

**M.Com**  
**Course Structure (w.e.f. 2021)**  
**Semester I**

Subject	Course Code	Title of the Course	Contact Hour/Week	Credits	Max Marks		
					CIA	ESE	Total
Core I	21PCOC11	Advanced Management Accounting	6	4	40	60	100
Core II	21PCOC12	Modern Marketing	6	4	40	60	100
Core III	21PCOC13	Statistics for Research	6	4	40	60	100
Core IV	21PCOC14	Entrepreneurial Training and Development	6	4	40	60	100
Core V	21PCOC15	Managerial Economics	6	4	40	60	100
		<b>Total</b>	<b>30</b>	<b>20</b>			500
MOOC (Compulsory)				+2			

**Semester II**

Subject	Course Code	Title of the Course	Contact Hour/Week	Credits	Max Marks		
					CIA	ESE	Total
Core VI	21PCOC21	Organisational Behaviour	5	4	40	60	100
Core VII	21PCOC22	Financial Management	5	4	40	60	100
Core VIII	21PCOC23	Business Environment	5	4	40	60	100
Core IX	21PCOC24	Operations Research	5	4	40	60	100
Core X	21PCOC25	Financial Markets and Institutions	5	4	40	60	100
Core Elective I	21PCOE21	A. Supply Chain Management/ B. Green Marketing	5	4	40	60	100
		<b>Total</b>	<b>30</b>	<b>24+2</b>			600

It is mandatory for all I PG students to attend the MOOC course and will get extra credit. Students who fail in MOOC can appear for supplementary exam and the institution will provide the certificate. No extra credits will be given.

### Semester III

Subject	Course Code	Title of the Course	Contact Hour/ Week	Credits	Max Marks		
					CIA	ESE	Total
Core XI	21PCOC31	Advanced Corporate Accounting	6	4	40	60	100
Core XII	21PCOC32	Human Resource Management	6	4	40	60	100
Core XIII	21PCOC33	E- Commerce	5	4	40	60	100
Core XIV	21PCOC34	International Business	5	4	40	60	100
Core XV	21PCOC35	Research Methodology	4	4	40	60	100
Core Elective II	21PCOE31	A. Corporate Legal Framework B. Tourism Management	4	4	40	60	100
Self Study Course / MOOC / Internship (Optional)	21PCOSS1	A. Stress Management B. MOOC		+2			
		<b>Total</b>	<b>30</b>	<b>24+2</b>			<b>600</b>

### Semester IV

Subject	Course Code	Title of the Course	Contact Hour/ Week	Credits	Max Marks		
					CIA	ESE	Total
Core XVI	21PCOC41	Advanced Cost Accounting	6	4	40	60	100
Core XVII	21PCOC42	Taxation & Tax Planning	6	4	40	60	100
Core XVIII	21PCOR43	Computerised Accounting Packages Tally ERP.9 (Practicals)	6	4	40	60	100
Core XIX	21PCOC44	Retail Marketing	6	4	40	60	100
Core XX	21PCOP41	Project	6	6	40	60	100
			<b>30</b>	<b>22</b>			<b>500</b>

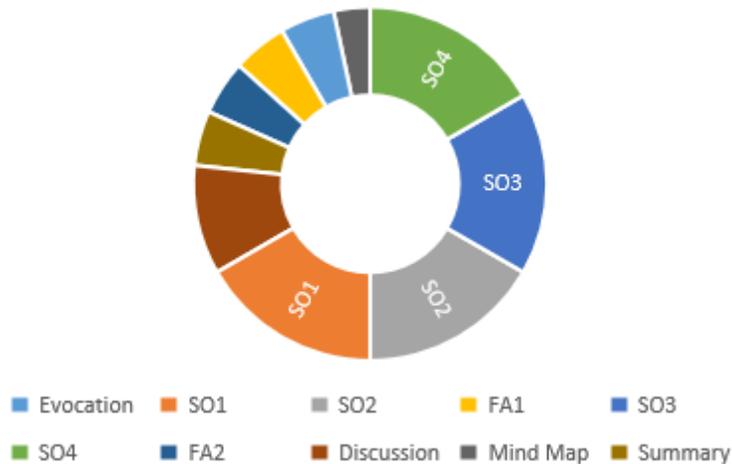
## Lesson Plan

Programme	M.Com
Semester	I
Course Title	Advanced Management accounting
Code	21PCOC11
Hours	6
Total Hours	90
Credits	4
Max. Marks	75
Unit & Title	Financial statement Analysis.
Name of the Faculty	Dr.P.Bhanumathi
T-L tools	Power Point Presentation, Group Discussion, Case Studies and Mind Map

**Pre-requisite Knowledge:** Basic understanding of Management accounting.

**Micro- Planning** : 60 minutes

Micro planning Scheme



Evocation	: 3 min
SO1	: 10 min
SO2	: 10 min
FA1	: 3 min
SO3	: 10 min
SO4	: 10 min
FA2	: 3 min
Discussion	: 6 min
Mind Map	: 2 min
Summary	: 3 min

## 1. Topics for learning through Evocation: (3 minutes)

Brief overview of the financial statement Analysis.

- To know the objectives and importance of financial statement Analysis.

## 2. Topic Introduction:

### 2.1 General Objectives:

- To understand the fundamental methods of financial statement Analysis.
- To explore the application of these concepts in business environment.
- To analyze the importance of financial statements in decision-making.

### 2.2 Specific objectives:

- To define and explain key terms of comparative ,common size and Trend analysis.
- To Analyse the liquidity ,profitability and solvency of Ratios.
- Apply accounting principles to record transactions accurately.
- **2.2.1 First Phase:**

**SO1 (10 minutes):** Explain the comparative statement analysis

**SO2 (10 minutes):** Discuss the Ratio analysis.

### 2.2.2 Second Phase

Explain the importance of financial statement analysis.

Describe the fund flow statement analysis .

### Summary (2 minutes)

## 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				
C. Procedural Knowledge			1			
D. Meta Cognitive Knowledge				1	1	

## 2.4: Keywords:

## 2.3 Comparative, common size, Trend analysis

## 2.5 Key Diagrams:

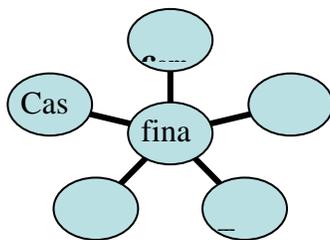
### PowerPoint Presentation

<https://gamma.app/docs/Financial-Statement-Analysis-Unlocking-Business-Insights-21xx3zlv4agp2ww>

3. **Group Discussion:** Students were asked to discuss in detail about the real-life scenarios involving management accounting. They were divided into groups to analyze importance of financial statement analysis.

## 4. Mind Map Creation (2 minutes)

5. Create a visual mind map summarizing key financial statement analysis.



## 5. Summary:

Definitions: Understanding key terms like Management accounting, cash flow fund flow ratios

## 6. Assessment:

### Formative Assessment 1 (FA1) (3 minutes)

Students are asked to explain the definition, and limitations of ratio analysis.

### Formative Assessment 2 (FA2) (3 minutes)

- Short quiz on management accounting.

## 7. FAQs: Descriptive questions:

1. Define common size statement analysis.
2. Explain the importance of Ratio analysis..
3. Enumerate the tools of financial statement analysis.

## 8. References:

### Text Book:

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

### Books for Reference:

1. Jain S.P. and Narang K.L. *Cost Accounting*. Chennai: Kalyani Publishers. 26<sup>th</sup> edition 2019.
2. Maheswari S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 18<sup>th</sup> edition 2012.
3. Gupta S.P. *Management Accounting*. Agra: Sahitya Bhawan Publications. Revised Edition 1<sup>st</sup> January 2021.

Banumathi

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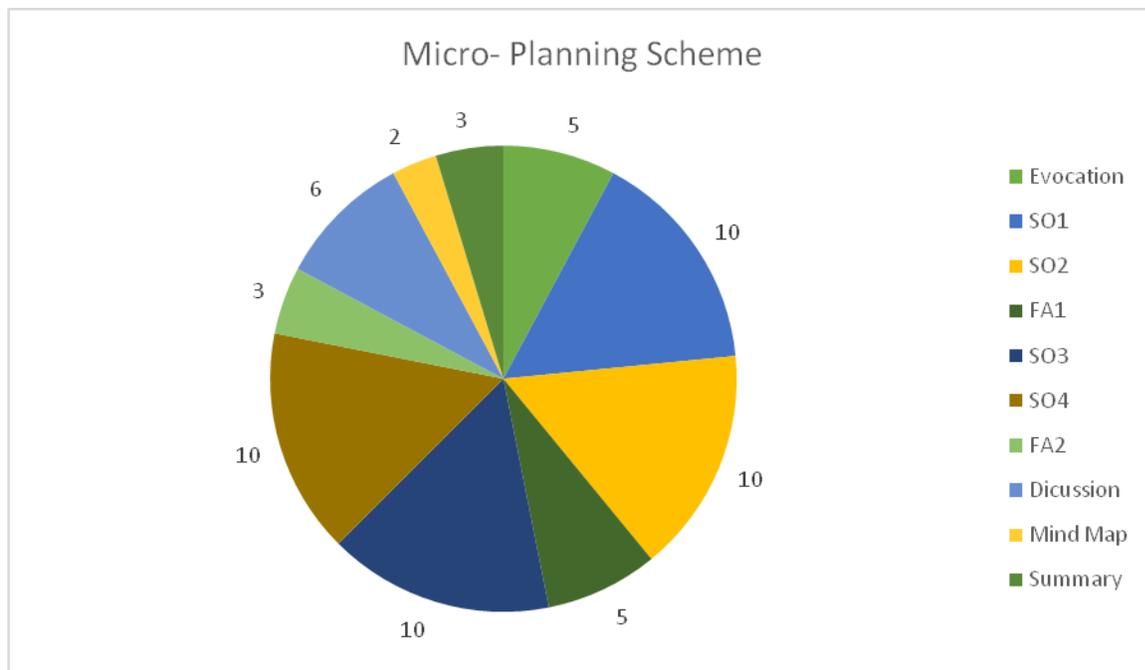
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## Lesson Plan

Programme	M.Com
Semester	I
Course Title	Modern Marketing
Code	21PCOC12
Hours	6
Total Hours	90
Credits	4
Max. Marks	75
Unit & Title	Unit II : Consumer Behaviour
Name of the Faculty	Dr. Judith Reene Fernando
T-L tools	Power Point Presentation, Group Discussion, Case Studies and Mind Map

**Pre-requisite Knowledge:** Basic understanding of the models of consumer behaviour.

**Micro- Planning** : 60 minutes



Evocation : 3 min

SO1 : 10 min

SO2 : 10 min

FA1 : 3 min

SO3 : 10 min

SO4 : 10 min

FA2 : 3 min

Discussion : 6 min

Mind Map : 2 min

Summary : 3 min

### **1. Topics for learning through Evocation: (3 minutes)**

- Brief overview of the consumer behaviour
- Importance of understanding the factors influencing consumer behaviour
- Analyse the models of consumer behaviour

### **2. Topic Introduction:**

#### **2.1 General Objectives:**

- To understand the fundamental concepts of consumer behaviour
- To know about the factors influencing consumer behaviour
- To understand the models of consumer behaviour

#### **2.2 Specific Outcomes:**

- To define and explain the factors influencing consumer behaviour
- To understand the models of consumer behaviour

First Phase:

SO1 (10 minutes): Concept of consumer behaviour

Consumer behavior refers to the study of how individuals make purchasing decisions, influenced by psychological, social, cultural, and economic factors. It helps businesses understand preferences, buying patterns, and decision-making processes.

SO2 (10 minutes): Factors influencing consumer behaviour

Consumer behavior is influenced by psychological (perception, motivation, attitudes), personal (age, lifestyle, income), social (family, peer groups), cultural (values, traditions), and economic (price, availability) factors, shaping purchasing decisions and brand preferences.

Second Phase:

SO3 (10 minutes): Consumer behaviour model

The consumer behavior model explains how individuals make purchasing decisions, influenced by factors like personal, psychological, social, and cultural influences, shaping their preferences, attitudes, and actions toward products or services.

SO4 (10 minutes): Marshallian model

The Marshallian model of marketing emphasizes the relationship between supply, demand, and price. It suggests that market equilibrium is achieved when demand equals supply, influencing pricing and production decisions in competitive markets.

Group Discussion (6 minutes)

- Engage students in discussing real examples in understanding the behaviour of consumers.
- Divide students into groups to analyze case studies on models of consumer behaviour
- Each group presents their findings on the behaviour of consumers.

Mind Map (2 minutes)

Create a simple mind map that explains the factors influencing consumer behaviour

Summary (3 minutes)

- Recap key concepts: Definitions, factors and models of consumer behaviour
- Highlight the importance of understanding the factors influencing consumer behaviour
- Encourage practical understanding of the consumer behaviour using the concepts learned

### 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				
C. Procedural Knowledge			1			
D. Meta Cognitive Knowledge				1	1	

### 2.4: Keywords:

Consumer behaviour, Factors Influencing Consumer Behavior, Consumer Behaviour Models: Marshallian model, Psychological Model, Psycho- Analytic Model

### 2.5 Key Diagrams:

#### PowerPoint Presentation

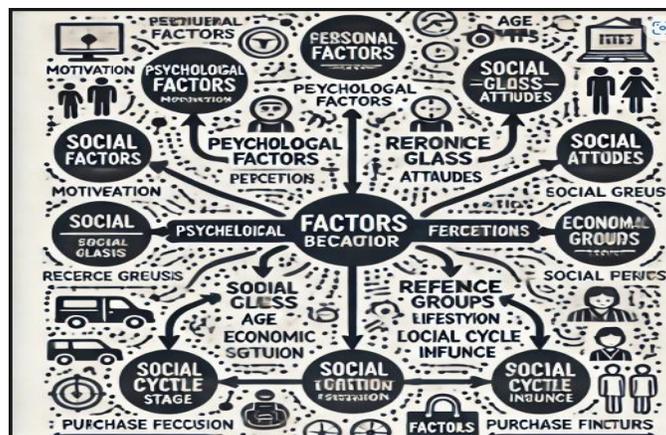
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### 3. Discussion:

#### Group Discussion:

Students were divided into groups to analyze the behaviour of consumers.

### 4. Mind Map:



## 5. Summary:

Concept: Consumer behavior refers to the study of how individuals make purchasing decisions, influenced by psychological, social, cultural, and economic factors. It helps businesses understand preferences, buying patterns, and decision-making processes.

Factors influencing consumer behaviour: Consumer behavior is influenced by psychological (perception, motivation, attitudes), personal (age, lifestyle, income), social (family, peer groups), cultural (values, traditions), and economic (price, availability) factors, shaping purchasing decisions and brand preferences.

