of a	
business plan, the process of ventu	ire capital financ	ing- Methods of ventu	re	
financing; Disinvestment mechanis	ms			
Venture capital financing-	5	Black board/ Lecture		
meaning, features, development		PPT		
of venture capital in India, stages				
in venture financing- the business				
plan	_			
essentials of a business plan, the	5			
process of venture capital				
financing- Methods of venture				
financing; Disinvestment mechanisms				
Total hours:	10			
Internal Assessment	10			
Test/Quiz/Assignment – 02				
Unit 5: Share holder value creation	on - financial goa	als and strategy, shareh	older value	creation-
market value added, Market to book value, Economic value added(EVA)- Balanced scorecard-				
the learning and growth perspective	e, significance o	f balanced score card,	implementa	ation of
score card.				
Share holder value creation -	6	Black board/ Lecture		
	1	PPT		

		1	ı		
shareholder value creation-					
market value added					
Market to book value, Economic	6				
value added(EVA)- Balanced					
scorecard- the learning and					
growth perspective, significance					
of balanced score card					
, implementation of score card.	2				
Total hours:	14				
Unit 6: International financial ma	nagement- forei	gn exchange market, fo	reign excha	nge rates-	
spot exchange rates, bid-ask rate,	forward exchang	e rates- foreign exchan	ge risk-tran	saction	
exposure, economic exposure, tra	_	-	_		
currency option, money market operations- financing international operations.					
International financial	6	Black board/ Lecture			
management- foreign exchange		PPT			
market, foreign exchange rates-					
spot exchange rates, bid-ask rate,					
forward exchange rates					
foreign exchange risk-transaction	6	Black board/ Lecture			
exposure, economic exposure,		PPT			
translation exposure, hedging of					
foreign exchange risk					
foreign currency option, money	8	Black board/ Lecture			
market operations- financing		PPT			
international operations.					
Total hours:	20				

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Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: GIRISH T.G			Total Hours:96			
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial		
	Hours	gy				
Unit 1: Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply						
between two related persons, Supply			valuation, spe	ecific		
supplies, Service of pure agent. Proble	ems on determina					
		Ex: Black board/				
		Lecture				
		PPT/Group				
		Discussion/ Seminar/Case studies.				
		Seminar/Case studies.				
Value of taxable supply-conditions,	5	Black board/ Lecture				
inclusions, Consideration not wholly		PPT				
in money, Supply between two						
related persons						
Cupply through agent, eact based	5	Black board/ Lecture				
Supply through agent, cost based value, Residual valuation, specific	3	PPT				
supplies, Service of pure agent		111				
Problems on determination of value	5					
of supply.						
с. зарр.у.						
Total hours:	15					
Unit 2: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of						
credit in special circumstances, Input	credit in special circumstances, Input tax credit and change in constitution of registered person, Taking					
input tax credit in respect of inputs an	ıd capital goods se	ent for job work, Manner	of Distribution	on of Credit		
by Input Service Distributor (ISD)						
: Input tax credit- meaning,	10	Black board/ Lecture				
conditions for taking credit,		PPT				
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	10	Black board/ Lecture		
inputs and capital goods sent for job		PPT		
work, Manner of Distribution of				
Credit by Input Service Distributor				
(ISD)				
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit I	Notes;. Tax invoice	e; Prohibition of un autho	rized collecti	ion of tax;
Amount of tax to be indicated in tax in				
Tax Invoice, Credit and Debit	10	Black board/ Lecture		
Notes; Tax invoice; Prohibition of		PPT		
un authorized collection of tax;				
Amount of tax to be indicated in tax	10	Black board/ Lecture		
invoice and other documents; Credit		PPT		
and debit notes.				
Total hours:	20			
Unit 4: Registration under GST-Person	ns liable for regist	ration, compulsory regist	ration,	
Procedure for Registration, Rejection				
Registration				
Registration under GST-Persons	10	Black board/ Lecture		
liable for registration, compulsory		PPT		
registration, Procedure for				
Registration				
Rejection of application for	3			
registration, cancellation of				
Registration				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to	various GSTRS-pro	ocedure for filing various	returns	
Returns-Brief introduction to various	10	Black board/ Lecture		
GSTRS		PPT		
procedure for filing various returns	3			
Total hours:	13			
Unit 6: Customs Act 1962- Meaning-	Notified goods -s	pecified goods- Prohibiti	on of importa	ation and
exportation under sec 11- types of cus	toms duty- Basic	customs duty, Education	Cess, Anti du	imping duty,
Safeguard Duty, IGST, GST Compensat	ion Cess- Comput	ation of Assessable value	and applicat	ole duties.
Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning-	6	Black board/ Lecture		
Notified goods –specified goods-		PPT		
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	6	Black board/ Lecture PPT	
Computation of Assessable value and applicable duties. Exports – Meaning-zero rated supply.	8	Black board/ Lecture PPT	
	20		

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

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

Programe: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM Class: III BCOM

Name of the Faculty: SHILPA N.B **Total Hours:96 Topic covered** No. of Lecture Methodology/pedago Initial Date Hours Unit 1: 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. Black board/ Lecture Introduction: meaning and **PPT** definition of auditing- Nature and importance of auditing objectives of auditing-advantages Black board/ Lecture different types of audit, qualities of 5 an auditor-audit report-auditing in a **PPT** computerized environment. Total hours:10 Unit 2: 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. Black board/ Lecture Audit planning and control: factors 10 PPT affecting audit planning-audit programme advantages-audit note book Black board/ Lecture 10 appointment of a company **PPT** auditorqualifications, disqualifications-rights and duties of

a company auditor.					
	Total	hours:20			
Internal Assessment					
Test/Quiz/Assignment – 01					
Unit 3: Internal check and internal	control-	meaning a	nd objective-Internal Au	ditinternal ch	eck for
various transactions-limitations of inte					
and internal audit-Auditor's Independ			sterioe between internal	oncon, meen	a. co
and meerial addit stadies is macpena	cc.				
Internal check and internal	10		Black board/ Lecture		
control-meaning and objective-			PPT		
Internal Audi tinternal check for					
various transactions					
limitations of internal control-	10		Black board/ Lecture		
	10		PPT		
Difference between internal check, internal control and internal audit-			111		
Auditor's Independence.					
Total hours:	20				
			· · · · · · · · · · · · · · · · · · ·		
Unit 4: Vouching-meaning, concepts,	-				
Vouching- Teeming and lading a challe	enge to	voucning-	vouching different types	5 ОТ	
transactions.					
X7 1 · · ·			D1 1 1 1/T		
Vouching-meaning, concepts,	6		Black board/ Lecture PPT		
objectives and importance –			PPI		
General Principles of Vouching					
Teeming and lading a challenge to	6				
Vouching- Vouching different types					
of transactions.					
Total hours:	12				
Internal Assessment	12				
Test/Quiz/Assignment – 02		J. P. J. Phys.			
Unit 5: verification and valuation of a			· · · · · · · · · · · · · · · · · · ·		
verification and valuation of assets an		_			
rights and trade marks, plant and mac	ninery-	capital, cr	editors, depentures, outs	standing expe	enses,
contingent liabilities					
varification and valuation of assets	13		Black board/ Lecture		
verification and valuation of assets	13		PPT		
and liabilities, meaning- problems in			rrı		
valuation of assets, verification and					
valuation of assets and liabilities-					
goodwill, Stock in trade	12				
, Investments, Patents, Copy rights	13				
and trade marks, plant and					
machinery- capital, creditors,					
debentures, outstanding expenses,					
contingent liabilities					

Total hours:					
Unit 6: Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of					
hotels, audit of educational institution	is, audit of trust, a	udit of co-operative socie	eties.		
Audit of different types of	6	Black board/ Lecture			
organizations-audit of sole trader		PPT			
audit of partnership firms, audit of	6	Black board/ Lecture			
hotels, audit of educational		PPT			
institutions					
audit of trust, audit of co-operative	8	Black board/ Lecture			
societies.		PPT			
Total hours:	20				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Program: . B.com

Course/Paper Name: BUSINESS MANAGEMENT

Semester : I SEM Class: I BCOM

Name of the Faculty: POOJA A Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedagogy	Date	Initial
	Hours			
UNIT-I- Concepts of managen	nent, definition	, characteristics of m	anagemen	t,
Management and Administrat			C	
		Ex: Black board/ Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Concepts of management,	8	: Black board/ Lecture		
definition, characteristics of		PPT		
management				
Management and	7	: Black board/ Lecture		
Administration, functions of		PPT		
management				
	Total hours:15			
UNIT-2- Evolution of manage	ment thought o	contributions of F.W.	Taylor, He	nry
Fayol, Elton Mayo, Peter F Dr	ucker. Manage	ment by communicat	tion,	
management				
by systems, management by MBE.	participation, n	nanagement by motiv	ation-MBC),
	8	: Black board/ Lecture		
Evolution of management		PPT		
thought contributions of				
F.W. Taylor, Henry				
Fayol, Elton Mayo, Peter F				
Drucker.				
Management by	7	: Black board/ Lecture		
communication,		PPT		
management				
by systems, management by				

participation, management			
by motivation-MBO, MBE.			
	Total hours:15		
Internal Assessment			
Test/Quiz/Assignment – 01			
UNIT-3- planning- the proces	s of manageme	ent planning, decision	n making,
strategy			
formulation, organizing, basic	c consideration	-Departmentation- fu	ınctional, project
matrix organization; decentra	dization and de	elegation of authority	, dynamics of
group behavior.			
planning- the process of	5	: Black board/ Lecture	
management planning,		PPT	
decision making, strategy			
formulation			
organizing, basic	6	:Blackboard/Lecture	
consideration-		PPT	
Departmentation-			
functional, project,			
matrix organization			
decentralization and	7	:Blackboard/Lecture	
delegation of authority,		PPT	
dynamics of			
group behavior.			
Total hours:			
UNIT-4 - Leadership- concept	s, types of lead	ership, motivation, co	oncepts
and			
theories, Maslow, Herzberg's t			
Leadership- concepts, types	5	Black board/ Lecture PPT	
of leadership		PFI	
		D1 1 1 1/T	
, <u> </u>	5	: Black board/ Lecture	
theories		PPT	
theories Maslow,Herzberg's theory,	5	PPT: Black board/ Lecture	
theories Maslow,Herzberg's theory, Mc gregor's theory X and Y.	8	PPT	
motivation, concepts and theories Maslow,Herzberg's theory, Mc gregor's theory X and Y. Total hours:	8	PPT: Black board/ Lecture	
theories Maslow,Herzberg's theory, Mc gregor's theory X and Y. Total hours:	8	PPT: Black board/ Lecture	
theories Maslow,Herzberg's theory, Mc gregor's theory X and Y. Total hours: Internal Assessment	8	PPT: Black board/ Lecture	
theories Maslow, Herzberg's theory, Mc gregor's theory X and Y. Total hours: Internal Assessment Test/Quiz/Assignment – 02	8 18	PPT : Black board/ Lecture PPT	PERT, CPM. JIT.
theories Maslow, Herzberg's theory, Mc gregor's theory X and Y. Total hours: Internal Assessment Test/Quiz/Assignment – 02 UNIT-5- Controlling- meaning	8 18 g, definition, te	PPT : Black board/ Lecture PPT chniques of control, I	
Maslow, Herzberg's theory, Mc gregor's theory X and Y. Total hours: Internal Assessment Test/Quiz/Assignment – 02 UNIT-5- Controlling- meaning budgetary control, standard of	8 18 g, definition, te	PPT : Black board/ Lecture PPT chniques of control, I	
Maslow, Herzberg's theory, Mc gregor's theory X and Y. Total hours: Internal Assessment Test/Quiz/Assignment – 02 UNIT-5- Controlling- meaning budgetary control, standard of management audit.	8 18 g, definition, te	PPT : Black board/ Lecture PPT chniques of control, I	
Maslow, Herzberg's theory, Mc gregor's theory X and Y. Total hours: Internal Assessment Test/Quiz/Assignment – 02 UNIT-5- Controlling- meaning budgetary control, standard of management audit. Controlling- meaning,	8 18 g, definition, te	PPT : Black board/ Lecture PPT chniques of control, ination, principles of	
Maslow, Herzberg's theory, Mc gregor's theory X and Y. Total hours: Internal Assessment Test/Quiz/Assignment – 02 UNIT-5- Controlling- meaning budgetary control, standard of management audit. Controlling- meaning, definition, techniques of	8 18 g, definition, te	PPT : Black board/ Lecture PPT chniques of control, Ination, principles of : Black board/ Lecture	
Maslow, Herzberg's theory, Mc gregor's theory X and Y. Total hours: Internal Assessment Test/Quiz/Assignment – 02 UNIT-5- Controlling- meaning budgetary control, standard of management audit. Controlling- meaning, definition, techniques of control, PERT, CPM, JIT,	8 18 g, definition, tecosting, co-ordi	PPT : Black board/ Lecture PPT chniques of control, Ination, principles of : Black board/ Lecture	
Maslow, Herzberg's theory, Mc gregor's theory X and Y. Total hours: Internal Assessment Test/Quiz/Assignment – 02 UNIT-5- Controlling- meaning budgetary control, standard of management audit. Controlling- meaning, definition, techniques of	8 18 g, definition, tecosting, co-ordi	PPT : Black board/ Lecture PPT chniques of control, Ination, principles of : Black board/ Lecture	

ordination, principles of co-					
ordination,					
management audit.					
Total hours:	15				
UNIT-6 - Emerging trends in m	nanagement- K	aizen, TQM, TPM, MI	S, ISO, ch	ange	
management, stress managem	ent, fish bone	(ISHIKAWA)Diagram,	business	eco	
system, logistic management.					
Emerging trends in	3	: Black board/ Lecture			
management- Kaizen, TQM,		PPT			
TPM					
MIS, ISO, change	3	: Black board/ Lecture			
management, stress		PPT			
management					
fish	9	: Black board/ Lecture			
bone(ISHIKAWA)Diagram,		PPT			
business eco					
system, logistic					
management.					
	Total hours 15				
Data of submission of IA Marks:					

