

Preamble:

The B.Com. programme is structured to equip students with knowledge, attitude and skills to meet the challenges of the modern business world. By the end of the programme, students gain an in-depth knowledge on core courses like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountancy, Company Secretary ship, Cost and Management Accountancy and Master of Business Administration can be pursued along with B.Com. programme, because the courses are interrelated.

Vision

To provide excellent and value based Commerce education.

Mission

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and trade with full awareness on the prevailing business conditions.
- To enable them to seek higher education in commerce and professional courses like C.A, CMA, CS and M.B.A.
- To train the students with required levels of competence for employment in both national and global level

Programme Outcomes:

PO No.	After completion of the Undergraduate programme, the students of St. Mary's College will be able to
PO – 1	develop language, numerical, experimental, analytical and computing skills.
PO – 2	pursue higher education programmes.
PO – 3	excel in the recent trends of the world, enhancing the level of knowledge to emerge as a holistic person.
PO – 4	function effectively as an individual in multidisciplinary settings and develop their ethical, social and cultural values to serve the nation.
PO – 5	be proficient in the fields of Arts, Science and Management Studies to qualify for the job.
PO – 6	develop their communicative skills using a range of technologies which enable them to express their ideas and views effectively.

PO – 7	become an environmentally conscious citizen.
PO – 8	be an empowered and economically independent woman with efficient leadership qualities in an egalitarian society through liberative education.

Programme Specific Outcomes

PSO No.	Upon completion of B.Com Degree programme, the graduates will be able to,	PO Mapped
PSO - 1	build a strong foundation of knowledge in different areas of commerce.	PO – 1,5,2
PSO - 2	develop the skill of applying concepts and techniques used in business and an attitude for working effectively and efficiently in an enterprise.	PO – 1, 2, 6
PSO – 3	develop functional and general management skills with sound ethics.	PO – 3, 4,7
PSO - 4	integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.	PO - 4, 6, 7
PSO - 5	acquire practical skills relating to finance, accounting, banking, taxation, computer application and learning and demonstrate writing skills in business communication	PO - 2, 5, 6
PSO - 6	exhibit students to entrepreneurship skills and inculcate global mindset.	PO - 5, 7, 8
PSO - 7	make decisions at personal and professional level.	PO – 3, 8, 7
PSO - 8	evaluate different problems using analytical, creative and integrative abilities.	PO – 1, 2, 4

Semester – I

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA11	பொதுத்தமிழ் தாள் - 1 இக்கால இலக்கியம் செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, சிறுகதை	6	3	40	60	100
	French	21ULFA11	Preliminary French and Commercial terms					
II	General English	21UGEN11	Poetry, Prose, Extensive Reading and Communicative English-I	6	3	40	60	100
III	Core – I	21UCOC11	Financial Accounting I	5	4	40	60	100
	Core – II	21UCOC12	Business Organisation	5	4	40	60	100
	Allied I	21UCOA11	Business Information System	4	4	40	60	100
IV	Skill Enhancement Course - I	21UCOPE1	Professional English for Commerce and Management- I	2	2	20	30	50
	Ability Enhancement Course I	21UAVE11	Value Education	2	2	20	30	50
			Total	30	22			

Semester – II

Part	Course	Course	Course Title	Contact	Credits	Max Marks
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		Code		Hours / Week				
						CIA	ESE	Total
I	Tamil /	21ULTA21	பொதுத்தமிழ் - தாள் 2 சமய இலக்கியங்களும் நீதி இலக்கியங்களும், செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, வாழ்க்கை வரலாறு	6	3	40	60	100
	French	21ULFA21	Progressive French and Commercial correspondence					
II	General English	21UGEN11	Poetry, Prose, Extensive Reading and Communicative English-II	6	3	40	60	100
III	Core – III	21UCOC21	Financial Accounting – II	5	4	40	60	100
	Core – IV	21UCOC22	Principles of Marketing	5	4	40	60	100
	Allied II	21UCOA21	Business Management	4	4	40	60	100
IV	Skill Enhancement Course - II	21UCOPE2	Professional English for Commerce and Management - II	2	2	20	30	50
	Ability Enhancement Course II	21UAEV21	EVS	2	2	20	30	50
Total				30	22			

Semester – III

Part	Course	Course Code	Course Title	Contact Hours /	Credits	Max Marks
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				Week		CIA	ESE	Total
I	Tamil / French	21ULTA31 21ULFA31	பொதுத்தமிழ் தாள் 3 : காப்பியங்களும் சிற்பிலக்கியங்களும் (செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, புதினம்) Advanced French Language	6	4	40	60	100
II	General English	21UGEN31	Poetry, Prose, Extensive Reading and Communicative English- III	6	4	40	60	100
III	Core V	21UCOC31	Advanced Financial Accounting	5	5	40	60	100
	Allied III	21UCOA31	Business Mathematics	5	5	40	60	100
	Core SB	21UCOS31	E-Accounting	4	4	40	60	100
	NME I	21UCON31	Principles of Accountancy	2	2	20	30	50
IV	Ability Enhancem ent Course- III	21UAWS31	Women's Synergy	2	2	20	30	50
	Self Study/ MOOC / Internship (Compulso ry)	21UCOSS1	Customer Relationship Management		2			
			Total	30	28			

Semester – IV

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA41	பொதுத்தமிழ் தாள் 4: சங்க இலக்கியம்: (செய்யுள், இலக்கணம்,	6	4	40	60	100

	French	21ULFA41	இலக்கிய வரலாறு, உரைநடை, நாடகம்) French Course and Literature					
II	General English	21UGEN41	Poetry, Prose, Extensive Reading and Communicative English- IV	6	4	40	60	100
III	Core VI	21UCOC41	Corporate Accounting	5	5	40	60	100
	Allied IV	21UCOA41	Business Statistics	5	5	40	60	100
	Core SB	21UCOS41	Company Law	4	4	40	60	100
	NME II	21UCON41	E -Banking	2	2	20	30	50
IV	Ability Enhancement Course - IV	21UAYM41	Yoga and Meditation	2	2	20	30	50
	Self Study/Online course/ Internship (Optional)	21UCOSS2	Goods and Service Tax		+2			
V	NCC, NSS & Sports Extension activities / CDP		CDP		1			
					+1			
			Total	30	27+3			

Semester – V

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
	Core VII (Common Core)	21UMCC51	Human Resource Management	6	3	40	60	100

III	Core VIII	21UCOC51	Income Tax Law and Practice I	6	4	40	60	100
	Core IX	21UCOC52	Modern Banking	5	4	40	60	100
	Core X	21UCOC53	Special Accounts	6	4	40	60	100
	Core Elective	21UCOE51	Cost Accounting / Financial Management	5	4	40	60	100
IV	Common SB Course	21UCSB51	Computer for Digital Era and Soft Skills	2	2	20	30	50
	Self Study/ MOOC/ Internship (Optional)	21UCOSS3	Women Entrepreneurs		+2			
			Total	30	21+2			

Semester – VI

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XI	21UCOC61	Income Tax Law and Practice II	6	4	40	60	100
	Core XII	21UCOC62	Commercial Law	6	4	40	60	100
	Core XIII	21UCOC63	Management Accounting	6	4	40	60	100
	Core XIV	21UCOC64	Logistics in Shipping Industries	6	4	40	60	100

IV	Core XV / Project	21UCOC65 21UCOP61	Investment Management /Project	6	4	40	60	100
			Total	30	20			
			Total	180	140+5			

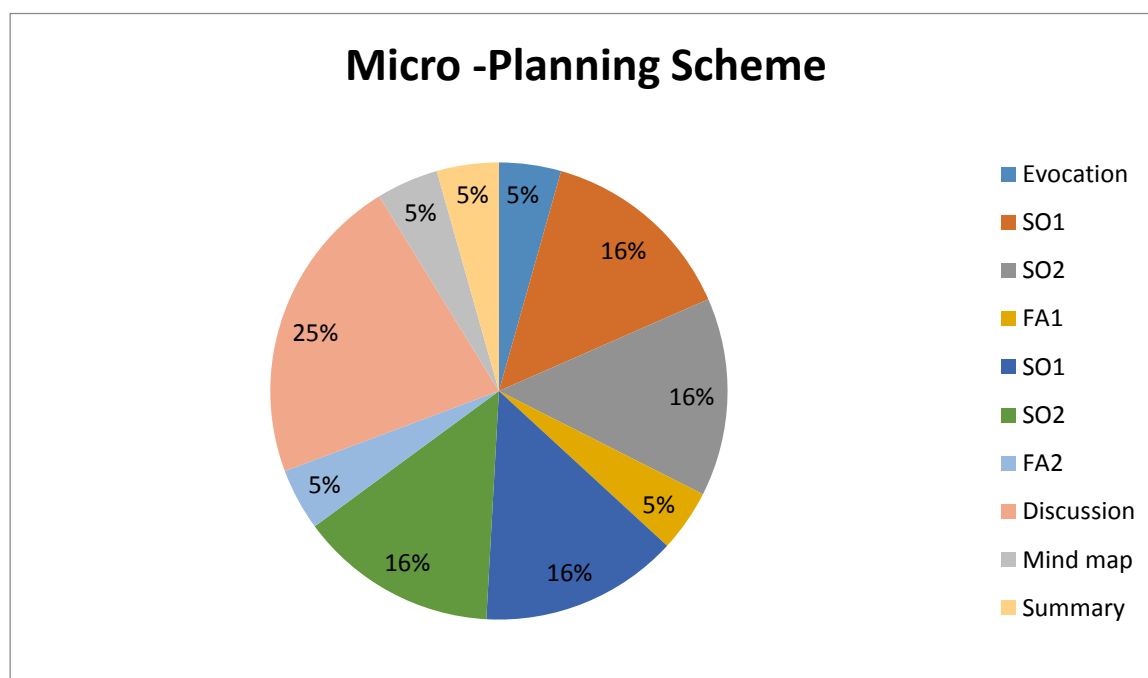
Semester	Hours / Week	Credits	Extra Credits	Total Marks
I	30	22	-	600
II	30	22	-	600
III	30	28	-	700
IV	30	27	3	700
V	30	21	2	500
VI	30	20	-	500
Total	180	140	5	3600

LessonPlan

Programme	B. Com
Semester	I
CourseTitle	Business Information System
Code	21UCOA11
Hours	4
TotalHours	60
Credits	4
Max Marks	60
Unit& Title	UnitI MS WORD
Nameofthe Faculty	Dr.AnnDevotta
T-Ltools	Mind Maps,GroupDiscussion

Pre-requisiteKnowledge: Basics about M.S Word , Fundamentals and its Application in various sectors

Micro-Planning :60minutes



Evocation	:3min
SO1	:10 min
SO2	:10 min
FA1	:3min
SO1	:10 min
SO2	:10 min
FA2	:3min
Discussion	:15min

Mind Map :3min

Summary :3min

Topics for learning through Evocation:

Brief explanation about E-banking and its usage in daily life. Ask the students to share their knowledge its usage

1. Topic Introduction:

1.1:General Objective:

- To understand the different Applications of MSWord
- To practically follow in day today documentation

1.2 :Specific Outcomes:

- To know about the various types of applications, its unique usage in various documentation process.
- To impart a practical knowledge about its usage in different channels working atmosphere

First Phase:

SO1 (10 minutes): Explain about MS WORD

SO2(10minutes):Discuss about its various applications.

Second Phase:

SO1(10minutes): Insisting the significance about its application in various sectors of documentation

SO2(10minutes):Explore its usage in life by practically applying under different situation

MindMap(3 minutes)

Create a simple mind map on various applications, tools, types of menus available and its importance

Summary(3minutes)

Summarize the total content taken among the students and raising questions through a group discussion

1.3 :Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge			2			
C. Procedural Knowledge				1		

D.Meta Cognitive Knowledge						1
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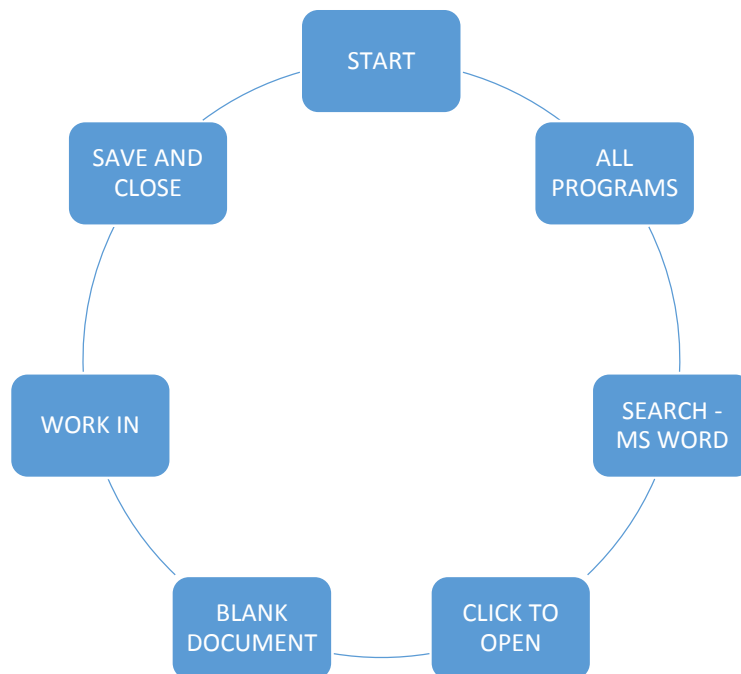
1.4:Keywords: How to start and process a new word document Types of Menus, mail merge, MS word tool.s

1.5 :KeyDiagrams(ifany)

3 Discussion:

Students were asked to discuss in detail about the usage of MS Word ,and were asked to implement the content through practical sessions

4MindMap



5.Summary

Microsoft Word is a word processing program that's part of the Microsoft Office suite. Its used to create, edit, and format documents.

Features

Spell and grammar checking: Checks for spelling and grammar errors

Text formatting: Formats text in different ways

Templates: Provides templates to make document creation easier

Collaboration: Allows multiple people to work on a document at the same time

Track changes: Keeps track of changes made to a document

Insert objects: Allows users to insert photos, tables, and charts into their documents

1. Assessment

FormativeAssessment1(FA1)(3minutes)

Students are asked to explain the various applications of Microsoft Word

Formative Assessment 2 (FA2) (3 minutes)

A quick review significance on the application ,benefits and usage of Microsoft Word .

2. FAQ's:MSQ's/Descriptive questions:

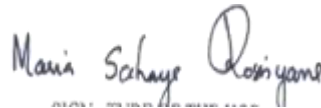
1. Explain mail merge ?State its steps to merge a document
2. List out the application of Insert menu

3. References:

Sanjay Saxena .M.S OFFICE XP to Everyone ;1stEdition,ChennaiVikas Publishing House Pvt.LIMITED



Verified by Subject Expert:



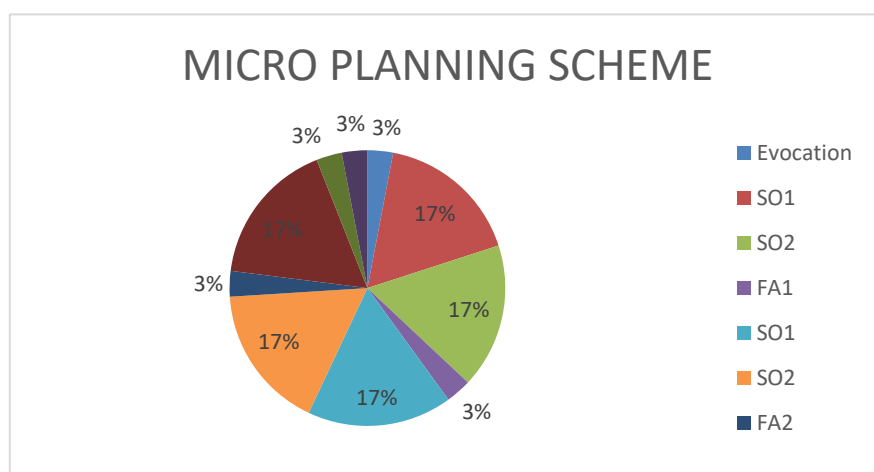
Approved by HoD

Lesson Plan

Programme	B.COM.
Semester	I
Course Title	Financial Accounting I
Code	21UCOC11
Hours	5
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	Unit I : Introduction to financial accounting
Name of the Faculty	Ms. T. Manuel Infany
T-L tools	Mind Maps, Power Point Presentation, Group Discussion

Pre-requisite Knowledge : Basics about Classification of accounts and Golden rules of accounting.

Micro- Planning : 60 minutes



Evocation : 2 min

SO1 : 10 min

SO2 : 10 min

FA1 : 2 min

SO1 : 10 min

SO2 : 10 min

FA2 : 2 min

Discussion 10 min

Mind Map 2 min

Summary 2 min

1. Topics for learning through Evocation:

Brief explanation about Double Entry System of book keeping especially the classification of accounts into Personal account, Real account and Nominal Account in recording financial transactions in the books of accounts. Ask the students to share their knowledge in the application of rules for accounting.

2. Topic Introduction:

2.1 : General Objective:

- To understand the concept of Double Entry System of Book-keeping.
- To understand the application of double entry system of book keeping in recording financial transactions.

2.2: Specific Outcomes:

- To have a clear knowledge about the golden rules of accounting.
- To learn to apply the usage of accounting principles in recording financial transactions.

First Phase:

SO1(10 minutes): Explain the concept of Double Entry System and its underlying principles.

SO2(10 minutes): Clarify the important classification of accounts in double entry system.

Second Phase:

SO1 (10 minutes): Identify and record financial transactions using the Double Entry System.

SO2 (10 minutes): Give practice to work out the problems by using double entry system of accounting rules in recording financial transactions.

Mind Map (2 minutes):

Create a simple mind map that clarifies with the Golden rules of Double entry system of Book keeping in recording financial transactions.

Summary (2 minutes):

Summarize the classification of accounts and Golden rules of book keeping for recording financial transactions by group discussion.

2.3: Taxonomy of objectives:

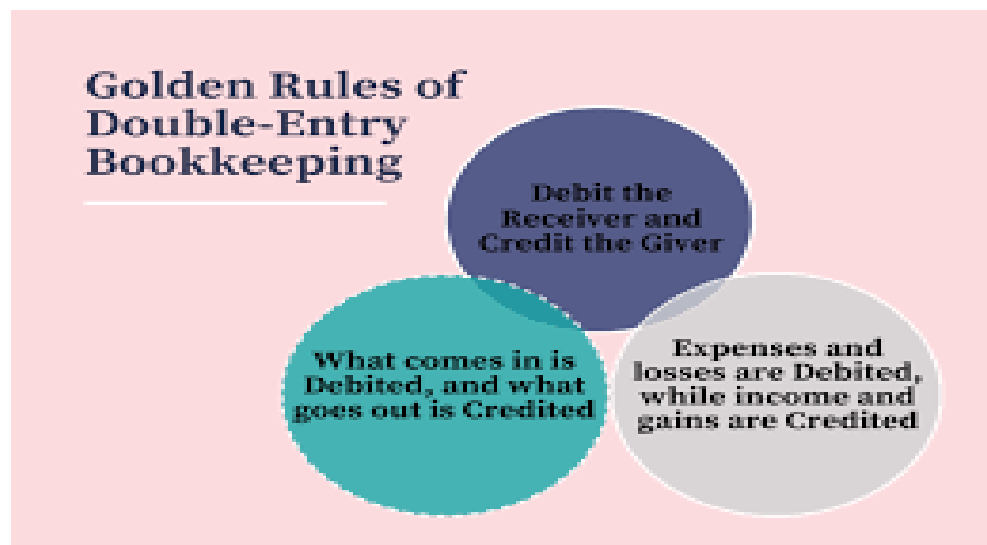
Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge	1					
B. Conceptual Knowledge		1, 2				
C. Procedural					2,3	

Knowledge						
D. Meta Cognitive Knowledge						1

2.4: Key words:

Double entry system, Debit, Credit, Personal account, Real account and Nominal account.

2.5: Key Diagrams (if any)



2.6: Powerpoint Presentation

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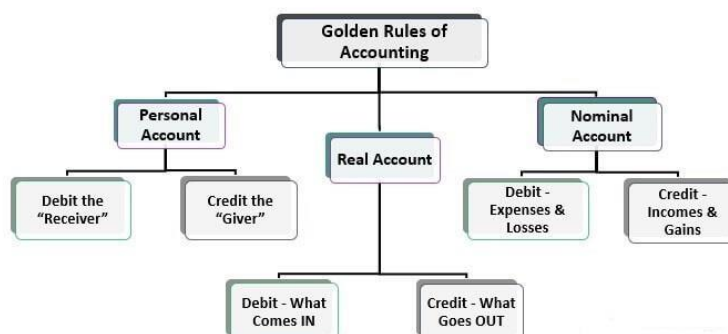
3. Discussion:

Students were asked to discuss in detail about the Golden rules of Double entry system of Book keeping in recording financial transactions and were asked to work the problems and find a solution to the same.

4. Mind

Accounting Rules

Map



5. Summary

Types of Accounts

In financial accounting, every debit or credit transaction entry will belong to one of the three types of accounts:

1. Nominal account

A nominal account is a general ledger containing the temporary transactions of a business, namely – expenses, incomes, profits and losses for a specific period. It contains all the transactions that occur in one fiscal year. Furthermore, it resets to zero and starts afresh when the next fiscal year begins.

Examples of nominal accounts are Commission Received, Salary Account, Rent Account and Interest Account.

2. Personal account

It can be divided into three subcategories:

Artificial personal account

An artificial personal account represents bodies which are not human beings but act as separate legal entities according to the law. For example, government bodies, hospitals, banks, companies, cooperatives, partnerships, etc.

Natural personal account

Accounts which relate to individuals—for example, a Capital account, a Drawings account, Creditors, Debtors, etc.

Representative personal account

This type of personal account represents a particular person or group of persons. However, the transactions in this type of account either belong to the previous or the coming year.

For example, a representative personal account can contain information on an employee's due salary from last year. Also, it can represent the amount of rent a company paid in advance for the coming year.

3. Real account

Like the other two, a real account is also a general ledger, but it contains transactions related to the liabilities and assets of a company. The assets, in this case, can be further subdivided into tangible and intangible assets. Tangible assets include land, buildings, machinery, furniture, etc. Alternatively, intangible assets include goodwill, patents, copyrights, etc. Unlike a nominal account, a real account does not close when a financial year completes. Rather, it is carried forward to the following year. In addition, a real account also appears in the company's balance sheet.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the Golden rules of various E- banking services available. Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of E-Banking services.

7. FAQ' s

1. Describe Book Keeping.
2. Describe the term Double Entry System of Book Keeping. List out its features.
3. Explain in detail the classification of accounts.
4. Define accounting. List out its functions.
5. List out the limitations of accounting.
6. Explain the terms: a) Capital b) Drawings
7. Explain the terms: a) Fixed asset b) Current Asset
8. Paraphrase the terms on: a) Debtor b) Creditor
9. Summarize in detail about Book Keeping. State its advantages.
10. Interpret in detail about Double Entry System of Book Keeping and Explain its features.

8. MCQ's

1. Bank Account relates to-----
 - a. Personal account
 - b. Impersonal account
 - c. Asset account
 - d. **Nominal account**
2. Accounts of persons with whom the business deals is known as-----
 - a. **Personal account**
 - b. Real account
 - c. Nominal account
 - d. Profit & Loss a/c
3. Drawings account is-----
 - a. **Personal a/c**
 - b. Real a/c
 - c. Nominal a/c
 - d. Bank a/c
4. Accounting is-----
 - a. An art
 - b. science
 - c. **both art and science**
 - d. balance

5. Money received by a business from the proprietor-----
- Capital**
 - Investment
 - Loan
 - Debit
6. Asset-Liabilities =
- Capital**
 - Loan
 - Drawings
 - Cash
7. Money taken by the proprietor for buying Computer for his son's use should be debited to ----- a/c.
- Capital
 - Investment
 - Son's
 - Drawings**
8. If assets are more than liabilities, then it is _____
- Debit
 - Credit
 - Capital**
 - Net profit
9. Assets=8000, liabilities=3200, capital_____?
- 11,200
 - 10.200
 - 4,800**
 - 3,200
10. Single entry system is a _____ system of recording the business transactions.
- Scientific
 - Unscientific**
 - Cash
 - Bank

9. References:

Gordon and Natrajan Banking theory Law and practice, Delhi Himalaya Publishing House, 2021 edition

Gurusamy S. Banking Theory Law and Practice. Chennai: Vijay Nicole Imprints Private Ltd, 2022 edition.