## 6. Assessment:

Formative Assessment 1 (FA1) (3 minutes)

- Students are asked to explain the important definitions and factors influencing consumer behaviour

Formative Assessment 2 (FA2) (3 minutes)

- Short quiz on factors influencing consumer behaviour

## 7. FAQs: Descriptive questions:

1. Define the important concepts in consumer behaviour.
2. Determine factors influencing consumer behaviour.
3. Assess the models of consumer behaviour.

## 8. References:

Text Book:

Gupta.C.B. and Rajan Nair N.- Marketing Management. New Delhi: Sultan Chand& Sons, Educational publishers.19th edition 2018.

Books for Reference:

1. Karunakaran K. Marketing Management. Mumbai: Himalaya publishing house,3rd edition 2017.
2. Pillai, R.S.N. and Bagavathi. Marketing Management. New Delhi: S.Chand& Company Ltd. 4th2019
3. Philip Kotler. Marketing Management. New Delhi: Pearson Education, India.15th edition 2019
4. Rajan Saxena. Marketing Management. New Delhi: Tata McGraw Hill.6th edition 2019.

  
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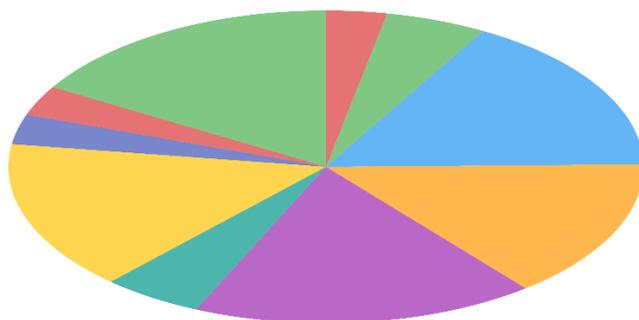
9. Verified by Subject Expert

Approved by Head of the Department

## Lesson Plan

<b>Programme</b>	<b>M.Com</b>
<b>Semester</b>	<b>I</b>
<b>Course Title</b>	<b>STATISTICS FOR RESEARCH</b>
<b>Code</b>	<b>21PCOC13</b>
<b>Hours</b>	<b>6</b>
<b>Total Hours</b>	<b>90</b>
<b>Credits</b>	<b>4</b>
<b>Max Marks</b>	<b>75</b>
<b>Unit &amp; Title</b>	<b>Unit II: TEST OF HYPOTHESIS</b>
<b>Name of the Faculty</b>	<b>Ms. D. DaisyBai</b>
<b>T-L tools</b>	<b>Mind Maps, Video, PPT, Group Discussion</b>

**Pre-requisite Knowledge** : Basic understanding of Types of errors, properties of good estimator



**Details:**

- Evocation : 3.0 (3%)
- SO1: 5.0 (5%)
- SO2: 16.0 (16%)
- FA1: 14.0 (14%)
- SO1: 17.0 (17%)
- SO2: 5.0 (5%)
- FA2: 15.0 (15%)
- Discussion : 3.0 (3%)
- Mindmap: 3.0 (3%)
- summary: 16.0 (16%)

**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:

- Introduction to Statistics in Research
- Understanding the role of statistics in analyzing research data

### 1. Topic Introduction:

#### 1.1 : General Objective:

To provide a solid foundation in statistics for research, ensuring participants can understand, interpret, and apply statistical methods in research contexts.

#### 1.2 : Specific Outcomes:

##### First Phase:

##### SO1 (10 minutes):

- **Explain the Literal Meaning of Statistics**
  - Break down the definition of statistics and its key components (data, analysis, interpretation).
  - Discuss how statistics serves as a tool for making informed decisions in research.

##### SO2 (10 minutes):

- **Introduce Key Statistical Concepts**
  - Introduce the main types of statistics (descriptive vs. inferential) and their applications in research.
- - Provide simple examples to illustrate concepts.

##### Second Phase:

##### SO1 (10 minutes):

- **Explore Research Design and Statistical Methods**
  - Discuss how to design research that integrates statistical methods (e.g., surveys, experiments).
  - Highlight the relationship between research questions and the choice of statistical analysis.

##### SO2 (10 minutes):

- **Interpretation of Results**
  - Introduce ways to interpret statistical results, including understanding p-values, confidence intervals, and effect sizes.
  - Emphasize the importance of accuracy and clarity when communicating research findings.

##### Mind Map (2 minutes):

- **Visual Summary of Key Concepts**
  - A quick visual breakdown of the main statistical methods, types of data, and connections between them to help with conceptual clarity.

## Summary (2 minutes)

### Recap of Key Takeaways

- Summarize the importance of statistics in research.
- Reinforce the practical applications and basic concepts discussed in the session.

## 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		2	1
D. Meta Cognitive Knowledge						

## 2.4: Key words:

- **Statistics**
- **Data Analysis**
- **Research Methods**
- **Descriptive vs. Inferential Statistics**
- **Hypothesis Testing**
- **Sampling Methods**

## 2.5: PowerPoint Presentation

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## 3. Discussion:

### 3.1: Questions for Reflection (5-10 minutes)

- Why is statistical analysis important in research?
- How do you decide which statistical test to use for different types of data?
- What challenges might researchers face when interpreting statistical data?
- How can statistics influence the conclusions drawn from research?

### 3.2: Group Activity or Pair Work

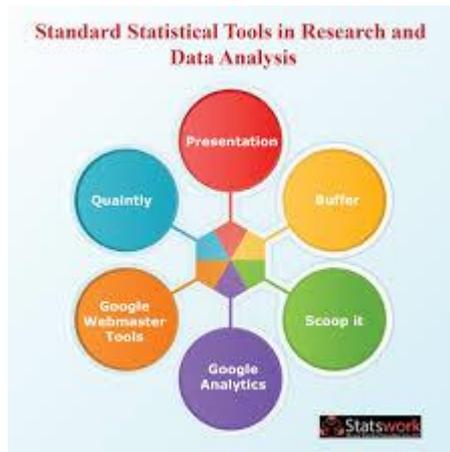
**Activity:** In pairs or small groups, review a research article and identify the statistical methods used. Discuss why those methods were appropriate and how they supported the research findings.

- **Objective:** Encourage collaborative learning and application of statistical concepts.

### 3.3: Share Insights

Each group shares their insights, discussing the statistical methods used in the articles and any difficulties or surprises they encountered during the activity.

## 4. Mind Map



## 5. Summary:

### Key Takeaways:

- Statistics is a vital tool in research for analyzing and interpreting data.
- Descriptive and inferential statistics serve different purposes in research, but both are crucial for drawing valid conclusions.
- Careful selection of statistical methods based on research design and questions is essential

## 6. Assessment through questions/analogy/new ideas:

### Formative Assessment 2 (FA2) (2 minutes):

- **Short Quiz or Oral Question:**
  - Example Question: “If a researcher uses a t-test, what kind of data and research question would they be working with?”
  - Example Question: “What is the difference between a population and a sample in statistics?”

## 7. FAQ's: MCQ's/ Descriptive Questions:

**Explain the difference between correlation and causation in the context of research.**

- **Describe the role of hypothesis testing in inferential statistics**

## 8. References: Books/Articles:

- “Statistics for Research: A Guide for Social Scientists” by S. P. A. F. McNeill
- “Practical Statistics for Research” by P. B. Menard
- Relevant research articles showcasing the application of statistical methods in various fields.

### Verified by Subject Expert:

*Daiip Bari*

**Course In-charge**

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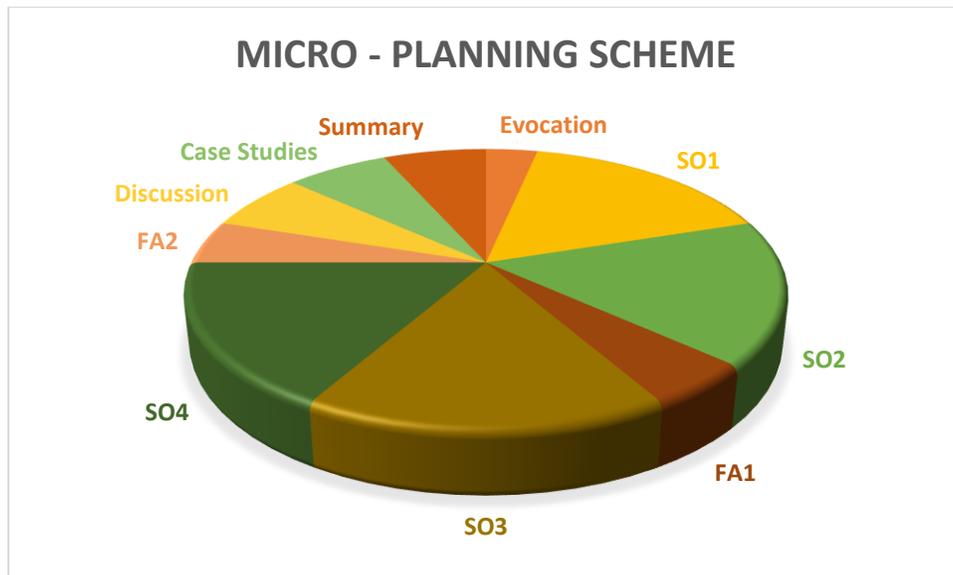


## Lesson Plan

Programme	M.Com
Semester	I
Course Title	Entrepreneurial Training and Development
Code	21PCOC14
Hours	6
Total Hours	90
Credits	4
Max. Marks	75
Unit & Title	Unit I : Introduction to Entrepreneurship
Name of the Faculty	Ms.A.Amora
T-L tools	Power Point Presentation, Group Discussion, Case Studies and Mind Map

**Pre-requisite Knowledge:** Basic understanding of the term Entrepreneurs and Entrepreneurial Development

**Micro- Planning** : 60 minutes



Evocation	2
SO1	10
SO2	10
FA1	3
SO3	10
SO4	10
FA2	3
Discussion	4

Case Studies	4
Summary	4

### 1. Topics for learning through Evocation: (2 minutes)

- Students were asked to name a few famous entrepreneurs (e.g., Elon Musk, Ratan Tata, Kiran Mazumdar-Shaw).
- Brief description for the term ‘Entrepreneurship’, ‘Entrepreneurs’

### 2. Topic Introduction:

#### 2.1 General Objectives:

- To understand the definition of Entrepreneurship
- To learn the importance of entrepreneurship in Economic and Social Development

#### 2.2 Specific Outcomes:

- To describe the functions of Entrepreneurs in Business and Society
- To analyse real- life examples of successful entrepreneurship

First Phase:

SO1 (10 minutes): Meaning of Entrepreneurship

- Define entrepreneurship as the process of starting and managing a business to meet market needs and create value.
- Emphasize the role of innovation, risk-taking, and problem-solving

SO2 (10 minutes): Concepts of Entrepreneurship

- Innovation: Examples of new products or services (e.g., electric cars, digital payments).
- Risk-taking: Explain how entrepreneurs manage uncertainties.
- Opportunity Recognition: Discuss how entrepreneurs identify gaps in the market.
- Value Creation: Explain how entrepreneurship benefits society

Second Phase:

SO3 (10 minutes): Importance of Entrepreneurship

- Discuss the following points:
  1. Contribution to economic growth.
  2. Creation of job opportunities.
  3. Fostering innovation and technological advancement.
  4. Addressing social and environmental challenges.
  5. Promoting self-sufficiency and local industries.

SO4 (10 minutes): Functions of Entrepreneurs

- Idea Generation.
- Business Planning.
- Resource Mobilization.
- Risk Management.
- Innovation and Adaptability.
- Leadership and Decision-Making

Group Discussion (4 minutes)

Share a brief story of a successful entrepreneur (e.g., Dhirubhai Ambani or Narayana Murthy). Discuss how they performed the above functions.

Mind Map (2 minutes)

Create a simple mind map that explains the functions of Entrepreneurs

Summary (4 minutes)

Entrepreneurship is the process of identifying opportunities, taking risks, and organizing resources to create value by establishing and managing a business venture. It is driven by innovation, problem-solving, and the desire to meet market needs.

### 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				2	1	

#### 2.4: Keywords:

Entrepreneurship, Economic Development, Entrepreneurial Growth

#### 2.5 Key Diagrams:

PowerPoint Presentation

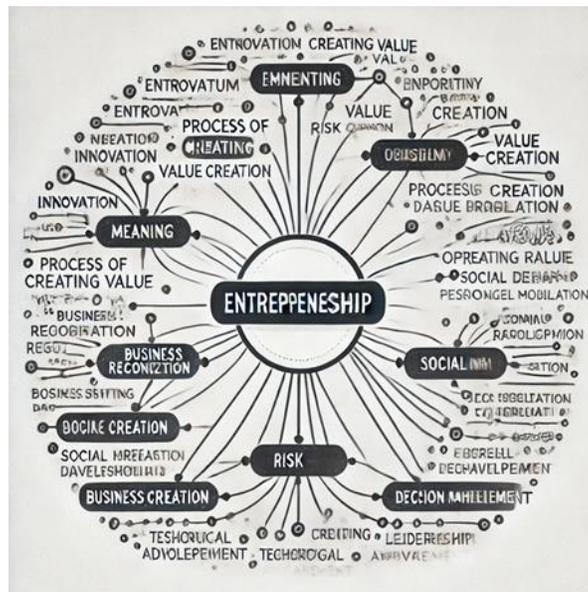
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### 3. Discussion:

#### Group Discussion:

Students were asked to think of a business idea that addresses a problem they see in their daily lives.

#### 4. Mind Map:



## **5. Summary:**

Entrepreneurship is a critical process in today's economy, focusing on identifying opportunities, mobilizing resources, taking calculated risks, and innovating to establish and grow businesses. At its core, it aims to create value and address market needs while generating profit and solving problems.

Key concepts include innovation (introducing new solutions), risk-taking (navigating uncertainties), value creation (economic, social, or environmental), opportunity recognition (identifying market gaps), and resource mobilization (efficiently using financial, human, and material resources).

Entrepreneurship is essential for economic growth, job creation, technological advancement, social development, and self-sufficiency. Entrepreneurs drive innovation, support SMEs, solve societal challenges, and enhance local economies by fostering sustainable practices.

Their functions include idea generation, business planning, resource mobilization, risk management, innovation, decision-making, leadership, and adaptability, ensuring their businesses stay competitive and resilient in a dynamic market.

## **6. Assessment:**

Formative Assessment 1 (FA1) (3 minutes)

- Students are asked to explain the reasons which motivates people to become an entrepreneur

Formative Assessment 2 (FA2) (3 minutes)

- Students were asked to match the functions of entrepreneurs with examples

## **7. FAQs: Descriptive questions:**

1. Compare an Entrepreneur with a manager.
2. Can Entrepreneurship be taught?
3. Is Entrepreneurship only about making money?