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM Class: I BCOM

Name of the Faculty: NALINI D I	R		Total Hour	s:96
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I-ACCOUNTING Principle	s And Standards	- Accounting-Meaning	And Definit	ions-
Objectives- Accounting Cycle-Acc				
Overview Of Accounting Standards	s Issued By ICA	I And IFRS.		
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
ACCOUNTING Principles And	4	Black board/ Lecture	December	
Standards		PPT		
Meaning And Definitions-	4	Black board/ Lecture		
Objectives-		PPT	December	
Accounting Cycle-Accounting	8	Black board/ Lecture	December	
Concepts And Inventions With		PPT		
Examples- An				
Overview Of Accounting				
Standards Issued By ICAI And				
IFRS.				
	Total hours:16			
UNIT-II-Final accounts of sole trade	l ding concern- Pr	 eparation of Trading A	nd Profit Ar	d Loss
Account and Balance sheet with ad		-pamon or riading ri	1 10110 1 11	
Final accounts of sole trading	6	Black board/ Lecture	December	
concern		PPT		
Preparation of Trading And Profit	10	Black board/ Lecture	January	
And Loss Account and Balance		PPT		
sheet with adjustments.				
	Total hours:16			

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Internal Assessment					
Test/Quiz/Assignment – 01	1 , 1	N/L . C .	1 ,	1 '	
UNIT-III- Accounts from inco	mpiete record	s-Meaning, featur	es and tec	nniques	
of	1.1		1 ,	. ,	
obtaining complete informati	on, problems	on conversion of si	ngle entry	into	
double					
entry system.					
Accounts from incomplete	6	Black board/ Lecture	January		
records-Meaning, features	O	PPT	Januar y		
and techniques of					
obtaining complete					
information					
problems on conversion of	10	Black board/ Lecture	January/		
single entry into double		PPT	February		
entry system.					
chuy system.					
Total hours:	16				
UNIT-IV-Branch Account-me	aning and obj	ectives of maintain	ing of		
branch					
accounts by head office, good	ls invoiced by	HO at cost and in	voice		
price,	· ·				
accounting treatment under	– debtors syst	tem.			
Branch Account-meaning	6	Black board/ Lecture	February		
and objectives of		PPT			
maintaining of branch					
accounts by head office					
goods invoiced by H O at	10	Black board/ Lecture	February		
cost and invoice price,		PPT			
accounting treatment under					
– debtors system.					
Total hours:	16				
Internal Assessment					
Test/Quiz/Assignment – 02					
UNIT-V-Departmental accour	_	_	_	_	
departmental accounts, basis	s for allocation	n of joint expenses,	internal t	ransfer	
of					
goods, preparation of profit a	nd loss accou	ınt and balance she	eet.		
		D1 1.1 1/T		T	
Departmental accounts-	6	Black board/ Lecture	March		
Meaning, objectives,		PPT			
advantages of keeping					
departmental accounts	1.0	D1 11 1/7	36 1		
basis for allocation of joint	10	Black board/ Lecture	March		
expenses, internal transfer of		PPT			
	I .	ì	Ī	i	

goods, preparation of profit and loss account and						
balance sheet.						
	16					
UNIT-VI- Computerized accounting-meaning features, introduction to tally, creation and						
alteration of company, groups and l	ledger accounts,	generation of trial balan	nce and fina	ncial		
statements.						
Computerized accounting-	2	Black board/ Lecture	March			
meaning features, introduction to		PPT				
tally						
creation and	4	Black board/ Lecture	April			
alteration of company, groups and		PPT				
ledger accounts,						
generation of trial balance and	10	Black board/ Lecture	April			
financial		PPT				
statements.						
	16					

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Program: . B.com

Course/Paper Name: PRINCIPLES OF MARKETING

Semester : II SEM Class: I BCOM

Name of the Faculty: SHALINI KS

Total Hours: 80

Topic covered	No. of Lecture	Methodology/pedagogy	Date	Initial
	Hours			
UNIT-I - INTRODUCTION TO M marketing, marketing concepts, marketin			arket,	
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO MARKEING-meaning, definition of market, marketing	9	: Black board/ Lecture PPT		
marketing concepts, marketing mix, functions of marketing	7	: Black board/ Lecture PPT		
	Total hours:16			
UNIT-2 - Product-meaning; proclassifications, Product life cyc			product	
Product-meaning; product strategies, product attributes	6	: Black board/ Lecture PPT		
product classifications, Product life cycle, Branding, packaging, labelling.	6	: Black board/ Lecture PPT		
Total hours:	Total hours:12			

Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-3 - Service marketing, in	troduction n	neaning service mix	nnlications	
hospital	itioduction, n	ilcailing, service illix, a	applications	
and tourism				
Service marketing,	3	: Black board/ Lecture		
introduction		PPT		
meaning, service mix	3	:Blackboard/Lecture PPT		
Applications hospital and tourism	5	:Blackboard/Lecture PPT		
Total hours:	11			
UNIT-4 - Advertising, publicity		unnagement meaning	and	
definition,	and event III	ianagement- meaning	anu	
,	and lorrousts =	ooiol and soonsmis -f	foots of	
importance advertising copy a	•			
advertising. Introduction to ev	ciii managen	nem, principies, conce	this and	
designing.	3	Black board/ Lecture		
Advertising, publicity and	3	PPT		
event management- meaning		111		
and definition	2	DI 1.1 1/T		
importance advertising copy	3	: Black board/ Lecture PPT		
and layouts, social and		PPI		
economic effects of				
advertising.				
Introduction to event	8	: Black board/ Lecture		
management, principles,		PPT		
concepts and designing.				
Total hours:	14			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-5 - Retail marketing- me	aning, nature	e classification, factors	s influencing	ς,
retailing, functions of retailing	_			_
as a career.		•	5	
Retail marketing- meaning,	6	: Black board/ Lecture		
nature classification, factors		PPT		
influencing,				
retailing				
functions of retailing-the	7	: Black board/ Lecture		
growing importance of		PPT		
retailing industry-Retail				
as a career.				
Total hours:	13			
10(a) 110013.	1.5			

UNIT-6- Marketing Research- defining the problem and Research objectives-Developing Research plan, Data collection- primary and secondary dataimplementing the research plan, interpreting and reporting the findings. Marketing research in small business and non-profit organizations. - Marketing Research-: Black board/ Lecture PPT defining the problem and Research objectives-Developing Research plan : Black board/ Lecture 2 Data collection- primary PPT and secondary dataimplementing the research plan interpreting and reporting 9 : Black board/ Lecture **PPT** the findings. Marketing research in small business and non-profit organizations.

Date of submission of IA Marks:		

13

Signature of Faculty

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: COST ACCOUNTING I

Semester: II SEM Class: I BCOM

Name of the Faculty: VIDHYA SHREE OT **Total Hours:96** Methodology/pedago Initial **Topic covered** No. of Lecture Date Hours gy UNIT-I- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture December INTRODUCTION: Meaning **PPT** and definition of cost, costing, cost accounting 4 Black board/ Lecture cost accountancy; December **PPT** objectives, advantages and limitations of cost accounting Black board/ Lecture 8 December differences between cost **PPT** accounting and financial accounting. Total hours:16

 $\ensuremath{\mathbf{UNIT\text{-}II\text{-}}}$ Elements of cost, classification of cost, cost centre, cost unit, problems on

preparation of cost sheet, tenders and quotations.

Elements of cost,	6	Black board/ Lecture	December	
classification of cost, cost		PPT		
centre, cost unit				
problems on	10	Black board/ Lecture	January	
preparation of cost sheet,		PPT		
tenders and quotations.				
terracio aria quotationo.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classifica	ation and cod	ification of materia	ls, functio	ns of
purchase department, stores	department-s	stores records, tech	iniques of	
inventory				
control-stock levels, EOQ, AE	BC analysis, M	laterial losses-type	s and trea	tment,
Pricing of Materials- problem	s on LIFO, FI		verage prio	ce
Materials- Classification	6	Black board/ Lecture	January	
and codification of		PPT		
materials, functions of				
purchase department,				
stores department-stores				
records, techniques of				
inventory control				
stock levels, EOQ, ABC	10	Black board/ Lecture	January/	
analysis, Material losses-		PPT	February	
types and treatment,				
Pricing of Materials-				
problems on LIFO, FIFO				
and weighted average price.				
Total hours:				
UNIT-IV- Labour: Methods of	time keeping	and time booking;	methods	
of				
remuneration-time rate, piec	e rate, Halsey	and Rowan Plan, I	ldle	
time-causes and				
treatment, overtime, labour t	urnover-caus	es, measurement a	nd	
treatment;				
problems on Halsey method,	Rowan plan,	Merick differential	piece	
rate system, FW				
Taylors differential piece syst	em.			
Labour: Methods of time	6	Black board/ Lecture	February	
keeping and time booking;		PPT	1 cordary	
methods of				
remuneration-time rate,				
piece rate, Halsey and				
piece rate, maisey and			<u>l</u>	

Rowan Plan, Idle time-				
causes and				
treatment, overtime, labour				
turnover-causes,				
measurement and				
treatment;				
problems on Halsey	10	Black board/ Lecture	February	
method, Rowan plan,		PPT		
Merick differential piece				
rate system, FW				
Taylors differential piece				
system.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Overheads: Meaning, Nature, methods of classification of overheads,				
allocation and apportionment-problems on primary distribution, secondary				
distribution, repeated distrib	ution method	s. Methods of absor	rption of	
1 1 11				

overheadsproblems

on Machine Hour Rate only. Activity based costing -Meaning, purpose,

benefits, stages, relevance in decision-making.

Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on	6	Black board/ Lecture PPT	March
primary distribution, secondary distribution, repeated distribution methods.			
Methods of absorption of overheadsproblems on Machine Hour Rate only. Activity based costing – Meaning, purpose, benefits, stages, relevance in decision-making.	10	Black board/ Lecture PPT	March
	16		

UNIT-VI- Integral (or Integrated) Accounting: Meaning and Advantages of Integral

Accounting, Principles of an Integral Accounting System, Essential Features of Integral Accounting, Journal Entries.