10.Verified by Subject Expert:



Approved by HoD

Co-ordinator,
Department of Commerce (SSC),
St.Mary's College 'Autonomous',
Thoothukudi-620001

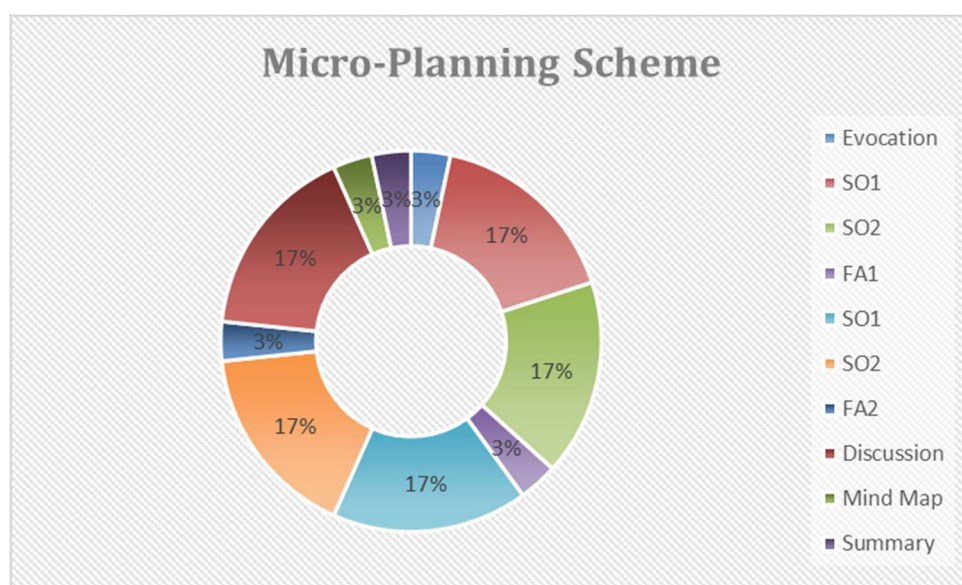
Lesson Plan

Programme	B. Com
Semester	I
Course Title	Professional English for Commerce and Management - I
Code	21UCOPE1
Hours	2
Total Hours	30
Credits	2
Max Marks	40
Unit & Title	Essence of Business English (Unit II)
Name of the Faculty	Dr.G.Maria Delicia Helina
T-L tools	PowerPoint Presentations, Exercises, Group Activities, Mind Maps

Pre-requisite Knowledge

- Basic understanding of English grammar and vocabulary
- Familiarity with commonly used English phrases in business communication

Micro-Planning : 60 minutes per session



- **Evocation:** 2 minutes
- **Specific Outcome 1 (SO1):** 10 minutes
- **Specific Outcome 2 (SO2):** 10 minutes
- **Formative Assessment 1 (FA1):** 2 minutes
- **Specific Outcome 1 (SO1):** 10 minutes
- **Specific Outcome 2 (SO2):** 10 minutes
- **Formative Assessment 1 (FA2):** 2 minutes
- **Exercises and Practice:** 10 minutes
- **Summary:** 2 minutes

1.Topics for Learning through Evocation

- Importance of Business English in professional settings
- Examples of commonly used confusing words and phrases

2. Topic Introduction

2.1 General Objective

To enhance students' command of Business English through the understanding of commonly confused words, usage of single words for phrases, and familiarity with prefixes, suffixes, synonyms, and antonyms.

2.2 Specific Outcomes

1. To identify and differentiate commonly confused words in English.
2. To effectively use single words for groups of words and understand their applications in business communication.
3. To enhance vocabulary through the use of prefixes, suffixes, synonyms, and antonyms.

First Phase

- **SO1 (15 minutes):**
 - Explanation of commonly confused words with examples: e.g., "affect vs. effect," "complement vs. compliment."
 - Activity: Identifying errors in sentences containing confusing words.
- **SO2 (20 minutes):**
 - Usage of single words for groups of words: Examples like "autonomous" for "self-governing," "inevitable" for "unavoidable."
 - Introduction to prefixes (e.g., "un-", "pre-") and suffixes (e.g., "-ness," "-able").

Second Phase

- **SO1 (10 minutes):**
 - Practice exercises on identifying and correcting commonly confused words in sentences.
- **SO2 (10 minutes):**
 - Vocabulary-building activity: Matching prefixes/suffixes to root words and forming meaningful words.

2.3 Taxonomy of Objectives

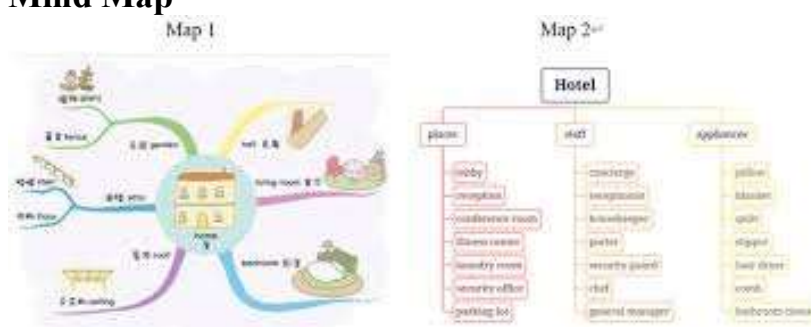
Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				

B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	
D. Meta Cognitive Knowledge						1

2.4 Key Words

Business English, confused words, single words, prefixes, suffixes, synonyms, antonyms

4. Mind Map



5.Summary (5 minutes)

- Consolidate the main points:
 - Explanation of commonly confused words
 - Examples of single words for phrases
 - Vocabulary improvement through prefixes, suffixes, synonyms, and antonyms
- Recap through group discussion and a short Q&A.

6.Assessment

- Formative Assessment 1 (FA1):**
Students identify and correct confusing words in a short paragraph.
- Formative Assessment 2 (FA2):**
Group activity to form words using given prefixes and suffixes.

7.FAQ's

- What are some examples of commonly confused words in English?
- How can single words replace groups of words effectively?
- What is the significance of prefixes and suffixes in vocabulary building?
- How do synonyms and antonyms enhance communication skills?

MCQs

1. Which of the following is an example of a pair of commonly confused words?
A) Affect vs. Effect
B) Good vs. Bad
C) Easy vs. Difficult
D) Fast vs. Slow

Answer: A) Affect vs. Effect

2. What is the correct prefix for forming the opposite of "happy"?
A) Pre-
B) Un-
C) Re-
D) In-

Answer: B) Un-

3. Which of the following is a single word for "self-governing"?
A) Autonomous
B) Dependent
C) Governed
D) Submissive

Answer: A) Autonomous

8. References

Text Book :

Rajendra Pal and Korlahalli. *Essentials of Business Communication*. New Delhi: Sultan Chand & Sons, 13th Revised edition; 2019

Books for Reference:

1. TANSCHÉ - *English for Commerce and Management*
2. Urmila Rai & Rai S.M. *Business Communication*. New Delhi: Himalaya Publishing House, 9th Revised Edition, 2015

9. Verified by Subject Expert:



Mani Sahay Rosnyans

Approved by HoD

Co-ordinator.
Department of Commerce (SSC).
St. Mary's College, Autonomous
Thoothukudi-620001

Lesson Plan

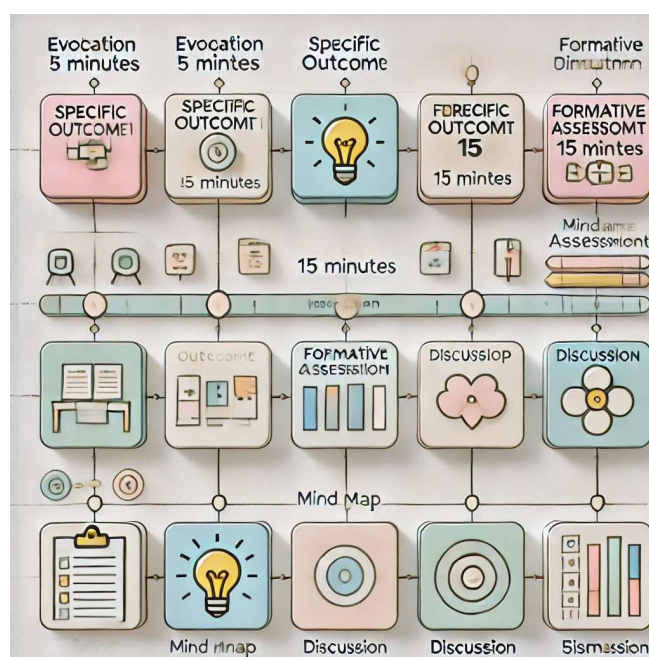
Programme	B. Com
Semester	I
Course Title	Business Organisation
Code	21UCOC12
Hours	5
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	Unit I: Concept of Business Organisation
Name of the Faculty	Dr.G.Maria Delicia Helina
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge :

- Understanding of basic economic concepts.
- Familiarity with general business and professional activities.

Micro- Planning

: 60 minutes



- **Evocation:** 5 minutes
- **Specific Outcome 1 (SO1):** 15 minutes
- **Specific Outcome 2 (SO2):** 15 minutes
- **Formative Assessment 1 (FA1):** 5 minutes
- **Mind Map Creation:** 10 minutes
- **Discussion:** 5 minutes
- **Summary:** 5 minutes

1.Topics for Learning through Evocation

- Brief explanation of economic and non-economic activities.

- Introduction to the distinction between profession, employment, and business.

2.Topic Introduction:

2.1:General Objective

To understand the foundational concepts of business organization and its relevance to economic and social contexts.

2.2:Specific Outcomes

1. To differentiate between economic and non-economic activities, profession, and employment.
2. To understand the scope, objectives, and functions of business.
3. To identify the qualities of a successful businessman.

First Phase

SO1 (15 minutes):

- Explain economic and non-economic activities with examples.
- Discuss the meaning of business, profession, and employment.

SO2 (15 minutes):

- Highlight the characteristics of business and its objectives.
- Describe the functions of business and its scope in society.

Second Phase

SO1 (10 minutes):

- Discuss how business differs from profession and employment.

SO2 (10 minutes):

- Present real-life examples of successful businessmen and analyze their qualities.

2.3 Taxonomy of Objectives

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural					1	

Knowledge						
D. Meta Cognitive Knowledge						1

- **Profession:** Specialized skills, qualifications (e.g., doctor, lawyer).
- **Employment:** Working for someone with wages/salary.
- **Business:** Activities aimed at earning profit through goods/services.

Characteristics of Business

- Profit motive
- Risk-taking
- Continuous process
- Customer satisfaction
- Economic activity

Scope of Business

- Local, National, and International operations
- Types: Trade, Services, Manufacturing, etc.

Objectives of Business

- **Economic:** Profit, growth, innovation
- **Social:** Employee welfare, community development

Functions of Business

- Production
- Marketing
- Finance
- Human Resources

Qualities of a Successful Businessman

- Hardworking
- Risk-taker
- Visionary
- Adaptable
- Ethical

6.Assessment and Evaluation

Formative Assessments 1 (FA 1) (2 minutes)

Students answer questions to demonstrate their understanding of the differences between activities.

Formative Assessments 1 (FA 1) (2 minutes)

- **Quick Review:**
 - Discussion of qualities of a successful businessman with real-life examples.

Multiple Choice Questions (MCQs)

1. Identify an economic activity from a given set of options.
2. Differentiate between business and profession.
3. State the main objective of a business.
4. Highlight the key functions performed by a business.
5. Name essential qualities of a businessman.

7.FAQs

1. What is the difference between economic and non-economic activities?

2. Why is profit-making the primary objective of a business?
3. How do businesses contribute to societal growth?
4. What are the functions of marketing in a business?

References

Text books:

Tulsian P.C. & Vishal Pandey. *Business Organisation and Management*. Mumbai:
TataMc Graw Hill First Edition. First Edition 2011

Books for Reference:

1. BhushanY.K. *Fundamentals of Business Organisation and Management 20th Edition*,
New Delhi: Sultan Chand & Co,2016.
2. Reddy P.N. *Principles of Business Organisation and Management 6th Edition*, New
Delhi: 2003,

9.Verified by Subject Expert:



Mani Sahaya Rosnyain

Approved by HoD

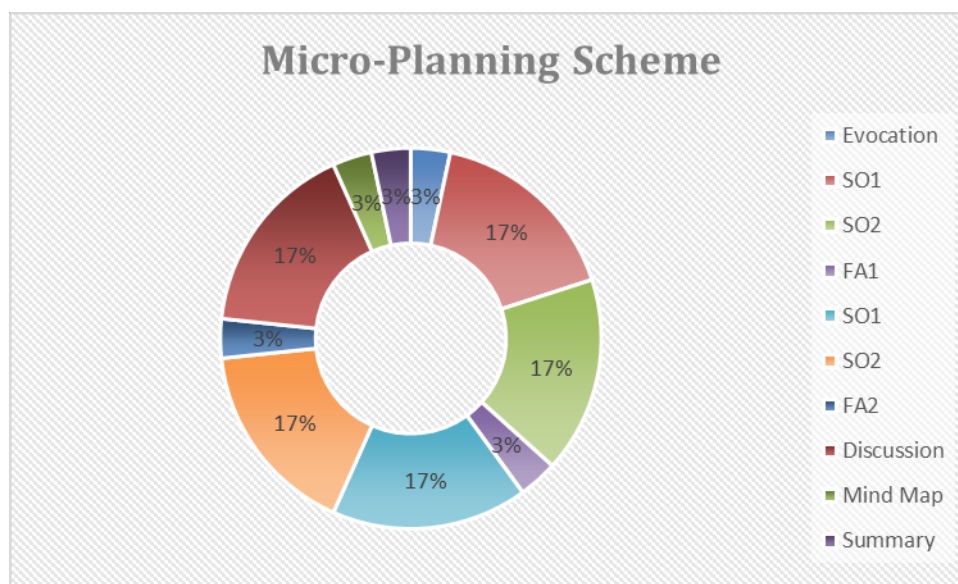
Co-ordinator.
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Lesson Plan

Programme	B. Com
Semester	II
Course Title	Financial Accounting -II
Code	21UCOC21
Hours	5
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	Unit: I Income and Expenditure Account
Name of the Faculty	Dr.S.Vimala
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about Non- trading concerns and Income and Expenditure

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation about organization and Non-profit organization

Topic Introduction:

1.1 : General Objective

- To understand the Income and Expenditure
- To learn to to assessment of profits for different forms of businesses.

1.2 : Specific Outcomes:

- To know about prepare Income and Expenditure account.
- To have a clear knowledge about the determine the expenditure and income

First Phase:

SO1 (10 minutes): Explain income and expenditure.

SO2 (10 minutes): Discuss about prepare income and expenditure account and its usage on different circumstances in organisation

Second Phase:

SO1 (10 minutes): Clarify that receipts and payments, Income and expenditure, surplus and deficiency.

SO2 (10 minutes): Explore the examples of its usage in non-profit organization under different situation.

Mind Map (2 minutes)

Create a simple mind map that identify the nature of expenses,

Summary (2 minutes)

Summarize the Advantages and disadvantages of income expenditure account by group discussion.

1.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		1	1			
C. Procedural Knowledge					1	

D. Meta Cognitive Knowledge						1
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1.4 : Key words:

Income and Expenditure account, surplus, deficit and non-profit organization.

1.5 : Key Diagrams (if any)

What is Income and Expenditure account

The Income and Expenditure account is similar to the Trading and Profit/Loss account prepared in the commercial(profit) Organisations. All the transactions of the revenue receipts and payments related to the current year are recorded in this accounts in Not-for-Profit Organisations.

In the Books of _____

Incomes and Expenses Account

as on __ March, 20__

Tutor's Tips

Incomes	Amount	Expenditure	Amount

Powerpoint Presentation

<https://gamma.app/docs/Income-and-Expenditure-Account-j5h11vnfjs789bv>

Discussion:

Students were asked to discuss in detail about prepare income and expenditure account and its usage and were asked to calculate the surplus or deficit.

Mind Map

INCOME AND EXPENDITURE ACCOUNT

for the year Ending.....

Dr.			Cr.
Expenditure	Amount	Income	Amount
To Salaries and Wages ...		By Subscriptions	...
Add: Outstanding at the end ...		Add: Outstanding at the end ...	
Less: Prepaid At the end ...		Less: Advance At the end ...	
Add: Prepaid in Beginning ...		Add: Advance in Beginning ...	
Less: Outstanding in Beginning...		Less: Outstanding in Beginning...	
.....
To Insurance Premium	...	By Entrance Fees*	...
To Postage and Telegram	...	By General Donation	...
To Audit Fees	...	By Sale of Old Newspaper	...
To Printing and Stationery	...	By Hall Rent	...
To Bank Charges	...	By Locker Rent	...
To Telephone Expenses	...	By Dividend and Interest Received	...
To Repairs	...	By Sundry or Misc. Receipts	...
To Electricity and Water	...	By Income from Drama	...
To Conveyance and Travelling	...	By Profit on Sale of Fixed Assets	...
To Sundry Expenses	...	By Deficit (i.e., Excess of	
To Rent, Rates and Taxes	...	expenditure over income)	...
To Depreciation on Fixed Assets	...		
To Loss on sale of Fixed Assets	...		
To Surplus (i.e., excess of income	...		
over expenditure			

***Note: If Entrance fees are to be capitalised than it should be shown on the liabilities side of the Balance Sheet.**

2. Summary

The income and expenditure account is prepared by the non-trading entities to determine surplus or deficit of income over expenditures for a particular time frame. The accumulated or accrual concept of accounting is rigidly pursued while preparing income and expenditure a/c of non-trading concerns. It is prepared as a portion of final accounts of non-trading entities and is equal to the profit and loss account outlined by for-profit business entities.

Features of Income and Expenditure Account

Below mentioned are the characteristic features of Income and Expenditure Account:

- Income and expenditure account presented by non-trading entities are much like the profit and loss a/c presented by trading entities.
- It is prepared by stringently following the fundamentals of the double-entry system of bookkeeping or accounting.
- It is always prepared during the end of the period which normally comprises of 1 year.
- It decides the surplus or deficit of income over expends of the non-trading entities for the particular year.

- The surplus or deficit from the income and expenditure account is moved to the capital fund a/c.
- The Income and expenditure account of only revenue nature are incorporated in this account. Any income and expenditure of capital nature are not comprehended.
- It is prepared by accountants chosen by the enterprise's management and is audited by an independent auditor.
- It does not begin with the opening balance, and it follows back the incomes received and expenditures incurred by the non-trading entities during the financial year.
- The accumulated or accrual concept of accounting is rigidly pursued when it is prepared.

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the final accounts

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of Income and expenditure account.

2. FAQ' s : MSQ's/ Descriptive questions:

1. Explain income.
2. Compare and contrast income and expenditure and Receipts and payments.
3. Define surplus.

References:

1. Gupta R.L. and Radhaswamy. M "*Advanced Accountancy*" Sultan Chand & Sons, New Delhi 13th Revised Edition Reprint 2020
2. Nagarajan K.L., Vinayagam M. and Mani P.L *Principles of Accountancy*. New Delhi: Eurasia Publishing house (P) ltd, Fourth Edition, 2009
3. Arulraj Ponnudurai. *Accountancy-Vol-II*. Tirunelveli–Sathya Publications, 11th edition Reprint 2020
4. Reddy T.S. and Murthy A. *Advanced Accountancy- Vol II*. Chennai – 17: Margham Publications, Second Edition 2019

Verified by Subject Expert:

S.vimala

Mani Sahaya Rosnyane

Approved by HoD

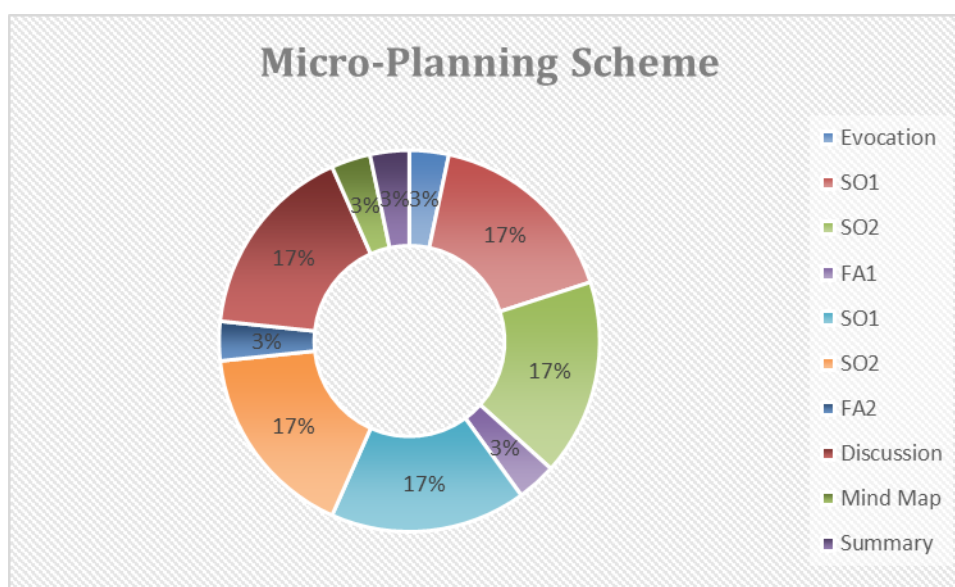
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Thoothukudi-620001

Lesson Plan

Programme	B. Com
Semester	IV
Course Title	Professional English for Commerce and Management – II
Code	21UCOPE2
Hours	2
Total Hours	30
Credits	2
Max Marks	30
Unit & Title	Unit IV:
Name of the Faculty	Ms. T. Manuel Infany
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about Communication and meaning of speech.

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation on speech. Ask the students to speak on general topic

2. Topic Introduction:**2.1: General Objective:**

- To understand the components of good speech
- To learn its applications

2.2 : Specific Outcomes:

- To know about the types of speech
- To have a clear knowledge about the components of good speech

First Phase:

SO1 (10 minutes): Explain about communication at various levels.

SO2 (10 minutes): Discuss about its usage on different circumstances

Second Phase:

SO1 (10 minutes): Clarify the idea on speech.

SO2 (10 minutes): Explore the components of good speech and its applications in life under different situation

Mind Map (2 minutes)

Create a simple mind map that clarifies the components of good speech

Summary (2 minutes)

Summarize the importance of good speech by group discussion.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	

D. Meta Cognitive Knowledge						1
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2.4: Key words:

Communication, speech, clarity, brevity, body language, eye contact.

2.5 : Key Diagrams (if any)

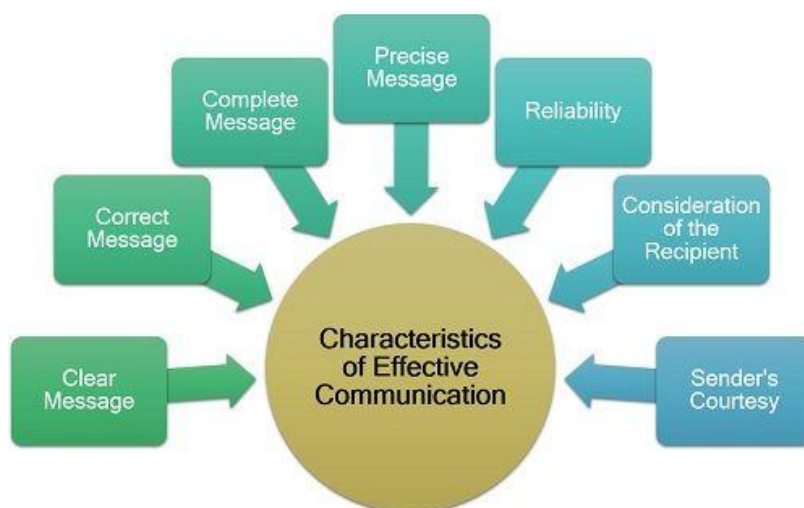
Powerpoint Presentation

<https://gamma.app/docs/Characteristics-of-Good-Speech-1k6uveyljmcwh52>

3. Discussion:

Students were asked to discuss in detail about components of good speech and were asked to frame a case study on the usage of its components

4. Mind Map



5. Summary

Characteristics of a good speech

- **Dynamic**
Dynamism is an important characteristic of a good speech. There must be variation in style, tone, voice, approach, and timing depending on the situation and timing, or the audience will lose interest and suffer from a monotonous presentation.
- **Clarity**
Clarity is an important aspect of a good speech. A good speech should be understandable by the audience or listener. A speech should be clear and unambiguous in order for the audience to easily understand it. A speech must be successful in order to achieve its goal by expressing itself clearly. It will be ineffective if it is not clear enough to express its meaning to the audience.
- **Informal talk**
Speech should be like an informal talk. A good speech is closer to a personal and informal chat between two intimate friends. There should be perfect contact between

the speaker and the audience. When you speak there should be a perfect rapport between you and your audience.

- **Live and concrete**

A good speech is one that is vivid and concrete in nature. A good speech is lived in nature and contains concrete facts that are simple to understand, for example, Grameen Phone is a leader in the Cell-Phone industry, with a 65 percent market share, reflects a live and concrete statement. Include facts in a clear and comprehensive manner. A speech should not contain any irrelevant or insufficient information. For example, the fact that India's population is growing at a rate of 2.3 percent per year is a striking statement.