## **8. References:**

Text Book:

1. Khanka S.S. Entrepreneurial Development. New Delhi: S.Chand & Co Ltd, Revised edition. 2020.

2. Gupta C.B and Srinivasan N.P. Entrepreneurial Development. New Delhi: Sultan Chand& Sons, 1st Revised edition 2020.

Books for Reference:

1. Vasant Desai. Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House, 6th Revised Edition 2018.

2. Donald F.Kuratko. Entrepreneurship Development and Small Business. New Delhi: Tata McGraw Hill, 9th edition 2004

3. Ranga Rajan L. Entrepreneurship Development. Raja palayam:Sri Ranga Publications,2nd edition 2018.

A. Anon

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**9. Verified by Subject Expert**

**Approved by Head of the Department**

Programme	M. Com
Semester	I
Course Title	Managerial Economics
Code	21PCOC15
Hours	6
Total Hours	90
Credits	4
Max Marks	60
Unit & Title	Unit I – Law of Demand
Name of the Faculty	Dr. P. Jayamary
T-L tools	Mind Maps, Power point, Group Discussion

**Pre-requisite Knowledge** : Market forces are demand and supply. What happens when change in price.

**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:

Ask a question: "What happens when the price of a favorite product, like pizza, increases? Would you buy more or less?"

Briefly discuss their answers to set the context.

Introduce the Law of Demand:  
Real-life examples (e.g., discounts during sales).

## 2. Topic Introduction:

### 2.1: General Objective:

- To understand law of demand and exceptions to the law.
- To explore changes, constraints and features to law of demand
- To learn to apply in life

### 2.2: Specific Outcomes:

- To know about the demand curve
- To have a clear knowledge about how the demand curve moves up and down when there is a change in price.

#### *First Phase:*

SO1 (10 minutes): Explain what is financial market is its types.

SO2 (10 minutes): Discuss about different methods of issue in primary markets

#### *Second Phase:*

SO1 (10 minutes): Clarify what individual demand and market demand is.

SO2 (10 minutes): The examples of Giffen, Veblen, Complementary, and substitute goods

#### *Mind Map (2 minutes)*

Create a simple mind map that clarifies different stages of demand curve when change in price of the product.

#### *Summary (2 minutes)*

Summarize the Advantages and purpose of issue in different modes 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			
C. Procedural Knowledge				2	1	
D. Meta Cognitive Knowledge						2

## 2.4 : Key words:

Market force, Demand, Supply, Giffen Goods, Veblen Goods, Demand Curve

## 2.5 : Key Diagrams (if any) : -

### Power-point Presentation

<https://gamma.app/docs/The-Law-of-Demand-24uifrmma8meby1>

### 3. Discussion:

Interactive Exercise:

Divide the class into small groups.

Assign each group a hypothetical product and demand schedule.

Groups will:

Plot the demand curve.

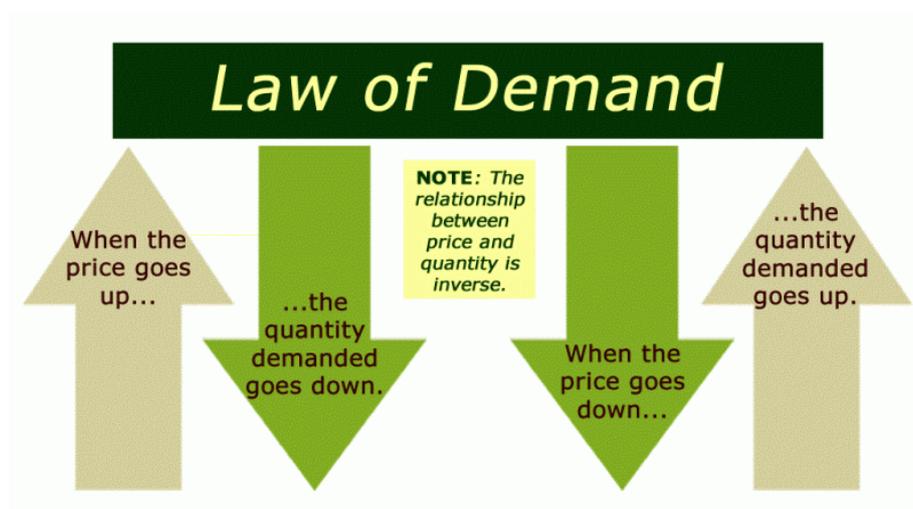
Discuss factors influencing demand for their product.

Identify whether exceptions might apply.

Presentation:

Groups present their findings. Class discusses observations.

### 4. Mind Map



### 5. Summary

Definition: As the price of a good or service increases, the quantity demanded decreases, and vice versa, ceteris paribus (all else being equal).

Price and quantity demanded relationship (inverse).

Assumptions (ceteris paribus, rational consumer behavior).

Factors Influencing the Law of Demand:

Substitution Effect: Consumers switch to cheaper alternatives.

Income Effect: Changes in purchasing power due to price changes.

Graphical Representation:

Explain demand schedules and plot a demand curve step-by-step.

Giffen Goods: Inferior goods where higher prices may lead to higher demand.

Veblen Goods: Luxury goods where high prices enhance status appeal.  
Goods influenced by psychological or speculative factors.

### 1. Assessment

#### *Formative Assessment 1 (FA1) (2 minutes)*

Students are asked to explain the features of law of demand curve

#### *Formative Assessment 2 (FA2) (2 minutes)*

A quick review on the exceptions to law of demand

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

1. Define the law of demand and explain its significance.
2. Illustrate the law of demand using demand schedules and demand curves.
3. Discuss the factors influencing demand.
4. Identify exceptions to the law of demand.
5. Apply the concept to real-world scenarios.

### 3. References:

Diwedi D.N. *Managerial Economics*. New Delhi: Vikas Publishing House 8<sup>th</sup> Edition 2015.

Mithani J.M. *Managerial Economics*. New Delhi: Himalaya Publishing House. 8<sup>th</sup> edition 2021

Verified by Subject Expert



Approved by Head of the Department



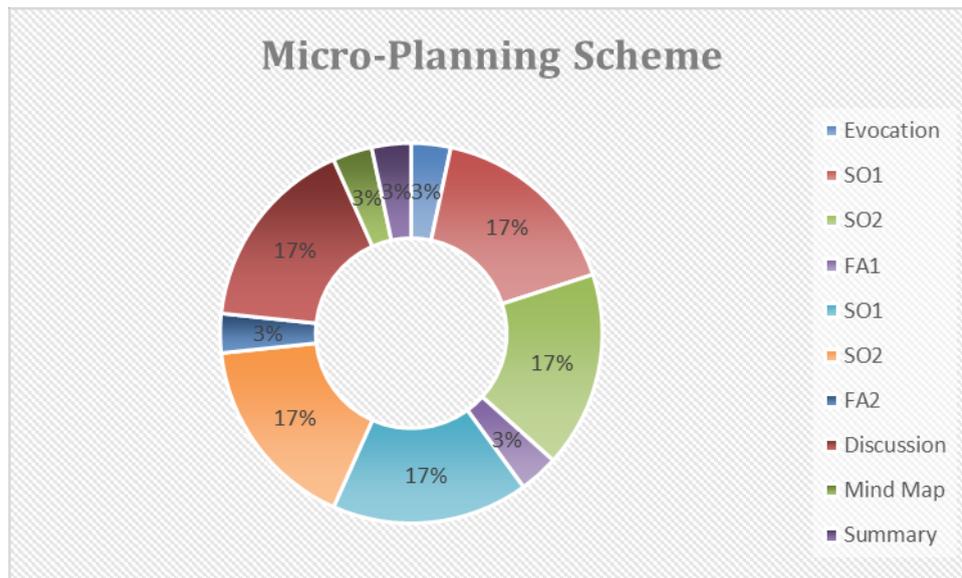
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## Lesson Plan

Programme	M. Com
Semester	II
Course Title	Organisational Behaviour
Code	21PCOC21
Hours	6
Total Hours	90
Credits	4
Max Marks	75
Unit & Title	Unit II – Perception
Name of the Faculty	Dr. Mary Judith Reene Fernando
T-L tools	Mind Maps, Power point, Group Discussion

**Pre-requisite Knowledge** : Understanding the concept of Perception and Factors affecting it

**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 given about Perception

Ask the students to share their knowledge about the meaning of perception.

**2. Topic Introduction:**

**2.1 : General Objective:**

- To understand the definition and process of perception
- To make them understand the factors affecting perception.

**2.2 : Specific Outcomes:**

- To know about the meaning and how perception affects a human behaviour.
- To have a clear knowledge about Organisational behaviour and perception

First Phase:

SO1 (10 minutes): Explain the meaning and definition of perception

SO2 (10 minutes): Discuss about the process of perception

Second Phase:

SO1 (10 minutes): Explain a case study on the process of perception

SO2 (10 minutes): Make the students understand the factors affecting perception

Mind Map (2 minutes) : Create a simple mind map that list down the factors affecting perception

Summary (2 minutes) : Make the students discuss the case study through group discussion.

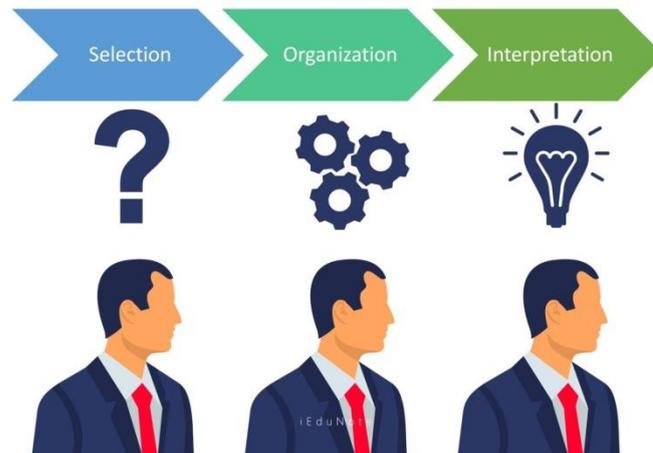
**2.3 : Taxonomy of objectives:**

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

2.4 : **Key words:** Perception, process, factors

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

## Stages of Perception



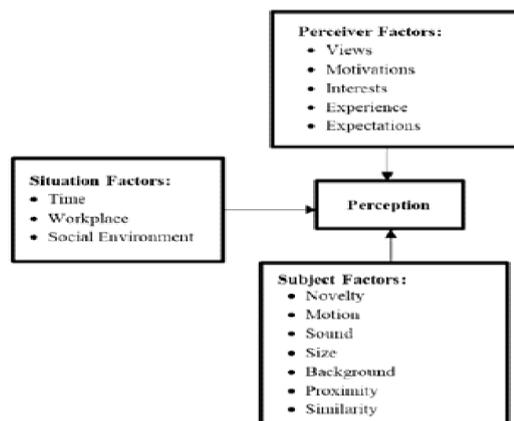
**Powerpoint Presentation**

<https://gamma.app/docs/Organisational-Behaviour-15u578tomt3shqt>

Discussion:

Students were asked to do find the result of a case study given.

### 3. Mind Map



## 5. Summary

### 1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to discuss about the factors affecting perception

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the meaning and process of perception.

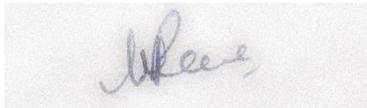
### 2. FAQ's : MSQ's/ Descriptive questions:

1. Define perception.
2. State the process of perception.

### 3. References:

1. Khanka S.S. Organisational Behaviour. New Delhi: Ramnagar, S.Chand & Co, 4th edition 2016.
2. Aswathappa K. Organisational Behaviour. Mumbai: Himalaya Publishing House, 13th edition 2018.
3. Fred Luthans. Organisational Behaviour. New Delhi: McGraw Hill, International Edition, 12th Edition 2010.
4. Stephen. P. Robbins. Essentials of Organisational Behaviour. New Delhi: Prentice Hall of India, Edition 2018.

### 4. Verified by Subject Expert:



Approved by HoD

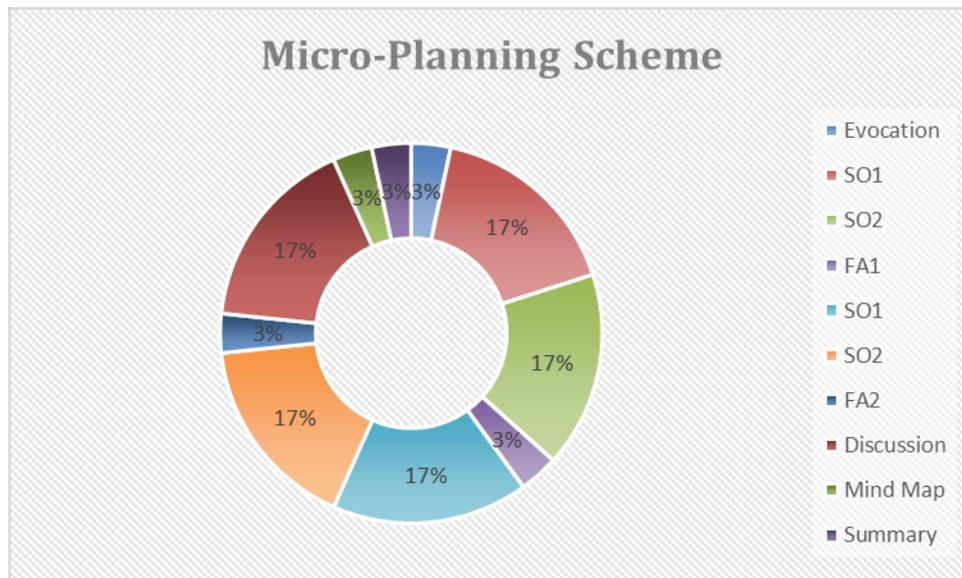
  
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## Lesson Plan

Programme	M. Com
Semester	II
Course Title	Financial Management
Code	21PCOC22
Hours	5
Total Hours	75
Credits	4
Max Marks	75
Unit & Title	Unit V -Leverages
Name of the Faculty	Ms. D.Daisy Bai
T-L tools	Mind Maps, Power point, Group Discussion

**Pre-requisite Knowledge** : Understanding the concept of Leverage and types

**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 given about Leverages

Ask the students to share their knowledge about the meaning of leverage

**2. Topic Introduction:**

**2.1 : General Objective:**

- To understand the definition and types of leverage.
- To make them understand the differences between the leverages.