Integral (or Integrated)	2	Black board/ Lecture	March	

Accounting: Meaning and		PPT		
Advantages of Integral				
Accounting				
Principles of an Integral	4	Black board/ Lecture	April	
Accounting System		PPT		
Essential Features of	10	Black board/ Lecture	April	
Integral Accounting,		PPT		
Journal Entries.				
	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester: II SEM Class: I BCOM

statement of

Name of the Faculty: DHARSHAN C.M Total Hours:96

Name of the Faculty. DITAKSHA	V C.IVI		Total nour	3.70
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Accounting for consig	nment transa	action-goods sent a	t cost pric	e and at
invoice price-types of commis				
transitvaluation				
of goods lost in transit-valuat	tion of stock o	on consignment, pro	oblems on	
cost price and invoice price.				
_				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Accounting for consignment	4	Black board/ Lecture	December	
transaction-goods sent at		PPT		
cost price and at				
invoice price-types of				
commission-account sales				
valuation of goods lost in	4	Black board/ Lecture	D 1	
transitvaluation		PPT	December	
of goods lost in transit-				
valuation of stock on				
consignment				
problems on	8	Black board/ Lecture	December	
cost price and invoice price.		PPT		
cost price and invoice price.				
	m . I I			
	Total hours:16			
UNIT-II- Accounting for Hire	purchase syst	tem- features, prep	aration of	İ
The state of the s				

analysis, ascertainment of ca		asset-problems o	n hire purchase	
system including repossession	on.			
Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset	6	Black board/ Lecture PPT	December	
problems on hire purchase system including repossession.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting for instabetween hire-purchase and is system.				es
Accounting for installment system- meaning, features and differences between hire-purchase and installment system	6	Black board/ Lecture PPT	January	
problems on installment system.	10	Black board/ Lecture PPT	January/ February	
Total hours:	16			
UNIT-IV- Accounting for roya recoupment of short working-analytical tabl books of both parties-sublease (theory only	e-preparation		_	
Accounting for royalties- minimum rent, short working, recoupment of short working-analytical table	6	Black board/ Lecture PPT	February	
preparation of ledger accounts in the books of both parties-sublease (theory only)	10	Black board/ Lecture PPT	February	
Total hours:	16			
Internal Assessment Test/Quiz/Assignment – 02	-			

UNIT-V- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure

account, preparation of income and expenditure account and balance sheet

Financial statement of non- profit organization- meaning, recognition of capital and revenue items, receipts and payment account	6	Black board/ Lecture PPT	March	
income and expenditure account, preparation of income and expenditure account and balance sheet	10	Black board/ Lecture PPT	March	
Total hours:	16			

UNIT-VI- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount, tally voucher (accounting and

inventory)-creating new voucher type.

COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group	2	Black board/ Lecture PPT	March	
stock categories- units of measures, godown and stock items,entering opening stock quantity and amount	4	Black board/ Lecture PPT	April	
tally voucher(accounting and inventory)-creating new voucher type.	10	Black board/ Lecture PPT	April	
	16			

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Program: . B.com

Course/Paper Name: MANAGEMENT OF BANKING AND INSURANCE SERVICES

Semester: I SEM **Class: I BCOM**

Name of the Faculty: VIDHYASHREE OT **Total Hours:80**

Topic covered	No. of Lecture	Methodology/pedagogy	Date	Initial	
	Hours				
of funds by various Deposit So Loans-Purchasing and Discou	UNIT-I - Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.			
Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit	6	: Black board/ Lecture PPT			
Overdraft- Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.	7	: Black board/ Lecture PPT			
	Total hours:13				
UNIT-2 - Role of Central Bank- Policy	- Policy Frame	work for RBI - RBI an	d Monetar	Ty	

Regulation and Supervision of Banking system - Maintenance of CRR - SLR -Interest Rate Policy, Banking Regulation Act, 1949- objectives and features,

Narasimman Committee Repo norms.	rt I and II – Pr	udential norms: Capi	ital Adequa	ıcy
Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy Regulation and Supervision of Banking system - Maintenance of CRR - SLR - Interest Rate Policy	6	: Black board/ Lecture PPT		
Banking Regulation Act, 1949- objectives and features, Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.	7	: Black board/ Lecture PPT		
	Total hours:13			
Internal Assessment				
Test/Quiz/Assignment – 01 UNIT-3- The legal relationship				
Multifarious Transactions between them as of such relationship, Nature o Customer Relationship and th	f Banking Bus eir Mutual Rig	iness, Legal Nature og thts and Duties.		ing out
The legal relationship between the Banker and Customer	3	: Black board/ Lecture PPT		
the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship	4	:Blackboard/Lecture PPT		
Nature of Banking Business, Legal Nature of Banker- Customer Relationship and their Mutual Rights and Duties.	7	:Blackboard/Lecture PPT		
Total hours:	14			
UNIT-4 - Bank Deposits-types	of deposits- fix	ked deposit- importar	nce-	
opening of FD		- *		

a/c-interest, Repayment of Fix operation of account, interest, restriction current a/c holders, opening of current closing a/c, Non- resident accounts-Rupee	ns on SB a/c, onto	current a/c-privileges	s of the	
Bank Deposits-types of deposits- fixed deposit- importance-opening of FD a/c-interest, Repayment of Fixed deposits-savings deposit-opening and operation of account	3	Black board/ Lecture PPT		
interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c	3	: Black board/ Lecture PPT		
precautions to be taken to a/c. closing a/c, Non- resident accounts- Rupee a/c, foreign currency a/c.	8	: Black board/ Lecture PPT		
Total hours:	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.				
Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances,	6	: Black board/ Lecture PPT		

Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.	7	: Black board/ Lecture PPT	
Total hours:	13		
management of risk by insure importance for insurers – role security – contribution of insurance: The Business of Insurance: Management of risk by individuals –management of	of insurance in	n economic developm	ocial
risk by insurers fixing of premiums – reinsurance and its importance for insurers	2	: Black board/ Lecture PPT	
role of insurance in economic development and social security – contribution of insurance to the society	9	: Black board/ Lecture PPT	
Date of submission of IA Marks :	13		

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING I

Semester: III SEM Class: II BCOM

Class: II BCOM Name of the Faculty: CHITHRA	C P		Total Hour	c•06
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
· ·	Hours	gy		
UNIT-I- Accounting for share	capital: Mear	ning and types of s	hares-issu	ie of
shares over-subscription and	l prorata allot:	ment- forfeiture of	shares-rei	ssue of
forfeited				
shares-passing journal entrie	es and prepar			
		Ex: Black board/		
		Lecture		
		PPT/Group Discussion/		
		Seminar/Case studies.		
		Sellillai/Case studies.		
Accounting for share	4	Black board/ Lecture	December	
capital: Meaning and types		PPT		
of shares				
	4	Black board/ Lecture		
issue of shares over-	4	PPT PPT	December	
subscription and prorata allotment- forfeiture of			December	
shares				
sitates	8	Black board/ Lecture	December	
reissue of forfeited		PPT	Becomoti	
shares-passing journal				
entries and preparing				
balance sheet.				
	Total hours:16			
UNIT-II- Financial statement	s of limited co	ompanies: Preparat	ion of fina	ncial
statements as per schedule I	II of Compani	es' Act-2013. Provi	sions of co	ompanies
Act-2013 on Declaration of D	ividends.			
Financial statements of	6	Black board/ Lecture	December	
limited companies:		PPT		

	T	1	T	
Preparation of financial				
statements as per schedule				
III of Companies' Act-2013				
. Provisions of companies	10	Black board/ Lecture	January	
Act-2013 on Declaration of		PPT		
Dividends.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Red	demption of P	reference Shares A	nd Issue C	of Bonus
Shares: Conditions for redem	ption of prefe	erence shares, and	Accountin	g
procedure	-			
for redemption; meaning of b	onus shares a	and bonus issue-Sl	EBI guidel	ines for
bonus issue-accounting entr			Ü	
8				
Accounting For Redemption	6	Black board/ Lecture	January	
of Preference Shares And		PPT		
Issue Of Bonus				
Shares: Conditions for				
redemption of preference				
shares, and Accounting				
procedure				
for redemption				
meaning of bonus shares	10	Black board/ Lecture	January/	
and bonus issue-SEBI		PPT	February	
guidelines for				
bonus issue-accounting				
entries for issue of bonus				
shares.				
Silar co.				
Total hours:	16			
UNIT-IV- Issue and redemption	on of debentu	res: meaning and t	vpes of	
debentures methods		G	<i>.</i> 1	
of redemption of debentures-	journal entrie	es for issue of debe	ntures	
and	S			
conditions for redemption- fir	nancing for re	demption of deben	tures.	
Issue and redemption of	6	Black board/ Lecture	February	
debentures: meaning and		PPT		
types of debentures				
methods				
of redemption of debentures				
journal entries for issue of	10	Black board/ Lecture	February	
debentures and		PPT		
conditions for redemption-				
financing for redemption of				
	<u> </u>	<u> </u>	1	

debentures.					
Total hours:	16				
Internal Assessment					
Test/Quiz/Assignment – 02					
UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation					
preparation of liquidator's final statement of account.					
Liquidation of companies-	6	Black board/ Lecture	March		
Meaning and		PPT			
circumstances of					
liquidation					
preparation of liquidator's	10	Black board/ Lecture	March		
final statement of account.		PPT			
Total hours:	16				
UNIT-VI- Accounting for emp	•			· ·	
equity shares with differentia	l rights, unde			ntures.	
Accounting for employees	2	Black board/ Lecture	March		
stock option plan		PPT			
buy-back of securities,	4	Black board/ Lecture	April		
equity shares with		PPT			
differential rights					
under writing of shares and	10	Black board/ Lecture	April		
debentures.		PPT			
	16				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: INCOME TAX I

Semester: III SEM Class: II BCOM

Name of the Faculty: SHRIDHAR A.N		Total Hours:96		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	GV.		

UNIT-I- Brief History of Income Tax Act, Finance Act, Scheme of Income Tax,

Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total

Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do

form part of Total Income U/S 10.

		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts	4	Black board/ Lecture PPT	December	
Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax	4	Black board/ Lecture PPT	December	
Agricultural Income- Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not	8	Black board/ Lecture PPT	December	

form part of Total Income U/S 10.				
,	Total hours:16			
UNIT-II- Heads of Income: In	come from Sa	lary -features of sa	lary income	
allowances, perquisites, prov		_	=	
Heads of Income: Income	6	Black board/ Lecture	December	
from Salary -features of		PPT		
salary income allowances				
perquisites, provident fund,	10	Black board/ Lecture	January	
computation of Taxable		PPT		
salary income				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Income from salary	: Retirement	benefits-Gratuity, (Commutation of	
Pension, Leave encashment-		3,		
Income from salary:	6	Black board/ Lecture	January	
Retirement benefits-		PPT		
Gratuity				
Commutation of	10	Black board/ Lecture	January/	
Pension, Leave		PPT	February	
encashment- problems				
Total hours:	16			
UNIT-IV- Income from House	Property: bas	sis of charge-deem	ed	
ownership exemptions determ				
24-computation of income from			,	
T I	· · · · · · · · · · · · · · · · · · ·	r - J		
Income from House	6	Black board/ Lecture	February	
Property: basis of charge-		PPT		
deemed ownership				
exemptions determination				
of annual value				
Deductions u/s 24-	10	Black board/ Lecture	February	
computation of income		PPT		
from house property.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Profits and gains of Business and profession (Individual Assessees)-				

UNIT-V- Profits and gains of Business and profession (Individual Assessees)-Expenses expressly allowable and inadmissible, General Deductions/ expenditures

u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.