- **Brevity**

The importance of brevity in a good speech cannot be overstated. On average, the audience cannot concentrate for more than fifteen to twenty minutes. Speeches should be succinct, concrete, and comprehensive. The average audience's concentration lasts no more than fifteen to twenty minutes. So, unless the audience requests more, speeches should not be longer than this. It is preferable to finish your speech within five to twenty minutes.

- **Interesting**

A speech should be delivered in an interesting and pleasing manner in order to motivate the audience to pay attention. It's an interesting one with quotes, anecdotes, and humor. Various stories, examples, quotations, and jokes can be used to make the speech more interesting. Quotations should be unique, and anecdotes should be fresh and succinct. Humor, on the other hand, should be refined and tasteful.

- **Audience oriented**

A good speech is one that encourages the audience to interact with the speaker. It's always geared toward the audience. It takes into account the listener's age, gender, religion, social, and economic status and makes it communicative. That is, the audience will maintain their attention by actively listening, expressing their support for the speech, and so on.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the various mobile apps for banking

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of E-Delivery channels.

7. FAQ's : MSQ's/ Descriptive questions:

1. What is E-Delivery channel? State its types
2. Compare and Contrast Internet banking and Mobile banking

8. References:

Gordon and Natrajan Banking theory Law and practice, Delhi Himalaya Publishing House, 2021 edition

Gurusamy S. Banking Theory Law and Practice. Chennai: Vijay Nicole Imprints Private Ltd, 2022 edition.

9. Verified by Subject Expert:

M. S. T.

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Lesson Plan

Programme	B. Com
Semester	II
Course Title	Business Management
Code	21UCOA21
Hours	4
Total Hours	60
Credits	5
Max Marks	100
Unit& Title	Unit I Significance of Management
Name of the Faculty	Dr.T.Priyanka
T-Ltools	Mind Maps, Case Studies, Group Discussions, Charts

Pre-requisite Knowledge

Basic understanding of business organizations, leadership, and general management principles.

Micro –Planning : 60 minutes



Evocation	:3min
SO1	:10 min
SO2	:10 min
FA1	:3min
SO1	:10 min
SO2	:10 min
FA2	:3min
Discussion	:15min
Mind Map	:3min
Summary	:3min

Topics for learning through Evocation :

Brief explanation about significance of management

1.1 General Objective:

To provide students with foundational knowledge of management principles, its nature, importance, and various schools of thought.

1.2 Specific Outcomes:

1. Explain the evolution of management through different schools of thought.
2. Understand the dual nature of management as both art and science.

First Phase : Core Concepts

SO 1 (15minutes) Schools of Management Thought

SO 2 (10 minutes) Management as an Art and Science

Second Phase : Practical Aspects

SO 1 (10 minutes) Importance of Management

- Achieving organizational goals.
- Efficient resource utilization.
- Decision-making and innovation.

SO 2 (10 minutes) Distinction between Management and Administration

Definitions: Management (execution focus) vs. Administration
(policy-making focus).

- Key differences in scope, focus, and levels of application.

Group Discussion (15 minutes)

- Divide the class into groups to debate: "Is management more of an art or a science?"

Mind Map (2 minutes)

Create a visual mind map summarizing:

- Schools of thought, the dual nature of management, levels, and key differences between management and administration.

Summary (3 minutes)

- Recap the topics discussed: management's nature, importance, levels, and coordination.
- Discuss its real-world applications in diverse industries.

1.3 Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge			2			
C. Procedural Knowledge				1		
D. Meta Cognitive Knowledge						1

1.4 : Keywords: management ,planning organising directing and controlling

1.5 :Key Diagrams(if any)

3.Discussion:

Students were asked to discuss in detail about the nature of management and also discuss about whether the management is art or science.

4.Mind Map



5.Summary

In essence, **management** is more operational and focused on executing plans, while **administration** is more strategic and focused on setting the direction for the Organisation.

6.Key points

Management and administration are fundamental to the effective operation of organizations, each playing distinct yet interconnected roles. Here are key points highlighting their significance:

Organizational Design:

Resource Management:

Performance Evaluation:

Decision-Making

Assessment (10 minutes)

1. **Formative Assessment 1:**Short quiz: Define and distinguish management and administration.
2. **Formative Assessment 2:**Ask students to describe the role of middle-level management using examples.

FAQs

1. Why is co-ordination considered the essence of management?
2. What is the major difference between scientific management and behavioral management?

MCQs

1. Who is known as the "Father of Scientific Management"?
(a) Henri Fayol
(b) Frederick Taylor
(c) Elton Mayo
(d) Peter Drucker
Answer: (b) Frederick Taylor
2. Which level of management is responsible for setting the overall strategy of the organization?
(a) Top-Level
(b) Middle-Level
(c) Operational-Level
(d) Supervisory-Level
Answer: (a) Top-Level

References

1. Koontz, H., & Weihrich, H., *Essentials of Management*.
2. Drucker, P.F., *Management: Tasks, Responsibilities, Practices*.

T. Piyalee

Verified by Subject Expert:

Mam's Sahay Rosnyain

Approved by HOD

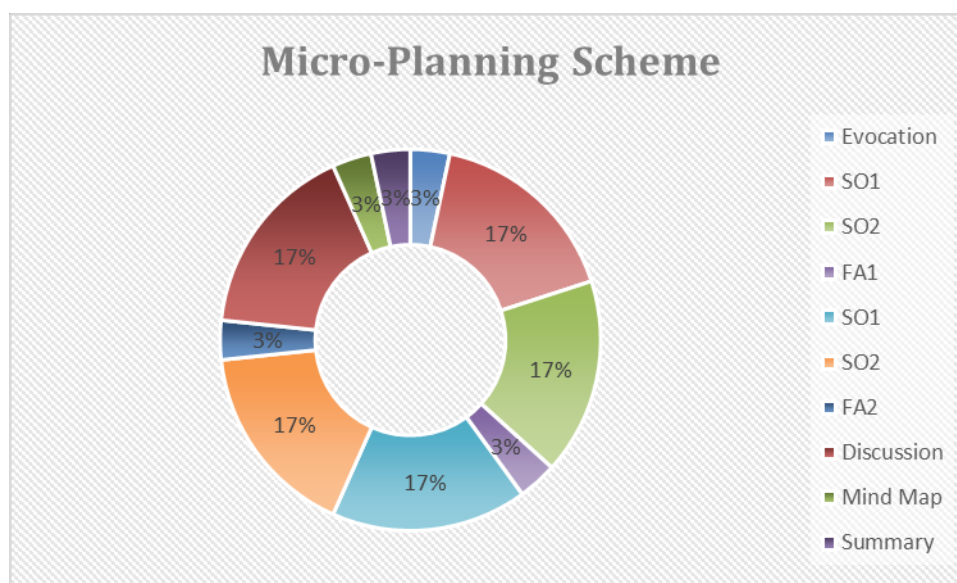
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Lesson Plan

Programme	B. Com
Semester	II
Course Title	Principles of Marketing
Code	21UCOC22
Hours	5
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	Unit I: Marketing
Name of the Faculty	Dr.Mariya sahaya Rossiyana
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about Market and Marketing

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation about Marketing, features of marketing and its usage of marketing.

Topic Introduction:

1.1 : General Objective:

- To understand the nature, importance and classification of markets.
- To learn to the importance of sales promotion and qualities of successful salesmen.

1.2 : Specific Outcomes:

- To provide knowledge on concepts of marketing and awareness on the various issues in marketing
- To have a clear knowledge about the usage of marketing strategies.
- First Phase:

SO1 (10 minutes): Explain Marketing.

SO2 (10 minutes): Discuss about its role on business.

Second Phase:

SO1 (10 minutes): Clarify that Manufacturer, product, price, sales promotion and distribution.

SO2 (10 minutes): Explore the examples of Marketing strategy.

Mind Map (2 minutes)

Create a simple mind map that clarifies marketing.

Summary (2 minutes)

Summarize the Advantages and disadvantages of marketing by group discussion.

1.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	

D. Meta Cognitive Knowledge						1
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1.4 : Key words:

Market, Marketing, Product, Sales and promotion strategies.

1.5 : Key Diagrams (if any)



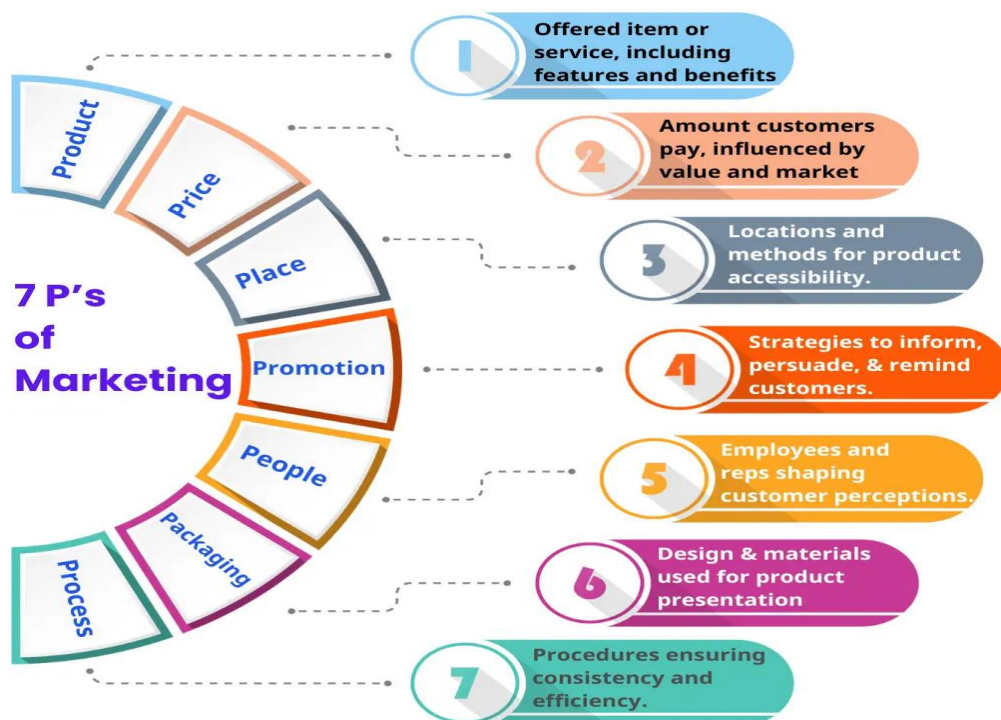
Powerpoint Presentation

<https://gamma.app/docs/The-Fundamentals-of-Effective-Marketing-35ay1hog66bjgm>

2. Discussion:

Students were asked to discuss in detail about the marketing and its usage and were asked to frame a marketing strategy.

3. Mind Map



4. Summary

Marketing refers to the activities a company undertakes to promote the buying or selling of its products or services. Marketing includes advertising and allows businesses to sell products and services to consumers, other businesses, and organizations.

Professionals who work in a corporation's marketing and promotion departments seek to get the attention of key potential audiences through advertising. Promotions are targeted to certain audiences and may involve celebrity endorsements, catchy phrases or slogans, memorable packaging or graphic designs, and overall media exposure.

- Marketing refers to all activities a company does to promote and sell products or services to consumers.
- Marketing makes use of the "marketing mix," also known as the four Ps—product, price, place, and promotion.
- Marketing used to be centered around traditional marketing techniques including television, radio, mail, and word-of-mouth strategies.
- Though traditional marketing is still prevalent, digital marketing now allows companies to engage in newsletter, social media, affiliate, and content marketing strategies.
- At its core, marketing seeks to take a product or service, identify its ideal customers, and draw the customers' attention to the product or service available.

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain marketing.

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of marketing.

2. FAQ's : Descriptive questions:

1. What is marketing?
- 2.Types of marketing strategies

3. References:

- 1.Pillai R.S.N. & Bagavathi. *Marketing*. New Delhi: Sultan Chand & sons Reprint First Edition- 2014
- 2.Philip Kotler. *Marketing*. New Delhi: Prentice Hall of India Pvt Ltd: 10th Edition 2010
- 3.Rajan Nair. *Marketing*. New Delhi:S. Chand & Sons: 7th Edition 2014

Verified by Subject Expert:

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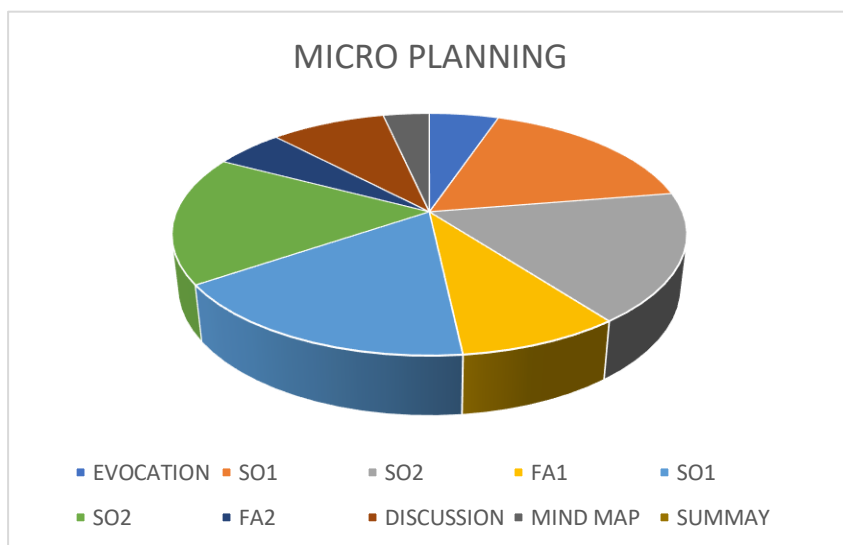
Lesson Plan

Programme	B. Com
Semester	III
Course Title	Business Mathematics
Code	21UCOA31
Hours	5
Total Hours	75
Credits	5
Max Marks	100
Unit & Title	Unit II
Name of the Faculty	Dr.P.Maria Sahaya Rossiyana
T-L tools	Mind map, Group Discussion

Pre-requisite Knowledge

Students must have basic knowledge of data types (individual, discrete, and continuous) and mathematical operations like addition, multiplication, and division.

Micro Planning : 60 minutes



Evocation : 3 min

SO1 : 10 min

SO2 : 10 min

FA1 : 5 min

SO1 : 10 min

SO2 : 10 min

FA2 : 3 min

Discussion :5 min

Mind Map :2 min

Summary :5 min

Topics for learning through Evocation:

Brief explanation about

Topic Introduction:

1.1 General Objective :

- To understand and calculate Mean, Median, Mode.
- To impart a statistical knowledge.

1.2 Specific Outcomes:

1. Define the statistical measures and understand their applications.
2. Calculate mean, median, mode,
3. Analyze and interpret real-life applications of statistical measures.

First Phase :

SO1 (10 minutes) :Discuss the relevance of statistical measures in business decisions like trend

analysis, performance evaluation, and forecasting

SO2 (10 minutes) :Briefly explain types of data: Individual, Discrete, and Continuous.

Second Phase :

SO1 (10 minutes) : Practically doing the sums .

SO2 (10 minutes) :Students solve real-life problems like: Calculating average sales (Mean).

Mind Map (3 Minutes)

Create a simple mind map connecting: Statistical measures with data types and their applications.

Group Discussion (5 minutes)

Discuss where each measure is most applicable in business scenarios

Summary (3 minutes)

Review key formulas and steps for calculation.

Reinforce practical applications in business.

Q&A session.

1.3 Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge			2			
C. Procedural Knowledge				1		
D. Meta Cognitive Knowledge					1	

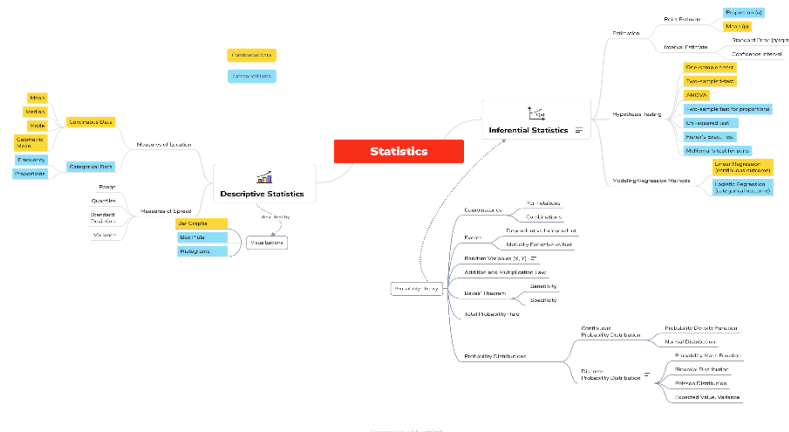
1.4: Key words How to do the statistical problems.

1.5: Key Diagrams (if any)

3. Discussion :

Students were asked to discuss in detail about mean, median and mode

4. Mind Map



5. Summary :

Mean: The mean is the average of a set of numbers. You calculate it by adding all the numbers together and dividing by the total count of numbers.

- Formula: $\text{Mean} = \frac{\text{Sum of all values}}{\text{Number of values}}$

Median: The median is the middle number in a sorted list of numbers. If there's an odd number of values, it's the middle one. If there's an even number of values, it's the average of the two middle numbers.

Mode: The mode is the value that appears most frequently in a dataset. A dataset can have more than one mode (bimodal, multimodal), or no mode if all values are unique.

These are all measures of central tendency, which describe the center of a data distribution.

6. Key Points for Centre of Data:

Mean:

- Average of all values.
- Add all values, then divide by the number of values.
- Sensitive to outliers (extreme values).

Median:

- Middle value when data is ordered.
- If odd number of values, it's the middle one; if even, average of the two middle values.
- Less sensitive to outliers.

Mode:

- Most frequent value in the dataset.
- Can have more than one mode (bimodal, multimodal) or no mode at all.
- Not affected by outliers.

These three measures give different perspectives on the "center" of the data.

Assessment (10 minutes)

1. Formative Assessment 1:

- Solve a problem involving calculation of Mean and Median for discrete data.

2. Formative Assessment 2:

- Identify and interpret mode for grouped data.

FAQs:

1. When should we use Mean?
2. How do Median and Arithmetic Mean differ in application?

MCQs:

1. The mode of a dataset is:
 - (a) The arithmetic mean of data
 - (b) The most frequently occurring value
 - (c) The middle value in the data
 - (d) None of the above

Answer: (b) The most frequently occurring value

2. In a continuous series, the median is calculated using:

- (a) Simple average
- (b) Midpoints of class intervals
- (c) Cumulative frequency and median formula
- (d) None of the above

Answer: (c) Cumulative frequency and median formula

References

- 1. Gupta, S.P. & Gupta, M.P., *Business Statistics*.
- 2. R.S.N. Pillai & Bhagavathi, *Statistics for Business Studies*.

Mani Sahaya Rosnyair

Verified by Subject Expert:

Mani Sahaya Rosnyair

Approved by HOD

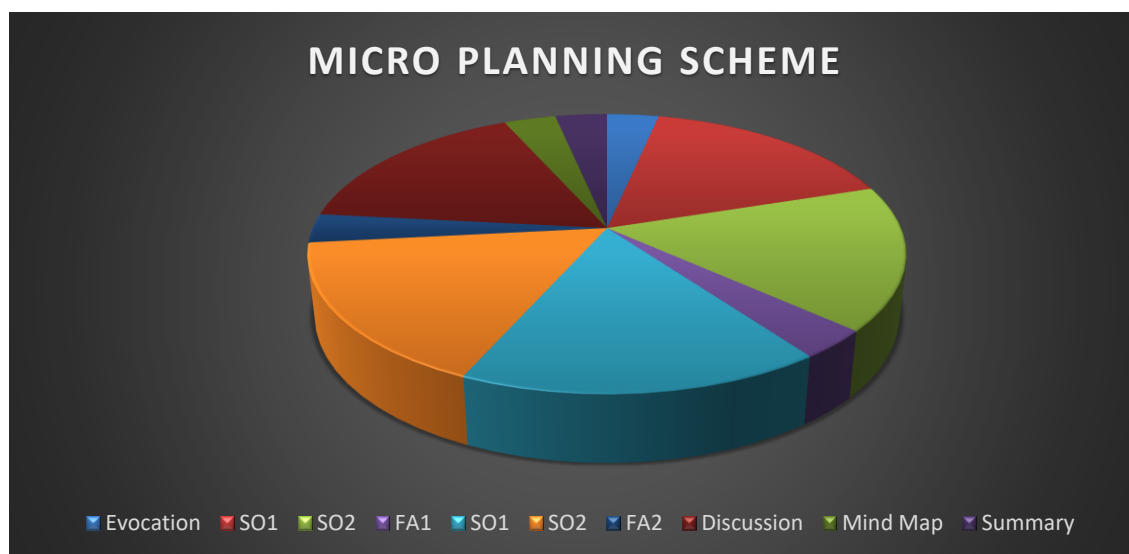
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Thoothukudi-620001

Lesson Plan

Programme	B.COM.
Semester	III
Course Title	Principles of Accountancy
Code	21UCON31
Hours	2
Total Hours	30
Credits	2
Max Marks	30
Unit & Title	Unit I : Double Entry System
Name of the Faculty	Dr.B.Geetha Maheswari
T-L tools	Mind Maps, Power Point Presentation, Group Discussion

Pre-requisite Knowledge : Basics about Classification of accounts and Golden rules of accounting.

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation about Double Entry System of book keeping especially the classification of accounts into Personal account, Real account and Nominal Account in recording financial transactions in the books of accounts. Ask the students to share their knowledge in the application of rules for accounting.

2. Topic Introduction:

2.1 : General Objective:

- To understand the concept of Double Entry System of Book-keeping.
- To understand the application of double entry system of book keeping in recording financial transactions.

2.2: Specific Outcomes:

- To have a clear knowledge about the golden rules of accounting.
- To learn to apply the usage of accounting principles in recording financial transactions.

First Phase:

SO1(10 minutes): Explain the concept of Double Entry System and its underlying principles.

SO2(10 minutes): Clarify the important classification of accounts in double entry system.

Second Phase:

SO1 (10 minutes): Identify and record financial transactions using the Double Entry System.

SO2 (10 minutes): Give practice to work out the problems by using double entry system of accounting rules in recording financial transactions.

Mind Map (2 minutes):

Create a simple mind map that clarifies with the Golden rules of Double entry system of Book keeping in recording financial transactions.

Summary (2 minutes):

Summarize the classification of accounts and Golden rules of book keeping for recording financial transactions by group discussion.

2.3: Taxonomy of objectives:

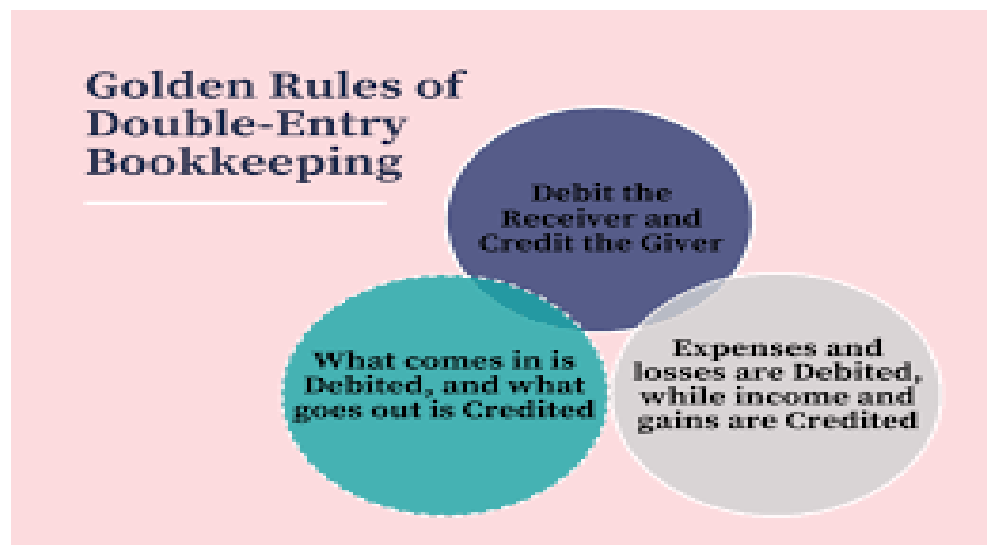
Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge	1					
B. Conceptual Knowledge		1, 2				
C. Procedural					2,3	

Knowledge						
D. Meta Cognitive Knowledge						1

2.4: Key words:

Double entry system, Debit, Credit, Personal account, Real account and Nominal account.