**2.2 : Specific Outcomes:**

- To know about the meaning and types of leverages.
- To have a clear knowledge about financial ,operating and combined leverages

First Phase:

SO1 (10 minutes): Explain the meaning and types of leverages

SO2 (10 minutes): Discuss about the financial leverage and its application

Second Phase:

SO1 (10 minutes): Discuss about the operating leverage and its application

SO2 (10 minutes): Discuss about the combined leverage and its application

Mind Map (2 minutes) : Create a simple mind map that list down the advantages and disadvantages of leverages

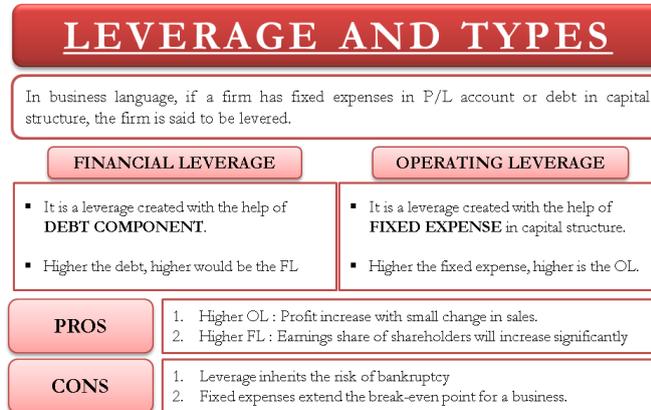
Summary (2 minutes) : Make the students discuss the application of leverages through group discussion.

**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			
C. Procedural Knowledge		1			1	
D. Meta Cognitive Knowledge						1

2.4 : Key words: leverages, financial, operating, combined

2.5 : Key Diagrams (if any)



### Powerpoint Presentation

<https://gamma.app/docs/Leverage-cn1cqgfzn0srwy0>

Discussion:

Students were asked to do find the problems related to Leverages.

### 3. Mind Map

$$\begin{aligned}
 1. \text{ Operating Leverage} &= \frac{\text{Contribution}}{\text{EBIT}} = \frac{S-VC}{\text{EBIT}} \\
 &= \frac{\text{EBIT}+\text{FC}}{\text{EBIT}} \quad \text{OR} \quad \frac{\text{OP}+\text{FC}}{\text{OP}}
 \end{aligned}$$

OP = EBIT

$$2. \text{ Financial Leverage} = \frac{\text{EBIT}}{\text{PBT or EBT}} \quad \text{OR} \quad \frac{\text{EBT}+\text{Interest}}{\text{EBT}}$$
  

$$3. \text{ Combined Leverage} = \frac{\text{Contribution}}{\text{EBT}} \quad \text{OR}$$

$$\text{CL} = \text{OL} \times \text{FL} = \frac{\% \text{ change in EPS or EBT}}{\% \text{ change in sales or contribution}}$$

## 5. Summary

### 1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to discuss about the types of leverages.

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the application of Financial Leverage in Business.

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

1. Differentiate Financial, Operating and Combined Leverage.
2. Discuss Composite Leverage.

### 3. References:

1. Maheswari, S.N. Financial Management. New Delhi: Sultan Chand & Sons. Fifteenth Enlarged edition—2019, 2021. Books for Reference:
2. Khan M.Y. and Jain, P.K. Financial Management. New Delhi: Tata McGraw Hill- 12th Edition, 2019.
3. Pandey I.M. Financial Management. New Delhi: Sultan Chand & Sons – 14th Edition 2020.

### 4. Verified by Subject Expert:

*Daiip Bai*

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# LESSON PLAN

## Objective Oriented Learning Process RBT

Programme	<b>M. Com</b>
Semester	<b>II</b>
Course Title	<b>OPERATIONS RESEARCH</b>
Code	<b>21PCOC 24</b>
Hours	<b>5</b>
Total Hours	<b>75</b>
Credits	<b>4</b>
Max Marks	<b>60</b>
Unit & Title	<b>UNIT - IV GAME THEORY</b>
Name of the Faculty	<b>Dr.A.SALETH MARY VETRISIELVI</b>
T-L tools	<b>PowerPoint Presentation, Case Studies, Problem Solving Exercises, Group Activities</b>

**Pre-requisite Knowledge:** Basic knowledge of decision-making, optimization, and linear programming

**Micro-Planning:** 60 minutes



## 1. Topic for learning through Evocation (2 minutes)

- **Activity:** Begin with a simple question: “Have you ever played a game where your strategy depended on guessing what your opponent might do?”
- **Objective:** Spark interest by relating game theory to real-life competitive scenarios.

## 2. Topic Introduction (5 minutes)

- **General Objectives:**
  - Understand how optimal strategies are formulated in competitive and conflict-based environments.
  - Learn about the principles of zero-sum, two-person games and their applications.
- **Specific Outcomes:**
  - Differentiate between pure and mixed strategies.
  - Apply minimax and maximin principles to compute game values.
  - Use dominance rules and linear programming to simplify and solve games.

### 2.2.1 First Phase: Theoretical Concepts (20 minutes)

- **SO1 (10 minutes):**
  - Definition of game theory and its classification based on:
    - Number of players (two-person or n-person games).
    - Sum of gains and losses (zero-sum and non-zero-sum games).
  - Explanation of pure and mixed strategies with examples.
- **SO2 (10 minutes):**
  - Key principles:

- Minimax and maximin principles.
- Saddle point concept.
- Dominance rules for simplifying game matrices.

### 2.2.2. Second Phase: Application & Problem Solving (20 minutes)

- **SO1 (10 minutes):** Solve a problem involving a simple zero-sum, two-person game with a saddle point.
  - Example: Use a payoff matrix to identify the optimal strategies for both players.
- **SO2 (10 minutes):** Introduce cases where a saddle point doesn't exist and demonstrate the use of mixed strategies or linear programming to find the game value.

### Summary (2 minutes)

### 2.3 Taxonomy of objectives:

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

### 2.4 Key words

Mixed strategy, Pure strategy, Maximin Principle and Minimax principle

### 2.5 Key Diagrams (If any)

<https://gamma.app/docs/Operations-Research-Game-Theory-72yo8bqfuqg2n2q>

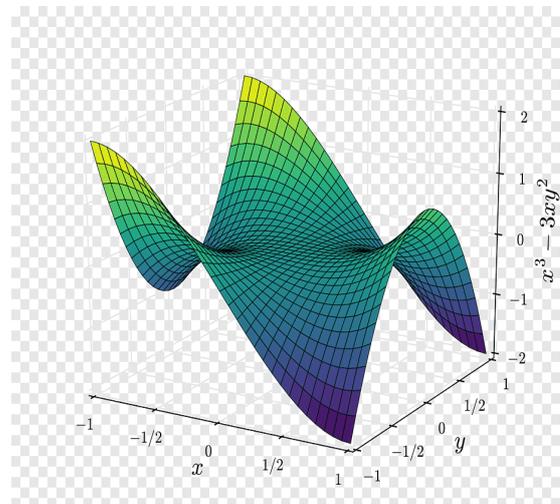
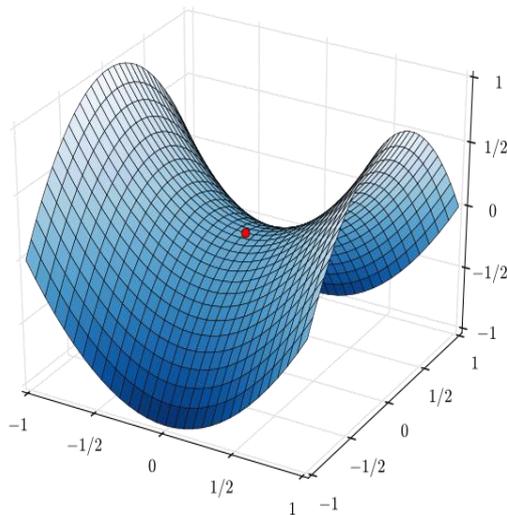
### 3. Discussion (10 minutes) / Group Activity (10 minutes)

- Divide students into pairs or small groups.
- **Activity:** Each group designs a payoff matrix for a hypothetical game scenario and solves it using game theory principles.
- **Objective:** Promote critical thinking and collaborative problem-solving.

### 4. Mind Map Creation (2 minutes)

Create a visual representation of game theory concepts, linking key terms like minimax, saddle point, zero-sum, and mixed strategies.

## SADDLE POINT



### 5. Summary (2 minutes)

- Recap the key points:
  - ✧ Definitions and classifications of game theory.
  - ✧ Pure vs. mixed strategies.
  - ✧ Methods to determine the value of a game.

### 6. Assessment

- **Formative Assessment 1 (2 minutes):** Ask students to solve a two-person, zero-sum game with a given matrix.
- **Formative Assessment 2 (2 minutes):** Discuss real-life applications of game theory in business, economics, or politics.

### 7. FAQs (Descriptive Questions)

- Define game theory and its applications in decision-making.
- Explain the difference between pure and mixed strategies.
- How do minimax and maximin principles help in solving zero-sum games?

## 8. References

- J.K. Sharma, Operations Research: Theory and Applications, Macmillan.
- Hamdy A. Taha, Operations Research: An Introduction, Pearson Education.
- Case Studies and Examples of Game Theory Applications.

## 9. Verified by subject expert

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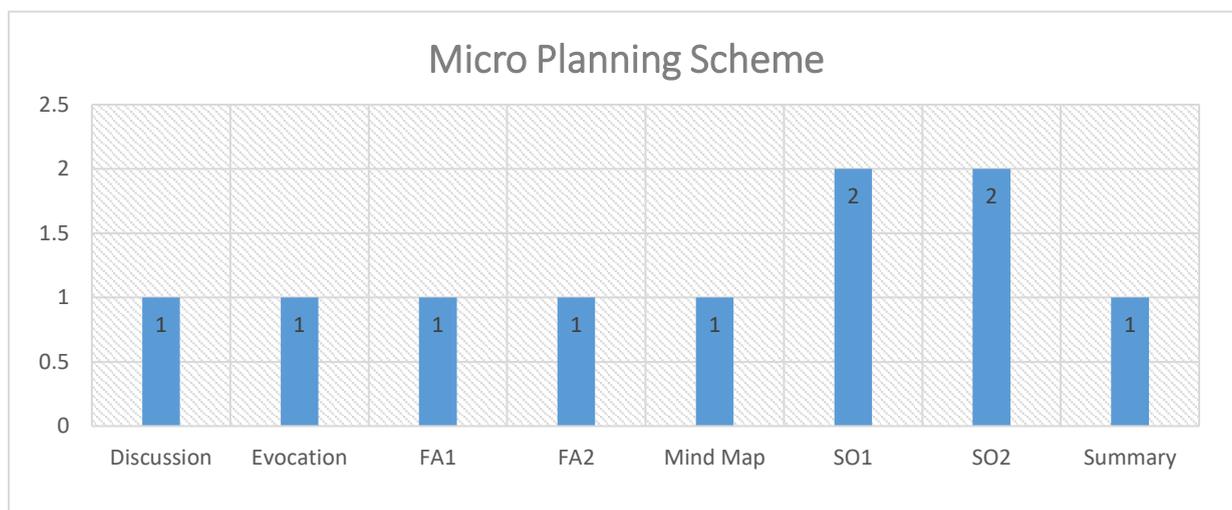
Approved by HoD

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Programme	M. Com
Semester	II
Course Title	Financial Markets & Institutions
Code	21PCOC25
Hours	6
Total Hours	90
Credits	4
Max Marks	60
Unit & Title	Unit III – Capital Markets – Primary / New Issue Markets
Name of the Faculty	Dr. P. Jayamary
T-L tools	Mind Maps, Power point, Group Discussion

**Pre-requisite Knowledge** : What is Financial Markets? Types of Financial Markets. Purpose of issue of shares.

**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:**

Explain what capital markets is. Need for business. Ask the students to share their

knowledge.

## 2. Topic Introduction:

### 2.1: General Objective:

- To understand what primary market is.
- To explore the modes / methods of issuing shares in primary market
- To learn to apply in life

### 2.2: Specific Outcomes:

- To know about the types of Financial Markets
- To have a clear knowledge about the different modes of issue

#### *First Phase:*

SO1 (10 minutes): Explain what is financial market is its types.

SO2 (10 minutes): Discuss about different methods of issue in primary markets

#### *Second Phase:*

SO1 (10 minutes): Clarify that primary market, stock exchanges, BSE and NSE 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 different modes of issue in primary markets.

#### *Summary (2 minutes)*

Summarize the Advantages and purpose of issue in different modes 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			
C. Procedural Knowledge				2	1	
D. Meta Cognitive Knowledge						2

## 2.4 : Key words:

Shares, IPOs, FPOs, Private placement, Bonus shares

## 2.5 : Key Diagrams (if any)

Create a diagram or info-graphic showing how primary markets work.

## Power-point Presentation

<https://gamma.app/docs/Financial-Markets-Types-and-the-Primary-Market-7yborxppkk9k2z8>

## 3. Discussion:

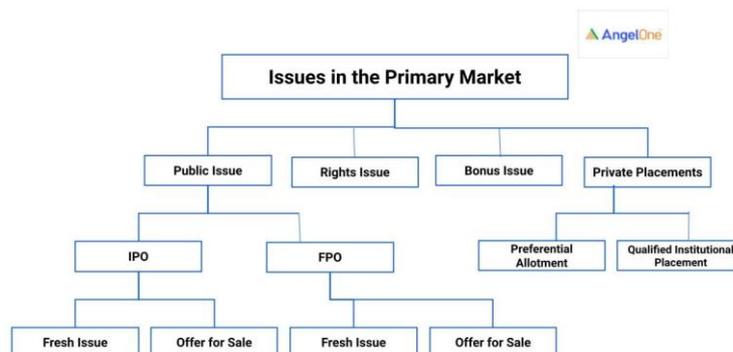
Divide the class into groups: one group acts as the company, another as underwriters, and others as institutional and retail investors.

The "company" decides how much capital they need and works with the "underwriters" to set an issue price.

"Investors" decide how many shares or bonds to buy.

The class discusses the outcome: Was the IPO successful? What factors influenced the results?

## 4. Mind Map



## 5. Summary

Primary markets are financial markets where new securities (such as shares or bonds) are issued and sold to investors for the first time.

Real-life examples: Initial Public Offerings (IPOs) like Facebook, Tesla, or local companies.

Key Characteristics of Primary Markets:

Focus on new securities issuance.

Companies directly interact with investors.

Capital raised is used for business expansion, debt repayment, or new projects.

Main Instruments in Primary Markets:

Equity Shares: Ownership in a company.

Bonds: Loans from investors to companies or governments.

Preference Shares: Shares with fixed dividends.

Debentures: Long-term debt instruments.

*How It Works:*

Companies work with underwriters (investment banks).

Securities are issued to institutional and retail investors.

Funds are used for corporate purposes.

### **1. Assessment**

#### ***Formative Assessment 1 (FA1) (2 minutes)***

Students are asked to explain the benefits of issues of shares.

#### ***Formative Assessment 2 (FA2) (2 minutes)***

A quick review on the difference between primary and secondary markets

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

1. Definition and purpose of primary markets.
2. How securities are issued and their importance.
3. Key differences between primary and secondary markets.

### **3. References:**

Gordon E. and Natarajan K. Financial Markets and Services. Mumbai: Himalaya Publishing House, edition. 2015, Reprint 2021.