Profits and gains of	6	Black board/ Lecture	March		
Business and profession		PPT			
(Individual Assessees)-					
Expenses expressly					
allowable and inadmissible,					
General Deductions/					
expenditures					
u/s 37					
	10	Black board/ Lecture	March		
losses, deemed profits,		PPT			
Method of accounting-					
computation of taxable					
income from business.					
Computation of Income					
from profession in Case of					
Advocates, Doctors,					
Chartered Accountant.					
Total hours:	16				
UNIT-VI- Capital gains- mean	UNIT-VI- Capital gains- meaning- definitions-capital asset, transfer of capital				

UNIT-VI- Capital gains- meaning- definitions-capital asset, transfer of capital assetcost

of acquisition- Assets, bonus shares, rights shares and goodwill -computation of capital gains- long term and short termgains-Exempted capital gains-sec 54, sec 54F, and sec 54GB

Capital gains- meaning-	2	Black board/ Lecture	March	
definitions-capital asset,		PPT		
transfer of capital assetcost				
of acquisition				
Assets, bonus shares,	4	Black board/ Lecture	April	
rights shares and goodwill -		PPT		
computation				
of capital gains-				
long term and short	10	Black board/ Lecture	April	
termgains-Exempted capital		PPT		
gains-sec 54,				
sec 54F, and sec 54GB				
Total hours:	16			

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Semester: IV SEM Class: II BCOM

Name of the Faculty: SHALINI KS

Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- INTRODUCTION TO SUPPLY CHAIN MANAGEMENT, Supply chain – objectives, importance, decision phases, process view, competitive and supply chain strategies, achieving strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, information, sourcing, pricing.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO SUPPLY CHAIN MANAGEMENT, Supply chain – objectives, importance, decision phases, process view, competitive and supply chain strategies	6	Black board/ Lecture PPT		
achieving strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, information, sourcing, pricing.	6	Black board/ Lecture PPT		

	Total hours:12			
UNIT-II- DESIGNING THE SU	IDDI V CHAIN	NETWORK Design	ing the	
distribution	OFFLI CHAIN	METWORK, Design	ing the	
network, role of distribution,	factors influe	ncing distribution.	design on	tions –
ebusiness		,	22.2-9-2 c.L	
and its impact, distribution i	networks in pi	ractice, network de	sign in the	2
supply chain, role of network	factors affec	ting the network d	esign deci	sions,
modeling for supply chain.				
DEGIGNING THE GUDDLY	6	Black board/ Lecture		
DESIGNING THE SUPPLY CHAIN NETWORK,	0	PPT		
Designing the distribution				
network, role of				
distribution, factors				
influencing distribution,				
design options – ebusiness				
and its impact				
distribution networks in	10	Black board/ Lecture		
practice, network design in		PPT		
the				
supply chain, role of				
network ,factors affecting				
the network design decisions,				
modeling for supply chain.				
modeling for supply chain.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- DESIGNING AND I				
transportation, modes and the	neir performai	nce, transportation	, infrastru	cture
and	thair trada aff	a Tailonad transpara	ntation	
policies, design options and sourcing	meir trade-on	s, ranored transpor	rtation.	
AND PRICING: Sourcing, In-	house or Outs	source – $3_{\rm rd}$ and $4_{\rm th}$	PI.s - sun	nlier
scoring and assessment, selection, design collaboration, procurement process, sourcing planning and analysis. Pricing and revenue management for multiple				
customers, perishable produ	_	_		-
DESIGNING AND	9	Black board/ Lecture		
PLANNING		PPT		
TRANSPORTATION				
NETWORKS-Role of				
transportation, modes and				

	-			
their performance,				
transportation,				
infrastructure and				
policies, design options and				
their trade-offs, Tailored				
transportation.				
SOURCING	9	Black board/ Lecture		
AND PRICING: Sourcing,		PPT		
In-house or Outsource – 3rd				
and 4th PLs – supplier				
scoring and assessment,				
selection, design				
collaboration, procurement				
_				
process,				
sourcing planning and				
analysis. Pricing and				
revenue management for				
multiple				
customers, perishable				
products, seasonal				
demand, bulk and spot				
contracts.				
	18			
UNIT-IV- INFORMATION TEC	HNOLOGY IN	THE SUPPLY CHA	IN-IT	
Framework –				
customer relationship manage	ement, intern	al supply chain		
management – supplier				
relationship management, tra	insaction mai	nagement, future of	f IT.	
COORDINATION				
IN A SUPPLY CHAIN: Lack of	supply chain	coordination and t	he	
Bullwhip effect,				
obstacle to coordination, man	agerial levers	, building partners	hips	
and trust	S	, 01	_	
continuous replenishment ar	nd vendor-ma	naged inventories,		
collaborative		,		
planning, forecasting and rep	lenishment.			
r s g, s s s r				
INFORMATION	4	Black board/ Lecture		
TECHNOLOGY IN THE		PPT		
SUPPLY CHAIN-IT				
Framework –				
customer relationship				
management, internal				
l clinnly chain management				
supply chain management – supplier				

relationship management,					
transaction management,					
future of IT.					
COORDINATION	8				
IN A SUPPLY CHAIN: Lack					
of supply chain					
coordination and the					
Bullwhip effect,					
obstacle to coordination,					
managerial levers, building					
partnerships and trust					
•					
continuous replenishment	4	Black board/ Lecture			
and vendor-managed		PPT			
inventories, collaborative					
planning, forecasting and					
replenishment.					
Total hours:	16				
Internal Assessment					
Test/Quiz/Assignment – 02					
UNIT-V- DIMENSIONS OF LO	GISTICS-Intr	oduction: A macro	and micro)	
dimension,					
logistics interfaces with other					
logistics and systems analysi	-		analysis -	- factors	
affecting the cost and importance of logistics.					
		D1 11 1/X		Г	
DIMENSIONS OF	8	Black board/ Lecture			
LOGISTICS-Introduction: A		PPT			
macro and micro					
dimension,					

DIMENSIONS OF			
LOGISTICS-Introduction: A		PPT	
macro and micro			
dimension,			
logistics interfaces with			
other areas, approach to			
analysing logistics systems			
logistics and systems	8	Black board/ Lecture	
analysis, techniques of		PPT	
logistics system analysis –			
factors			
affecting the cost and			
importance of logistics.			
Total hours:	16		
TINUTE AT O 1 O1 ' NA		C' 1 '1' 1'	

UNIT-VI- Supply Chain Management and profitability – quality management – mass customization and globalization – ethical Supply Chains – e-business and SCM –Balanced Score Card – Benchmarking, Performance measurement

Supply Chain Management and profitability – quality	5	Black board/ Lecture PPT	
management			
mass customization and globalization – ethical Supply Chains – e-business and SCM	6	Black board/ Lecture PPT	
Balanced Score Card – Benchmarking, Performance measurement	7	Black board/ Lecture PPT	
Total hours:	18		·

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: COMPANY LAW AND SECRETARIAL PRACTICE

Semester: III SEM Class: II BCOM

Name of the Faculty: VIDYASHREE OT			+Total Hours:96	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Companies Act- Intro	duction- com	panies Act 2013- fe	eatures of	
companies				
Act -2013, Types of companie		<u> </u>	.	
corporation, One person com	pany, Dorma	nt company, Associ	iate compa	any,
Small				
company, Limited Liability Pa			•	
banking/insurance sector- R			, Ministry	of
Corporate affairs-functions; S	SEBI-function			
		Ex: Black board/		
		Lecture DDT/Crown		
		PPT/Group Discussion/		
		Seminar/Case studies.		
- Companies Act-	6	Black board/ Lecture		
Introduction- companies		PPT		
Act 2013- features of				
companies				
Act -2013, Types of				
companies- Public				
companies, Pvt company,				
statutory				
corporation, One person				
company, Dormant				
company, Associate				
company, Small				
company				
Limited Liability	6	Black board/ Lecture		
Partnership- Application of		PPT		
Company Law to				

		1		,
banking/insurance sector-				
Registrar of companies-				
functions, Ministry of				
Corporate affairs-functions;				
SEBI-functions of SEBI.				
SEBI Idiletions of SEBI.				
Total hours:	12			
UNIT-II- Secretary- Definition	n. Who can be	e company secretar	v. Appoint	ment.
General Legal position, Dutie				
Secretary, Liabilities of Comp				
secretary, Dismissal of the Se				
Secretarial Compliance certif			time pract	iicc,
	4	Black board/ Lecture		
Secretary- Definition, Who	4	PPT		
can be company secretary,		111		
Appointment,				
General Legal position,				
Duties of a Company				
Secretary, Rights of				
Company				
Secretary, Liabilities of				
Company Secretary				
Qualification For	10	Black board/ Lecture		
Appointment as		PPT		
secretary, Dismissal of the				
Secretary, Secretary in the				
Whole time practice,				
Secretarial Compliance				
certificate, Specimen form				
, 1	Total hours:14			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Company Formation	n And Conver	rsion Choice of the	form of th	e
business			101111 01 011	.0
	ion of one for	m of business entit	v into ano	ther
entity, Conversion/reconversion of one form of business entity into another, Procedure for incorporation of private/public companies, Companies limited by				
guarantee and unlimited companies and their conversion/re-conversion				
registration., Obtaining certificate of commencement of business, Obtaining				
certificate of re-registration, Commencement of new business and certification				
Company Formation And	8	Black board/ Lecture		
Conversion Choice of the		PPT		
form of the business				
entity,				
Conversion/reconversion of				
one form of business entity				

	i l	i .		
			into another,	
			Procedure for incorporation	
			of private/public companies	
	Black board/ Lecture	8	Companies limited by	
	PPT		guarantee and unlimited	
			companies and their	
			conversion/re-conversion	
			registration., Obtaining	
			certificate of	
			commencement of	
			business, Obtaining	
			certificate of re-registration,	
			Commencement of new	
			business and certification	
			business and certification	
		16	Total hours	
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randum,	is clauses of illemol	auon oi variot		
	monimons famos D	f -14		
cedure	pecimen forms: Pro	i alteration, s	-	
C	01 7			
of	onus Shares, Issue	s Issue and Bo		
Par/Premium/Discount; Issue of Shares on Preferential /Private				
f Sweat	ertificates – Issue of	nd Issue of Ce	Allotment, Calls on Shares as	
			Equity Shares,	
Purchase	Employees Stock P	eme (ESOPs),	Employees Stock Option Sch	
			Scheme	
	thts	tial Voting Rig	(ESPS), Shares with Different	
	Black board/ Lecture	6	Procedure for alteration of	
	PPT			
			· ·	
			· •	
		8		
			Issue of Shares on	
ocedure of vate f Sweat	pecimen forms: Pro onus Shares, Issue n Preferential /Priv ertificates – Issue of Employees Stock F ghts	ation of various f alteration, so Issue and Boue of Shares on Issue of Ceme (ESOPs), tial Voting Rig	Placement Basis – Allotment, Calls on Shares at Equity Shares, Employees Stock Option Sch Scheme (ESPS), Shares with Different Procedure for alteration of various clauses of memorandum, Procedures for alteration of articles, Effect of alteration, specimen forms: Procedure for issue of Shares – Public Issue, Rights Issue and Bonus Shares Issue of Shares at Par/Premium/Discount;	

Preferential /Private			
Placement Basis -			
Allotment, Calls on Shares			
and Issue of Certificates			
Issue of Sweat Equity	6	Black board/ Lecture	
Shares,		PPT	
Employees Stock Option			
Scheme (ESOPs),			
Employees Stock Purchase			
Scheme			
(ESPS), Shares with			
Differential Voting Rights			
Total hours:	20		
Internal Assessment			
Test/Quiz/Assignment – 02			

UNIT-V- Meetings, Collective Decision Making Forums, Authority, Accountability,

Delegation and Responsibility; Board Meetings, Convening and Management of Meetings of Board and Committees; Preparation of Notices and Agenda Papers, General Meetings, Convening and Management of Statutory Meeting, Annual and

Extra-Ordinary General Meetings, Voting through Electronic Means; Conducting a

Poll and Adjournment of a Meeting; Post-Meeting Formalities, Preparation of Minutes and Dissemination of Information and Decisions.

windles and Dissemination of information and Decisions.				
Meetings, Collective	8	Black board/ Lecture		
Decision Making Forums,		PPT		
Authority, Accountability,				
Delegation and				
Responsibility; Board				
Meetings, Convening and				
Management of				
Meetings of Board and				
Committees; Preparation of				
Notices and Agenda Papers,				
General Meetings,				
Convening and				
Management of Statutory				
Meeting				
Annual and	8	Black board/ Lecture		
Extra-Ordinary General		PPT		
Meetings, Voting through				
Electronic Means;				
Conducting a				

Poll and Adjournment of a			
Meeting; Post-Meeting			
Formalities, Preparation of			
Minutes and Dissemination			
of Information and			
Decisions.			
Total hours:	16		

UNIT-VI- The objectives of Secretarial Audit, Scope of Secretarial Audit- Need for

Secretarial Audit- Secretarial Audit & Company Secretary in Practice (PCS)-Benefits and beneficiaries of Secretarial Audit- Secretarial Standards - Scope of Secretarial Standards-procedure for issuing Secretarial Standards- Need for Secretarial Standards- Compliance of Secretarial Standards for good governance-

Secretarial Standards and the Companies Act, 2013 - Secretarial Audit Report.