2.5: Key Diagrams (if any)



2.6: Powerpoint Presentation

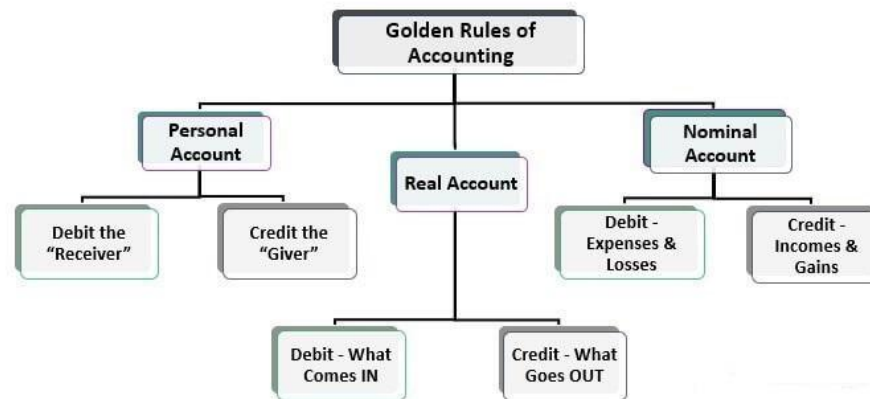
<https://slidesgpt.com/l/25My>

3. Discussion:

Students were asked to discuss in detail about the Golden rules of Double entry system of Book keeping in recording financial transactions and were asked to work the problems and find a solution to the same.

4. Mind Map

Accounting Rules



5. Summary

Types of Accounts

In financial accounting, every debit or credit transaction entry will belong to one of the three types of accounts:

1. Nominal account

A nominal account is a general ledger containing the temporary transactions of a business, namely – expenses, incomes, profits and losses for a specific period. It contains all the transactions that occur in one fiscal year. Furthermore, it resets to zero and starts afresh when the next fiscal year begins.

Examples of nominal accounts are Commission Received, Salary Account, Rent Account and Interest Account.

2. Personal account

It can be divided into three subcategories:

Artificial personal account

An artificial personal account represents bodies which are not human beings but act as separate legal entities according to the law. For example, government bodies, hospitals, banks, companies, cooperatives, partnerships, etc.

Natural personal account

Accounts which relate to individuals—for example, a Capital account, a Drawings account, Creditors, Debtors, etc.

Representative personal account

This type of personal account represents a particular person or group of persons. However, the transactions in this type of account either belong to the previous or the coming year.

For example, a representative personal account can contain information on an employee's due salary from last year. Also, it can represent the amount of rent a company paid in advance for the coming year.

3. Real account

Like the other two, a real account is also a general ledger, but it contains transactions related to the liabilities and assets of a company. The assets, in this case, can be further subdivided into tangible and intangible assets. Tangible assets include land, buildings, machinery, furniture, etc. Alternatively, intangible assets include goodwill, patents, copyrights, etc. Unlike a nominal account, a real account does not close when a financial year completes. Rather, it is carried forward to the following year. In addition, a real account also appears in the company's balance sheet.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the Golden rules of various E- banking services available. Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of E-Banking services.

7. FAQ' s

1. Describe Book Keeping.
2. Describe the term Double Entry System of Book Keeping. List out its features.
3. Explain in detail the classification of accounts.
4. Define accounting. List out its functions.
5. List out the limitations of accounting.
6. Explain the terms: a) Capital b) Drawings
7. Explain the terms: a) Fixed asset b) Current Asset
8. Paraphrase the terms on: a) Debtor b) Creditor
9. Summarize in detail about Book Keeping. State its advantages.
10. Interpret in detail about Double Entry System of Book Keeping and Explain its features.

8. MCQ's

1. Bank Account relates to-----
 - a. Personal account
 - b. Impersonal account
 - c. Asset account
 - d. **Nominal account**
2. Accounts of persons with whom the business deals is known as-----
 - a. **Personal account**
 - b. Real account
 - c. Nominal account
 - d. Profit & Loss a/c
3. Drawings account is-----

- a. **Personal a/c**
 - b. Real a/c
 - c. Nominal a/c
 - d. Bank a/c
4. Accounting is-----
- a. An art
 - b. science
 - c. **both art and science**
 - d. balance
5. Money received by a business from the proprietor-----
- a. **Capital**
 - b. Investment
 - c. Loan
 - d. Debit
6. Asset-Liabilities =
- a. **Capital**
 - b. Loan
 - c. Drawings
 - d. Cash
7. Money taken by the proprietor for buying Computer for his son's use should be debited to ----- a/c.
- a. Capital
 - b. Investment
 - c. Son's
 - d. **Drawings**
8. If assets are more than liabilities, then it is _____
- a. Debit
 - b. Credit
 - c. **Capital**
 - d. Net profit
9. Assets=8000, liabilities=3200, capital_____?
- a. 11,200
 - b. 10.200
 - c. **4,800**
 - d. 3,200
10. Single entry system is a _____ system of recording the business transactions.
- a. Scientific

- b. **Unscientific**
- c. Cash
- d. Bank

9. References:

1. Arulraj Ponnudurai S. *Principles of Accountancy*. Tirunelveli: Sathya Publications. 11th edition Reprint 2020.
2. Nagarajan K.L., Vinayakam N. & Mani P.L. *Principles of Accountancy*. New Delhi S.Chand & Company Pvt. Ltd., Fourth Edition, 2009.
3. Pillai R.S.N. Bagavathi. *Principles of Accountancy*. New Delhi: S. Chand & Company Ltd. 2010 3rd edition 2010.

10. Verified by Subject Expert:

B. P. S. S. S.

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Approved by HoD

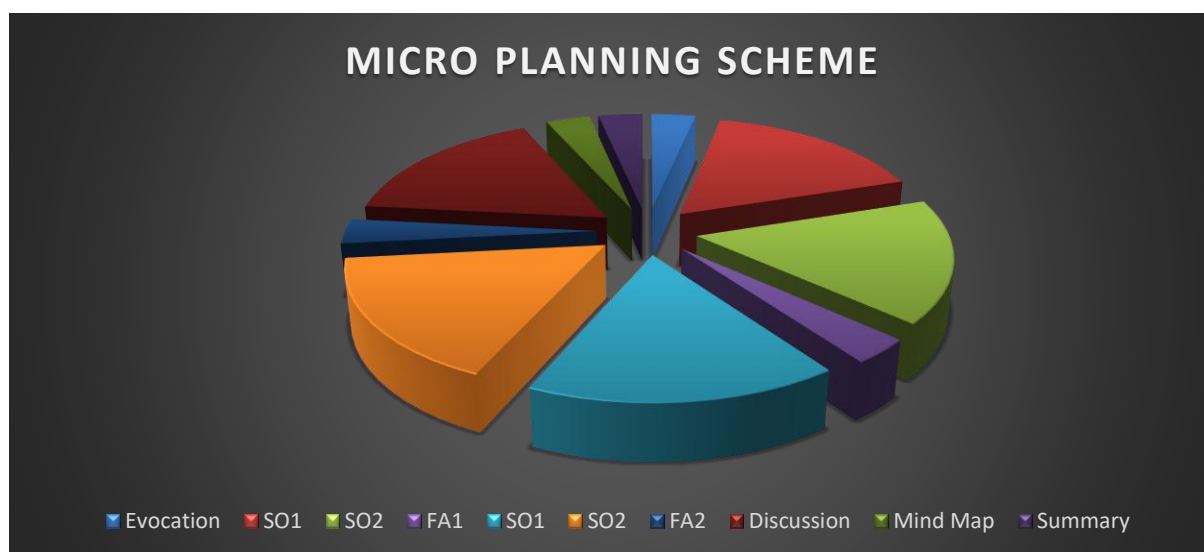
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Lesson Plan

Programme	B.COM.
Semester	III
Course Title	Advanced Financial Accounting
Code	21UCOC31
Hours	5
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	Unit I : Partnership Accounts - Admission
Name of the Faculty	Dr.B.Geetha Maheswari
T-L tools	Mind Maps, Power Point Presentation, Group Discussion

Pre-requisite Knowledge : Basics about Provisions of Partnership Act and Partnership deed

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation about Provisions of Partnership Act and Partnership deed especially the Admission, Retirement, Death and Dissolution of Partnership. Ask the students to share their knowledge in the application of rules for partnership accounting.

2. Topic Introduction:

2.1 : General Objective:

- To understand the concept of Partnership business.
- To understand the application of Provisions of Partnership Act in recording financial transactions of partnership business.

2.2: Specific Outcomes:

- To have a clear knowledge about the Provisions of Partnership deed.
- To learn to apply the usage of partnership accounting principles in recording financial transactions.

First Phase:

SO1(10 minutes): Explain the concept of Partnership business and its underlying principles.

SO2(10 minutes): Clarify the important classification of accounts in Partnership business.

Second Phase:

SO1 (10 minutes): Identify and record financial transactions using the provisions of Partnership Act.

SO2 (10 minutes): Give practice to work out the problems by using double entry system of Partnership accounting rules in recording financial transactions.

Mind Map (2 minutes):

Create a simple mind map that clarifies with the Provisions of Partnership Act and Partnership deed in recording financial transactions.

Summary (2 minutes):

Summarize the classification of accounts and Provisions of Partnership Act and Partnership deed for recording financial transactions by group discussion.

2.3: Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge	1					
B. Conceptual Knowledge		1, 2				

C. Procedural Knowledge					2,3	
D. Meta Cognitive Knowledge						1

2.4: Key words:

Double entry system, Debit, Credit, Admission, Sacrificing ratio.

2.5: Key Diagrams



2.6: Powerpoint Presentation

<https://slidesgpt.com/l/ppYp>

3. Discussion:

Students were asked to discuss in detail about the Provisions of Partnership Act and Partnership deed in recording financial transactions and were asked to work the problems and find a solution to the same.

4. Mind Map



5. Summary

A Partnership deed is a legal agreement that outlines the terms and conditions of a partnership between partners in a business venture. This legal document ensures a clear understanding of each partner's role and is crucial for the smooth operation of the firm. It details key aspects such as profit and loss sharing, responsibilities, procedures for admitting new partners, salary structures, and exit processes. Registered under the Indian Registration Act of 1908, the partnership deed is legally binding and helps resolve any potential legal disputes.

Each type of partnership agreement serves to establish the framework for the partnership's operation and the extent of liability borne by the partners, offering flexibility in structuring business relationships.

Contents of the Partnership agreement

A partnership agreement serves as a safeguard for your interests in case of disputes or confusion regarding various matters within the partnership. Therefore, the Deed should encompass all the legal details related to the firm. Although there isn't a standardized format for drafting a Partnership Deed, we've compiled a list of essential information typically found in a partnership agreement to provide you with an overview:

- **Purpose of Partnership:** Includes the names and addresses of all partners and essential details that describe the nature of the business undertaken by the partners.
- **Principal Place of Business:** Specifies the location(s) from which the firm will operate, as determined by the Partners.
- **Partnership Duration:** Indicates the date of the firm's establishment and the duration of the partnership.
- **Capital Contribution:** Details the contribution of the firm's capital, whether in cash, property, goods, or services, with agreed-upon values (allocated share-wise).
- **Capital Withdrawals:** Specifies the partner drawing policy and whether interest will be paid to the firm on such withdrawals.
- **Salary & Commission:** Outlines the ratio or percentage of partners' salaries.
- **Profit & Loss Ratio:** Defines the profit/loss distribution ratio among the Partners.
- **Dissolution of Partnership:** Describes how the firm's accounts will be handled in the event of dissolution.
- **Admission of New Partners:** Provides details regarding the admission, retirement, and exit of partners in the future.
- **Bankruptcy Rules:** Specifies procedures to follow if a partner declares bankruptcy.
- **Accounting and Audit:** Ensures that complete and accurate books of account for the firm's transactions are available for inspection by any partner at reasonable times.

- Voluntary Withdrawal of a Partner: Outlines rules for a partner's voluntary withdrawal from the partnership.
- Duties of Partners: Defines the roles and responsibilities of each partner.
- Banking and Partnership Funds: Addresses the placement of funds held in the firm's name into a designated bank account chosen by the Partners.
- Borrowings: Requires written consent from all partners for obtaining loans from banks, financial institutions, or third parties to fulfill the firm's financial needs.
- Partnership Financial Year: Specifies the financial year for the partnership.

It is also called a provisions of partnership deed, which are specific clauses that detail the business venture's rights, responsibilities, profit-sharing, and overall operation. Including these provisions helps ensure a smooth partnership by clearly outlining expectations for each partner.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the Provisions of Partnership Act and Partnership deed.

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the provisions of Partnership Act to record financial transactions.

7. FAQ's

1. What is mean by partnership firm?
2. What is a partnership deed?
3. What do you understand from admission?
4. For what purpose a partner is newly admitted?
5. What is a sacrificing ratio?
6. What are accounting treatments while a partner is admitted?
7. What is goodwill?
8. X and Y are partners sharing profits in the ratio of 4:2. They admit Z into the firm.
The new profit sharing ratio among X, Y and Z is 5:3:2. Find out the sacrificing ratio.
9. On what account a Memorandum revaluation Account is opened?
10. What is hidden goodwill?

8. MCQ's

1. The minimum number of person in a partnership firm is _____
 - a. One
 - b. **Two**
 - c. Seven
 - d. Ten
2. The maximum number of person in banking business is
 - a. Twenty
 - b. **Ten**
 - c. Five

- d. Eleven
- 3. In partnership, partners share their profits and losses in _____
 - a. Capital
 - b. Equal
 - c. **Agreed**
 - d. Disagreed
- 4. Under fixed capital system the profits and losses of partners will be transferred to their _____
 - a. **Current account**
 - b. Capital account
 - c. Drawing account
- 5. In absence of partnership deed, interest on partners loan shall be _____
 - a. 5%
 - b. 6%
 - c. 8%
 - d. **Nil**
- 6. Partnership business in India is governed by _____
 - a. **Indian Partnership Act**
 - b. Companies act
 - c. MRTP act
 - d. None
- 7. Indian Partnership act was enacted in the year _____
 - a. 1956
 - b. **1932**
 - c. 1986
 - d. 1948
- 8. Goodwill is _____ asset
 - a. Tangible
 - b. **Intangible**
 - c. Fixed
 - d. Fictitious
- 9. Goodwill is paid for _____
 - a. **Future profit**
 - b. Past profit
 - c. Current year profit
 - d. Profit of similar companies
- 10. The excess of average profit over normal profit is _____ profit
 - a. Goodwill
 - b. Average
 - c. **Super**
 - d. Normal

9. References:

1. Gupta R. L. and Radhasamy M. *Advanced Accounts -Volume I*, New Delhi: Sultan Chand & Sons, Publishers, 13th Revised Edition Reprint 2020
2. Jain S.P. & Narang. *Practical problems in Advanced Accountancy*, Kalyani Publishers, New Delhi 21st Revised Edition, 2018,
2. Maheswari S.N. *Advanced Accounting*, Vikas Publishing House, New Delhi 11th Edition 2018
3. Arulraj Ponnudurai *Accountancy*, Vol-III, Sathya Publications, Tirunelveli – 5. 11th edition Reprint 2020

4. Reddy T.S. and Murthy A. *Advanced Accountancy*, Vol-I Margham Publications, Chennai, Second Edition 2019.

10.Verified by Subject Expert:

B. Senthil

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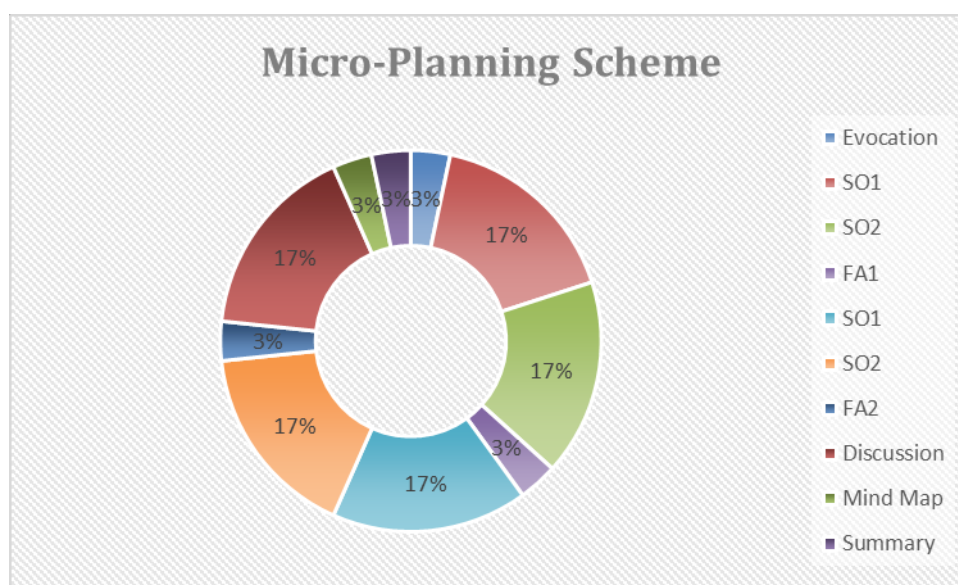
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Lesson Plan

Programme	B. Com
Semester	III
Course Title	E- Accounting
Code	21UCOS31
Hours	4
Total Hours	60
Credits	4
Max Marks	60
Unit & Title	Unit III: E- Accounting and Trial balance
Name of the Faculty	Dr.S.Vimala
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about Accounting, Basic Rules of Accounting and computerized knowledge in accounting

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation about E- Accounting and its usage in company. Ask the students to share their knowledge its usage of E-Accounting.

2. Topic Introduction:**2.1 : General Objective:**

- To understand the manage business applications by using TALLY Software.
- To learn to apply in each one company.

2.2 : Specific Outcomes:

- To know about the trial balance.
- To have a clear knowledge about the usage of Trial balance and find out the profit and loss.

First Phase:

SO1 (10 minutes): Explain the application of Tally.

SO2 (10 minutes): Discuss about its usage of computerized tally on different circumstances.

Second Phase:

SO1 (10 minutes): Clarify that create Journal, create a Ledger, voucher prepare trial balance.

SO2 (10 minutes): Explore the examples of its usage in company, Institutions under different situation

Mind Map (2 minutes)

Create a simple mind map that clarifies Trading account, profit and loss account, ledger and voucher.

Summary (2 minutes)

Summarize the Advantages and disadvantages of E-Accounting by group discussion.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge			2			
C. Procedural Knowledge				1		

D. Meta Cognitive Knowledge						1
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2.4 : Key words:

E-Accounting, Computerized with tally, profit and loss account and Trial balance.

2.5 : Key Diagrams (if any)



Powerpoint Presentation

<https://gamma.app/docs/Trial-Balance-in-E-Accounting-z845niv89ekuhz5>

3. Discussion:

Students were asked to discuss in detail about the E-Accounting and its usage and were asked to frame a case study on the usage of E- Accounting.

4.Mind Map

Paul's Guitar Shop, Inc.
Unadjusted Trial Balance
December 31, 2015

Account	<u>Debit</u>	<u>Credit</u>
Cash	\$ 32,800	
Accounts Receivable	300	
Inventory	39,800	
Leasehold Improvements	100,000	
Accounts Payable		\$ 49,000
Long-term Liabilities		99,500
Common Stock		10,000
Dividends	1,000	
Revenues		27,800
Cost of Goods Sold	10,200	
Rent Expense	500	
Supplies Expense	500	
Utilities Expense	200	
Wages Expense	500	
Interest Expense	500	
Totals	<u>\$ 186,300</u>	<u>\$ (186,300)</u>

5.Summary

A trial balance is a bookkeeping worksheet in which the balances of all ledgers are compiled into debit and credit account column totals that are equal. A company prepares a trial balance periodically, usually at the end of every reporting period. The general purpose of producing a trial balance is to ensure that the entries in a company's bookkeeping system are mathematically correct. A trial balance is so called because it provides a test of a fundamental aspect of a set of books, but is not a full audit of them. A trial balance is often the first step in an audit procedure, because it allows auditors to make sure there are no mathematical errors in the bookkeeping system before moving on to more complex and detailed analyses.

- A trial balance is a worksheet with two columns, one for debits and one for credits, that ensures a company's bookkeeping is mathematically correct.
- The debits and credits include all business transactions for a company over a certain period, including the sum of such accounts as assets, expenses, liabilities, and revenues.
- Debits and credits of a trial balance must tally to ensure that there are no mathematical errors, but there could still be mistakes or errors in the accounting systems.

1.Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the various application in E-Accounting for Business/organization.

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of E-Accounting..

1. FAQ' s : MSQ's/ Descriptive questions:

1. What is E-Accounting?
2. Define Trial balance.
3. Compare the Trial balance and balance sheet.

2. References:

- 1.Nadhani A. K. & Nadhani K.K.*Implementing Tally*. New Delhi: BPB 4th Edition 2018
- 2.ICA R&D Team. *Tally 9.0*. New Delhi: Vikas Publishing House Pvt Ltd. 4th Revised Edition 2019
- 3.Vishu Priya Singh. *Quick Learn Tally*. New Delhi: Computech Publication Pvt ltd. 5th Revised Edition 2020
- 4.Sriniva Valaban. *Computer Application in Business*. New Delhi: Sultan & Sons. 3rd Edition 2017

3. Verified by Subject Expert:

S. Vimala

Mani Sahaya Rosnyair

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Lesson Plan

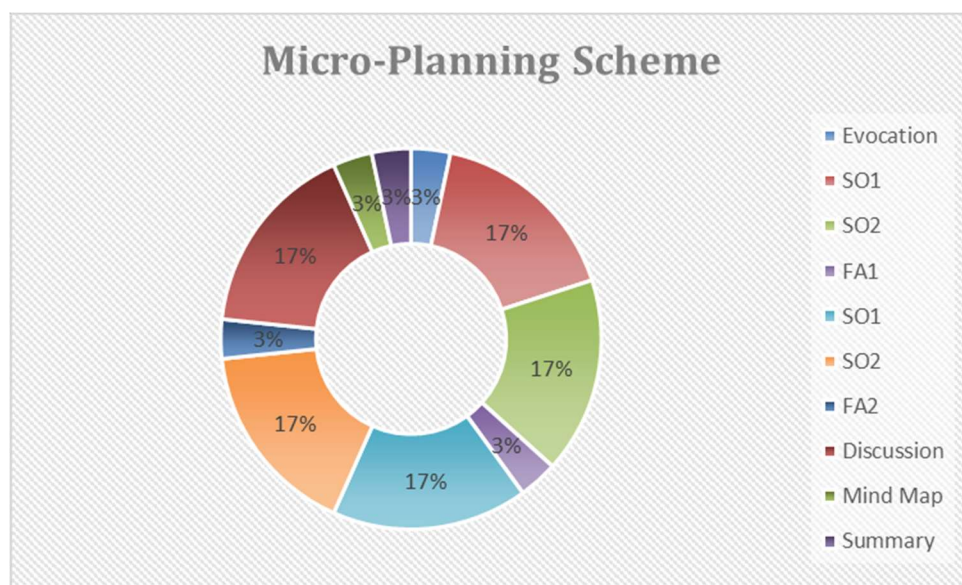
Programme	B. Com
Semester	IV
Course Title	Business Statistics
Code	21UCOA41
Hours	5
Total Hours	75
Credits	5
Max Marks	60
Unit & Title	Unit I: Introduction
Name of the Faculty	Dr.G.Maria Delicia Helina
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basic understanding of statistical concepts and their applications.

Familiarity with methods of data collection and representation.

Micro- Planning : 60 minutes

Micro-Planning



- **Evocation:** 2 minutes
- **Specific Outcome 1 (SO1):** 10 minutes
- **Specific Outcome 2 (SO2):** 10 minutes
- **Formative Assessment 1 (FA1):** 2 minutes
- **Specific Outcome 1 (SO1):** 10 minutes
- **Specific Outcome 2 (SO2):** 10 minutes
- **Formative Assessment 1 (FA1):** 2 minutes
- **Mind Map Creation:** 2 minutes

- **Discussion:** 10 minutes
- **Summary:** 2 minutes

1.Topics for Learning through Evocation

- Definition and importance of statistics.
- Brief introduction to methods of data collection.

2.Topic Introduction:

2.1 General Objective

To understand the foundational concepts of statistics, methods of data collection, and its importance in business decision-making.

2.2 Specific Outcomes

1. To define and understand the features, importance, and limitations of statistics.
2. To explore the methods of data collection (primary and secondary).
3. To identify and analyze diagrammatic representations, including types of diagrams.

Lesson Phases

First Phase

- **SO1 (10 minutes):**
 - Define statistics and explain its features.
 - Discuss the importance and limitations of statistics in business.
- **SO2 (15 minutes):**
 - Introduce methods of collecting primary and secondary data.
 - Explain their applications with examples.

Second Phase

- **SO1 (10 minutes):**
 - Discuss diagrammatic representation and its importance in visualizing data.
- **SO2 (10 minutes):**
 - Explore types of diagrams: one-dimensional, two-dimensional, three-dimensional, pictograms, and cartograms.

2.3 Taxonomy of Objectives

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				

B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	
D. Meta Cognitive Knowledge						1

2.4 Key Words

Statistics, primary data, secondary data, diagrams, pictograms, cartograms.