Gurusamy S. Financial Service and System. Chennai: Vijay Nichole Imprints Pvt Ltd, 2009 Edition, Reprint 2014.

**Verified by Subject Expert**



**Approved by Head of the Department**



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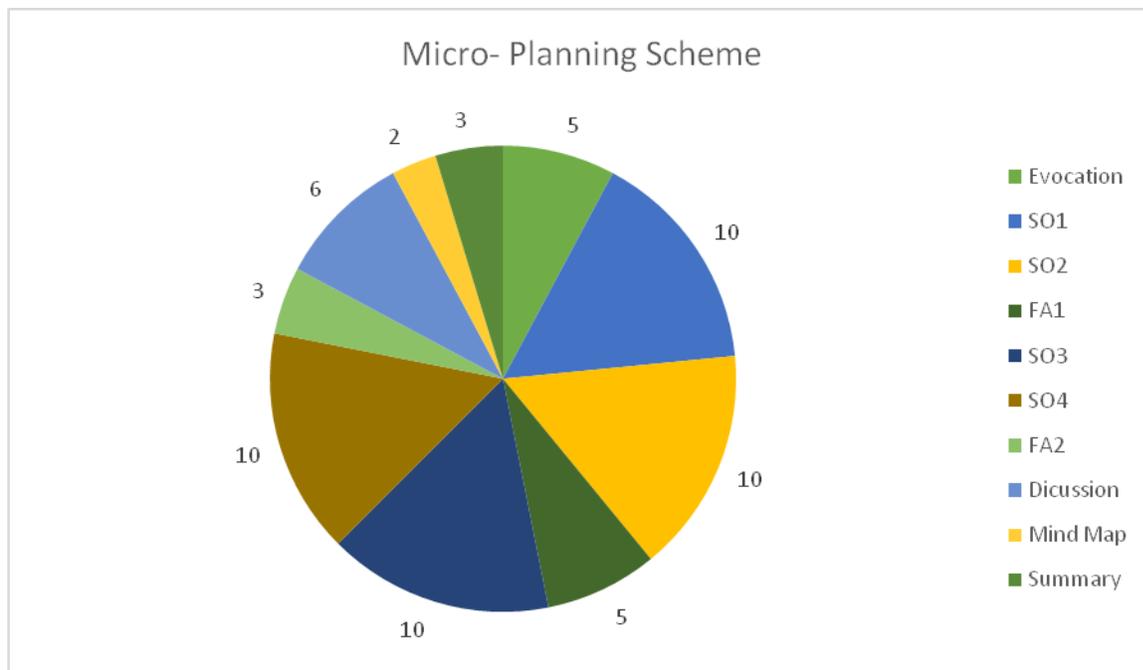


## Lesson Plan

Programme	M.Com
Semester	II
Course Title	Supply Chain Management
Code	21PCOE21
Hours	5
Total Hours	75
Credits	4
Max. Marks	75
Unit & Title	Unit III – Supply Chain Integration
Name of the Faculty	Dr. S. Bulomine Regi
T-L tools	Power Point Presentation, Group Discussion, Case Studies and Mind Map

**Pre-requisite Knowledge:** Basic understanding of supply chain integration.

**Micro- Planning** : 60 minutes



Evocation : 3 min  
 SO1 : 10 min  
 SO2 : 10 min  
 FA1 : 3 min  
 SO3 : 10 min  
 SO4 : 10 min  
 FA2 : 3 min

Discussion : 6 min

Mind Map : 2 min

Summary : 3 min

**1. Topics for learning through Evocation: (3 minutes)**

- Brief overview of the supply chain
- Importance of understanding the supply chain integration

**2. Topic Introduction:**

**2.1 General Objectives:**

- To understand the fundamental concepts of supply chain
- To learn the application of these concepts in integration

**2.2 Specific Outcomes:**

- To define and explain key supply chain terms
- To understand supply chain integration.

First Phase:

SO1 (10 minutes): concepts of supply chain

Supply chain refers to the network of organizations, people, activities, information, and resources involved in the production and distribution of goods. It covers everything from raw materials to final delivery.

SO2 (10 minutes): concepts of supply chain integration

Supply chain integration involves coordinating and linking business processes, systems, and activities across organizations to streamline operations, improve efficiency, reduce costs, and enhance the flow of goods and information.

Second Phase:

SO3 (10 minutes): Internal integration

Internal integration in supply chain refers to aligning and synchronizing internal processes, departments, and systems within an organization. This ensures smooth information flow, efficient resource management, and cohesive decision-making across functions.

SO4 (10 minutes): External integration

External integration in supply chain involves collaborating and coordinating with external partners, such as suppliers, distributors, and customers, to ensure seamless information exchange, synchronized operations, and optimized overall supply chain performance.

Group Discussion (6 minutes)

- Engage students in discussing the situations in supply chain integration
- Divide students into groups to analyze case studies on supply chain integration
- Each group presents their findings on internal and external supply chain integration

Mind Map (2 minutes)

Create a simple mind map that explains about supply chain integration

Summary (3 minutes)

Recap key concepts: Definitions, supply chain, and supply chain integration

Highlight the importance of understanding the concept of supply chain integration

### 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				
C. Procedural Knowledge			1			
D. Meta Cognitive Knowledge				1	1	

### 2.4 Keywords:

Supply chain integration, Internal Integration, Centralized, Decentralized, Hybrid Systems, External Integration, Increase in demand volatility

### 2.5 Key Diagrams:

#### PowerPoint Presentation

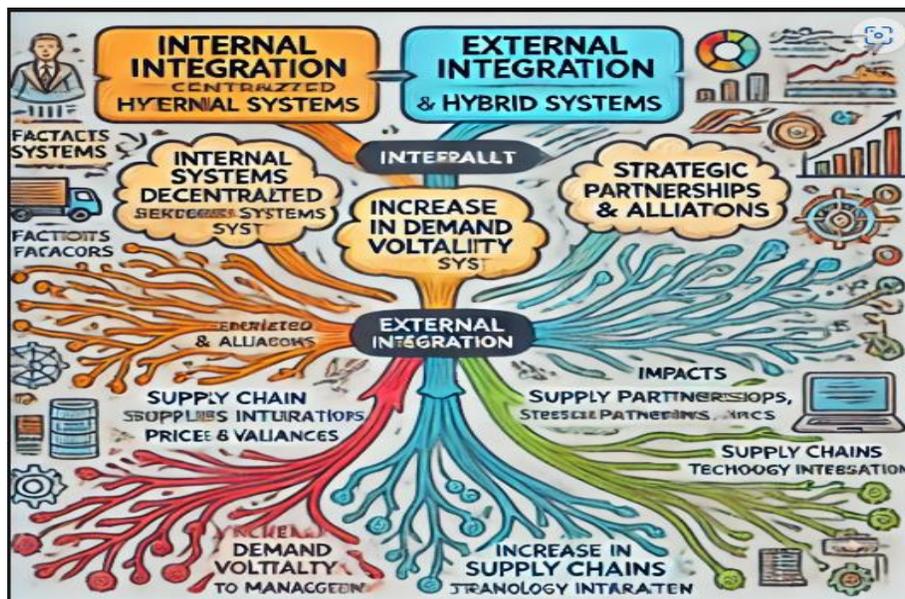
<https://gamma.app/docs/Integration-Strategies-for-a-Dynamic-Business-Environment-8qb08m1xz4j5z6d>

### 3. Discussion:

#### Group Discussion:

Students were asked to discuss in detail about the real-life scenarios involving tax computation. They were divided into groups to analyze case studies on different types of assessee and their tax implications.

### 4. Mind Map:



## **5. Summary:**

Internal integration: Internal integration in supply chain refers to aligning and synchronizing internal processes, departments, and systems within an organization. This ensures smooth information flow, efficient resource management, and cohesive decision-making across functions.

External integration External integration in supply chain involves collaborating and coordinating with external partners, such as suppliers, distributors, and customers, to ensure seamless information exchange, synchronized operations, and optimized overall supply chain performance.

## **6. Assessment:**

Formative Assessment 1 (FA1) (3 minutes)

- Students are asked to explain the important definitions and concepts of supply chain integration

Formative Assessment 2 (FA2) (3 minutes)

- Short quiz on supply chain integration

## **7. FAQs: Descriptive questions:**

1. Define the important terms used in supply chain
2. Assess the supply chain integration

## **8. References:**

Text Book:

1. Janat Shah ,Supply Chain Management Text and Cases, Pearson Publishers, Udaipur 5th edition ,2012
2. Mukesh Bhatia, N.J. Kumar, Supply Chain Management, Regal Publications New Delhi, 13th edition 2012

Books for Reference:

1. Donald J Bowersox, David J Closs,M Bixby Cooper. Supply Chain Logistics &Management. New Delhi: Tata McGraw Hill Publishing Company limited, 4th edition2019.
2. Richard E. Crandall, William R. Crandall, Charlie C.Chen , Principles of Supply Chain Management, CRC Press, UK Second Edition- 201

**9. Verified by Subject Expert**

**Approved by Head of the Department**

## Lesson Plan

Programme	M. Com
Semester	III
Course Title	Advanced Corporate Accounting
Code	21PCOC31
Hours	6
Total Hours	90
Credits	4
Max Marks	50
Unit & Title	Unit I: Issues of Shares
Name of the Faculty	Dr. B. Stella Beatrice Nirmala
T-L tools	Mind Maps, Video, Art Project, Think-Pair- Share

**Pre-requisite Knowledge** : Basic understanding of corporate finance concepts such as shares, capital structure, and the role of shareholders in a company.

**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:

Introduce the topic in an engaging way by connecting it to a real-world scenario.

**Example:** Ask the students, "How do companies raise capital from the public, and why might a company choose to issue shares rather than take loans?"

### 2. Topic Introduction:

#### 2.1 : General Objective:

- Introduce the concept of share issuance and its significance for a company.
- Explain the different methods of issuing shares.

#### 2.2 : Specific Outcomes:

- Discuss the definition of shares and how companies issue them to raise capital.
- Types of shares: Equity shares vs. Preference shares.
- Legal requirements and steps involved in issuing shares.

First Phase:

SO1 (10 minutes):

- Explain the different methods of issuing shares.
- Methods in Public issue, rights issue, bonus issue, and private placement.
- Explain the advantages and disadvantages of each method from both the company and investor perspectives.

FA1 (2 minutes):

Assessment: Ask students a quick question: "What is the primary difference between equity shares and preference shares?" Encourage short answers or ask them to pair up and discuss their ideas.

Second Phase:

SO2 (10 minutes):

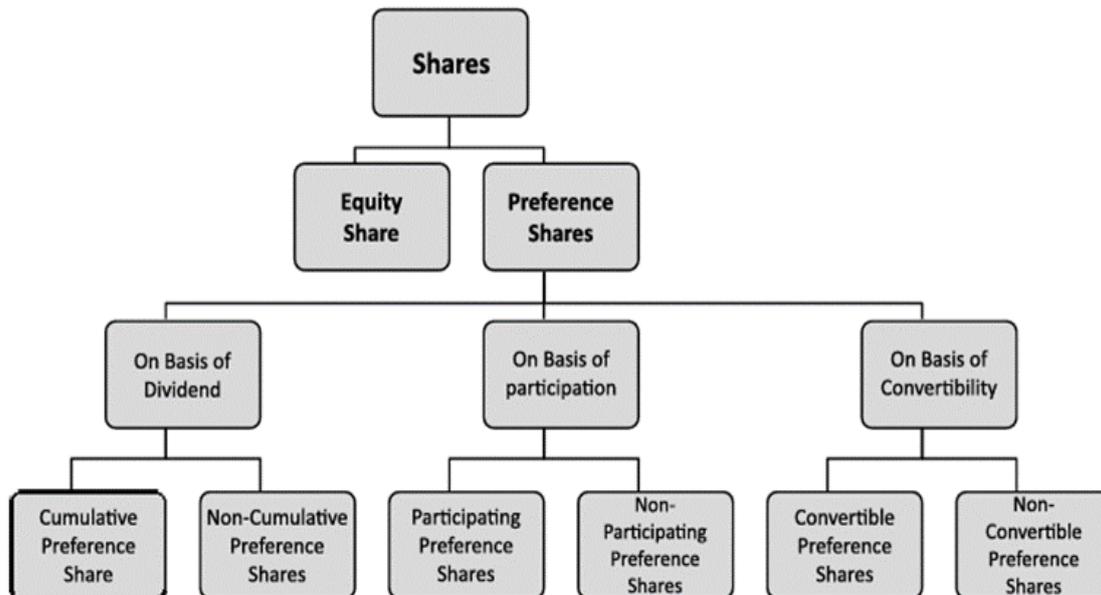
- Discuss the financial implications of issuing shares.
- Show how the issuance of shares impacts the company's capital structure.
- How the shares affect ownership, control, and earnings distribution.

FA2 (2 minutes):

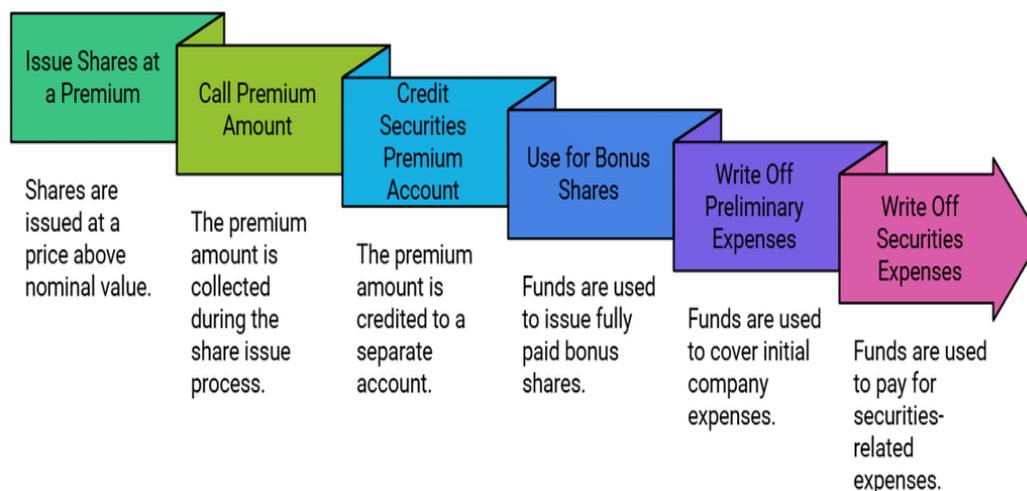
Assessment: Conduct a quick quiz on the different types of share issuance methods. Example: "Which method of issuing shares involves offering new shares to existing shareholders on a pro-rata basis?"