The objectives of Secretarial Audit, Scope of Secretarial Audit- Need for Secretarial Audit- Secretarial Audit & Company Secretary in Practice (PCS)	5	Black board/ Lecture PPT	
Benefits and beneficiaries of Secretarial Audit- Secretarial Standards - Scope of Secretarial Standards- procedure for issuing Secretarial Standards- Need for Secretarial Standards	6	Black board/ Lecture PPT	
Compliance of Secretarial Standards for good governance- Secretarial Standards and the Companies Act, 2013 - Secretarial Audit Report.	7	Black board/ Lecture PPT	
Total hours:	18		

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM Class: II BCOM

Name of the Faculty: CHITHRA C.R **Total Hours:96 Topic covered** No. of Lecture | Methodology/pedago Date Initial Hours gy **UNIT-I-** Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture Accounting for General insurance **PPT** companies Black board/ Lecture fire and marine insurance 8 **PPT** preparation of final accounts as per latest regulations Total hours:16 UNIT-II-Accounting for life insurance—preparation of valuation balance sheet, preparation of final accounts as per latest regulations. Accounting for life insurance Black board/ Lecture Black board/ Lecture preparation of valuation balance 10 **PPT** sheet, preparation of final accounts as per latest regulations Total hours:15 **Internal Assessment Test/Quiz/Assignment – 01** UNIT-III- Accounting for General insurance companies, fire and marine insurance.

preparation of final accounts as per latest regulations				
Accounting for General insurance companies, fire and marine insurance,	8	Black board/ Lecture PPT		
preparation of final accounts as per latest regulations	8	Black board/ Lecture PPT		
Total hours:	16			
UNIT-IV- Holding company accou	ints:- Accounting	g for Holding Company	7:	
Preparation of Consolidated Balance	e Sheet- Minorit	ty interest, Computation	n of	
Goodwill/ Capital Reserve- Revalu	ation of assets of			
Holding company accounts:- Accounting for Holding Company:	4	Black board/ Lecture PPT		
Preparation of Consolidated Balance Sheet	8			
Minority interest, Computation of Goodwill/ Capital Reserve-Revaluation of assets of subsidiary Company.	4	Black board/ Lecture PPT		
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Human resource account				ng,
Basic Premises, Need and Significa				
Monetary and Non-Monetary Mode	·	-	·	
Replacement Cost Model, Opportun	•	d, standard cost method	, Current	
Purchasing Power Method (C.P.P.N		D11. 11/ I		
Human resource accounting:	7	Black board/ Lecture PPT		
Accounting Aspects of Human Capital –Meaning,				
Basic Premises, Need and				
Significance of HRA, Advantages				
and Limitation of HRA;				
Monetary and Non-Monetary				
Models				
Cost Based Models- Acquisition	8	Black board/ Lecture		
Cost Method,		PPT		
Replacement Cost Model,				
Opportunity Cost Method,				
standard cost method, Current				
Purchasing Power Method				
(C.P.P.M.).				

			T	I
Total hours:	15			
UNIT-VI- Inflation accounting and				
Limitations of historical based-cost	financial statem	ents – Methods of Infla	ition Accour	nting:
Current Purchasing Power Method	 Current Cost A 	Accounting Method (Inc	cluding prob	lems).
Income Concepts for financial repo	rting – Measurer	ment and Reporting of	Revenues,	
Expenses, Gains and Losses (Theor	ry only) – Analys	sis of Changes in Gross	Profit (Incl	uding
problems).				
Inflation accounting and income	5	Black board/ Lecture		
measurement: Inflation		PPT		
Accounting: Concept –				
Limitations of historical based-				
cost financial statements				
Methods of Inflation Accounting:	6	Black board/ Lecture		
Current Purchasing Power		PPT		
Method – Current Cost				
Accounting Method (Including				
problems).				
Income Concepts for financial				
reporting				
Measurement and Reporting of	7	Black board/ Lecture		
Revenues,		PPT		
Expenses, Gains and Losses				
(Theory only) – Analysis of				
Changes in Gross Profit				
(Including				
problems).				
	Total Hours18			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: INCOME TAX II

Semester: IV SEM Class: II BCOM

Name of the Faculty: SHRIDHAR A.N			Total Hour	s:80
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Depreciation- meani	ng, computati	on of Deprecation;	(b)Capital	Gain,
Capital Asset, Transfer, cost	of acquisition	, cost of improveme	ent, indexa	ation,
types				
of Capital gain-exemptions for	<u>r individual a</u>	ssessee u/s 54-540	GB-probln	nes
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/ Seminar/Case studies.		
		Seminar/Case studies.		
Depreciation- meaning,	2	Black board/ Lecture	December	
computation of		PPT		
Deprecation; (b)Capital				
Gain,				
Capital Asset				
Transfer, cost of	2	Black board/ Lecture	D 1	
acquisition, cost of		PPT	December	
improvement, indexation,				
types				
of Capital gain		D1 1 1 1/T	D 1	
exemptions for individual	6	Black board/ Lecture PPT	December	
assessee u/s 54-54GB-		rri		
problmes	T-4-1 1 10			
	Total hours:10			
UNIT-II- Income from other sources (including problems), Set off and carry				
forward	•			-
of losses (theory only)				

	T =			
Income from other sources	5	Black board/ Lecture	December	
(including problems)		PPT		
Set off and carry forward	5	Black board/ Lecture	January	
of losses (theory only)		PPT		
	Total hours:10			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Assessment of Indi	vidual-Applica	ation of Deductions	u/s 80C-	·80U,
Section	11		,	
87A computation of Tax liabi	lity.(Available	software package t	for compu	tation of
tax		7	-	
liability, computation using I	Excel-Work sh	reet)		
hashiey, compatation doing i	221001 WOIII 01	1000		
Assessment of Individual-	4	Black board/ Lecture	January	
Application of Deductions	'	PPT	January	
u/s 80C-80U	10	Black board/ Lecture	Iomnomy/	
Section	10	PPT	January/ February	
87A computation of Tax		111	reditiary	
liability.(Available software				
package for computation of				
tax				
liability, computation using				
Excel-Work sheet)				
Total hours:	14			
UNIT-IV- Assessment of Part	nership firm-	Definition of Firm,	Partner	
U/S 2(23)				
Residential Status -condition	s u/s 184, Pr	ovisions u/s 40(b)-	•	
Deductions from				
80G80JJA- Alternate Minimu	ım Tax(AMT)-	Computation of tax	k liability	
of Firms	, ,	-		
(Use of available software page	ckage for com	putation of tax liab	ility,	
Related Forms		<u>.</u>	3 /	
and Challans-Computation u	ising excel wo	rk-sheet)		
		,		
Assessment of Partnership	4	Black board/ Lecture	February	
firm- Definition of Firm,		PPT		
Partner U/S 2(23)				
Residential Status -				
conditions u/s 184,				
Provisions u/s 40(b)-				
, , ,				
Deductions from				
80G80JJA	10	D1 1 1 1/T	Г.1	
Alternate Minimum	10	Black board/ Lecture	February	
Tax(AMT)-Computation of		PPT		

tax liability of Firms (Use of available software package for computation of					
tax liability, Related Forms					
and Challans-Computation					
using excel work-sheet)					
Total hours:	14				
Internal Assessment Test/Quiz/Assignment – 02					
UNIT-V- Assessment of company-Definition of Company, Closely-held company,					
Widely-held Company, Indian	n Company, F	oreign Company-R	esidential	Status	
of company-Applicable Deduction	one 11/e 80G .	-80 I IA- Computati	on of Tax	Liahility	
(Including Minimum Alternat	•	-		•	
Electrocom)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	a commercial processing c	C	/	
·	ı		I		
Assessment of company-	6	Black board/ Lecture PPT	March		
Definition of Company, Closely-held company,		III			
Widely-held Company,					
Indian Company, Foreign					
Company-Residential					
Status of					
company					
Applicable Deductions u/s	10	Black board/ Lecture	March		
80G -80JJA- Computation		PPT			
of Tax Liability					
(Including Minimum					
Alternate Tax) (Use of Software package-Quick					
Books/					
Electrocom)					
,					
Total hours:	16			_	
UNIT-VI- Assessment proced	_	_			
assessment- self-assessment					
judgment assessment- Incom			orities- po	owers of	
CBDT- Assessing officers-Rights and duties					
Assessment procedure-	2	Black board/ Lecture	March		
PAN- Quoting of Aadhar		PPT			
Number, types of					
assessment					
self-assessment- summary	4	Black board/ Lecture PPT	April		

assessment-Regular assessment- best judgment assessment Income tax authorities- classes of authorities- powers of CBDT- Assessing officers- Rights and duties	10	Black board/ Lecture PPT	April	
Total hours:	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: IV SEM Class: II BCOM

Name of the Faculty: SHALINI K.S Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
UNIT-I- Indices and Logarithms-Meaning-Basic laws of Indices and their application for simplification, laws of logarithms-common logarithms, application of log table for simplification.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Indices and Logarithms- Meaning-Basic laws of Indices	4	Black board/ Lecture PPT	December	
and their application for simplification, laws of logarithms	4	Black board/ Lecture PPT	December	
common logarithms, application of log table for simplification.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT II Draguagian Manning of acquence announced true of announced				

UNIT-II- Progression-Meaning of sequence, progression; types of progressions; arithmetic progression and geometric progression-general terms and sum of 'n' term of Arithmetic progression and Geometric Progression-Application problems on

Arithmetic progression and geometric progression.

	Га	D1 11 1/7		
Progression-Meaning of	6	Black board/ Lecture	December	
sequence, progression;		PPT		
types of progressions;				
arithmetic progression and				
geometric progression				
general terms and sum of	10	Black board/ Lecture	January	
'n'		PPT		
term of Arithmetic				
progression and Geometric				
Progression-Application				
problems on				
Arithmetic progression and				
geometric progression.				
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-III- Ratio, proportion, v	variation, and	percentages and the	neir application to	
business		D1 1 1 1/T	T T	
Ratio, proportion, variation	6	Black board/ Lecture PPT	January	
percentages and their	10	Black board/ Lecture	January/	
application to		PPT	February	
business				
Total hours:	16			
UNIT- IV- Matrices and determ	minants, mea	ning and types of r	natrices,	
matrix				
operation -addition, subtract	ion and multi	plication . Determi	nants of	
a matrix and				
its evaluation; solutions of lin	near equation	s by using cramer's	s rule.	
Matrices and determinants,	6	Black board/ Lecture	February	
meaning and types of		PPT		
matrices, matrix				
operation -addition,				
subtraction and				
multiplication				
Determinants of a matrix	10	Black board/ Lecture	February	
and		PPT		
its evaluation; solutions of				
linear equations by using				
cramer's rule.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Probability: Meaning, Utility of Probability to business, key terms used				

in

probability: experiments-deterministic and random, sample space, types of events.

About common illustrations used in solving problems on probability-Approaches to

probability: classical, relative frequency, subjective and axiomatic

probabilityproblems.

Probability: Meaning, Utility of Probability to business, key terms used in probability: experiments-deterministic and random, sample space, types of events	6	Black board/ Lecture PPT	March	
About common illustrations used in solving problems on probability-Approaches to probability: classical, relative frequency, subjective and axiomatic probabilityproblems.	10	Black board/ Lecture PPT	March	
Total hours:	16			

UNIT-VI- Theoretical Distributions: Random variable-observed and theoretical distributions-Binomial Distribution: meaning, properties, problems on Binomial distribution- Fitting a Binomial Distribution-Poisson distribution: meaning and conditions for Poisson distribution- properties of Poisson Distribution, application

of Poisson distribution in business-illustrations-fitting a Poisson distribution-Normal distribution: significance, properties, standard normal curve- Area under

normal curve-problems on area under the normal curve-fitting normal distribution problems

on fitting normal distribution.