3.Discussion:

- Discuss diagrammatic representation and its importance in visualizing data.

4. Mind Map (2 minutes)



5.Summary (2minutes)

- Consolidate the main points: definition, methods of data collection, and diagrammatic representation.
- Recap through group discussion.

6.Assessment

Formative Assessment 1 (FA1)

- Students are asked to define statistics and explain its features.

Formative Assessment 2 (FA2)

- A quick review of types of diagrams and their importance in presenting business data.

7.FAQ's

1. What are the features and importance of statistics?
2. What is the difference between primary and secondary data?
3. What are the methods used for collecting primary data?
4. Name three types of diagrams used in statistical representation.
5. Why are pictograms and cartograms important in business statistics?

8. References

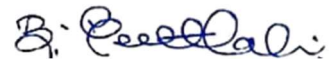
Text Book:

Wilson M. *Business Statistics*. New Delhi: Himalaya Publishing House Reprint 2021.

Books for Reference

1. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. Edition
2. Pillai R.S.N. & Bagavathi. V. *Statistics*. New Delhi: S. Chand & Co. Edition

9. Verified by Subject Expert:



Approved by HoD

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Lesson Plan

Programme	B. Com
Semester	IV
Course Title	Corporate Accounting
Code	21UCOC41
Hours	5
Total Hours	75
Credits	5
Max Marks	100
Unit & Title	Unit I
Name of the Faculty	Dr.Annie Devotta
T-L tools	Mind Maps, Group Discussion

Pre-requisite Knowledge:

Micro- Planning : 60 minutes



Evocation : 3 min
SO1 : 10 min
SO2 : 10 min
FA1 : 5 min
SO1 : 10 min
SO2 : 10 min
FA2 : 3 min
Discussion : 5 min
Mind Map : 2 min
Summary : 5 min

Topics for learning through Evocation:

Brief explanation about issue of shares, Share capital

Topic Introduction:**1.1: General Objective:**

- To understand the procedures on issue of shares
- To impart knowledge on the functioning of a Corporate sector in raising of capital

1.2 : Specific Outcomes:

- To explore the knowledge of company accounts..
- To impart a practical knowledge through working of evaluative problems

First Phase:

SO1 (10 minutes): Explain about Issue of Shares

SO2 (10 minutes): Discuss about its various procedures, methods in the raising of share capital..

Second Phase:

SO1 (10 minutes): Implementing the significance how share capital can be raised through shares

SO2 (10 minutes): Impart the knowledge about the various steps taken and followed by a company in raising its capital from the public

Mind Map (3 minutes)

Create a simple mind map on issue, allotment of shares ,forfeiture and its re-issue

Summary (3 minutes)

Summarize the total content taken among the students and raising questions through a group discussion on issue and raising of share capital.

1.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge			2			
C. Procedural Knowledge				1		
D. Meta Cognitive Knowledge					1	

1.4: Key words: How to start a company ,issue, application and allotment ,forfeiture reissue. bonus shares

1.5 : Key Diagrams (if any)

3 Discussion:

Students were asked to discuss in detail about working of a company .the different types of capital, shaeholders.

4Mind Map



5.Summary

"Issuing shares" refers to the process where a company sells portions of its ownership, called shares, to investors in exchange for capital, essentially allowing the public to become part-owners of the company and providing the company with funds to operate and grow; this is usually done through an Initial Public Offering (IPO) where shares are first made available on the stock market, and can be used to finance expansion, repay debt, or fund other business needs.

Key points about issuing shares

To raise money for company operations by selling ownership stakes to investors.

Companies divide their total capital into smaller units called shares, which are then offered to the public for purchase.

- Types of shares:**

Different types of shares can be issued, including ordinary shares (with voting rights) and preference shares (with priority dividend payments).

- Initial Public Offering (IPO):**

The first time a company offers its shares to the public on a stock exchange.

- Shareholder rights:**

By buying shares, investors become shareholders, gaining the right to participate in company decisions through voting and receive dividends based on company profits.

1. Assessment

Formative Assessment 1 (FA1) (3 minutes)

A quick review on the different types of share capital

Assessment 2 (FA2) (3 minutes)

Students are asked to explain the different types of shareholders

2. FAQ's :

1.Explain forfeiture of shares.

2.Different types of shares

MSQ's

Forfeiture of shares results in the reduction of_____.

- (a) Paid-up capital
- (b) Authorised capital
- (c) Fixed assets
- (d) Reserve capital

Answer: (a) Paid-up capital

6. Discount allowed on the reissue of forfeited shares is debited to _____.

- (a) Share capital A/c
- (b) Share forfeiture A/c
- (c) Profit and loss A/c
- (d) General reserve A/c

Answer: (b) Share forfeiture A/c

7. Balance of forfeited shares account after the reissue of forfeited shares is transferred to _____.

- (a) Profit and loss A/c
- (b) Capital reserve account
- (c) General reserve account
- (d) None of the above

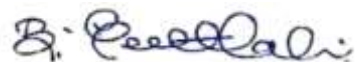
Answer: (b) Capital reserve account

References:

Reddy T.S and Murthy A Corporate Accounting Chennai Margham publications 6th revised edition 2015 reprint 2019



Verified by Subject Expert:



Approved by HoD

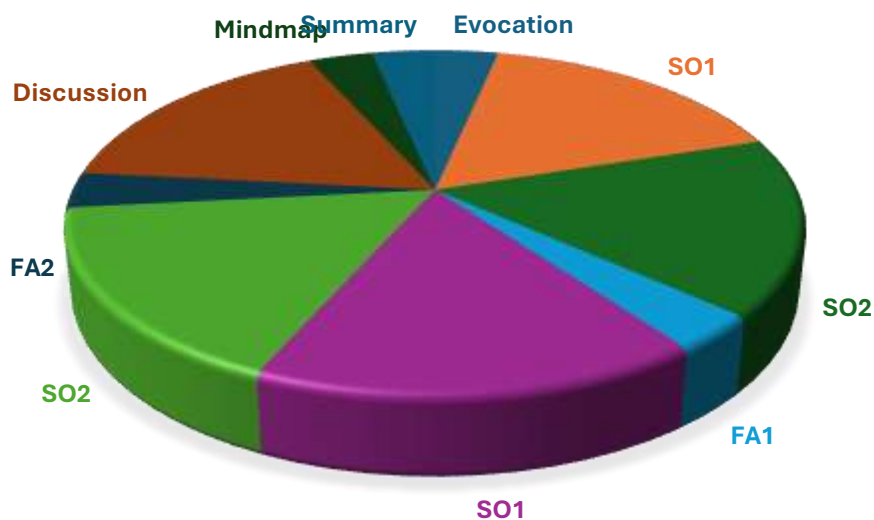
Lesson Plan

Programme	B. Com
Semester	IV
Course Title	Company Law
Code	21UCOS41
Hours	4
Total Hours	60
Credits	4
Max Marks	60
Unit & Title	Unit II: Documents to be filed with the Registrar
Name of the Faculty	Ms. D. Saranya
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about the importance of filing documents.

Micro- Planning : 60 minutes

MICRO-PLANNING SCHEME



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	:10 min
Mind Map	: 2 min
Summary	: 2 min

1. Topics for learning through Evocation:

Explain the students if they know what it takes to start a business. Prompt them to think about the legal requirements involved in company formation.

2. Topic Introduction:

2.1: General Objective:

- To understand the essential documents required for registering a company with the registrar, the filing process, and the legal implications.
- To identify and explain the necessary documents involved in starting a business.

2.2 : Specific Outcomes:

- To know about the importance and requirements of filing the documents.
- To have a clear knowledge about the documents to be filed with the registrar.

First Phase:

SO1 (10 minutes): Explain the importance of preparing the documents.

SO2 (10 minutes): Identify and explain the key documents required for company registration with the registrar.

Second Phase:

SO1 (10 minutes): Outline the process for filing the documents

SO2 (10 minutes): Explain the legal significance of each document in the registration process.

Mind Map (2 minutes)

Create a simple mind map that lists the documents needed to be filed with the registrar.

Summary (2 minutes)

Summarize the need and importance of the documents to be filed.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge			1			

D. Meta Cognitive Knowledge						1
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2.4 : Key words:

Memorandum of Association (MOA), Articles of Association (AOA), Registrar, Company Registration, Legal Documents

2.5 : Key Diagrams (if any)

Powerpoint Presentation

<https://gamma.app/docs/Incorporation-Essentials-Documents-to-File-kyyz1gdv0jqe7z7>

3. Discussion:

- Students were asked to think why the registrar requires certain documents (like the MOA and AOA) for company registration? How do these documents impact the company's legal status?
- The consequences for a company if it fails to file the required documents or if incorrect information is provided.
- How does the role of the registrar help protect both the business and the public in the company formation process?

4. Mind Map



5. Summary

To register a company, a set of legal documents must be filed with the registrar. These documents include the Memorandum of Association (MOA) and Articles of Association (AOA), proof of identity of directors, proof of the registered office address, and the company's name. The filing process involves submitting these documents to the relevant authority, usually a government agency, and paying

necessary fees. Once the registrar processes the documents and grants approval, the company is legally formed and recognized.

Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to list and describe the required documents for a fictitious company's registration. Students are asked to explain the various mobile apps for banking

Formative Assessment 2 (FA2) (2 minutes)

The importance of each document was asked to explain.

1. **FAQ's : MCQ's/ Descriptive questions:**

What is the Memorandum of Association (MOA)?

Why do we need the Articles of Association (AOA)?

What is the importance of proof of identity of directors?

Can I register a company without proof of a registered office?

What happens if I fail to submit the necessary documents for company registration?

2. **References:**

Kapoor N.D, *Elements of Company Law*. New Delhi, Sultan Chand & Sons.

Ashok Bagriyal, *Company Law*. New Delhi: Vikas Publishing House.

Shukla L, *Company Law*. New Delhi: S.Chand & Sons.

3. **Verified by Subject Expert:**

D. Saranya

B. Preetha

Approved by HoD

Co-ordinator,
Department of Commerce (SSC),
St. Mary's College (Autonomous),
Thoothukudi-620001

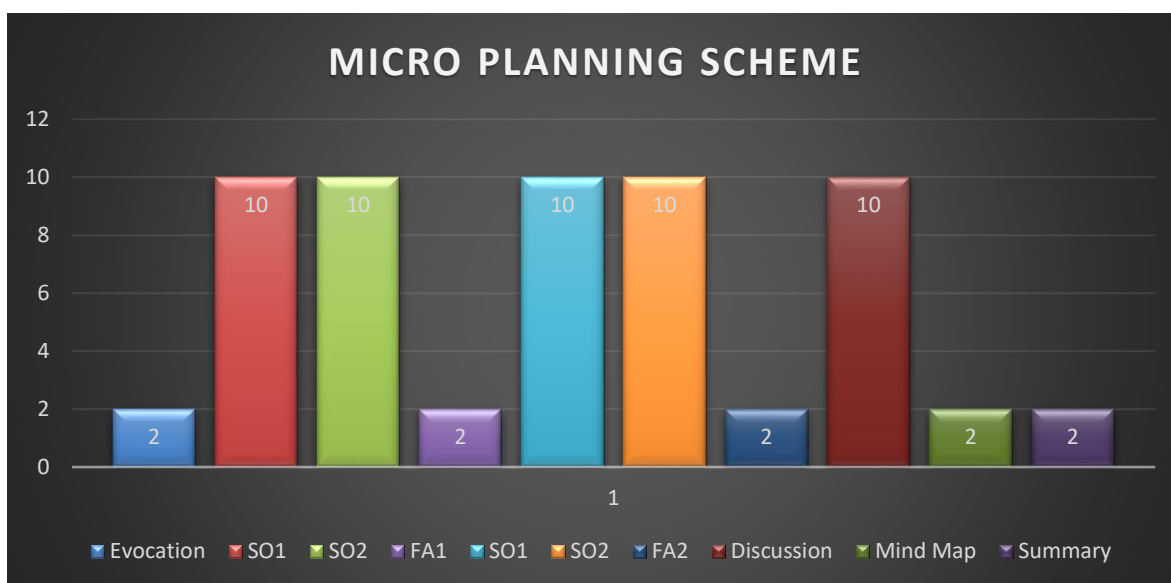
Lesson Plan

Programme	B.COM.
Semester	IV
Course Title	E-Banking
Code	21UCON41
Hours	2
Total Hours	30
Credits	2
Max Marks	30
Unit & Title	Unit III: Automated Teller Machine
Name of the Faculty	Dr.B.Geetha Maheswari
T-L tools	Mind Maps, Power Point Presentation, Group Discussion

Pre-requisite Knowledge : Basics about E- Banking Methods, Benefits and opportunities of

E- Banking

Micro- Planning : 60
minutes



Evocation : 2 min

SO1 : 10 min

SO2 : 10 min

FA1 : 2 min

SO1 : 10 min

SO2 : 10 min

FA2 : 2 min

Discussion : 10 min

Mind Map : 2 min

Summary : 2 min

1. Topics for learning through Evocation:

Brief explanation about E Banking services especially Automated Teller Machine and its usage in day today life. Ask the students to share their knowledge its usage.

2. Topic Introduction:

2.1 : General Objective:

- To understand the different E-Banking services available.
- To learn to apply the usage of ATM in day today life.

2.2 : Specific Outcomes:

- To know about the usage of E-Banking services available.
- To have a clear knowledge about the procedure to use E-Banking service.

First Phase:

- SO1 (10 minutes): Explain what is E- Banking Services and its types.
- SO2 (10 minutes): Discuss about its usage on different circumstances.

Second Phase:

SO1 (10 minutes): Clarify that ATM, PoS, CDM, Debit Cards, Credit Cards, Internet Banking, E-Cheques are the different types of E-Banking services available.

SO2 (10 minutes): Explore the Life time examples of the usage of ATM in day today life under different situations.

Mind Map (2 minutes):

Create a simple mind map that clarifies with the procedure on the usage of ATM and Debit Card, Credit Card, PoS and CDM in day today life.

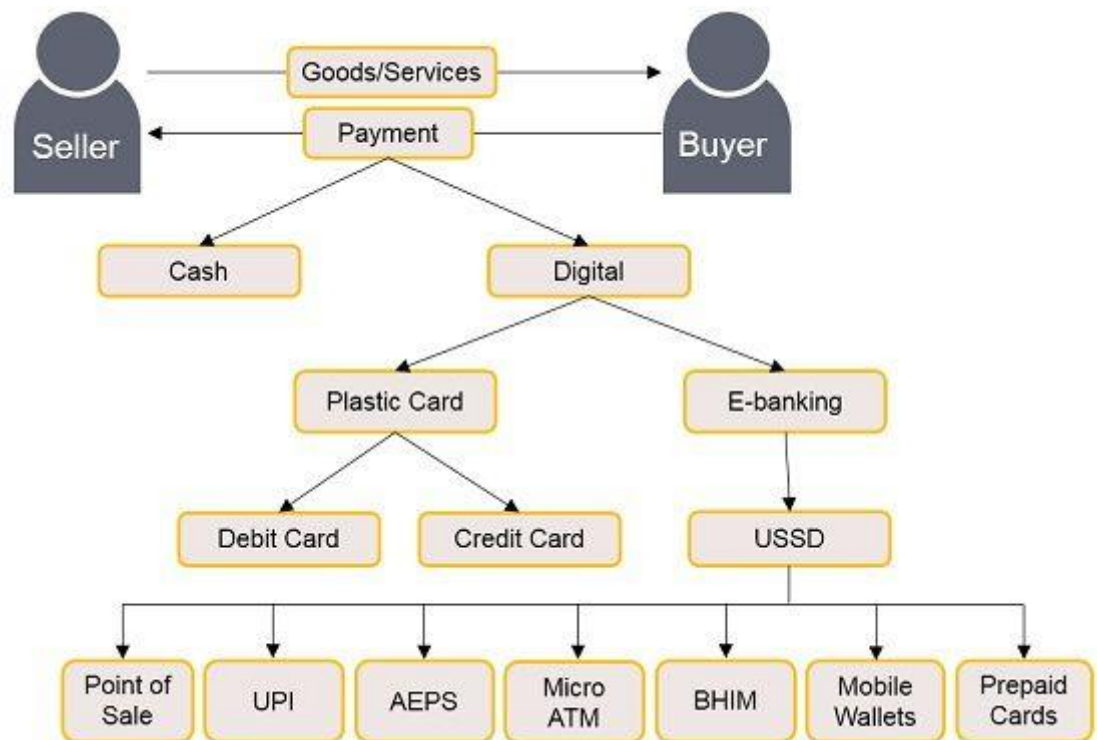
Summary (2 minutes):

Summarize the Advantages and disadvantages of Automated Teller Machine and Cash Deposit Machine, Point of Sales and Smart Cards by group discussion.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1,3	
D. Meta Cognitive Knowledge						1

2.4 : Key Diagrams



2.5 : Key words:

E-Banking services, ATM, Debit Cards, Credit Cards, CDM, PoS.

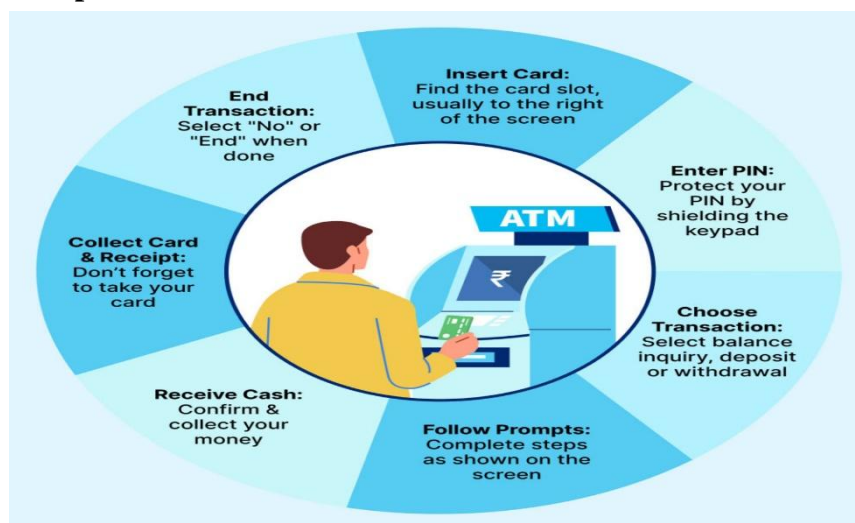
2.6 : Powerpoint Presentation

<https://slidesgpt.com/l/Tq4y>

3. Discussion:

Students were asked to discuss in detail about the E-Banking services and its usage and were asked to frame a case study on the usage of E- Delivery channels.

4. Mind Map



5. Summary

An automated teller machine (ATM) is an electronic telecommunications device that enables customers of financial institutions to perform financial transactions, such as

cash withdrawals, deposits, funds transfers, balance inquiries or account information inquiries, at any time and without the need for direct interaction with bank staff.

Using an ATM, customers can access their bank deposit or credit accounts in order to make a variety of financial transactions, most notably cash withdrawals and balance checking, as well as transferring credit to and from mobile phones. ATMs can also be used to withdraw cash in a foreign country. If the currency being withdrawn from the ATM is different from that in which the bank account is denominated, the money will be converted at the financial institution's exchange rate. Customers are typically identified by inserting a plastic ATM card or some other acceptable payment card) into the ATM, with authentication being by the customer entering a personal identification number (PIN), which must match the PIN stored in the chip on the card (if the card is so equipped), or in the issuing financial institution's database.

Some popular Services Under E- Banking

1. ATM
2. Debit Cards
3. Credit Cards
4. CDM
5. Point of Sales
6. Telephone banking
7. Mobile banking
8. Internet banking

Each service is different from others in its usage.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the various E- banking services available.

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of E-Banking services.

7. FAQ' s

1. Describe the process of withdrawing cash from an ATM. Explain the steps involved and the importance of each step.
2. What are the different types of ATMs available? Describe their features and benefits.
3. Explain the concept of PIN protection in ATMs. How does it ensure the security of transactions?
4. Describe the advantages and disadvantages of using an ATM for financial transactions.
5. What is a Cash Deposit Machine (CDM)? Describe its features and benefits.

6. Explain the process of depositing cash into a bank account using a CDM. Describe the steps involved and the importance of each step.
7. What are the advantages of using a CDM instead of depositing cash at a bank branch? Explain with examples.
8. Describe the importance of ATMs and CDMs in modern banking. Explain how they have revolutionized the way people bank.
9. What are the security risks associated with using ATMs and CDMs? Explain the measures that can be taken to mitigate these risks.
10. Compare and contrast the features and benefits of ATMs and CDMs. Explain the situations in which each would be more suitable.

8. MCQ's

1. What does ATM stand for?

- A) Automated Teller Machine
- B) Automated Transaction Machine
- C) Advanced Teller Machine
- D) Automatic Teller Machine

Answer: A) Automated Teller Machine

2. What is the primary function of an ATM?

- A) To deposit cash
- B) To withdraw cash
- C) To transfer funds
- D) To pay bills

Answer: B) To withdraw cash

3. What is a CDM?

- A) Cash Deposit Machine
- B) Cash Dispensing Machine
- C) Card Deposit Machine
- D) Cheque Deposit Machine

Answer: A) Cash Deposit Machine

4. What is the main advantage of using a CDM?

- A) Faster transaction processing
- B) Reduced queues at bank branches
- C) Increased security
- D) Lower transaction fees

Answer: B) Reduced queues at bank branches

5. Which of the following is a security feature of ATMs?

- A) PIN protection
- B) Biometric authentication
- C) Encryption
- D) All of the above

Answer: D) All of the above

6. What is the purpose of a debit card at an ATM?

- A) To deposit cash
- B) To withdraw cash
- C) To transfer funds
- D) To pay bills

Answer: B) To withdraw cash

7. Can you deposit cash into a savings account using an ATM?

- A) Yes
- B) No
- C) Only during business hours
- D) Only with a specific type of debit card

Answer: A) Yes

8. What happens if you enter the wrong PIN at an ATM?

- A) The ATM will dispense cash anyway
- B) The ATM will lock your card
- C) The ATM will ask you to re-enter the PIN
- D) The ATM will cancel the transaction

Answer: C) The ATM will ask you to re-enter the PIN

9. Which of the following is a type of ATM?

- A) On-site ATM
- B) Off-site ATM
- C) Mobile ATM
- D) All of the above

Answer: D) All of the above

10. What is the benefit of using a CDM instead of depositing cash at a bank branch?

- A) Faster transaction processing
- B) Reduced queues at bank branches
- C) Increased security
- D) Lower transaction fees

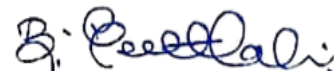
Answer: B) Reduced queues at bank branches

9. References:

Gordon and Natrajan Banking theory Law and practice, Delhi Himalaya Publishing House, 2021 edition

Gurusamy S. Banking Theory Law and Practice. Chennai: Vijay Nicole Imprints Private Ltd, 2022 edition.

10. Verified by Subject Expert:



Approved by HoD

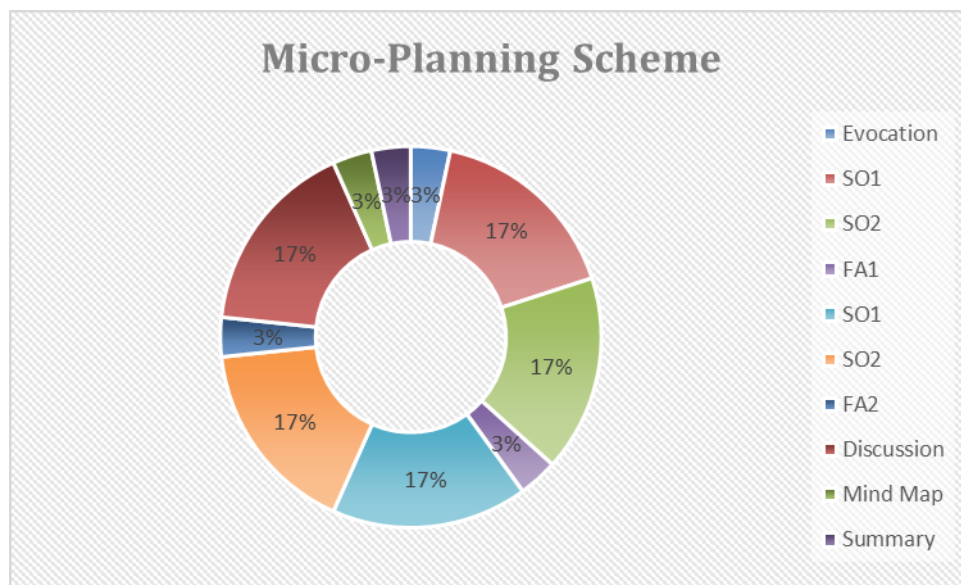
Co-ordinator,
Department of Commerce (SSC),
St. Mary's College 'Autonomous',
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Lesson Plan

Programme	B. Com
Semester	V
Course Title	Modern Banking
Code	21UCOC52
Hours	5
Total Hours	75
Credits	5
Max Marks	60
Unit & Title	Unit IV: E- Delivery Channels
Name of the Faculty	Ms. T. Manuel Infany
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about E- Banking, Benefits and opportunities of E- Banking

Micro- Planning : 60 minutes



Evocation : 2 min

SO1 : 10 min

SO2 : 10 min

FA1 : 2 min

SO1 : 10 min

SO2 : 10 min

FA2 : 2 min

Discussion 10 min

Mind Map 2 min

Summary 2 min

1. Topics for learning through Evocation:

Brief explanation about E- banking and its usage in daily life. Ask the students to share their knowledge its usage

2. Topic Introduction:

2.1: General Objective:

- To understand the different E-Delivery Channels
- To learn to apply in life

2.2 : Specific Outcomes:

- To know about the types of E- Delivery channels
- To have a clear knowledge about the usage difference of the channels

First Phase:

SO1 (10 minutes): Explain what is E- delivery channels and its types.