Mind Map (2 minutes)

- Purpose: Visualize the connection between key concepts.
- Mind Map Structure:  
Share Issuance → Types of Shares → Methods of Issuance → Regulatory Framework → Financial Implications → Impact on Ownership



### Process of Issuing Shares at a Premium



### Summary (2 minutes)

Shares are a way for companies to raise capital, and there are various types (equity vs. preference). Different methods for issuing shares, each with its own benefits and challenges. Regulatory processes involved, ensuring transparency and fairness in share issuance. The issue of shares refers to the process by which a company raises capital by offering its shares to investors. This can be done by private companies (to a select group of investors) or by public companies (to the general public).

#### Types of Share Issues:

1. Initial Public Offering (IPO): A company issues shares to the public for the first time.
2. Follow-on Public Offering (FPO): Additional shares are issued after an IPO.
3. Right Issue: Existing shareholders get the right to purchase additional shares at a discounted price.
4. Bonus Issue: Free shares are given to existing shareholders from the company's profits.
5. Private Placement: Shares are sold to select investors rather than the public.
6. Preferential Allotment: Shares are issued to specific individuals or institutions at a predetermined price.

### 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			1
D. Meta Cognitive Knowledge	1					

### 2.4: Key words:

Equity Shares  
Preferences Shares  
Public Shares  
Right Shares  
Bonus Share  
Private Placement

### 2.5: Key Diagram [if any]

#### PowerPoint Presentation:

<https://gamma.app/docs/Issues-of-Shares-and-Types-of-Share-Capital-jpyinbxxnfrzahl?mode=doc>

### 3. Discussion:

Ask the students to think critically about recent share issues by companies they know.  
Example: "Why did XYZ Company issue new shares, and what impact did it have on their stock price?"

### 4. Mind Map

Students can create their own mind map summarizing the lesson or you can create one together as a class.

### 5. Summary

Recap the critical points of the lesson, reinforcing the different share issuance methods and regulatory factors involved.

### 6. Assessment through questions/analogy/new ideas:

Formative Assessment 1 (FA1) (2 minutes):

- Question: "What are the potential risks for a company when issuing new shares?"

Formative Assessment 2 (FA2) (2 minutes):

- Quiz: "What is a rights issue, and how does it benefit existing shareholders?"

## 7. FAQ's: MCQ's/ Descriptive Questions:

MCQ Example:

- "Which of the following is NOT a method of issuing shares?"
  1. Rights Issue
  2. Bonus Issue
  3. Private Placement
  4. Bank Loan

Descriptive Question Example:

- "Explain the concept of a bonus issue and its impact on the shareholding structure of a company."

## 8. References:

### Books:

Advanced Corporate Accounting by R.L. Gupta

Corporate Accounting by S.N. Maheshwari

### Websites:

SEBI's official site for regulatory frameworks.

Online finance platforms explaining the share issuance process.

## 9. Verified by Subject Expert:



**Course In-charge**



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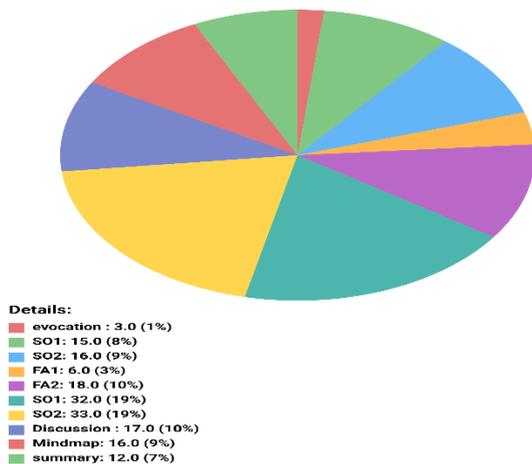
**Approved by HoD**

## Lesson Plan

<b>Programme</b>	<b>M.Com</b>
<b>Semester</b>	<b>III</b>
<b>Course Title</b>	<b>HUMAN RESOURCE MANAGEMENT</b>
<b>Code</b>	<b>21PCOC32</b>
<b>Hours</b>	<b>6</b>
<b>Total Hours</b>	<b>90</b>
<b>Credits</b>	<b>4</b>
<b>Max Marks</b>	<b>75</b>
<b>Unit &amp; Title</b>	<b>Unit I :ROLE OF HR MANAGER,SCOPE OF HRM</b>
<b>Name of the Faculty</b>	<b>Dr. Fernando Alexandria</b>
<b>T-L tools</b>	<b>Mind Maps, Video, PPT,GROUP DISCUSSION</b>

**Pre-requisite Knowledge** : basic understanding of Human resource,role of HR manager,Scope of HRM

**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:

Evocation in Human Resource Management involves encouraging learners to draw on their previous experiences with workplace environments, leadership, or collaboration, and link those to new knowledge about managing human resources. This method helps activate prior knowledge and understanding of key HR concepts such as recruitment, employee engagement, training, and performance management.

### 2. Topic Introduction:

#### 2.1 : General Objective:

- **To understand** the principles and practices of human resource management and their impact on organizational success.
- **To learn new** strategies and tools for effectively managing people within an organization.

#### 2.2 Specific Outcomes:

- **Appreciate the** importance of human resources in organizational performance and employee well-being.
- **Develop an understanding** of how HRM practices such as recruitment, training, and performance management contribute to achieving organizational goals.

### First Phase:

- **SO1 (10 minutes):** Explain the literal meaning of Human Resource Management.
  - **HRM** involves the practices and policies needed to recruit, manage, and develop an organization's workforce.
  - HRM is a strategic approach to managing employees in a way that maximizes their contribution to the organization's success.
- **SO2 (10 minutes):** Introduce key HRM concepts and practices.
  - Topics to be introduced might include recruitment, employee development, compensation and benefits, labor relations, and performance management

### Second Phase:

- **SO1 (10 minutes):** Analyze key HRM functions in depth.
  - Focus on examining the core functions such as hiring, training, employee relations, and performance evaluations. Discuss real-life examples or case studies of these HR functions in action.
- **SO2 (10 minutes):** Explore other HRM challenges and trends.
  - These could include diversity and inclusion, technology in HR, employee well-being, or global HR practices. Discuss how HRM is evolving in response to new challenges and opportunities.

### Mind Map (2 minutes)

A simple mind map could include:

- **Human Resource Management** at the center
  - Recruitment
  - Training and Development
  - Performance Management
  - Employee Relations
  - Compensation and Benefits
  - Organizational Development

### Summary (2 minutes)

- Summarize the lesson by emphasizing the critical role of HRM in fostering a productive, engaged, and well-supported workforce.
- Highlight how HR practices contribute to both employee satisfaction and organizational success, and note the evolving nature of HRM in today’s fast-changing work environment.

### 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				2		1
D. Meta Cognitive Knowledge						

### 2.4: Key words:

- **Recruitment** – The process of attracting, screening, and selecting qualified candidates for a job.
- **Training and Development** – Activities aimed at improving employees' skills, knowledge, and competencies to enhance their performance.
- **Performance Management** – A system for assessing and improving employee performance through feedback, evaluations, and goal-setting.

### 2.5: Key Diagram



### PowerPoint Presentation

<https://gamma.app/docs/HRM-Scope-and-Role-of-HR-Manager-iuc1szfgo815ds9>

### 3. Discussion:

Management (HRM) in modern organizations. Key discussion points could include:

- How do HRM practices impact employee satisfaction and organizational success?
- What are the challenges HR professionals face in today's rapidly changing work environment?
- How do diversity and inclusion initiatives contribute to the workplace culture?

Students can discuss examples from their personal experiences or from case studies to help reinforce their understanding of HRM concepts.

### 4. Mind Map



### 5. Summary

HRM is a vital function within organizations that focuses on managing people to improve overall business performance. It involves key areas like recruitment, training, performance management, compensation, and employee relations. A strong HRM framework ensures a motivated, skilled, and engaged workforce, leading to organizational success. As HR practices continue to evolve with trends like diversity and technology, it is crucial for HR professionals to adapt and address emerging

challenges.

**6. Assessment through questions/analogy/new ideas:**

**Formative Assessment 1 (FA1) (2 minutes)**

Ask students to describe how they think effective HRM strategies influence job satisfaction and productivity. Encourage them to give specific examples based on what they've learned about recruitment, training, or performance management.

**Formative Assessment 2 (FA2) (2 minutes)**

Give a short quiz or oral question on identifying which HRM function applies to different scenarios. For example:

- “Which HRM practice is responsible for assessing an employee's performance?”
- “Which HRM function involves determining compensation packages?”

**7. FAQ's: MCQ's/ Descriptive Questions:**

1. Explain the role of performance management in HRM and how it benefits both employees and the organization.
2. Discuss the importance of diversity and inclusion initiatives within HRM practices.

**8. References:**

- Armstrong, M. (2020). *Armstrong's Handbook of Human Resource Management Practice* (15th ed.). Kogan Page.
- Dessler, G. (2020). *Human Resource Management* (15th ed.). Pearson Education.
- Aswathappa.K ,Human Reosource management, New Delhi

**Verified by Subject Expert:**



**Course In-charge**



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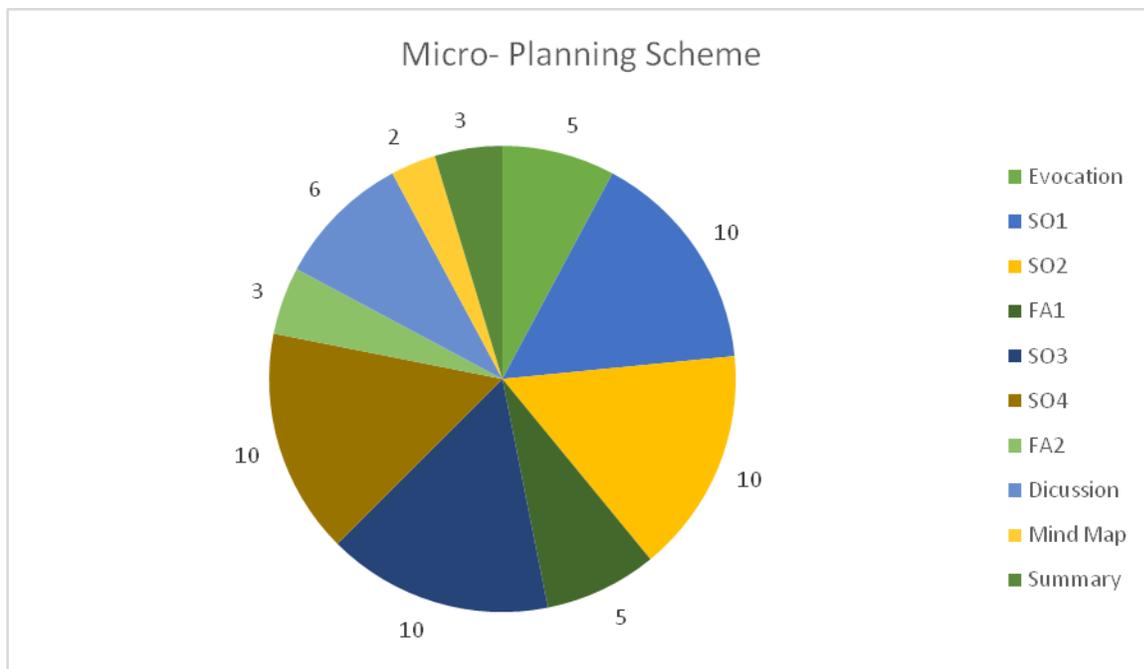
**Approved by HoD**

## Lesson Plan

Programme	M.Com
Semester	III
Course Title	E-Commerce
Code	21PCOC33
Hours	5
Total Hours	75
Credits	4
Max. Marks	75
Unit & Title	Unit I : Introduction to E-Commerce
Name of the Faculty	Dr. S. Bulomine Regi
T-L tools	Power Point Presentation, Group Discussion, Mind Map

**Pre-requisite Knowledge:** Basic understanding of e-commerce and online shopping.

**Micro- Planning** : 60 minutes



Evocation : 3 min

SO1 : 10 min

SO2 : 10 min

FA1 : 3 min

SO3 : 10 min

SO4 : 10 min

FA2 : 3 min

Discussion : 6 min

Mind Map : 2 min

Summary : 3 min

### **1. Topics for learning through Evocation: (3 minutes)**

- Brief overview of e-commerce
- Importance of understanding the concepts of e-commerce, advantages and disadvantages of e-commerce

### **2. Topic Introduction:**

#### **2.1 General Objectives:**

- To understand the fundamental concepts of e-commerce.
- To learn the application of business models in e-commerce.

#### **2.2 Specific Outcomes:**

- To define and explain importance, components and functions of e-commerce.
- To understand the major modes and models of e-commerce.

First Phase:

SO1 (10 minutes): Evolution, scope and importance of e-commerce

E-commerce has evolved from simple online transactions to a global marketplace, integrating AI, mobile commerce, and blockchain. It enhances business reach, reduces costs, and improves customer convenience, making it essential for modern economies.

SO2 (10 minutes): Application of business models in e-commerce.

E-commerce applies business models like B2B, B2C, C2C, and D2C to streamline transactions, enhance customer engagement, optimize supply chains, and drive revenue growth through digital platforms, personalization, and data-driven decision-making.

Second Phase:

SO3 (10 minutes): Advantages of e-commerce

E-commerce offers global reach, 24/7 availability, cost efficiency, personalized shopping experiences, faster transactions, convenient payment options, reduced operational costs, improved customer insights, scalability, and enhanced market competitiveness for businesses and consumers alike.

SO4 (10 minutes): Disadvantages of e-commerce

E-commerce faces security risks, fraud, cyber threats, lack of personal interaction, dependence on technology, high competition, logistical challenges, product quality concerns, internet accessibility issues, and difficulties in handling returns and refunds.

Group Discussion (6 minutes)

- Engage students in discussing the role of e-commerce in today's scenario.
- Divide students into groups to analyze the advantages and disadvantages of e-commerce

Mind Map (2 minutes)

Create a simple mind map that explains the concepts of e-commerce

Summary (3 minutes)

- Recap key concepts: Definitions, concepts, and models
- Highlight the advantages and disadvantages of e-commerce



## 5. Summary:

Evolution, scope and importance of e-commerce

E-commerce has evolved from simple online transactions to a global marketplace, integrating AI, mobile commerce, and blockchain. It enhances business reach, reduces costs, and improves customer convenience, making it essential for modern economies.

Application of business models in e-commerce.

E-commerce applies business models like B2B, B2C, C2C, and D2C to streamline transactions, enhance customer engagement, optimize supply chains, and drive revenue growth through digital platforms, personalization, and data-driven decision-making.

Advantages of e-commerce

E-commerce offers global reach, 24/7 availability, cost efficiency, personalized shopping experiences, faster transactions, convenient payment options, reduced operational costs, improved customer insights, scalability, and enhanced market competitiveness for businesses and consumers alike.