Theoretical Distributions:	2	Black board/ Lecture	March	
Random variable-observed		PPT		
and theoretical				
distributions-Binomial				
Distribution: meaning,				
properties, problems on				
Binomial				
distribution- Fitting a				
Binomial Distribution				
Poisson distribution:	4	Black board/ Lecture	April	
meaning and		PPT		
conditions for Poisson				

distribution- properties of				
Poisson Distribution				
,application				
of Poisson distribution in				
business-illustrations-				
fitting a Poisson				
distribution				
Normal distribution:	10	Black board/ Lecture	April	
significance, properties,		PPT		
standard normal curve-				
Area under				
normal curve-problems on				
area under the normal				
curve-fitting normal				
distributionproblems				
on fitting normal				
distribution.				
Total hours:	16			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: ADVANCED COST AND MANAGEMENT ACCOUNTING I

Semester: 5th SEM Class: III BCOM

Name of the Faculty: NANDHEE	SH C.S	Total Hours:96		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Introduction to Costin	ng Methods: M	Ieaning, Importanc	e and Cat	egories,
Cost accounting Standards-	Generally Acc	epted Cost Account	ting Princi	ples
(GACAP)- Purpose, Objective	and Applicab	ility.		
	1			
		Ex: Black board/		
		Lecture PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Introduction to Costing	5	Black board/ Lecture		
Methods: Meaning,		PPT		
Importance and Categories				
Cost accounting Standards-	5	Black board/ Lecture		
Generally Accepted Cost		PPT		
Accounting Principles				
(GACAP)				
Purpose, Objective and				
Applicability.				
Total hours:	10			
Unit 2: Contract costing: Intro	duction- Cont	tract account. Profi	t on incon	nplete
contracts, work in progress,		·		r
Contract costing:	10	Black board/ Lecture		
Introduction- Contract		PPT		
account, Profit on				
incomplete				
contracts				
work in progress,	10	Black board/ Lecture		
Contractee's Accounts,		PPT		

Escalation clause.				
Total hours:	20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Process costing: Intro	duction, Disti	nction between Job	costing, a	and
process costing, process loss	es, inter-proce	ess profits, Joint pr	oducts an	d by
products-				
Meaning, features, difference	s, problems o	n process accounts	including	5
joint and by products.				
Process costing:	10	Black board/ Lecture		
Introduction, Distinction		PPT		
between Job costing, and				
process costing, process				
losses, inter-process profits,				
Joint products				
by products-	10	Black board/ Lecture		
Meaning, features,		PPT		
differences, problems on				
process accounts including				
joint and by products.				
Total hours: 20				
Unit 4: Operating Costing-Int	roduction, tra	nsport costing, sta	nding	
charges,				
operating/running charges, p	preparations c		eet.	
Operating Costing-	13	Black board/ Lecture		
Introduction, transport		PPT		
costing, standing charges				
operating/running charges,				
preparations of operating				
cost sheet.				
Total hours:	13			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Reconciliation of cost	and financial	accounts-need for	reconcilia	tion,
reasons for disagreement, red	conciliation pr	• •	on recond	iliation.
Reconciliation of cost and	13	Black board/ Lecture		
financial accounts		PPT		
need for reconciliation,	13			
reasons for disagreement				
reconciliation procedure,				
problems on reconciliation.				
Total hours:	26			
Unit 6: Activity based costing	g(ABC);Definti	on,Features, Advar	ıtages, Dif	ferences
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	6	Black board/ Lecture		
costing(ABC);Defintion,Feat		PPT		
ures, Advantages,				
Differences				
between ABC and				
traditional costing				
Allocation of overheads;	6	Black board/ Lecture		
Objectives of		PPT		
ABC, Development of ABC,				
Implementation of ABC				
Problems on Computation	8	Black board/ Lecture		
of Activity Based Costing		PPT		
and Traditional Costing				
Total hours:	20			

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Date

Programe: B.com

Course/Paper Name: ENTREPRENEURSHIP DEVELOPMENT

Semester: 5th SEM Class: III BCOM

Name of the Faculty:BINDURAJ **TotalHours:80 Topic covered** Methodology/pedago Initial

No. of Lecture

	Hours	$\mathbf{g}\mathbf{y}$		
Unit 1: Meaning, definition of	Entrepreneur	, Enterprise, Entre	preneursh	ip,
Characteristics of successful	entrepreneur	, Functions, Role of	f entrepre	neur in
economic development, wome	en entreprene	ur, Rural entreprer	neur, Agric	cultural
entrepreneur-meaning and cl	nallenges.			
		Ex: Black board/		
		Lecture		
		PPT/Group Discussion/		
		Seminar/Case studies.		
		Semman Case Station.		
Meaning, definition of	5	Black board/ Lecture		
Entrepreneur, Enterprise,		PPT		
Entrepreneurship,				
Characteristics of				
successful entrepreneur				
Describer Delega	5	Black board/ Lecture		
Functions, Role of	5	PPT		
entrepreneur in		111		
economic development,				
women entrepreneur, Rural				
entrepreneur, Agricultural				
entrepreneur-meaning and challenges.				
chanenges.				
	Total hours:10			
TI '40 TO 4	• .	(EDD) :	1	

Unit 2: Entrepreneurship development program(EDP), meaning, objective, importance, institutions doing EDP in India, DIC, CEDOCK, SSI, NSIC, EDII,

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		
	Total hours:10			
Internal Assessment				
Test/Quiz/Assignment – 01				
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,				capital, entives
objectives, procedures for obt	5	Black board/ Lecture		
Financing of small business in India, institutional and non-institutional assistance-SFCs, banks, SIDBI, NBFC-meaning and schemes; venture capital, bills discounting		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				
Unit 4: Setting up of new business, forms for small business- small proprietorship, partnership, private company, cooperative society-meaning and nature, project				

formulation, project report-meaning, importance, general format of				
project report,				
project appraisal, financial, technical, marketing, social feasibility				
study, obtaining				
license, clearance certificate,				
Setting up of new business,	13	Black board/ Lecture		
forms for small business-		PPT		
small proprietorship,				
partnership, private				
company, cooperative				
society-meaning and				
nature, project				
formulation				
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			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Business ethics-meani	_	-		
responsibility of an entreprer	ieur towards (customers, supplie	rs, govern	ment
and	4 4	.1	1	
society, self-employment-rece				
management-meaning and a		9	` -	
organizing, catering, weddin	g pian and co	rporate event plan	iourisiii-	
meaning, tourism products, E-marketing	na oa aalf amr	aloumont opportuni	4	
	10	Black board/ Lecture	ity.	
Business ethics-meaning, ethics in business,	10	PPT		
importance, various social				
responsibility of an				
entrepreneur towards				
=				
customers, suppliers government and 10				
0	10			
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.						
Total hours:	20					
Unit 6: Event management-mea	aning and area	as of business in eve	nt manage	ement (
party organizing, catering, wed	dding plan and	l corporate event pla	an) tourisi	m-		
meaning,						
tourism products, E-marketin	tourism products, E-marketing as self employment opportunity. Entrepreneurs in					
India: Family business, New	generation en	trepreneurs, Wome	n entrepr	eneurs.		
Event management-meaning	4	Black board/ Lecture				
and areas of business in		PPT				
event management (
party organizing						
catering, wedding plan and	5	Black board/ Lecture				
corporate event plan)		PPT				
tourism-meaning,						
tourism products						
E-marketing as self	8	Black board/ Lecture				
employment opportunity.		PPT				
Entrepreneurs in						
India: Family business,						
New generation						

entrepreneurs, Women

Total hours: 17

entrepreneurs.

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT I

Semester: 5th SEM Class: III BCOM

Name of the Faculty: CHITHRA C.R **Total Hours:80** No. of Lecture Methodology/pedago Initial **Topic covered** Date Hours **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. Black board/ Lecture Introduction to financial 5 **PPT** management, meaning 5 Black board/ Lecture scope-goals of financial PPT management-sources of finance. 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. Black board/ Lecture Time value of Money-**PPT** present value and future value concepts-present value of annuity Black board/ Lecture 5 application of present and PPT future value to investment decisions. preparation of amortization table.

	Total hours:10				
Internal Assessment	Total Hours.10				
Test/Quiz/Assignment – 01					
	na importon	on of cost of conital	in financi		
Unit 3: Cost of capital, meani	-	-			
decisions, determination of s	-		-		
capital-cost of equity, cost of			age cost o	i capitai-	
Leverages- meaning- types pr					
Cost of capital, meaning-	5	Black board/ Lecture PPT			
importance of cost of		111			
capital in financial					
decisions, determination of					
specific costs-cost of debt		7			
cost of preference share	5	Black board/ Lecture			
capital-cost of equity, cost		PPT			
of retained earnings-					
weighted average cost of					
capital-					
Leverages- meaning- types					
problems on Leverages.					
Total hours: 10					
Unit 4: Capital structure-mea	ning-optimur	n capital structure-	-features		
of	0 1	•			
appropriate capital structure	-factors influe	encing capital struc	ture-		
theories of					
capital structure-NI approach	n-NOI approac	ch. MM approach.			
traditional approach,	- 1.01 approac	orr, remarkable approaches,			
determination of optimal deb	t-equity mix				
Capital structure-meaning-	10	Black board/ Lecture			
optimum capital structure-		PPT			
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.	1.0				
Total hours:	10				
Internal Assessment					
Test/Quiz/Assignment – 02					
Unit 5: Capital budgeting: Me	eaning-featur	es, role of capital b	udgeting,		
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	l budgeting te	chniques.		
Capital budgeting:	10	Black board/ Lecture		
Meaning-features, role of		PPT		
capital budgeting,				
techniques				
of capital budgeting				
payback period, average	10			
rate of return, net present				
value,				
profitability index				
internal rate of return,				
discounted pay back				
method.				
Application of excel in				
capital budgeting				
techniques.				
Total hours:	20			
Unit 6: Dividend decisions-me	eaning, Divide	end decisions, Divid	dend polic	ies
objectives				
of dividend policy-determinar	nts of dividend	d policy-dividend re	elevance-	
Walter's model, Gordon mode	el-Dividend iri		thesis.	
Dividend decisions-		Black board/ Lecture		
meaning, Dividend		PPT		
decisions				
Dividend policies objectives	6	Black board/ Lecture		
of dividend policy-		PPT		
determinants of dividend				
policy				
dividend relevance-	8	Black board/ Lecture		
Walter's model, Gordon		PPT		
model-Dividend irrelevance-				
MM hypothesis.				
Total hours:	20			

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: IFRS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: DHARSHAN CM

Total Hours: 80

Name of the raculty: DHARSHA	IN CIVI		Total Hours	5:0U
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: IFRS-Meaning, Need for	r IFRS, IASB,	IASB Current Stru	cture, IFF	RS Due
Process, Benefits and limitati	ions of IFRS; l	Introduction to Indi	ian Accou	nting
Standards (IND-ASs - Conver	ged IFRSs), A	ccounting Regulati	ons in Nev	$\boldsymbol{\mathcal{W}}$
Companies Act – 2013, IFRSs	s issued by IA	SB (1-17), List of II	ND-ASs.	
		Ex: Black board/		
		Lecture		
		PPT/Group Discussion/		
		Seminar/Case studies.		
		Schillar/Case studies.		
IFRS-Meaning, Need for	5	Black board/ Lecture		
IFRS, IASB, IASB Current		PPT		
Structure, IFRS Due				
Process, Benefits and				
limitations of IFRS				
		D1 1 1 1/T		
Introduction to Indian	5	Black board/ Lecture PPT		
Accounting		TTI		
Standards (IND-ASs -				
Converged IFRSs),				
Accounting Regulations in New				
Companies Act – 2013,				
IFRSs issued by IASB (1-17), List of IND-ASs.				
17), List of IND-Ass.				
	Total hours:10			

Unit 2: 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 - 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.

problems on each statement.			
Framework for the	5	Black board/ Lecture	
Preparation and		PPT	
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			
– Elements of	5	Black board/ Lecture	
Financial statements –		PPT	
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.			
	Total hours:10		
Internal Assessment			
Test/Quiz/Assignment – 01			
Unit 3. Accounting for Assets	and Liabilitie	s-Recognition and	Measurement

Unit 3: Accounting for Assets and Liabilities-Recognition and Measurement criteria

for Investment Property (IND-AS 40) – Borrowing Cost (IND-AS 23) —				
Provisions,		(
Contingent Assets and Contin	ngent Liabiliti	es (IND-AS 37) - Sh	nare-based	
Payment	•,•	134	D + D1 +	
(IND-AS 102) - Only Theory.R	decognition an	d Measurement for	r Property, Plant	
and	::1-1 -	(IND AC 20) I	······································	١.
Equipment (IND-AS 16) – Inta	angible Assets	s (IND-A5 36) - IIIve	entories (IND-AS 2))
Leases (IND-AS 17) – Impairm Problems only	nent of Assets	(IND-AS 36) - The	ory and Simple	
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-	5	Black board/ Lecture PPT		
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	5	Black board/ Lecture PPT		
Total hours:	10			
Unit 4: 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) –	13	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).			
,			
Total hours:	13		
Internal Assessment			
Test/Quiz/Assignment – 02			

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.**

IND-AS on Business Combination, Consolidation and Disclosure, Consolidated Financial Statements (IND-AS 110)	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) – Theory and Simple Problems only.			
Total hours:	20		

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.