SO2 (10 minutes): Discuss about its usage on different circumstances.

Second Phase:

SO1 (10 minutes): Clarify that ATM, Smart Cards, Telebanking, Internet Banking, E-Cheques are the different.

SO2 (10 minutes): Explore the examples of its usage in life under different situation

Mind Map (2 minutes)

Create a simple mind map that clarifies with the differences on ATM and Smart card, Telebanking and Internet banking

Summary (2 minutes)

Summarize the Advantages and disadvantages of E-Delivery Channels by group discussion.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	

D. Meta Cognitive Knowledge						1
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2.4: Key words:

E-Delivery Channels, ATM, Smart Cards, Internet Banking

2.5 : Key Diagrams (if any)

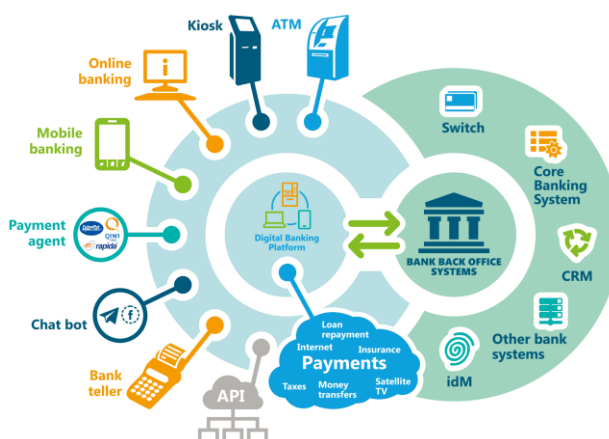
Powerpoint Presentation

<https://gamma.app/docs/E-Delivery-Channels-in-Banking-Redefining-Customer-Experience-6rboexdjfld7aa>

3. Discussion:

Students were asked to discuss in detail about the channels and its usage and were asked to frame a case study on the usage of E- Delivery channels

4. Mind Map



5. Summary

Electronic banking has many names like e banking, virtual banking, online banking, or internet banking. It is simply the use of electronic and telecommunications network for delivering various banking products and services. Through e-banking, a customer can access his account and conduct many transactions using his computer or mobile phone. In India, since 1997, when the ICICI Bank first offered internet banking services, today, most new-generation banks offer the same to their customers. In fact, all major banks provide e-banking services to their customers.

Some popular Services Under E- Banking

1. ATM
2. Telephone banking

3. Smart Cards
4. Mobile banking
5. Internet banking

Each service is different from others in its usage.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the various mobile apps for banking

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of E-Delivery channels.

7. FAQ's : MSQ's/ Descriptive questions:

1. What is E-Delivery channel? State its types
2. Compare and Contrast Internet banking and Mobile banking

8. References:

Gordon and Natrajan Banking theory Law and practice, Delhi Himalaya Publishing House, 2021 edition

Gurusamy S. Banking Theory Law and Practice. Chennai: Vijay Nicole Imprints Private Ltd, 2022 edition.

9. Verified by Subject Expert:



Approved by HoD

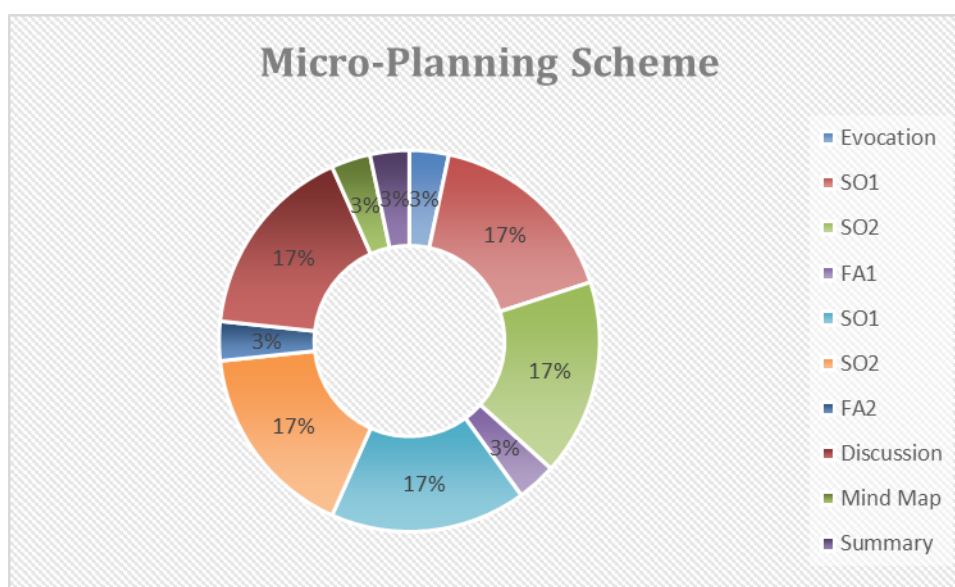
Co-ordinator.
Department of Commerce (SSC).
St.Mary's College 'Autonomous'
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Lesson Plan

Programme	B. Com
Semester	V
Course Title	Special Accounting
Code	21UCOC53
Hours	6
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	Unit V: Social Responsibility Accounting
Name of the Faculty	Ms. T. Manuel Infany
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about objectives of Social Responsibility accounting.

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation about Social Responsibility Accounting. Ask the students to share their knowledge about its applications

2. Topic Introduction:

2.1: General Objective:

- To understand about the importance of social responsibility in business
- To learn about its techniques to apply in business

2.2 : Specific Outcomes:

- To know about objectives of social responsibility accounting
- To have a clear knowledge about its approaches

First Phase:

SO1 (10 minutes): Explain what is SRA and its Definition.

SO2 (10 minutes): Discuss about various Social Responsibilities of a company

Second Phase:

SO1 (10 minutes): Explore the approaches in SRA

SO2 (10 minutes): Explore the examples of its usage in life under different situation

Mind Map (2 minutes)

Create a simple mind map of various approaches of Social Responsibility accounting with its examples

Summary (2 minutes)

Summarize definition and approaches with its applications by group discussion.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	

D. Meta Cognitive Knowledge						1
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2.4: Key words:

Social Responsibility, Approaches

2.5 : Key Diagrams (if any)

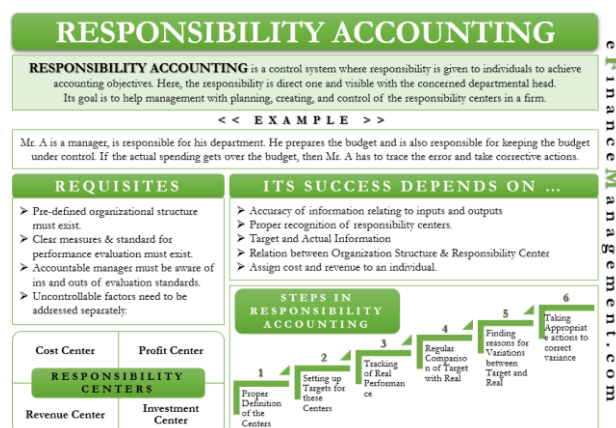
Powerpoint Presentation

<https://gamma.app/docs/Social-Responsibility-Accounting-Meaning-Definition-and-Approache-u0x3t2dhg4xjnjc>

3. Discussion:

Students were asked to discuss about their ideas on social responsibility matching with approaches

4. Mind Map



5. Summary

Social Accounting, also known as Social Responsibility Accounting, is a part of an evolving corporate reporting system that assesses and takes responsibility for the company's effects on the environment and its impact on social welfare. It is a concept that has been introduced to better articulate the measures that contribute to long-term value and the role organisations play in society. It is also a subset of the Triple Bottom Line accounting framework which emphasises three dimensions of performance: Social, environmental and financial. It goes beyond the profit motive of businesses and focuses on sustainable development.

Approaches in Social Accounting

There are different approaches to social accounting. Let's look into them to understand the

different approaches to social accounting and its uses.

Classical Approach

This is the approach of accounting in which businesses show how they have maximised their profits within the constraints of legal and ethical framework, acting in the best interest of society at large.

Descriptive Approach

This is the traditional method of reporting social information. In this social activities are disclosed in narrative form along with financial statements.

Integral Welfare Theoretical Approach:

This approach accounts for both social benefits and social costs in the financial statements themselves. This is a type of accounting format that highlights the creation of social reports that involves the social benefits and social costs.

Programme Management Approach:

In this approach, the organisation has to disclose its Social Objectives, how it is going to achieve them and how the feedback and control have been exercised.

Pictorial Approach:

In this approach, photographs of various welfare activities conducted by the organization are presented in annual reports.

Footnote Disclosures:

In this approach, the social activities of an organisation are quantified and disclosed as an additional footnote in the financial statements.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the meaning and definition of Social Responsibility

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the approaches of social responsibility accounting

7. FAQ's : MSQ's/ Descriptive questions:

1. State the meaning and definition of Social Responsibility accounting
2. Comment on the approaches in Social Responsibility Accounting

8. References:

Gordon and Natrajan Banking theory Law and practice, Delhi Himalaya Publishing House, 2021 edition

Gurusamy S. Banking Theory Law and Practice. Chennai: Vijay Nicole Imprints Private Ltd, 2022 edition.

9. Verified by Subject Expert:

M. S. T.

Mani Sahaya Rosnyans

Approved by HoD

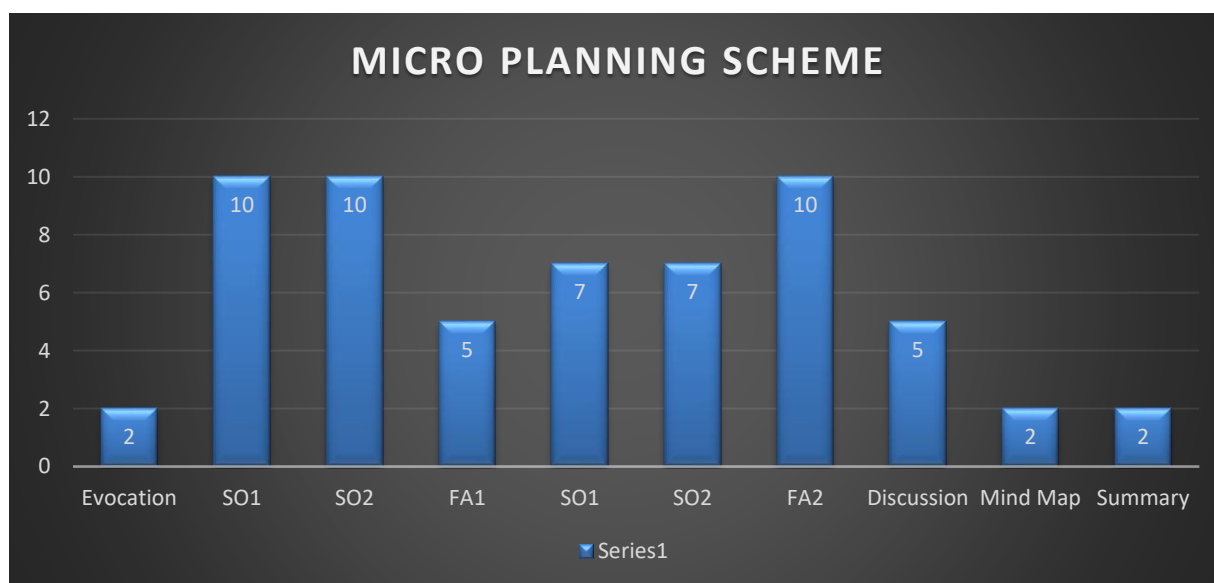
**Co-ordinator,
Department of Commerce (SSC),
St. Mary's College (Autonomous),
Thoothukudi-620001**

Lesson Plan

Programme	B.COM.
Semester	V
Course Title	INCOME TAX LAW & PRACTICE I
Code	21UCOC51
Hours	6
Total Hours	90
Credits	4
Max Marks	60
Unit & Title	Unit III : Income Under The Head House Property
Name of the Faculty	Dr.B.Geetha Maheswari
T-L tools	Mind Maps, Power Point Presentation, Group Discussion

Pre-requisite Knowledge : Basics about Five heads of Income of assessee and the Income tax provisions relating to the computation of Income from House property.

Micro- Planning : 60 minutes



Evocation : 2 min

SO1 : 10 min

SO2 : 10 min

FA1 : 5 min

SO1 : 7 min

SO2 : 7 min

FA2 : 10 min

Discussion : 5 min

Mind Map : 2 min

Summary : 2 min

1. Topics for learning through Evocation:

Detailed explanation about Basics of Income tax provisions especially Income from House property and the computation of taxable income under the same head. Ask the students to work out the computation of taxable income from House property by following simple steps as per the provisions of IT act 1961.

2. Topic Introduction:

2.1 : General Objective:

- To understand the steps in the computation of Income under the head House property.
- To learn to apply the usage of IT provisions depending on the different types of House property viz., Self Occupied House property, Let out House property and Deemed Let out House property.

2.2 : Specific Outcomes:

- To know about the steps to be followed for the computation of taxable income of different types of House property.
- To have a clear theoretical knowledge about the income under the head Income from house property.

First Phase:

- SO1 (10 minutes): Explain House property and its types as per IT Act 1961.
- SO2 (10 minutes): Clarify the concept of Municipal valuation, Fair rent, Standard Rent and De facto rent in the computation of Gross annual value of Let out and deemed let out house property.

Second Phase:

- SO1 (7 minutes): Explain the method to compute GAV, AV and the Interest on borrowed loan taken for the house property.
- SO2 (7 minutes): Discuss about the computation of taxable income of house property depending on its types.

Mind Map (2 minutes):

- Create a simple mind map that clarifies with the procedure to compute the Gross Annual Value, Annual Value and the Taxable Income from House property as per IT Act, 1961.

Summary (2 minutes):

- Summarize the procedure to compute the Gross Annual Value, Annual Value and the

Taxable Income from House property as per IT Act, 1961 from the given information of Municipal valuation, Fair rent, Standard Rent and De facto rent of the House property.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	
D. Meta Cognitive Knowledge						1

2.4 : Key Diagrams (if any)

EXEMPTED INCOMES UNDER THE HEAD HOUSE PROPERTY

- Agricultural house property
- House property held for charitable purposes
- House used for own business or profession
- House property held by a local authority
- House property held by a scientific research institution
- House property held by a political party
- House property held by an educational institution
- One house property held by an ex ruler of an Indian states
- One self occupied house
- One self occupied but vacant house

2.5 : Key words:

Municipal valuation, Fair rent, Standard Rent, De facto rent, Gross Annual Value and Annual Value

2.6 : Powerpoint Presentation

<https://slidesgpt.com/l/EpK7>

3. Discussion:

Students were asked to discuss and work out the problems regarding the computation of taxable income under the head House property given in practical exercise and made them to find out the solutions for the problems.

4. Mind Map

Calculation of Income from House Property

<u>Particulars</u>	<u>Amount</u>
A. Municipal Value	XXXX
B. Fair Rent	XXXX
C. Higher of amount A or B	XXXX
D. Standard Rent	XXXX
E. Expected Rent (Lower of D or C)	XXXX
F. Actual Rent Received	XXXX
Gross Annual Value (Higher of E or F)	XXXX
Less : Municipal Tax	(XXXX)
Net Annual Value	XXXX
Less : Statutory Deduction @ 30%	(XXXX)
Less : Interest on Borrowed Capital	(XXXX)
Income From House Property	XXXX

5. Summary

Income is taxable under the head 'house property' if it arises from a property consisting of any building or land appurtenant thereto. For the computation of income under this head, a house property is classified into three categories:

- (a) Let-out
- (b) Self-occupied
- (c) Deemed let-out house property.

The income from house property is computed on the basis of its annual value. Various factors such as municipal valuation, fair rent, standard rent, and actual rent are considered to arrive at an annual value.

The rental Income (Annual Value) is taxable under the head income from house property

if the following two conditions are satisfied:

- a) There should be a building and land appurtenant thereto; and
- b) The assessee should be the owner of such property.

Building and Land Appurtenant thereto

For chargeability of income under this head, the property must consist of any building or land appurtenant thereto. *Example:* If any income is derived from vacant land then such income shall not be chargeable to tax under the head 'Income from house property' as the property does not consist of any building. Such rental income is chargeable to tax under the head 'Income from other sources'.

The land is called land appurtenant to the building if it is an indivisible part and parcel of a building for its use and enjoyment by the occupiers, and it is not put to any other use and is not yielding any income assessable under this head. Generally, playgrounds, parking lots, garages, backyards, gardens, etc. are treated as land appurtenant to a building.

Ownership of Property

To become an owner of a property, a person must hold the legal title of the property in his name. He should be able to exercise the rights of the owner, not on behalf of the owner but in his own right. However, in certain situations, despite not holding the legal ownership of a property, a person is considered as deemed owner of the property, and, accordingly, income from such property is chargeable to tax in his hands even though he is not the legal owner of such property.

If a person deriving rental income from a property is not the owner of such property, then the income so derived shall be chargeable to tax either as business income or residual income but not as income from house property.

Computation of Income from House Property

For the computation of income from house property, a house property has to be classified into the following categories:

- (a) Let-out;
- (b) Self-occupied; and
- (c) Deemed let-out.

6. Assessment

- Formative Assessment 1 (FA1) (5 minutes)

Students were asked to explain the difference among the terms
Municipal valuation, Fair rent, Standard Rent, De facto rent.

- Formative Assessment 2 (FA2) (10 minutes)

A quick review on the class test given on the computation of taxable income under the head House Property.

7. FAQ's

1. Describe the concept of Gross Annual Value (GAV) and how it is calculated for a let-out property.
2. Explain the difference between Gross Annual Value (GAV) and Annual Value (AV).
Provide examples to illustrate the difference.
3. Discuss the factors that are considered while determining the GAV of a property.
4. Explain the concept of Income from House Property and how it is calculated for a self-occupied property.
5. Describe the tax implications of owning a self-occupied property. How is the interest on loan taken for purchase/construction of the property treated for tax purposes?
6. Discuss the tax implications of letting out a property. How is the income from the property taxed, and what deductions are allowed?
7. Discuss the tax implications of claiming deductions under Section 24 of the Income-tax Act, 1961.
8. Explain the concept of standard deduction under Section 24(a) and how it is calculated.
9. Discuss the tax implications of claiming interest on loan taken for purchase/construction of a self-occupied property.
10. How is income from house property calculated?

8. MCQ's

1. What is the meaning of Gross Annual Value (GAV) in the context of House Property?
A) The actual rent received from the property
B) The municipal valuation of the property
C) The reasonable expected rent from the property
D) The market value of the property

Answer: C) The reasonable expected rent from the property

2. Which of the following is not an allowable deduction under Section 24 of the Income-tax Act, 1961?
A) Municipal taxes paid
B) Interest on loan taken for purchase/construction of the property
C) Repairs and maintenance expenses
D) Insurance premium paid on the property

Answer: D) Insurance premium paid on the property

3. What is the maximum amount of interest that can be claimed as a deduction under Section 24(b) of the Income-tax Act, 1961?
A) ₹30,000
B) ₹1,50,000

C) ₹2,00,000

D) ₹3,00,000

Answer: C) ₹2,00,000

4. Which of the following properties is exempt from tax under Section 23(1) of the Income-tax Act, 1961?

A) Self-occupied property

B) Let-out property

C) Vacant property

D) Property used for business purposes

Answer: A) Self-occupied property

5. How is the Gross Annual Value (GAV) of a self-occupied property determined?

A) Based on the actual rent received

B) Based on the municipal valuation

C) Based on the reasonable expected rent

D) It is considered as Nil

Answer: D) It is considered as Nil

6. Which of the following expenses is not allowed as a deduction under Section 24 of the Income-tax Act, 1961?

A) Repairs and maintenance expenses

B) Insurance premium paid on the property

C) Municipal taxes paid

D) Capital expenditure incurred on the property

Answer: D) Capital expenditure incurred on the property

7. What is the tax treatment of arrears of rent received by the taxpayer?

A) It is taxable in the year it is received

B) It is taxable in the year it is accrued

C) It is exempt from tax

D) It is taxable only if the taxpayer has a reasonable expectation of receiving it

Answer: A) It is taxable in the year it is received

8. Which of the following is a condition for claiming deduction under Section 24(b) of the Income-tax Act, 1961?

A) The property should be let-out

B) The property should be self-occupied

C) The loan should be taken from a registered financial institution

D) The interest should be paid on the loan taken for purchase/construction of the property

Answer: D) The interest should be paid on the loan taken for

purchase/construction of the property

9. What is the tax treatment of income from a property that is used for both residential and commercial purposes?

- A) The income is taxable under the head "Income from House Property"
- B) The income is taxable under the head "Income from Business and Profession"
- C) The income is exempt from tax
- D) The income is taxable under both heads "Income from House Property" and "Income from Business and Profession"

Answer: D) The income is taxable under both heads "Income from House Property" and "Income from Business and Profession"

10. Which of the following is not a requirement for computing income from house property?

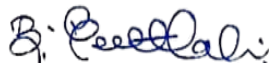
- A) Determining the annual value of the property
- B) Computing the gross annual value
- C) Claiming deductions under Section 24
- D) Maintaining a record of the property's market value


Answer: D) Maintaining a record of the property's market value

9. References:

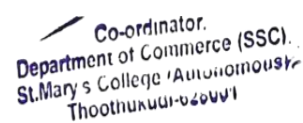
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10. Verified by Subject Expert:





Approved by HOD

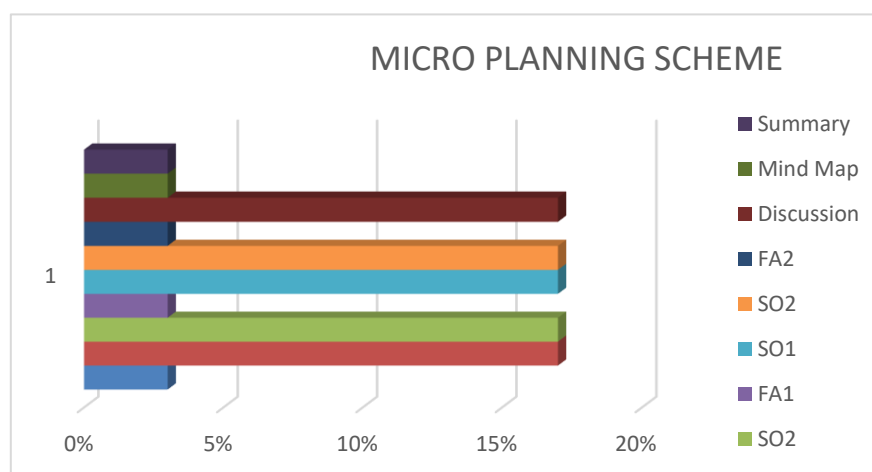

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Lesson Plan

Programme	B. Com
Semester	V
Course Title	HUMAN RESOURCE MANAGEMENT
Code	21UMCC51
Hours	6
Total Hours	90
Credits	3
Max Marks	60
Unit & Title	Unit IV: Transfer, Promotion and Compensation
Name of the Faculty	Dr. J. Ajitha
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about Transfer, Promotion and Compensation

Micro- Planning : 60 minutes



Evocation : 2 min

SO1 : 10 min

SO2 : 10 min

FA1 : 2 min

SO1 : 10 min

SO2 : 10 min

FA2 : 2 min

Discussion 10 min

Mind Map 2 min

Summary 2 min

1. Topics for learning through Evocation:

Evoke prior knowledge about the impact of mobility on organizations, encouraging students to consider the advantages and challenges of employee transfer.

2. Topic Introduction:

2.1: General Objective:

- To learn comprehensive understanding of employee transfers, promotions, and compensation systems, and will be able to explain the concepts, their applications, and the role they play in organizational human resource management.

2.2 : Specific Outcomes:

SO1(10 minutes): Understand the concept, types, and purposes of employee transfer, promotion, and compensation within an organization.