Disadvantages of e-commerce

E-commerce faces security risks, fraud, cyber threats, lack of personal interaction, dependence on technology, high competition, logistical challenges, product quality concerns, internet accessibility issues, and difficulties in handling returns and refunds.

## 6. Assessment:

Formative Assessment 1 (FA1) (3 minutes)

- Students are asked to explain the important definitions, concepts, advantages and disadvantages of e-commerce.

Formative Assessment 2 (FA2) (3 minutes)

- Short quiz on the advantages and disadvantages of e-commerce.

## 7. FAQs: Descriptive questions:

1. Define the important terms used in e-commerce.
2. Discuss about the e-commerce applications.
3. Analyse the advantages and disadvantages of e-commerce.

## 8. References:

Text Book:

Murthy C.S.V, e-Commerce Concepts, Models, Strategies, Mumbai, Himalaya Publishing House, 1st edition 2018.

2. Joseph P.T., E-Commerce – An Indian Perspective, New Delhi, PHI Learning Private Limited, 6<sup>th</sup> edition 2019.

Books for Reference

1. David Whiteley. E-commerce, Strategy, Technologies and Applications. New Delhi: Tata McGraw

Hill Publishing Company. Revised 5th edition 2010

2. Bhashin T.M..E-Commerce in Indian banking. New Delhi: Authors Press. 13th edition 2013

**9. Verified by Subject Expert**

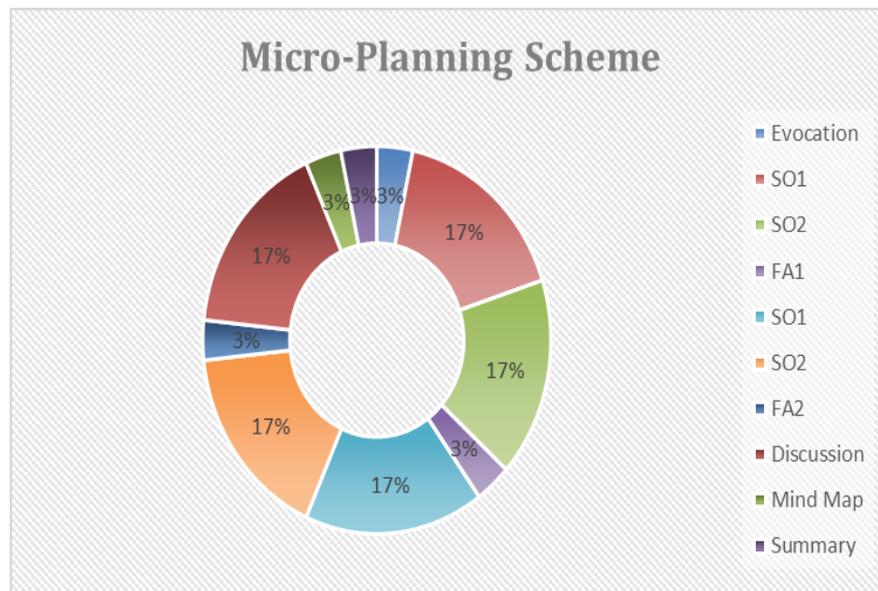
**Approved by Head of the Department**

## Lesson Plan

Programme	M. Com
Semester	II
Course Title	International Business
Code	21PCOC34
Hours	5
Total Hours	75
Credits	4
Max Marks	50
Unit & Title	Unit I: Importance and Scope of International Business
Name of the Faculty	Dr. B. Stella Beatrice Nirmala
T-L tools	Mind Maps, Video, Art Project, Think-Pair- Share

**Pre-requisite Knowledge** : basic understanding of

**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:

- Why businesses expand internationally.
- Key benefits and challenges of international trade.
- Real-world examples of global businesses.

## 2. Topic Introduction:

### 2.1 : General Objective:

To provide students with an understanding of the importance and broad scope of international business, focusing on its relevance in today's globalized economy.

### 2.2 : Specific Outcomes:

- Define international business and its key components.
- Explain the importance of international business in economic development.
- Identify the scope of international business across different industries.
- Discuss real-life examples of companies operating globally.

First Phase:

SO1 (10 minutes):

- Introduction to International Business:
- Define international business.
- Discuss its significance in the global economy.

SO2 (10 minutes):

- Importance of International Business:
- Highlight key reasons why businesses go global.
- Discuss the role of international trade in economic growth and employment.

Second Phase:

SO1 (10 minutes):

- Scope of International Business:
- Explore the scope across industries (e.g., manufacturing, services, technology).
- Discuss key components like export/import, FDI, and strategic alliances.

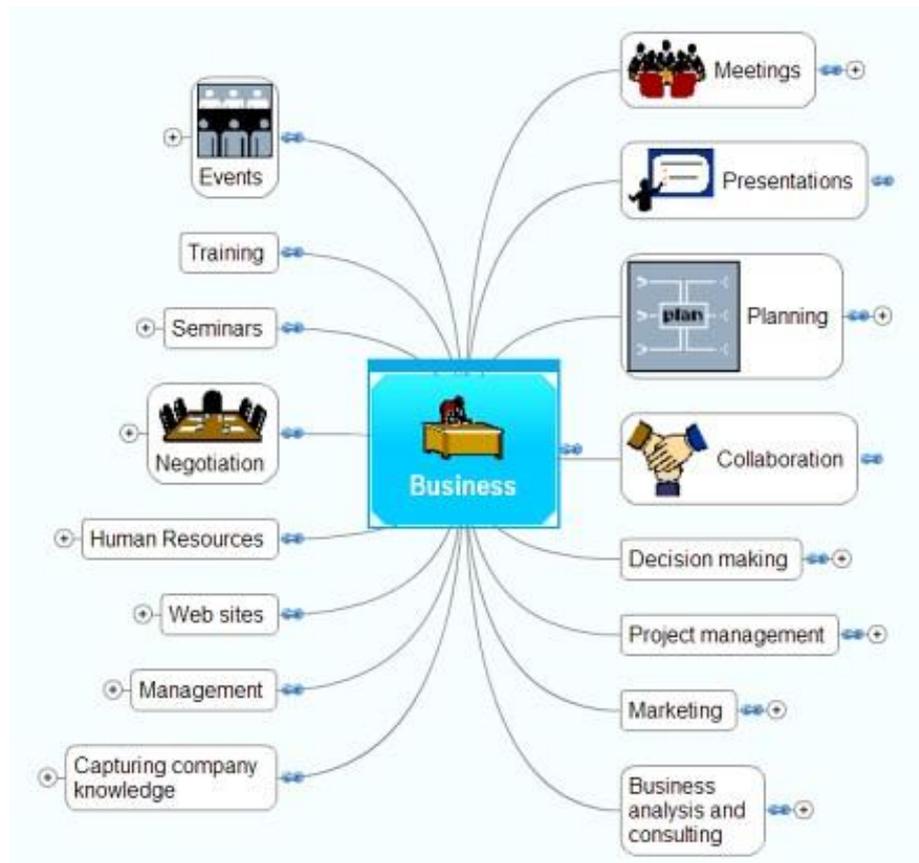
SO2 (10 minutes):

- Challenges in International Business:
- Address barriers such as cultural differences, trade policies, and economic risks.
- Provide real-world examples to illustrate these challenges.

Mind Map (2 minutes)

Visualize:

Importance of International Business → Scope → Examples → Challenges.



**Summary (2 minutes)**

Summarize the lesson by emphasizing the significance of international business, its expansive scope, and the challenges that businesses face while operating globally. International business plays a crucial role in the global economy by facilitating trade, investment, and economic integration among nations. It allows companies to expand their markets, access raw materials, reduce costs through global supply chains, and enhance competitiveness. Countries benefit from international business through economic growth, job creation, and technological advancements. The scope of international business includes trade (exports and imports), foreign direct investment (FDI), multinational corporations (MNCs), global marketing, and international finance. It spans various industries, from manufacturing to services, and is influenced by factors such as globalization, trade policies, and technological advancements.

**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						

## **2.4: Key words:**

Globalization  
Export/Import  
Foreign Direct Investment  
Strategies Alliances  
Trade Barriers

## **2.5: Key Diagram [if any]**

### **PowerPoint Presentation**

<https://gamma.app/docs/The-Power-of-Global-Business-Importance-and-Scope-fmgftypw6q5f4pw?mode=doc>

## **3. Discussion:**

Facilitate a discussion on the benefits and risks of entering international markets. Encourage students to share examples of companies they know that operate globally.

## **4. Mind Map**

Recap with a collaborative mind map summarizing the importance, scope, and challenges of international business.

## **5. Summary**

Reinforce the value of international business in connecting economies and fostering innovation.

## **6. Assessment through questions/analogy/new ideas:**

Provide scenarios for students to:

- Identify the importance of international business.
- List industries where international trade has been impactful.
- Discuss possible solutions to overcome cultural or policy barriers.

## **7. FAQ's: MCQ's/ Descriptive Questions:**

- MCQs:
  1. What is a key driver for businesses to expand internationally?
  2. Which of the following is not a challenge in international business?
- Descriptive Questions:
  1. Explain the scope of international business with examples.
  2. Discuss how international business contributes to economic growth.

## **8. References:**

1. Textbook: International Business by Charles W.L. Hill
2. Online Resource: GlobalEdge.msu.edu
3. Video Lecture: "Importance of International Business" on YouTube

**9. Verified by Subject Expert:**

  
Dr. G. Stella Beatrice Nirmala,  
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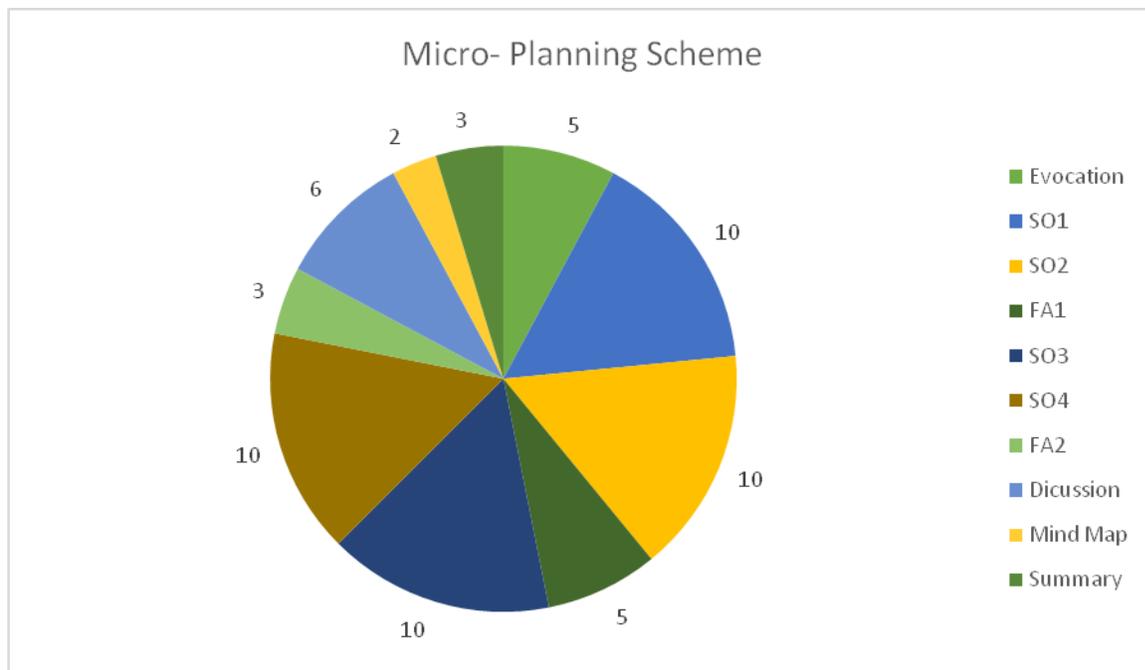
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## Lesson Plan

Programme	M.Com
Semester	III
Course Title	Research Methodology
Code	21PCOC35
Hours	4
Total Hours	60
Credits	4
Max. Marks	75
Unit & Title	Unit III : Collection of Data
Name of the Faculty	Dr. S. Bulomine Regi
T-L tools	Power Point Presentation, Group Discussion, Field work and Mind Map

**Pre-requisite Knowledge:** Basic understanding of research.

**Micro- Planning** : 60 minutes



Evocation : 3 min

SO1 : 10 min

SO2 : 10 min

FA1 : 3 min

SO3 : 10 min

SO4 : 10 min

FA2 : 3 min

Discussion : 6 min

Mind Map : 2 min

Summary : 3 min

### **1. Topics for learning through Evocation: (3 minutes)**

- Brief overview of collecting the data.
- Importance of understanding the methods of data collection

### **2. Topic Introduction:**

#### **2.1 General Objectives:**

- To understand the methods of data collection
- To learn the application of primary and secondary data using appropriate methods of data collection.

#### **2.2 Specific Outcomes:**

- To define and explain about the primary and secondary data
- To understand the methods of data collection using primary data

First Phase:

SO1 (10 minutes): Classification of data

In research, data is classified as primary (collected firsthand) and secondary (existing data). It can be qualitative (descriptive) or quantitative (numerical), further divided into nominal, ordinal, interval, and ratio data types.

SO2 (10 minutes): Methods of data collection

Data collection methods include surveys, interviews, observations, experiments, focus groups, case studies, questionnaires, and secondary data analysis. These methods help gather qualitative and quantitative data for research, ensuring accuracy and reliability.

Second Phase:

SO3 (10 minutes): Interview method: Advantages and Disadvantages

Advantages: Provides in-depth insights, allows clarification, captures emotions, ensures high response rates, and adapts to respondents.

Disadvantages: Time-consuming, costly, interviewer bias, requires skilled personnel, and may lead to inaccurate responses due to social desirability bias.

SO4 (10 minutes): Observation method: Advantages and Disadvantages

Advantages: Captures real-time data, avoids respondent bias, provides rich insights, and studies natural behavior.

Disadvantages: Time-consuming, observer bias, ethical concerns, limited control over variables, and may not reveal underlying motivations or thoughts.

Group Discussion (6 minutes)

- Group discussion on identifying research problem
- Engage students in preparing questionnaire
- Collect primary data in the field

Mind Map (2 minutes)

Create a simple mind map that explains the methods of collecting primary data.

Summary (3 minutes)

- Recap key concepts: Definitions, primary data, secondary data
- Highlight the importance of collecting primary data
- Encourage field work in collecting primary data

### 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				
C. Procedural Knowledge			1			
D. Meta Cognitive Knowledge				1	1	

### 2.4 Keywords:

Data, Primary data, secondary data, questionnaire, interview and observation methods.