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

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: INDIRECT TAXES I

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SHRIDHAR A.N Total Hours: 96

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	$\mathbf{g}\mathbf{y}$		
Unit 1: Introduction to GST-1	Indirect tax St	ructure in India, Is	sues in Ir	ndirect
Tax,				
Rationale for Transition to GS	ST; GST-Mear	ning, Definition of C	ST, Types	s of GST,
Features of GST, Benefits of GST, Problems on Computation of GST.				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
	_	71 11 1/7		
Introduction to GST-	5	Black board/ Lecture		
Indirect tax Structure in		PPT		
India, Issues in Indirect Tax				
Rationale for Transition to	5	Black board/ Lecture		
GST; GST-Meaning,		PPT		
Definition of GST, Types of				
GST				
Features of GST, Benefits of				
GST, Problems on				
Computation of GST.				
Total hours:	10			
II ' A DEDINITIONO A .'		1 CD 1' A		

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 Distributior, 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

	10	Black board/ Lecture PPT		
	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning -	Objectives - Need	for Cash - Motives for H	lolding Cash	- Cash
Planning - Cash Forecasting - Preparat	ion of Cash Budge	t.		
: Cash Management - Meaning -	10	Black board/ Lecture		
Objectives - Need for Cash -		PPT		
Motives for Holding Cash				
Cash Planning - Cash Forecasting -	10	Black board/ Lecture		
Preparation of Cash Budget.		PPT		
Total hours:	20			
Unit 4: Cash Flow Statement [as per A	·S-3]	1	•	
Cash Flow Statement [as per AS-	12	Black board/ Lecture		
3]		PPT		
Total hours:	12			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.			•	
Fund Flow Statement.	16	Black board/ Lecture PPT		
	Total 16			
Unit 6: Capital Budgeting - Meaning -	Process of Capital	Budgeting - Techniques	of Capital Bud	dgeting -
Problems on ARR - Pay Back Period - D	•		•	
Capital Budgeting - Meaning -	6	Black board/ Lecture		
Process of Capital Budgeting		PPT		
Techniques of Capital Budgeting -	6	Black board/ Lecture		
Problems on ARR - Pay Back Period		PPT		
- Discounted Pay Back Period - Net	6	Black board/ Lecture		
Present Value Technique		PPT		
,	18			
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Channarayapatna-573116

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: QUANTITATIVE DECISION TOOLS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: SHALINI K.S **Total Hours:96** Topic covered No. of Lecture Methodology/pedago Date Initial Hours gy 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. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. 10 Black board/ Lecture Meaning and definition of PPT statistics, functions, advantages, limitations collection of data 10 Black board/ Lecture methods of collecting **PPT** primary data, and sources of secondary data-classification and tabulation SPSS/EXCEL-Introduction, uses, creation variables and entering data. 20 Total hours: 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. Black board/ Lecture Measure of central **PPT** tendency-Meaning and Definition of Averages-

Arithmetic mean, Median,				
Mode[grouping method]				
standard deviation,	8	Black board/ Lecture		
Calculation of mean,		PPT		
median and Standard				
deviation using				
SPSS/EXCEL.				
Total hours:	16			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Correlation-Meaning	and Definition	n, types of correlati	on, Metho	ds of
calculating correlation co-effi	cients [Karlpe	earsons and Spearn	nans corre	elation
calculation of correlation using				•
Correlation-Meaning and	5	Black board/ Lecture		
Definition, types of		PPT		
correlation, Methods of				
calculating correlation co-				
efficients [Karlpearsons and				
Spearmans correlation				
or control of the con				
calculation of correlation	5	Black board/ Lecture		
using SPSS/EXCEL		PPT		
Total hours:	10			
Unit 4: Regression-Meaning as	nd Definition,	Distinction between	en	
correlation and Regression, R	Regression equ	aations and estima	tions	
Calcualtion of Regression usi	ng			
SPSS.				
Regression-Meaning and	10	Black board/ Lecture		
Definition, Distinction		PPT		
between correlation and				
Regression				
Regression equations and				
estimations Calcualtion of				
Regression using				
SPSS.				
Total hours:	10			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: Index Numbers – Defin				
Problems in the Construction	ı – Cost of livi	ng index numbers.	Note-Besi	ides
solving				
problems chapter-wise in class	ss rooms, tea		CEL	T
: Index Numbers –	10	Black board/ Lecture		
Definition – Types –		PPT		
Methods of Construction				

Problems in the	10			
Construction – Cost of				
living index numbers.				
Note-Besides solving				
problems chapter-wise in				
class rooms, teach using				
SPSS/EXCEL				
Total hours:	20			
Unit 6: Testing of Hypothesis:	meaning of hy	ypothesis, types of	hypothese	es, test of
Significance Procedure of tes	ting hypothes	is – Z test, one sam	ple t test,	Chi
square				
test.				
Testing of Hypothesis:	6	Black board/ Lecture		
meaning of hypothesis		PPT		
types of hypotheses, test of	6	Black board/ Lecture		
Significance Procedure of		PPT		
testing hypothesis				
Z test, one sample t test,	8	Black board/ Lecture		
Chi square		PPT		
test.				
Total hours:	20			

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2) Criterion 01 (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: NANDEESHA C.S		Total Hours:96		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Introduction: Meaning and I	Definition of Mana	agement Accounting, Sco	pe and Objec	tives of
Management Accounting-Differences	between Manage	ment Accounting and Fin	ancial Accou	nting –
Management accounting and Cost acc	counting-Limitatio	ns of Management Accou	ınting.	
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Introduction: Meaning and	5	Black board/ Lecture		
Definition of Management		PPT		
Accounting				
Scope and Objectives of	5	Black board/ Lecture		
Management Accounting-		PPT		
Differences between Management				
Accounting and Financial Accounting				
Management accounting and Cost	5			
accounting-Limitations of				
Management Accounting.				
Total hours:	15			
Unit 2: Analysis of Financial Statemer	ıts: Common Size	l statements, Comparative	Statement, ¹	 Trend
analysis.		, , ,	-,	
,				
Analysis of Financial Statements:	5	Black board/ Lecture		
Common Size statements		PPT		
Comparative Statement, Trend	6	Black board/ Lecture		
analysis.		PPT		

Total hours:	11			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP				
Ratio-Operating ratio- Operating profit ration-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	10	Black board/ Lecture		
Objectives-Types of rations-(A)		PPT		
Profitability Ratios-GP ratio-NP				
Ratio-Operating ratio- Operating				
profit ration-Return on capital				
employed ratio- EPS,(B)Turnover				
Ratios-working capital turnover				
ratio- Stock Turnover ratio				
Fixed assets turnover ratio-Debtors	10	Black board/ Lecture		
turnover Ratio-Creditors turnover		PPT		
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.				
Total hours:	20			
Unit 4: 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,	10	Black board/ Lecture		
Definition, Uses and Limitations		PPT		
Differences between funds flow				
statement and cash flow statement				
Preparation of Cash flow	5			
statement(AS-7):Direct method and				
Indirect Method.				
Total hours:	15			
Internal Assessment				
Test/Quiz/Assignment – 02				

Unit 5: 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-	3			
Make or Buy and Pricing				
Total hours:	15			
Classification of Budgets-Problems on Motives for holding cash. Budget and Budgeting Control-Definition-Basic Concepts	6	Black board/ Lecture PPT	,	
Budget ManualKey factor- Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT		
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT		
Total hours:	20			

Signature of HOD

Sri Adichunchanagiri First Grade College Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM Class: III BCOM

Name of the Faculty: Dr.SHREYES KRISHNAN **Total Hours:80 Topic covered** No. of Lecture | Methodology/pedago Date Initial **Hours** UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, ContractDefinition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer. Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies. Black board/ Lecture 5 Concept of law, Sources Of Law-**PPT** Mercantile Law; Agreement, ContractDefinition And Essentials Of a Contract Legal Rules As To Valid Offer And 5 Black board/ Lecture **PPT** Acceptance; Termination Of An Offer Total hours:10 UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Black board/ Lecture Contractual Capacity-Minor's Agreement, Consideration-**PPT** Definition, Essentials And **Exceptions. Free Consent** Black board/ Lecture Coercion, Undue Influence, Fraud, 5 **PPT** Misrepresentation, Mistake, Definition and Features Only. Total hours:10 **Internal Assessment**

Test/Quiz/Assignment – 01					
UNIT-3- Contingent contract, Quasi co	ntracts Wagering	Agreement Discharge o	f A Contract	Remedies	
For Breach Of Contract	Trades, Wagering	57.8.00			
	10	D1 11 1/T	1	1	
- Contingent contract, Quasi	10	Black board/ Lecture			
contracts, Wagering Agreement,		PPT			
Discharge of A Contract					
Remedies For Breach Of Contract	10	Black board/ Lecture			
m . 1.1	20	PPT			
Total hours:	20				
UNIT-4- Intellectual Property Act- Def	inition and Registi	ration Procedure for Pate	nt, Copy		
Right, Trademarks.	Ι -	T = 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2	ı		
Intellectual Property Act-	8	Black board/ Lecture			
Definition and Registration		PPT			
Procedure for Patent					
Copy Right, Trademarks.	5				
Total hours:	13				
Internal Assessment					
Test/Quiz/Assignment – 02					
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.					
·		·	J	J	
Information Technology Act 2000-	8	Black board/ Lecture			
Definition Of Information-Digital		PPT			
Signature, Legal Recognition Of					
Electronic Records					
License To Issue Digital Signature	5				
Certificate And Acceptance Of Digital					
Signature.					
Total hours:	13				
Unit-6-Competition Act 2002- introdu		- -nrohihiton of agreemen	ts∆nti comne	titive	
agreements- prohibition of abuse of d					
commission of India- establishment-co	· ·	_			
combination by commissionprocedure	•	•	on-inquiry int	.0	
combination by commissionprocedure	e-Divisori di eriter	prises erij			
Compatition A at 2002	4	Black board/ Lecture			
Competition Act 2002-	4	PPT			
introduction- Defitnitions-					
prohibiton of agreementsAnti					
competitive agreements					
prohibition of abuse of dominant	4	Black board/ Lecture			
position-Regualtion of		PPT			
combinations-competition					
commission of India					
	6	Black board/ Lecture			
establishment-compositionduties		PPT			

and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises eni			
Total hours:	14		

Signature of Faculty Signature of HOD Principal

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: BRM

Semester: 6th SEM Class: III BCOM

Name of the Faculty: SHRIDHAR A.N Total Hours: 80

Tonic covered No. of Lecture Methodology/pedago Date I

Topic covered	No. of Lecture	Methodology/pedago	Date	Initial	
	Hours	gy			
Unit 1: INTRODUCTION TO BUSINESS approach to research in physical and results business research problems, ethical is preparation of business research plan	management scier sues in business re	nce, limitations of applyin	g scientific m	nethods in	
		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, research process, problem formulation, preparation of business research plan/proposal.	5	Black board/ Lecture PPT			
	Total hours:10				
Init 2. BUSINESS RESEARCH DESIGN-Types of business research. Exploratory, Descriptive, and Causal					

Unit 2:BUSINESS RESEARCH DESIGN-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.				
BUSINESS RESEARCH DESIGN-Types of business research, Exploratory,	5	Black board/ Lecture PPT		
Descriptive, and Causal research,				
Exploratory research: Meaning,				
suitability, collection, hypothesis, formulation				
Descriptive research: Meaning,	5	Black board/ Lecture		
types of descriptive studies, data		PPT		
collection methods, Causal research:				
Meaning, various types of				
experimental designs, types of				
errors affecting research design.				
	Total hours:10			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: DATA COLLECTION-Primary a	and Secondary dat	a – Sources – advantages	s/disadvantag	ges, Data
collection Methods – Observations, Su	• •			•
of data collection. Measurement and S	•	•	Scale, Interv	al Scale,
Rating Scale, Criteria for good measure				
DATA COLLECTION-Primary	10	Black board/ Lecture PPT		
and Secondary data – Sources –		rr i		
advantages/disadvantages, Data collection Methods –				
Observations, Survey, Interview				
and Questionnaire design,				
Qualitative Techniques of data				
collection				
Measurement and Scaling	10	Black board/ Lecture		
Techniques: Nominal Scale, Ordinal		PPT		
Scale, Interval Scale, Rating Scale,				
Criteria for good measurement,				
attitude measurement. Total hours:	20			
Unit 4: SAMPLING AND HYPOTHESIS T	20 FESTING-Sampling	· Maaning Stans in Same	l nling	
process, Types of Sampling – Probabili	-		_	
sampling. Hypothesis: Meaning, Types	•			
Errors in hypothesis testing.	,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
: SAMPLING AND	6	Black board/ Lecture		
HYPOTHESIS TESTING-		PPT		
Sampling: Meaning, Steps in				
Sampling process, Types of				
Sampling – Probability and non				
probability Sampling Techniques				
Errors in sampling. Hypothesis:	2			