SO2 (10 minutes): Analyze the impact of transfer, promotion, and compensation systems on employee motivation, job satisfaction, and organizational effectiveness.

Mind Map (2 minutes)



Create a simple mind map that clarifies with the transfer, promotion and compensation of the employee.

Create a visual map with these main branches:

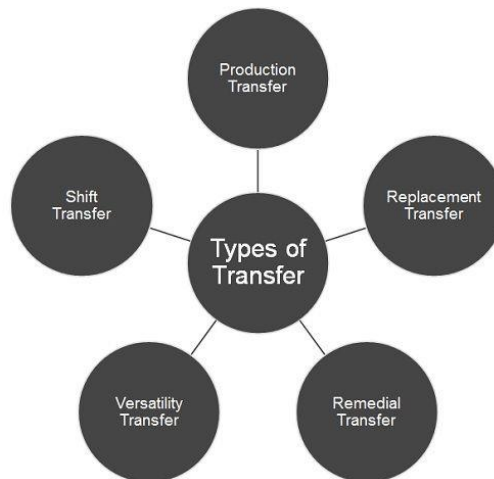
- Transfer:** Definition, Types (e.g., lateral, upward, downward, geographic), Purpose (skill development, organizational needs)
- Promotion:** Definition, Criteria, Benefits (recognition, career growth), Challenges (expectations, competition)
- Compensation:** Definition, Types (direct – salary, bonus; indirect – benefits, perks), Role in motivation, Fairness, Pay equity

2.3: Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	

D. Meta Cognitive Knowledge						1
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2.4: Key Diagrams (if any)



2.5: Key words:

Transfer, Promotion, Demotion, Dismissal, Compensation, Separations, Absenteeism, Labour Turnover, Policy, Procedure, Retention

2.6: Powerpoint Presentation

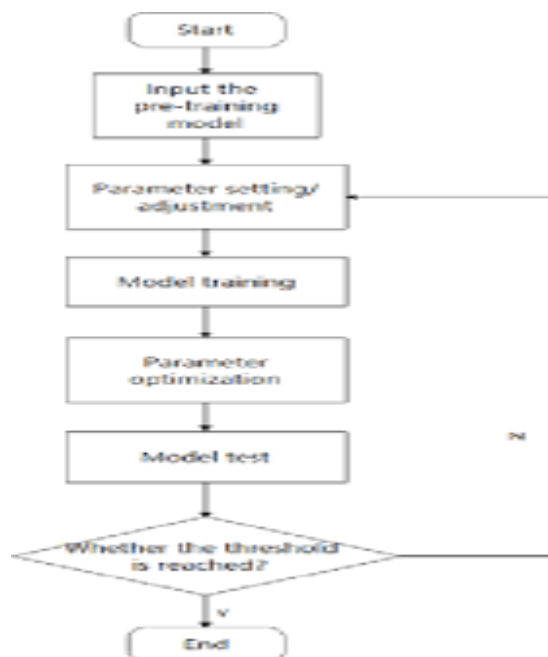
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<https://gamma.app/docs/87e9t3vj885xk0q>

3. Discussion:

Students were asked to discuss in detail about the channels and its usage and were asked to frame a case study on the usage of E- Delivery channels

4. Mind Map



5. Summary

This lesson provides a comprehensive overview of several important HR functions. **Transfer** refers to moving an employee from one position or department to another, with an objective of meeting organizational needs and providing employee development. **Promotion** offers employees a chance to advance in their career, either based on merit or seniority. The lesson explores both types of promotions and the policy surrounding them. **Demotion**, a less favorable shift, is discussed in terms of the causes and potential impact on both the individual and the organization. **Dismissal** focuses on when and how an employee may be legally dismissed from a company. The lesson also addresses **Compensation**, with an understanding of its objectives and principles. **Separations** cover the various ways employees leave a company, such as resignations, retirements, or layoffs. In the final sections, we will look at **Absenteeism** and **Labour Turnover**, their causes, and the impact on organizational performance. We will also discuss strategies to reduce absenteeism and minimize turnover.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the types of transfer.

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the promotion policies.

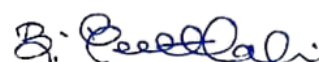
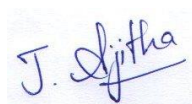
7. FAQ's :

1. What is the primary objective of transferring an employee?
2. How should promotions be determined?
3. What causes demotion in an organization?
4. Can employees be dismissed without warning?
5. How does absenteeism affect an organization?
6. What can be done to reduce labour turnover?

9. References:

1. Dr.C.B.Gupta. Human Resource Management. New Delhi: Sultan Chand & Sons. Thirteenth Edition. 2018.
2. C.P.Memoria. Personnel Management. New Delhi: Himalaya Publishing House. Third Edition. 2011
3. L.M.Prasad.. Human Resources Management. New Delhi: Sultan Chand & Sons. Fifth Edition. 2014.
4. Gary Dessler. Human Resource Management. New Delhi: Prentice Hall. First Edition.
5. Michael Armstrong. A Handbook of Human Resource Management Practice. New Delhi: Kogan Page. Third Edition. 2012.

10. Verified by Subject Expert:



Approved by HoD

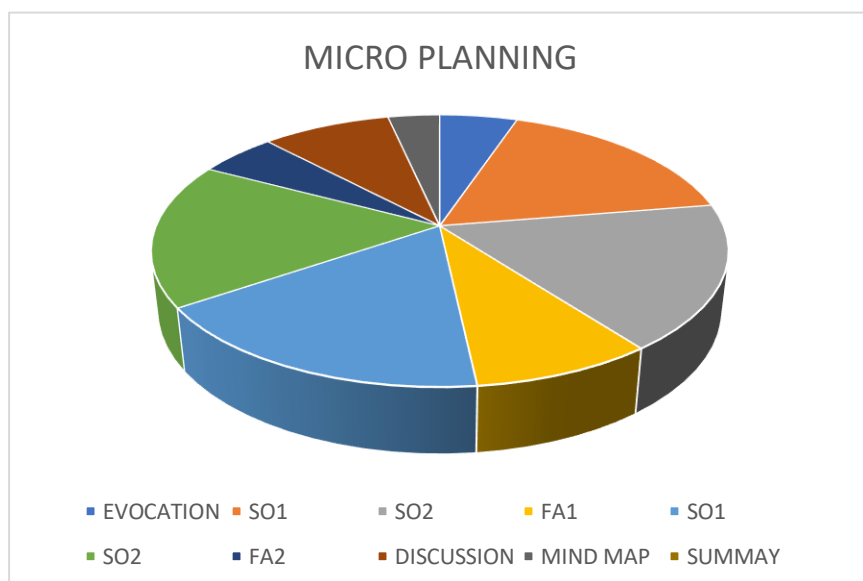
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Lesson Plan

Programme	B. Com
Semester	V
Course Title	Cost Accounting
Code	21UCOE51
Hours	5
Total Hours	75
Credits	5
Max Marks	100
Unit & Title	Unit I
Name of the Faculty	Dr.M.Deena
T-L tools	Mind Maps, Group Discussion

Pre-requisite Knowledge

Micro- Planning : 60 minutes



Evocation : 3 min

SO1 : 10 min

SO2 : 10 min

FA1 : 5 min

SO1 : 10 min

SO2 : 10 min

FA2 : 3 min

Discussion :5 min

Mind Map :2 min

Summary :5 min

Topics for learning through Evocation:

Brief explanation about cost sheet ,Tenders and Quotations

Topic Introduction:**1.1 General Objective:**

To understand the preparation and application of cost sheets and their relevance in tendering and quotation processes.

1.2 Specific Outcomes:

1. Explain the components and format of a cost sheet.
2. Illustrate the preparation of tenders and quotations using cost sheet data.

First Phase: Introduction to Cost Sheets

SO1 (10 min): Explain the structure and components of a cost sheet (Prime cost, Factory cost, Cost of production, Total cost).

SO2 (10 min): Illustrate how a cost sheet aids in determining the cost of a product and supports pricing decisions.

Second Phase: Application in Tenders/Quotations

SO1 (10 min): Discuss the role of cost sheets in preparing competitive tenders or quotations.

SO2 (10 min): Provide examples of real-world tendering and quotation scenarios.

Mind Map (3 min):

Create a visual representation connecting cost elements, cost sheets, and their application in tenders and quotations.

Summary (5 min):

- Review the key points: cost sheet structure, preparation steps, and tender/quotation application.
- Engage students in a group discussion with a real-life tender example.

Taxonomy of Objectives

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge			2			
C. Procedural Knowledge				1		
D. Meta Cognitive Knowledge					1	

1.4 Keywords

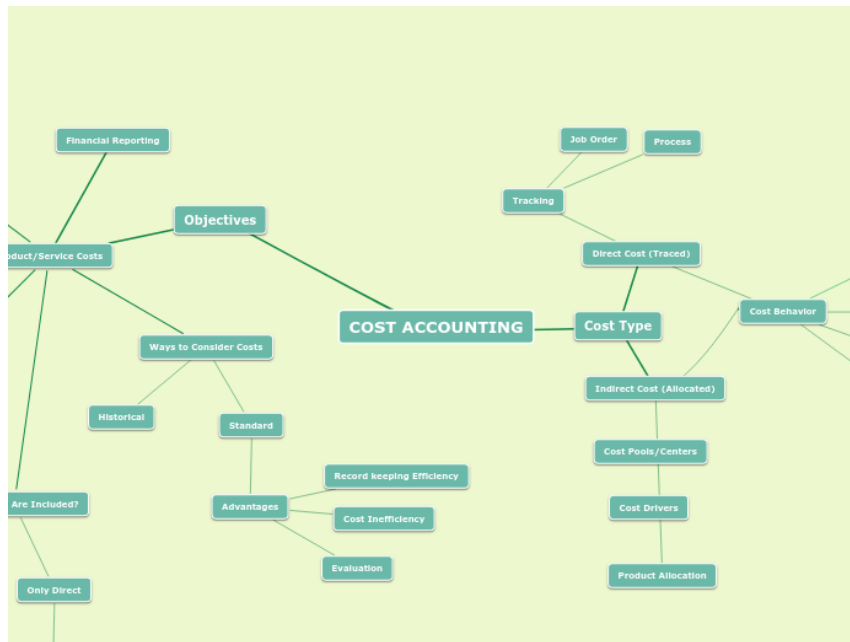
Cost sheet, prime cost, direct cost, indirect cost, factory cost, administration cost

1.5 Keyword Diagrams

3. Discussion

Students discussed about how effectively cost sheet has been used in the company.

4. Mind Map



5. Summary

Key points about cost sheet tenders and Quotations

1. **Definition:** A cost sheet is a detailed statement showing the total cost incurred in manufacturing a product or providing a service.
2. **Purpose:**
 - To calculate the cost per unit.
 - To analyze and control costs.
 - To set selling prices.
3. **Components:**
 - **Prime Cost:** Direct materials, direct labor, and direct expenses.
 - **Factory Cost:** Prime cost + Factory overheads.
 - **Cost of Production:** Factory cost + Administrative overheads.
 - **Total Cost:** Cost of production + Selling & distribution expenses.
4. **Formats:** It varies based on requirements, but generally includes columns for cost classification, amounts, and totals.
5. **Application:** Used to monitor costs, determine pricing strategies, and evaluate cost efficiency.

Tenders

1. **Definition:** A tender is a formal bid submitted to perform a specific task or supply goods/services at a specified price.
2. **Purpose:**
 - To provide a structured and transparent bidding process.
 - To encourage competition and find the best value for the task/service.
3. **Types:**
 - Open Tender: Available to all.
 - Limited Tender: Invited to a select few.
 - Single Tender: Given to a single contractor/vendor.
4. **Costing in Tenders:**
 - Cost sheets are crucial for preparing competitive tenders.
 - Includes calculations for direct costs, overheads, profit margins, and contingencies.
5. **Evaluation:** Tenders are evaluated based on price, quality, and terms of delivery.

Quotations

1. **Definition:** A quotation is a document provided by a seller to a potential buyer, outlining the price and terms of goods or services.
2. **Purpose:**
 - To inform the buyer about pricing and terms.
 - To act as a preliminary agreement before a formal contract.
3. **Components:**
 - Description of goods/services.
 - Quantity and unit price.
 - Delivery timeline and payment terms.
4. **Role of Cost Sheet in Quotations:**
 - Ensures accurate and competitive pricing.
 - Prevents underpricing or overpricing by factoring in all costs.
5. **Importance:** Quotations establish transparency and build trust with customers.

1.Assessment

- **Formative Assessment 1 (3 min):**
Ask students to list the components of a cost sheet.
- **Formative Assessment 2 (3 min):**
Students explain the importance of quotations in a competitive business environment.

2.FAQs:

1. What is the purpose of a cost sheet?
2. How are tenders and quotations prepared using cost sheets?

MSQs:

1. Which component is included in the factory cost?

- (a) Selling expenses
- (b) Direct labor
- (c) Advertisement cost
- (d) None of the above

Answer: (b) Direct labor

2. Tenders are primarily prepared to:

- (a) Increase selling price
- (b) Compete for a project
- (c) Record costs internally
- (d) Calculate net profit

Answer: (b) Compete for a project

References

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2017, 7th Edition

M. Deena

Verified by Subject Expert:

Approved by HOD

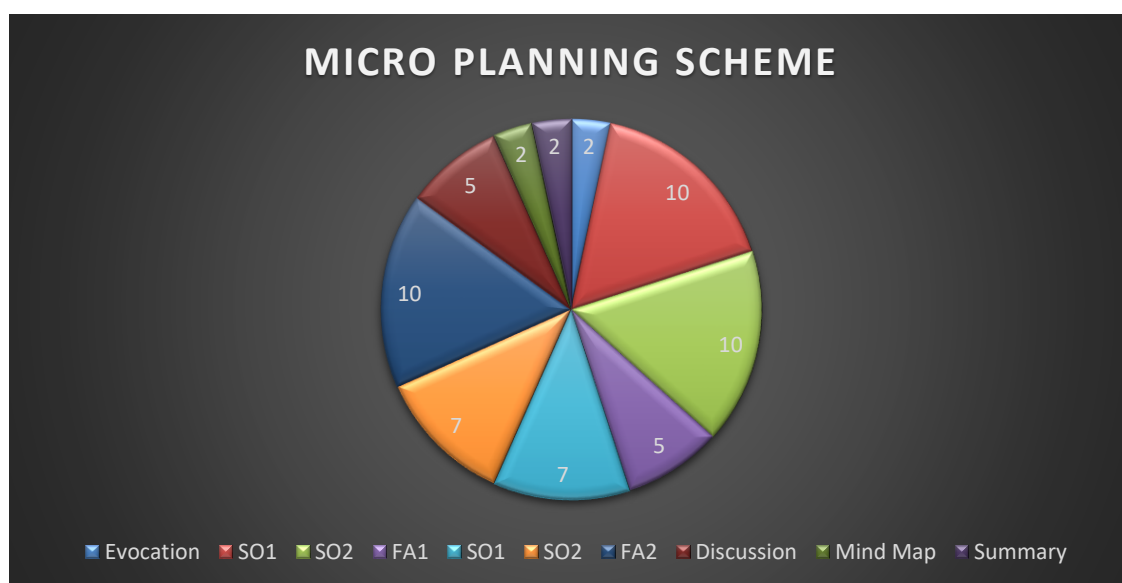
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Lesson Plan

Programme	B.COM.
Semester	V
Course Title	INCOME TAX LAW & PRACTICE II
Code	21UCOC61
Hours	6
Total Hours	90
Credits	4
Max Marks	60
Unit & Title	Unit I : Clubbing of Income and Set Off
Name of the Faculty	Dr.B.Geetha Maheswari
T-L tools	Mind Maps, Power Point Presentation, Group Discussion

Pre-requisite Knowledge : Basics about Clubbing of Income of assessee and the Income tax provisions relating to the Set off & Carry forward of Losses.

Micro- Planning : 60 minutes



Evocation : 2 min

SO1 : 10 min

SO2 : 10 min

FA1 : 5 min

SO1 : 7 min

SO2 : 7 min

FA2 : 10 min

Discussion : 5 min

Mind Map : 2 min

Summary : 2 min

1. Topics for learning through Evocation:

Detailed explanation about Basics of provisions regarding Set off of losses especially Carry forward of losses and the computation of taxable income under the same head. Ask the students to work out the computation of taxable income after Set off & Carry forward of losses by following simple steps as per the provisions of IT act 1961.

2. Topic Introduction:

2.1 : General Objective:

- To understand the steps in the computation of taxable Income after considering Set off & Carry forward of losses.
- To learn to apply the usage of IT provisions regarding Set off & Carry forward of losses depending on the five heads of Income.

2.2 : Specific Outcomes:

- To know about the IT rules to be followed for the Set off & Carry forward of losses in the computation of taxable income.
- To have a clear theoretical knowledge about the Set off & Carry forward of losses.

First Phase:

- SO1 (10 minutes): Explain the rules for Set off & Carry forward of losses as per IT Act 1961.
- SO2 (10 minutes): Clarify the concept of Inter Set off and Intra Set off of Losses in the computation of Total Taxable Income.

Second Phase:

- SO1 (7 minutes): Explain the method to compute the Inter set off and Intra Set off of Losses.
- SO2 (7 minutes): Discuss about the computation of Total Taxable after considering Set off & Carry forward of losses.

Mind Map (2 minutes):

- Create a simple mind map that clarifies with the procedure to compute the Inter set off and Intra Set off of Losses in the computation of Total Taxable Income as per IT Act, 1961.

Summary (2 minutes):

- Summarize the procedure to compute the Gross Annual Value, Annual Value and the Taxable Income from House property as per IT Act, 1961 from the given information of Municipal valuation, Fair rent, Standard Rent and De facto rent of the House property.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1,3	
D. Meta Cognitive Knowledge						1

2.4 : Key Diagrams

PROCEDURE FOR SETTING OFF LOSSES

➤ Inter-source adjustment

- Set-off loss from same head of income.

➤ Inter - head adjustments

- If the loss is still existing, loss can be set-off from other heads of income (subject to certain restrictions).

➤ Carry forward of losses

- If loss still persists, the same can be carried forward to the subsequent assessment years

2.5 : Key words:

Inter set Off, Intra Set Off , Carry Forward of Losses, Casual Incomes.

2.6 : Powerpoint Presentation

<https://slidesgpt.com/l/g5DB>

3. Discussion:

- Students were asked to discuss and work out the problems regarding the computation of taxable income after considering Set off & Carry forward of losses

as per IT Act 1961 given in practical exercise and made them to find out the solutions for the problems.

4. Mind Map

Types of Losses	Intra Head Adjustment	Inter Head Adjustment	Carry Forwarded	Brought Forward Losses to be Set off against	Time Limit to carry forward	Mandatory filing of return of income
Loss from House Property	Allowed	Allowed, upto Maximum of Rs. 2,00,000 from AY 2018-19	Allowed	Income from House Property	8 Years	No
Loss from Speculative Business	Only against Speculative business income	Not Allowed	Allowed	Income from Speculative Business	4 Years	Yes
Loss from Specified Business	Only against Specified business income	Not Allowed	Allowed	Income from Specified Business	Unlimited	Yes
Other Business Losses	Allowed	Allowed, except from Salary Income	Allowed	Income from Normal Business		Yes
Short Term Capital Loss	Only against STCG & LTCG	Not Allowed	Allowed	STCG & LTCG	8 Years	Yes
Long Term Capital Loss	Only against LTCG	Not Allowed	Allowed	LTCG	8 Years	Yes
Loss from Owning & Maintaining Race Horses	Only against income from Owning & Maintaining Race Horses	Not Allowed	Allowed	Income from Owning & Maintaining Race Horses	4 Years	Yes
Other Loss under 'Other Sources'	Allowed	Allowed	Not Allowed	N/A	N/A	N/A
Loss from Salary	Loss from Salary Not Possible					

5. Summary

The set-off and carry forward of loss is a technique implemented by the government to help taxpayers with losses. Such losses can be settled against profits from the same year and a few subsequent years. Losses from one head can also be resolved with earnings from other categories. The set-off is of two types: The intra-head set-off and the inter-head set-off. The profits from activities like gambling, card games, horse care, and lotteries are not considered during set off. There is a period beyond which the loss cannot be carried forward.

The Rules and Exceptions to inter-source set-off and the carry forward of loss sections.

House property Losses

Any Loss from the income of house property is given priority to be set off. They are set off against income from any other heads with respect to certain conditions. The losses that couldn't be settled with profits this year are carried forward to subsequent years. This falls under the

‘Income from house property’ section.

Normal Business Losses

The business losses can be carried forward with the previous years’ profits. The set and carry forward of loss will not occur if it doesn’t fall under the ‘Profits and gains of business and profession’ section. The loss from business can only be forwarded to 8 following years and not more. The loss has been incurred as a part of a profession or business. The loss has not been incurred from businesses that involve speculation. The off and carry forward of loss will not occur if there is a case of inheritance or succession.

Speculative Business Losses

An example of the speculation business is the stock market, trading NFTs and cryptocurrencies. The losses from such enterprises have to be settled against profits from such gains only. This is because the speculation business is risky, and such risk should be taken with care. If the government took care of such losses, people would not be careful about risky investments. The duration limit for speculation business is four years.

Specified Business

Loss incurred from a Specified business under section 35 AD. In that case, it will not be settled against the profits from any other income other than from income from such specified businesses only. There is no time limit for carrying forward losses.

Capital Losses

Long term Capital Losses can only be settled against long-term capital gain. But the short-term capital losses can be settled against the short-term and long-term capital gains. Hence, short-term capital losses are more flexible in dealing with long-term capital losses. There is an eight-year duration limit for long-term and Short term capital losses.

Loss from Other sources

The loss that a person incurred by owning and maintaining the race horses is also not considered in the off and carry forward of loss. Such losses have to be incurred at personal risk—the duration limit for horse races is four years.

6.Assessment

- Formative Assessment 1 (FA1) (5 minutes)

Students were asked to explain the difference between the terms Inter Set Off and Intra Set Off of Losses.

- Formative Assessment 2 (FA2) (10 minutes)

A quick review on the class test was given on the computation of taxable income under the head Set off & Carry forward of losses as per IT Act 1961.

7. FAQ's

1. Explain the concept of set off of losses under the Income-tax Act, 1961. How is it different from carry forward of losses?
2. Describe the procedure for setting off losses from one source against income from another source under the same head of income.
3. What are the restrictions on setting off losses from one head of income against income from another head of income?
4. Explain the concept of carry forward of losses under the Income-tax Act, 1961. How is it different from set off of losses?
5. Describe the procedure for carrying forward losses from one year to another year.
6. What are the restrictions on carrying forward losses from one head of income to another head of income?
7. Explain how a loss from a business or profession can be set off against income from salary. Can it be carried forward if it cannot be set off?
8. Describe the tax implications of a loss from a house property. Can it be set off against income from business or profession? Can it be carried forward?
9. Explain how a loss from a capital asset can be set off against income from other sources. Can it be carried forward if it cannot be set off?
10. Explain the concept of unabsorbed depreciation and how it can be carried forward.

8. MCQ's

1. For how many years can a loss from a business or profession be carried forward?

A) 3 years
B) 5 years
C) 7 years
D) 8 years

Answer: C) 7 years

2. Can a loss from a speculative business be carried forward for an unlimited number of years?

A) Yes
B) No, it can only be carried forward for a limited number of years
C) No, it cannot be carried forward at all
D) It depends on the type of speculative business

Answer: C) No, it cannot be carried forward at all

3. What is the condition for carrying forward a loss from a house property?

- A) The loss should be from a self-occupied property
- B) The loss should be from a let-out property
- C) The loss should be from a property that is not let-out
- D) The loss should be from a property that is used for business or profession

Answer: B) The loss should be from a let-out property

4. What is the purpose of the set off and carry forward provisions in the Income-tax Act?

- A) To provide relief to taxpayers who have incurred losses
- B) To increase the tax liability of taxpayers who have incurred losses
- C) To reduce the tax liability of taxpayers who have incurred profits
- D) To provide an incentive to taxpayers to invest in certain businesses or professions

Answer: A) To provide relief to taxpayers who have incurred losses

5. For how many years can a loss from the house property head be carried forward?

- A) 3 years
- B) 5 years
- C) 7 years
- D) 8 years

Answer: C) 8 years

6. For how many years can a loss from the capital gains head be carried forward?

- A) 3 years
- B) 5 years
- C) 7 years
- D) 8 years

Answer: C) 8 years

7. Can a loss from the income from other sources head be carried forward?

- A) Yes, for 3 years
- B) Yes, for 5 years
- C) No, it cannot be carried forward
- D) It depends on the type of income

Answer: C) No, it cannot be carried forward

8. What is the maximum number of years for which a loss can be carried forward?

- A) 3 years

B) 5 years

C) 7 years

D) 8 years

Answer: D) 8 years

9. Can a loss be carried forward if the return of income is not filed within the due date?

A) Yes, without any restrictions

B) Yes, but only up to a certain limit

C) No, it cannot be carried forward if the return is not filed within the due date

D) It depends on the type of income

Answer: C) No, it cannot be carried forward if the return is not filed within the due date

10. Which of the following incomes is not included in the computation of total income?

A) Income from salary

B) Income from house property

C) Income from business or profession

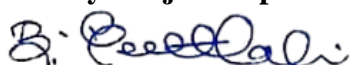
D) Exempt income, such as dividend income

Answer: D) Exempt income, such as dividend income

9. References:

- Mehrotra H.C. and Goyal S.P. *Income tax law & Accounts*. Agra: Sahitya Bhawan Publication. (Relevant Assessment year).
- Gaur.V.P, Narang Puja Gaur. & Rajeevpuri. *Income tax law &Practice*.New Delhi:KalyaniPublishers. (Relevant Assessment year).
- Lal B.B. and Vashist. N. *Income tax law &Practice*. New Delhi: I.K.International Publishing House Pvt Ltd. (Relevant Assessment year).

10.Verified by Subject Expert:



Approved by HOD

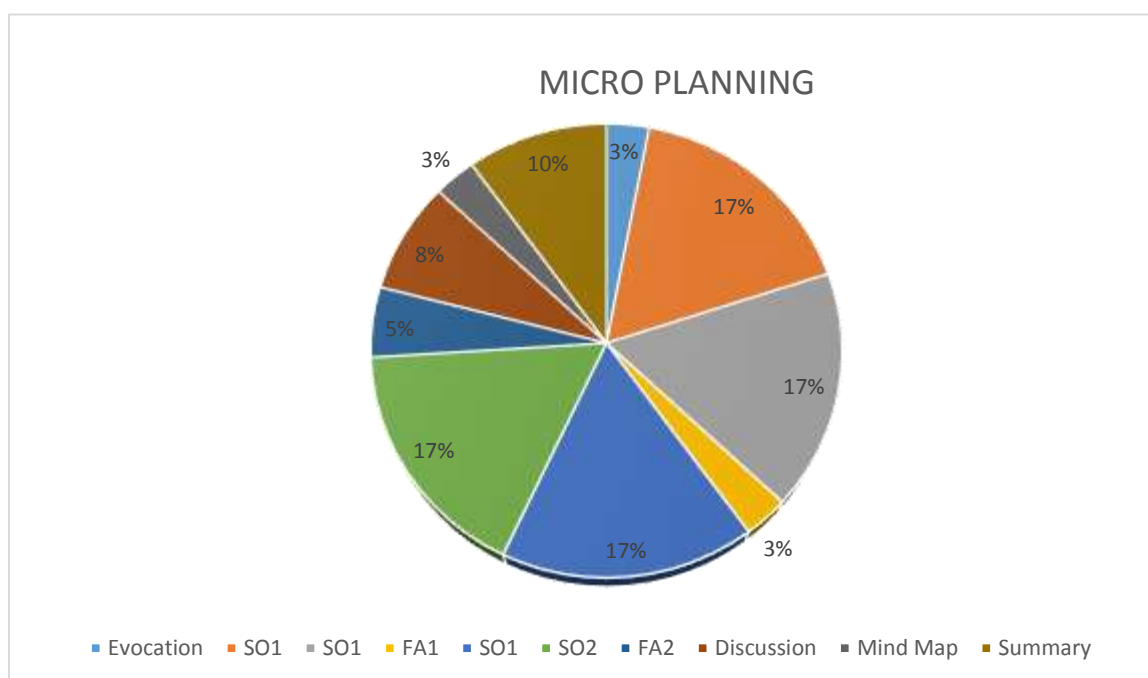
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Lesson Plan

Programme	B. Com
Semester	VI
Course Title	Commercial Law
Code	21UCOC62
Hours	6
Total Hours	90
Credits	4
Max Marks	60
Unit & Title	Unit I
Name of the Faculty	Dr.Annie Devotta
T-L tools	Mind Maps, Power Point Presentations, Group Discussion

Pre-requisite Knowledge:

Micro- Planning : 60 minutes



Evocation : 2min
SO1 : 10 min
SO2 : 10 min
FA1 : 2 min
SO1 : 10 min
SO2 : 10 min
FA2 : 3 min
Discussion : 5 min
Mind Map : 2 min
Summary : 6 min

Topics for learning through Evocation:

Topic Introduction:

1.1: General Objective:

- **To ensure the health, safety, and welfare of workers:** The primary objective is to protect the workers employed in factories from health hazards and unsafe working conditions.
- **To promote a safe and healthy working environment:** This includes creating an environment where the risk of injury, illness, and accidents is minimized through regulatory standards and enforcement.
- **To establish a system for the prevention of accidents:** It aims to put in place measures, such as safety protocols and training, to minimize workplace accidents and ensure workers are informed of potential hazards.
- **To improve working conditions:** This involves making provisions for factors like ventilation, lighting, cleanliness, and sanitation within the workplace to enhance overall worker well-being.
- **To ensure compliance with health and safety regulations:** By requiring factory owners and management to follow regulations, the Act aims to reduce risks and enforce standards.

1.2: Specific Outcomes

- **Reduction in Workplace Accidents and Injuries:** Through adherence to safety protocols, machinery maintenance, and hazard identification systems, the Act aims to significantly reduce the frequency of accidents and injuries in factories.
- **Improved Worker Health:** The implementation of safety measures like proper ventilation, hygiene, medical facilities, and reduction in exposure to harmful substances leads to a healthier workforce.
- **Enhanced Worker Welfare:** Provisions like clean restrooms, drinking water facilities, first-aid arrangements, and proper canteens aim to improve the overall quality of life for workers.
- **Mandatory Safety Training and Awareness:** Ensuring that workers are trained to understand and recognize health and safety risks, and know how to take preventive measures, leading to a more informed workforce.
- **Provision of Safety Equipment:** Factories must provide necessary personal protective equipment (PPE) to workers (e.g., helmets, gloves, earplugs), directly contributing to fewer injuries.
- **Regular Health Check-ups:** Factories are required to conduct regular medical examinations to identify work-related illnesses early on, allowing for early intervention and treatment.
- **Effective Emergency Protocols:** Emergency exits, fire safety measures, and other disaster management systems must be in place, ensuring a swift and organized response to any potential disasters or accidents.

First Phase:

SO1 (10 minutes): Explain about health, safety, and welfare of workers

SO2 (10 minutes): Discuss about Reduction in Workplace Accidents and Injuries through adherence to safety protocols,

Second Phase

SO1 (10 minutes): : Improve working conditions which involves making provisions for factors like ventilation, lighting, cleanliness, and sanitation within the workplace .

SO2 (10 minutes): Explain about Effective Emergency Protocols emergency exits, fire safety measures, and other disaster management systems must be in place, ensuring a swift and organized response to any potential disasters or accidents

Mind Map (3 minutes)

Create a simple mind map on shipping routes available globally

Summary (3 minutes)

Summarize the total content taken among the students and raising questions through a group discussion on various health and safety measures followed under Factories Act of 1948.

1.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge			1			
C. Procedural Knowledge				2		
D. Meta Cognitive Knowledge					1	

1.4 : **Key words:** worker, employee, adult, child, adolescent, women ,spittoons,creches

1.5 : **Key Diagrams** (if any)

3 Discussion:

Students were asked to discuss in detail about the various health and safety measures

4Mind Map



5.Summary

. The **Factories Act, 1948** is an important legislation in India that ensures the health, safety, and welfare of workers in factories. Here's a summary of the key health and safety measures covered under the Act:

1. Health Provisions:

- **Cleanliness:** Factories must be kept clean, free from dust, and maintained to prevent accumulation of waste.
- **Ventilation:** Adequate ventilation must be provided to ensure fresh air circulation and prevent excessive heat, humidity, and dust.
- **Lighting:** Proper lighting must be ensured in work areas, including natural and artificial lighting.
- **Sanitary Facilities:** Sufficient toilet facilities and drinking water must be provided for workers.

2. Safety Provisions:

- **Machinery Safety:** All machines in a factory should have proper safeguards to prevent accidents and injuries. This includes fencing around hazardous machinery parts.
- **Fire Safety:** Factories must have firefighting equipment, alarms, and safe evacuation procedures in case of a fire.
- **Dangerous Processes:** Any processes deemed dangerous must be conducted with extra precautions, and workers should be provided with adequate training and protective equipment.
- **First Aid:** Factories must maintain a first aid box and have trained personnel to handle injuries. Larger factories are required to have medical facilities on-site.

3. Welfare Measures:

- **Restrooms and Canteens:** Adequate restrooms and eating areas (canteens) should be provided for the workers.
- **Crèches:** In factories with a significant number of female workers, crèches (childcare facilities) must be available.
- **Safety Committees:** Larger factories are required to set up safety committees to discuss and monitor safety conditions regularly.

4. Working Hours and Conditions:

- **Limits on Working Hours:** The Act prescribes limits on working hours, overtime, and mandatory rest intervals to ensure worker well-being.

- **Weekly Holidays:** Workers are entitled to a weekly holiday, and extra pay is required for overtime work.
- 5. **Employment of Young Persons:**
 - **Age Limitations:** The Act restricts the employment of children under 14 years of age and prescribes specific working conditions for adolescents.
- 6. **Health and Safety Inspections:**
 - **Inspection by Authorities:** Inspectors are empowered to visit factories, ensure compliance with safety standards, and take action if necessary.

Formative Assessment 1 (FA1) (3 minutes)

A quick review on the different measures taken on health and safety measures under Factories Act of 1948

Assessment 2 (FA2) (3 minutes)

Students are asked to explain the different measures to be followed in factories.

FAQ's :

- 1.Explain the term employee.
- 2.Explain the term factory

MSQ's

1. Which of the following is a requirement for the cleanliness of a factory under the Factories Act, 1948?

- a) The factory must be kept clean, free from dust, and maintained to prevent accumulation of waste.
- b) The factory must have an air conditioning system installed.
- c) The factory must have painted walls at all times.
- d) The factory must have a central vacuum cleaning system.

Answer: a) The factory must be kept clean, free from dust, and maintained to prevent accumulation of waste.

2. According to the Factories Act, 1948, what should be provided for the welfare of workers in terms of sanitation?

- a) Adequate canteen facilities.
- b) Proper restrooms and drinking water.
- c) Workers must be provided with free meals.
- d) Special food allowances for workers.

Answer: b) Proper restrooms and drinking water.

3. What is the primary focus of the safety provisions under the Factories Act, 1948?

- a) Protect workers' personal belongings.
- b) Ensure machinery is equipped with safeguards to prevent accidents.
- c) Provide workers with clothing.
- d) Ensure all workers are insured.

Answer: b) Ensure machinery is equipped with safeguards to prevent accidents.

4. Under the Factories Act, 1948, the maximum number of working hours per week for adult workers is limited to:

- a) 40 hours
- b) 48 hours
- c) 56 hours
- d) 60 hours

Answer: b) 48 hours

5. Under the Factories Act, 1948, which of the following is required in factories where a significant number of female workers are employed?

- a) A special working shift for women workers.
- b) A crèche (childcare) facility for children of women workers.

- c) A health insurance plan for women workers.
- d) A separate canteen for women workers.

Answer: b) A crèche (childcare) facility for children of women workers.

6. The Factories Act, 1948, mandates that factories should provide:

- a) Free medical treatment for all workers.
- b) Free transport for workers.
- c) A first aid box and trained personnel to handle injuries.
- d) Free housing for workers.

Answer: c) A first aid box and trained personnel to handle injuries.

7. Under the Factories Act, 1948, which of the following is NOT a responsibility of the factory management concerning safety measures?

- a) Conducting periodic safety inspections.
- b) Providing fire safety equipment.
- c) Ensuring the factory has sufficient lighting.
- d) Providing an air conditioning system for all workers.

Answer: d) Providing an air conditioning system for all workers.

8. The Factories Act, 1948 restricts the employment of children under:

- a) 12 years of age
- b) 14 years of age
- c) 16 years of age
- d) 18 years of age

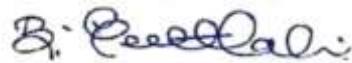
Answer: b) 14 years of age

References:

Kapoor N.D Industrial Law New Delhi Sultan Chand & Sons 31st edition 2020
Kapoor N.D Business Law New Delhi Sultan Chand & Sons



Verified by Subject Expert:



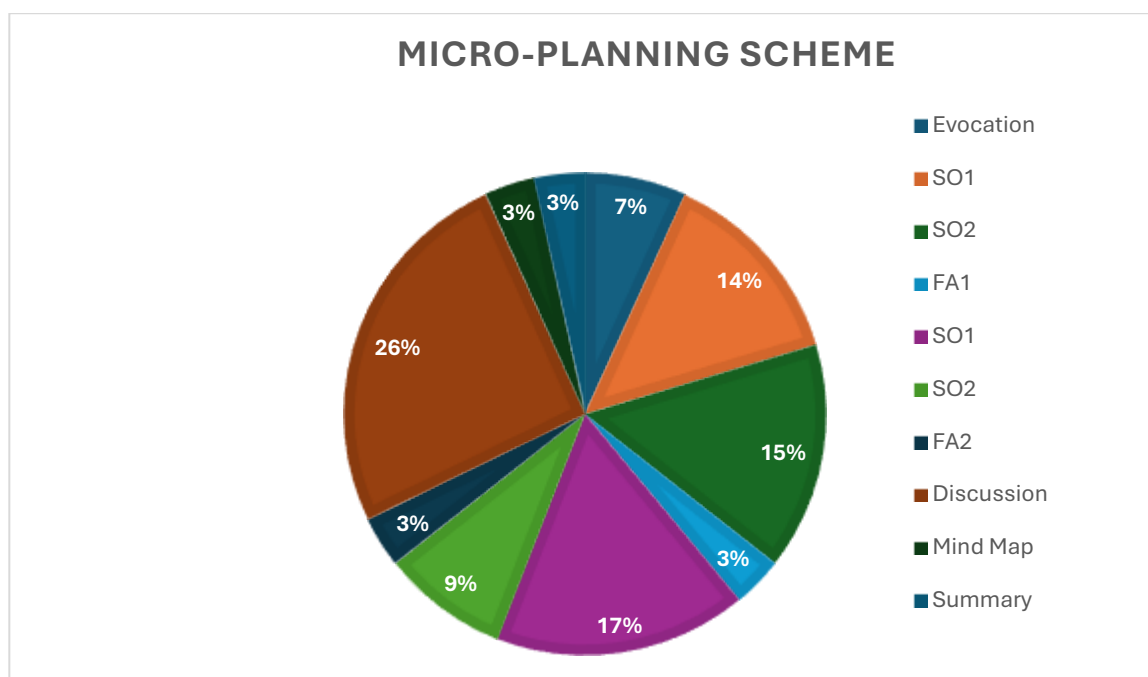
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Lesson Plan

Programme	B. Com
Semester	VI
Course Title	Management Accounting
Code	21UCOC63
Hours	6
Total Hours	90
Credits	4
Max Marks	75
Unit & Title	Unit II: Fund Flow Analysis
Name of the Faculty	Ms. D. Saranya
T-L tools	Mind Maps, PowerPoint, Group Discussion, Case Studies

Pre-requisite Knowledge: Basic Accounting principles, Working capital concept, Financial ratios, Investments and Financing decisions

Micro- Planning : 60 minutes



Evocation : 4 min

SO1 : 8 min

SO2 : 9 min

FA1 : 2 min

SO1 : 10 min

SO2 : 5 min

FA2 : 2 min

Discussion : 15 min

Mind Map : 2 min

Summary : 2 min

1. Topics for learning through Evocation: (4 minutes)

Brief explanation about Fund flow analysis and importance.

Ask the students to analyze the financial decisions of organisations.

2. Topic Introduction:

2.1: General Objective:

- To introduce students to the concept of Fund Flow Analysis,
- To enable them to understand the importance, principles, and techniques used in analysing the financial health of an organization, and how it can be used to make informed financial decisions.

2.2 : Specific Outcomes:

- To know about the fund flow analysis
- To have a clear knowledge on the schedule of changes in working capital and the fund flow statement.

First Phase:

SO1 (8 minutes): Define Fund Flow Analysis and understand its significance in business.

SO2 (9 minutes): Identify the sources and uses of funds within a company.

Second Phase:

SO1 (10 minutes): Prepare a Fund Flow Statement and interpret the key changes in funds over a specific period.

SO2 (5 minutes): Analyze the effects of changes in working capital and capital structure.

Mind Map (2 minutes)

Create a simple mind map that clarifies the importance of fund flow analysis

Summary (2 minutes)

Differentiate between Fund Flow Analysis and Cash Flow Analysis.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge				1		

D. Meta Cognitive Knowledge				1		
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2.4 : Key words:

Fund flow analysis, Investments, Finance decisions, Business operations.

2.5 : Key Diagrams (if any)

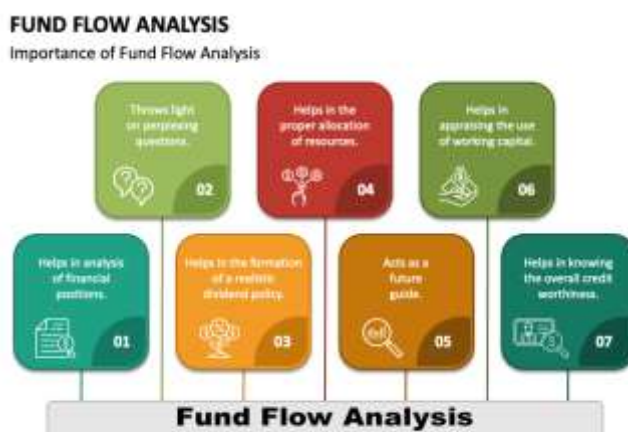
Powerpoint Presentation

<https://gamma.app/docs/Fund-Flow-Analysis-2w0umalx6iverjb>

3. Discussion:

Students were asked to discuss in detail, about the fund analysis and its usage and by the business.

4. Mind Map



5. Case Study Analysis

Present a short case study of a company with fluctuations in working capital and ask students to evaluate its financial health based on a Fund Flow Statement.

6. Summary

Fund Flow Analysis is an essential financial tool that helps in understanding how funds are sourced and utilized by a business during a specific period. The purpose of this analysis is to assess the flow of funds in and out of an organization, typically represented through a Fund Flow Statement. This statement reveals whether a company has generated enough funds from operations to meet its obligations or if it relies on external financing. It highlights changes in working capital, such as increases or decreases in current assets and liabilities. Unlike cash flow, which focuses on liquidity, fund flow helps analyze the broader impact on business operations, investments, and financing decisions.

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Provide students with a sample financial statement. Ask them to prepare a Fund Flow Statement.

Formative Assessment 2 (FA2) (2 minutes)

Discuss how Fund Flow Analysis is applied in real-world scenarios. Ask students to identify key differences between Fund Flow and Cash Flow.

2. FAQ's / MCQ's/ Descriptive questions:

1. What is Fund Flow Analysis?
2. What is the purpose of preparing a Fund Flow Statement?
3. What is the difference between Fund Flow and Cash Flow?

3. References:

Pillai R.S.N and Bhagavathi V., *Management Accounting*, S. Chand & Sons, New Delhi, Fourth revision edition, Reprint 2015.

Jain S. P. and Narang K. L., *Cost Accounting*, Kalyani Publishers, Chennai. Reprint 2019.

4. Verified by Subject Expert:

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B. Preetha

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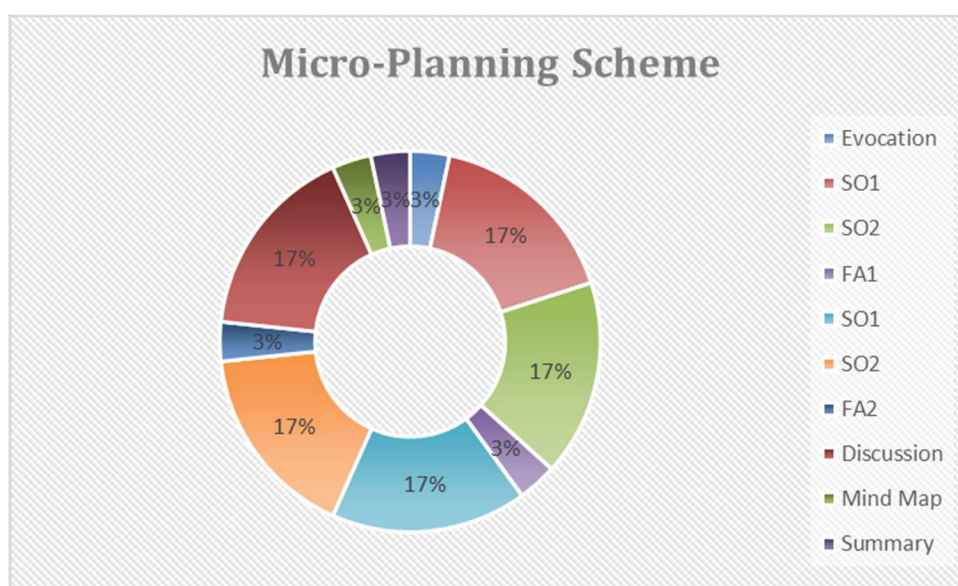
Lesson Plan

Programme	B. Com
Semester	VI
Course Title	Logistics in Shipping Industries
Code	21UCOC64
Hours	6
Total Hours	90
Credits	4
Max Marks	60
Unit & Title	Unit IV: Ships and Shipping Procedure
Name of the Faculty	Dr.G.Maria Delicia Helina
T-L tools	PowerPoint Presentations, Case Studies, Videos on Shipping Routes, Group Discussions

Pre-requisite Knowledge

- Understanding of basic logistics and transportation systems
- Awareness of global trade and shipping practices

Micro-Planning :60 minutes per session



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min

SO2 : 10 min

FA2 : 2 min

Discussion 10 min

Mind Map 2 min

Summary 2 min

1.Topics for Learning through Evocation

- Brief introduction to the importance of shipping in international trade
- Overview of types of ships and their relevance in logistics

2.Topic Introduction

2.1 General Objective

To provide students with an understanding of the shipping industry, including different types of vessels, shipping routes, and chartering procedures.

2.2 Specific Outcomes

1. To identify various types of ships and their uses in global trade.
2. To understand the processes of chartering and the types of charter agreements.

First Phase

- **SO1 (20 minutes):**
 - Explanation of shipping routes and their importance in global trade.
 - Overview of types of ships: Tramp vessels, liner vessels, bulk carriers, general cargo vessels, and container ships.
- **SO2 (20 minutes):**
 - Introduction to chartering: Kinds of charters and charter party agreements.
 - Explanation of the conference system in shipping.

Second Phase

- **SO1 (10 minutes):**
 - Real-life case studies showcasing the usage of different types of ships.
- **SO2 (10 minutes):**
 - Discuss the legal and operational aspects of chartering agreements.

Mind Map (2 minutes)

- **Formative Assessment 2 (FA2):**
A brief group activity to create a flowchart of the chartering process.
-

7.FAQ's

1. What are the main types of ships used in international trade?
2. What is the difference between tramp vessels and liner vessels?
3. What is a charter party, and why is it significant in shipping?
4. How do shipping routes influence trade efficiency?
5. What are the key elements of the conference system?

MCQs

1. Which of the following is a type of ship used for bulk transport?
A) Tramp Vessel
B) Liner Vessel
C) Bulk Carrier
D) General Cargo Vessel
Answer: C) Bulk Carrier
 2. What is a charter party?
A) A type of ship
B) An agreement between shipowner and charterer
C) A shipping route
D) A conference system
Answer: B) An agreement between shipowner and charterer
 3. Which of the following ships primarily transports containers?
A) Tramp Vessel
B) Bulk Carrier
C) Container Ship
D) General Cargo Vessel
Answer: C) Container Ship
 4. What does the conference system in shipping refer to?
A) A meeting of shipowners
B) An agreement to standardize shipping rates
C) A type of cargo
D) A type of vessel
Answer: B) An agreement to standardize shipping rates
 5. Which of the following is not a function of tramp vessels?
A) Following fixed routes
B) Operating on demand
C) Transporting bulk cargo
D) Offering flexible schedules
Answer: A) Following fixed routes
-

8. References

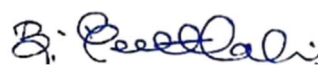
Text Book

Krishnaveni Muthiah. *Logistics Management and Sea borne trade*. New Delhi: Himalaya Publishing House, 18th Edition, Reprint 2021.

Books for Reference:

1. Agarwal D.K. *Text books of logistics and supply Chain Management*. New Delhi: Mac Milan India Ltd., Second edition 2017
2. Swapna Pillai. *Export and Import procedure & Documentation*. Agra : Sahitya Bhawan Publications, first edition 2020.
3. Martin Christopher. *Logistics and supply Chain Management*. New Delhi: Pearson Education, First Edition 2015.

9.Verified by Subject Expert:



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