Meaning, Types, characteristics,				
sources, Formulation of				
Hypothesis, Errors in hypothesis				
testing.				
Total hours:	8			
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5: DATA ANALYSIS-Editing, Cod	ing, Classification,	, Tabulation, Univariate, E	Bivariate and	
multivariate Analysis, Interpretation.				
DATA ANALYSIS-Editing, Coding,	10	Black board/ Lecture		
Classification, Tabulation		PPT		
Univariate, Bivariate and	3			
multivariate Analysis, Interpretation.				
Total hours:	13			
Unit 6: RESEARCH REPORT-Types, a	dvantages, disadv	antages, Components of	research repo	orts, format,
chapterisation, language, referencing.				
RESEARCH REPORT-Types	6	Black board/ Lecture		
		PPT		
advantages, disadvantages,	6	Black board/ Lecture		
Components of research reports		PPT		
format, chapterisation, language,	7	Black board/ Lecture		
referencing.		PPT		
Total hours:	19			

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LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: CHANDRASHEKAR		Total Hours:96		
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Working capital Managem	ent- Meaning, F	eatures, types of worki	ng capital, f	actors
influencing working capital, level o	f current assets,	operating cycle and car	sh cycle, cur	rent assets
financing policy				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/ Seminar/Case studies.		
		Seminar/Case studies.		
Working capital Management-	5	Black board/ Lecture		
Meaning, Features, types of		PPT		
working capital				
Troning suprior				
factors influencing working	5	Black board/ Lecture		
capital, level of current assets		PPT		
operating cycle and cash cycle,	5			
current assets financing policy				
	Total hours:15			
	Total nearstro			
Unit 2: -Cash management-cash budg	get; cash collection	n and disbursement, opti	ons for invest	tment of
surplus funds, credit management- cre	edit policy variable	es-credit evaluation. Inve	ntory manag	ement-
need for inventories; order quantity-E	OQ model- monit	oring and control of inve	ntories-ABC-	JIT
techniques.				
	Ι		T	
Cash management-cash budget;	10	Black board/ Lecture		
cash collection and disbursement,		PPT		
options for investment of surplus				
funds, credit management	10	D1 1 1 1/T		
- Credit policy variables-credit	10	Black board/ Lecture		

evaluation. Inventory management-		PPT		
need for inventories; order quantity-				
EOQ model- monitoring and control				
of inventories-ABC- JIT techniques.				
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01			_	_
Unit 3: Working capital financing-	=			_
leases, leasing as a financing decisi	•	•	ase financin	g vs lease
financing, installment sale, evaluat	ion of Hire purch	nase financing		
Working capital financing-	10	Black board/ Lecture		
Leasing-types of leases, Rationale	10	PPT		
for leasing, operating leases,				
leasing as a financing decision				
hire purchase financing- Hire	10	Black board/ Lecture		
	10	PPT		
purchase financing vs lease				
financing, installment sale,				
evaluation of Hire purchase				
financing	20			
Total hours:	20			
Unit 4: Venture capital financing-	=	· ·		
capital in India, stages in venture fi	_			
business plan, the process of ventu	•	ing- Methods of ventu	re	
financing; Disinvestment mechanis		D1 11 1/T	T	
Venture capital financing-	5	Black board/ Lecture		
meaning, features, development		PPT		
of venture capital in India, stages				
in venture financing- the business				
plan	5			
essentials of a business plan, the	5			
process of venture capital				
financing- Methods of venture				
financing; Disinvestment mechanisms				
Total hours:	10			
Internal Assessment	10			
Test/Quiz/Assignment – 02				
Unit 5: Share holder value creation	n - financial goa	ls and strategy shareh	older value	creation-
market value added, Market to boo				
the learning and growth perspectiv		, ,		
score card.	c, significance o	, salaticea score cara,	mpicincinc	4 CT OTT OT
Share holder value creation -	4	Black board/ Lecture		
financial goals and strategy,	-	PPT		
imanciai goais and strategy,				

	1	1	T	T	
shareholder value creation-					
market value added					
Market to book value, Economic	6				
value added(EVA)- Balanced					
scorecard- the learning and					
growth perspective, significance					
of balanced score card					
, implementation of score card.	2				
Total hours:	12				
Unit 6: International financial man	nagement- forei	gn exchange market, fo	reign excha	nge 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	5	Black board/ Lecture			
management- foreign exchange		PPT			
market, foreign exchange rates-					
spot exchange rates, bid-ask rate,					
forward exchange rates					
foreign exchange risk-transaction	6	Black board/ Lecture			
exposure, economic exposure,		PPT			
translation exposure, hedging of					
foreign exchange risk					
foreign currency option, money	8	Black board/ Lecture			
market operations- financing		PPT			
international operations.					
Total hours:	19				

Signature of HOD

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM Class: III BCOM

Name of the Faculty: SHRIDHAR A.N			Total Hours	s:96
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
Unit 1: Value of taxable supply-cond	itions, inclusions,	Consideration not wholly	in money, Su	ipply
between two related persons, Supply	through agent, co	st based value, Residual v	valuation, spe	ecific
supplies, Service of pure agent. Proble	ems on determinat			
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/ Seminar/Case studies.		
		Semmar/Case studies.		
Value of taxable supply-conditions,	5	Black board/ Lecture		
inclusions, Consideration not wholly		PPT		
in money, Supply between two				
related persons				
Control the control of the control	5	Black board/ Lecture		
Supply through agent, cost based	3	PPT PPT		
value, Residual valuation, specific supplies, Service of pure agent		111		
Problems on determination of value	5			
of supply.				
οι σαρρίγ.				
Total hours:	15			
Unit 2: Input tax credit- meaning, co	nditions for taking	g credit, ineligible input to	ax credit, ava	ilability of
credit in special circumstances, Input	tax credit and cha	nge in constitution of reg	istered perso	n, Taking
input tax credit in respect of inputs an	id capital goods se	ent for job work, Manner	of Distributio	n of Credit
by Input Service Distributor (ISD)				
: Input tax credit- meaning,	10	Black board/ Lecture		
conditions for taking credit,		PPT		
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	10	Black board/ Lecture		
inputs and capital goods sent for job		PPT		
work, Manner of Distribution of				
Credit by Input Service Distributor				
(ISD)				
(132)	Total hours:20			
Internal Assessment	-			
Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit I	Notes;. Tax invoice	e; Prohibition of un autho	rized collecti	on of tax;
Amount of tax to be indicated in tax ir	voice and other d	locuments; Credit and de	bit notes.	
Tax Invoice, Credit and Debit	10	Black board/ Lecture		
Notes; Tax invoice; Prohibition of		PPT		
un authorized collection of tax;				
Amount of tax to be indicated in tax	10	Black board/ Lecture		
invoice and other documents; Credit		PPT		
and debit notes.				
Total hours:	20			
Unit 4: Registration under GST-Person	ns liable for regist	ration, compulsory regist	ration.	
Procedure for Registration, Rejection				
Registration		,		
Registration under GST-Persons	10	Black board/ Lecture		
liable for registration, compulsory		PPT		
registration, Procedure for				
Registration				
Rejection of application for	3			
registration, cancellation of				
Registration				
Total hours:	13			
Internal Assessment	-			
Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to	various GSTRS-pro	cedure for filing various	returns	
Returns-Brief introduction to various	10	Black board/ Lecture		
GSTRS		PPT		
procedure for filing various returns	3			
Total hours:	13			
Unit 6: Customs Act 1962- Meaning-	Notified goods –s	pecified goods- Prohibiti	on of importa	ition and
exportation under sec 11- types of cus	toms duty- Basic	customs duty, Education	Cess, Anti du	mping duty,
Safeguard Duty, IGST, GST Compensat	ion Cess- Comput	ation of Assessable value	and applicat	ole duties.
Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning-	5	Black board/ Lecture		
Notified goods –specified goods-		PPT		
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	5	Black board/ Lecture PPT	
Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.	5	Black board/ Lecture PPT	
	15		

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LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

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

Programe: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM Class: III BCOM

Name of the Faculty: DARSHAN			Total Hour	
Topic covered	No. of Lecture	Methodology/pedago	Date	Initial
	Hours	gy		
${f Unit~1:}$ Introduction: meaning and de	efinition of auditin	g- Nature and importance	e of auditing	objectives
of auditing-advantages, different type	es of audit, qualitie	es of an auditor-audit rep	ort-auditing i	n a
computerized environment.				
		Ex: Black board/		
		Lecture		
		PPT/Group		
		Discussion/		
		Seminar/Case studies.		
Introduction: meaning and	5	Black board/ Lecture		
definition of auditing- Nature and		PPT		
importance of auditing objectives of				
auditing-advantages				
different types of audit, qualities of	5	Black board/ Lecture		
an auditor-audit report-auditing in a		PPT		
computerized environment.				
	Total hours:10			
Unit 2: Audit planning and control: fa	ctors affecting au	⊔ dit planning-audit progra	mme advanta	ages-audit
note book- appointment of a compan	y auditorqualificat	tions, disqualifications-rig	thts and dutie	es of a
company auditor.				
Audit planning and control: factors	10	Black board/ Lecture		
affecting audit planning-audit		PPT		
programme advantages-audit note				
book				
appointment of a company	10	Black board/ Lecture		
auditorqualifications,		PPT		
disqualifications-rights and duties of				

a company auditor.							
	Total hours:20						
Internal Assessment							
Test/Quiz/Assignment – 01							
Unit 3: Internal check and internal of	control-meaning	and objective-Internal Au	ditinternal ch	eck for			
	_						
various transactions-limitations of internal control- Difference between internal check, internal control and internal audit-Auditor's Independence.							
and meerial addit stadies is macpena	C.10C.						
Internal check and internal	10	Black board/ Lecture					
control-meaning and objective-		PPT					
Internal Audi tinternal check for							
various transactions							
limitations of internal control-	10	Black board/ Lecture					
	10	PPT					
Difference between internal check, internal control and internal audit-		TT I					
Auditor's Independence.							
T-4-1 1	20						
Total hours:	20						
Unit 4: Vouching-meaning, concepts,	•	•	•				
Vouching- Teeming and lading a challe	enge to Vouching-	- Vouching different types	5 01				
transactions.							
	T =	TD1 11 1/T	T				
Vouching-meaning, concepts,	5	Black board/ Lecture					
objectives and importance –		PPT					
General Principles of Vouching							
Teeming and lading a challenge to	5						
Vouching- Vouching different types							
of transactions.							
Total hours:	10						
Internal Assessment							
Test/Quiz/Assignment – 02							
Unit 5: verification and valuation of a	ssets and liabilitie	es, meaning- problems in	valuation of a	assets,			
verification and valuation of assets an	d liabilities- good	will, Stock in trade, Invest	ments, Pater	nts, Copy			
rights and trade marks, plant and mad	hinery- capital, cr	reditors, debentures, outs	standing expe	enses,			
contingent liabilities							
verification and valuation of assets	5	Black board/ Lecture					
and liabilities, meaning- problems in		PPT					
valuation of assets, verification and							
valuation of assets and liabilities-							
goodwill, Stock in trade							
, Investments, Patents, Copy rights	5						
and trade marks, plant and							
machinery- capital, creditors,							
debentures, outstanding expenses,							
contingent liabilities							

Total hours:	10							
Unit 6: 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	2	Black board/ Lecture						
organizations-audit of sole trader		PPT						
audit of partnership firms, audit of	3	Black board/ Lecture						
hotels, audit of educational		PPT						
institutions								
audit of trust, audit of co-operative	5	Black board/ Lecture						
societies.		PPT						
Total hours:	10							

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