### 2.5 Key Diagrams:

#### PowerPoint Presentation

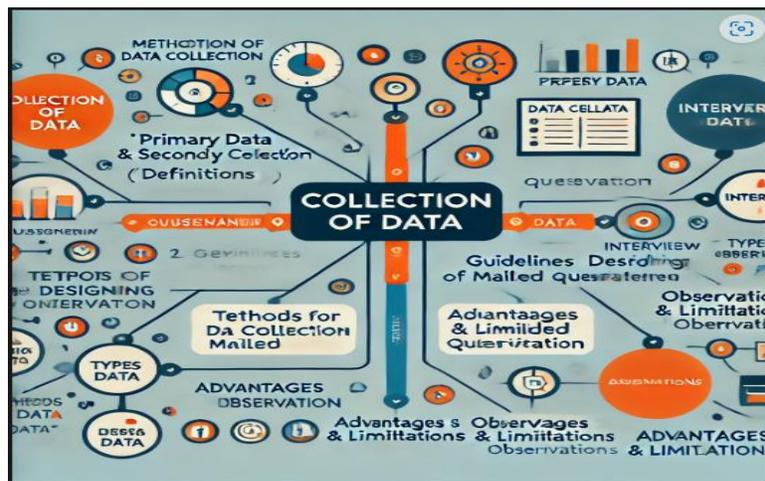
<https://gamma.app/docs/Data-Collection-Primary-and-Secondary-np5ed155ikt2xq2>

### 3. Discussion:

#### Group Discussion:

Students were asked to discuss and identify research problem, prepare questionnaire and field work to collect primary data

### 4. Mind Map:



## **5. Summary:**

In research, data is classified as primary (collected firsthand) and secondary (existing data). Data collection methods include surveys, interviews, observations, experiments, focus groups, case studies, questionnaires, and secondary data analysis. Interview method: Advantages and Disadvantages -Advantages: Provides in-depth insights, allows clarification, captures emotions, ensures high response rates, and adapts to respondents. Disadvantages: Time-consuming, costly, interviewer bias, requires skilled personnel, and may lead to inaccurate responses due to social desirability bias. Observation method: Advantages and Disadvantages - Advantages: Captures real-time data, avoids respondent bias, provides rich insights, and studies natural behavior. Disadvantages: Time-consuming, observer bias, ethical concerns, limited control over variables, and may not reveal underlying motivations or thoughts.

## **6. Assessment:**

Formative Assessment 1 (FA1) (3 minutes)

- Students are asked to prepare questionnaire

Formative Assessment 2 (FA2) (3 minutes)

- Field work on collecting primary data

## **7. FAQs: Descriptive questions:**

1. Define the classification of data.
2. Determine the methods of data collection.
3. Understand the advantages and disadvantages of data collection methods.

## **8. References:**

Text Book:

Kothari, C.R. Research Methodology, Methods and Techniques. New Delhi: New Age International (P) Ltd., Publishers. 4th edition 2019

Books for Reference:

1. Krishnaswamy, O.R. and Ranganathan, M. Methodology of Research in Social Sciences. New Delhi: Himalaya Publishing House. 2nd edition 2018.
2. Tripathi, P.C. A Text Book of Research Methodology in Social Sciences. New Delhi: Sultan Chand & Sons. Revised 6th edition 2010.
3. Gupta S.P. Statistical methods. New Delhi: Sultan Chand & Sons. 46th edition 2021.

**9. Verified by Subject Expert**

**Approved by Head of the Department**

## LESSON PLAN

### Objective Oriented Learning Process RBT

Programme	<b>M. Com</b>
Semester	<b>IV</b>
Course Title	<b>CORPORATE LEGAL FRAMEWORK</b>
Code	<b>21PCOE31</b>
Hours	<b>5</b>
Total Hours	<b>75</b>
Credits	<b>4</b>
Max Marks	<b>60</b>
Unit & Title	<b>UNIT - IV CONSUMER PROTECTION ACT (CPA)</b>
Name of the Faculty	<b>Dr.A.SALETH MARY VETRISselvi</b>
T-L tools	<b>Lecture method, Visual aid: PowerPoint Presentation, Case studies , Problem Solving , Group Discussion</b>

**Pre-requisite Knowledge:** Basic knowledge of consumer and consumer rights, Grievances forums for consumers and Basic understanding of legal concepts related to consumer rights and business regulations.

**Micro-Planning:** 60 minutes



**1. Topic for learning through Evocation (2 minutes)**

**Objective:** To evoke interest and relate the topic to real-life experiences, activating prior knowledge about the Consumer Protection Act.

**Evocation Activity:**

- a) **Scenario-Based Question:** "Imagine you bought a product that turned out to be fake or defective. What steps would you take to resolve the issue? Have you ever felt powerless as a consumer?"
- b) **Quick Poll:** "Raise your hand if you've ever faced issues like overcharging, poor-quality products, or unsatisfactory service. What did you do about it?"
- c) **Bridge to the Lesson:** Conclude by saying, "Situations like these show why consumer protection laws are critical. Today, we'll explore how the Consumer Protection Act empowers consumers to stand up for their rights."

**2. Topic Introduction (5 minutes)**

- **General Objectives:**

By the end of this lesson, students will be able to:

**Remember:** Recall the key provisions and definitions under the Consumer Protection Act.

**Understand:** Explain the significance and objectives of the CPA.

- **Specific Outcomes:**

**Apply:** Illustrate the application of the CPA in real-world scenarios.

**Analyze:** Differentiate between consumer rights and responsibilities under the Act.

**Evaluate:** Assess the effectiveness of the CPA in safeguarding consumer interests.

**Create:** Propose amendments or improvements to strengthen consumer protection.

**Lesson Structure:**

**2.2.1 First Phase: Theoretical Concepts (10 minutes)**

**2.2.2 Introduction (10 minutes) SO1 (10 minutes)**

**Objective:** Set the context and engage students.

**Activities:**

Begin with a relatable example of consumer grievances (e.g., defective products, misleading advertisements).

Pose an open-ended question: "*What would you do if you faced such an issue?*"

Briefly introduce the Consumer Protection Act and its importance.

### 2.2.3 Mind Map Creation (2 minutes)

Create a visual mind map summarizing internal and external sources of recruitment.

### 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		1		
C. Procedural Knowledge					1,2	

### 2.4 Key words

Consumers , Unfair trade practice and Three tier forums.

### 2.5 Key Diagrams (If any)

<https://gamma.app/docs/Consumer-Protection-Act-and-3-Tier-Commissions-wjo8asyitpy7hep>

### 3. Discussion (10 minutes) / Group Activity (10 minutes)

- Divide the class into groups. Assign roles: consumer, manufacturer, and consumer commission.
- Each group acts out a scenario where the consumer files a complaint under the Act.
- **Debrief:** After the role play, discuss whether the process followed was correct and fair.

### 4. Mind Map Creation (2 minutes)



## 5. Summary (2 Minutes)

### Overview of the Consumer Protection Act

- **Consumer Rights:** Right to safety, information, choice, redress, consumer education, etc.
- **Responsibilities:** Being aware, checking warranties, and ethical consumption.
- **Scope:** Covers goods and services.

### Case Study/Practical Application (15 minutes)

- Distribute a **case study** or discuss a famous consumer protection case.  
Example: A customer purchases a washing machine that malfunctions within a week but gets no help from the seller.
- **Discussion Points:**
  1. What rights were violated?
  2. What steps should the consumer take?
  3. How would the grievance redressal system handle this?

## 6. Assessment/Evaluation:

**Formative Assessment:** Participation in discussions and group activity.

**Summative Assessment:** Quiz results. Assignment: Write a short essay on a consumer grievance and propose a resolution under the CPA.

- **Formative Assessment:** Participation in discussions and activities.
- **Summative Assessment:**
  1. Quiz on the Consumer Protection Act (optional).
  2. Assignment: Write about a consumer complaint and how it was resolved under the Act.

## 7. FAQs (Descriptive Questions)

What is the Consumer Protection Act?

Who is considered a consumer under this Act?

What are the key features of the Consumer Protection Act, 2019?

## 8. References

- "Commentary on The Consumer Protection Act" – Dr. J. N. Barowalia & Abhishek Barowalia
- "The Law of Consumer Protection" – Shyam Padman
- "Consumer Protection (Law & Practice)" – Prof. (Dr.) V.K. Agarwal

## 9. Verified by subject expert

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Approved by HoD

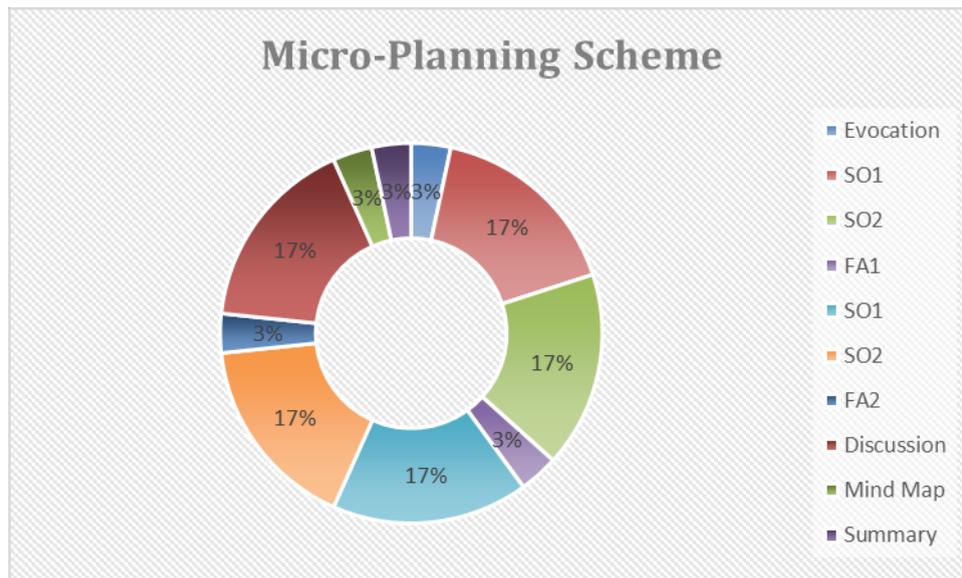
*Stella Beatrice Nirmala*  
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## Lesson Plan

Programme	M. Com
Semester	IV
Course Title	Advanced Cost Accounting
Code	21PCOC41
Hours	6
Total Hours	90
Credits	4
Max Marks	75
Unit & Title	Unit III – Marginal Costing
Name of the Faculty	Dr. Banumathi
T-L tools	Mind Maps, Power point, Group Discussion

**Pre-requisite Knowledge** : Understanding the concept of Marginal Costing

**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 given about the concept of Marginal Costing.

Ask the students to share their knowledge about a Profit and Loss account and a cost sheet.

**2. Topic Introduction:**

**2.1 : General Objective:**

- To understand the application of Marginal costing in a firm
- To make them understand and solve the problems of marginal costing

**2.2 : Specific Outcomes:**

- To know about the Application of marginal costing in Managerial decision making
- To have a clear knowledge about CVP Analysis

First Phase:

SO1 (10 minutes): Explain the meaning of Marginal Costing

SO2 (10 minutes): Discuss about the CVP Analysis

Second Phase:

SO1 (10 minutes): Explain BEP Analysis

SO2 (10 minutes): Make the students understand the formulae and apply it and solve the problem

Mind Map (2 minutes) : Create a simple mind map that explains marginal costing

Summary (2 minutes) : Make the students to do the problem by group discussion.

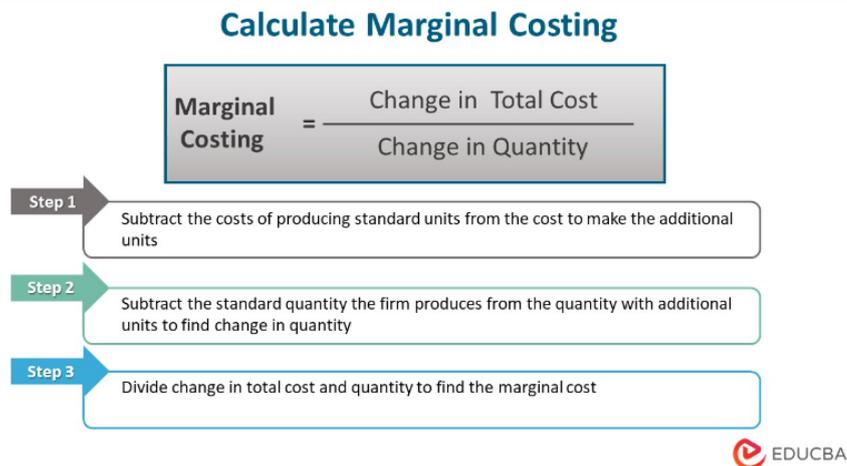
**2.3 : Taxonomy of objectives:**

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

## 2.4 : Key words:

Marginal Costing, Total Quantity

## 2.5 : Key Diagrams (if any)



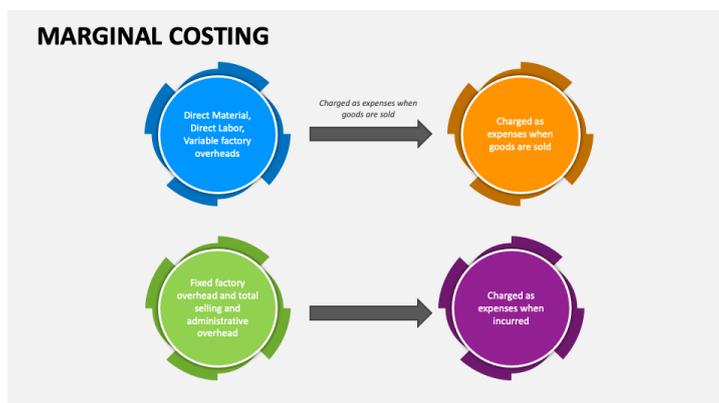
## Powerpoint Presentation

<https://gamma.app/docs/Marginal-Costing-6tfepzjiq3spa51>

Discussion:

Students were asked to do the problem on marginal costing

## 3. Mind Map



## 5.Summary

### 1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to work out a problem on Marginal Accounting

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the rules to be for CVP Analysis.

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

1. Briefly explain the features of a Marginal Costing.
2. List down the application of marginal costing in Managerial decision making.

### 3. References:

1. Jain S.P and Narang K.L, Advanced Cost Accounting. Ludhiana : Kalyani Publishers, 25thEdition,2016 Books for Reference:
2. Pillai R.S.N. and Bagavathi.V Advanced Cost Accounting. New Delhi: S.Chand&Co.Ltd., 7th Edition,2010
3. Lal Nigam B.M.and Jain I.C. Cost Accounting Principles and Practic. New Delhi:PHI Learning Pvt. Ltd., 13th edition 2004
4. Saxena V.K. and Vasist. Advanced Cost and Management Accounting. New Delhi: Sultan Chand & Sons, 17th edition 2015

### 4. Verified by Subject Expert:

*Baremathi*

**Approved by HoD**

*Dr. G. Stella Beatrice Nirmala*

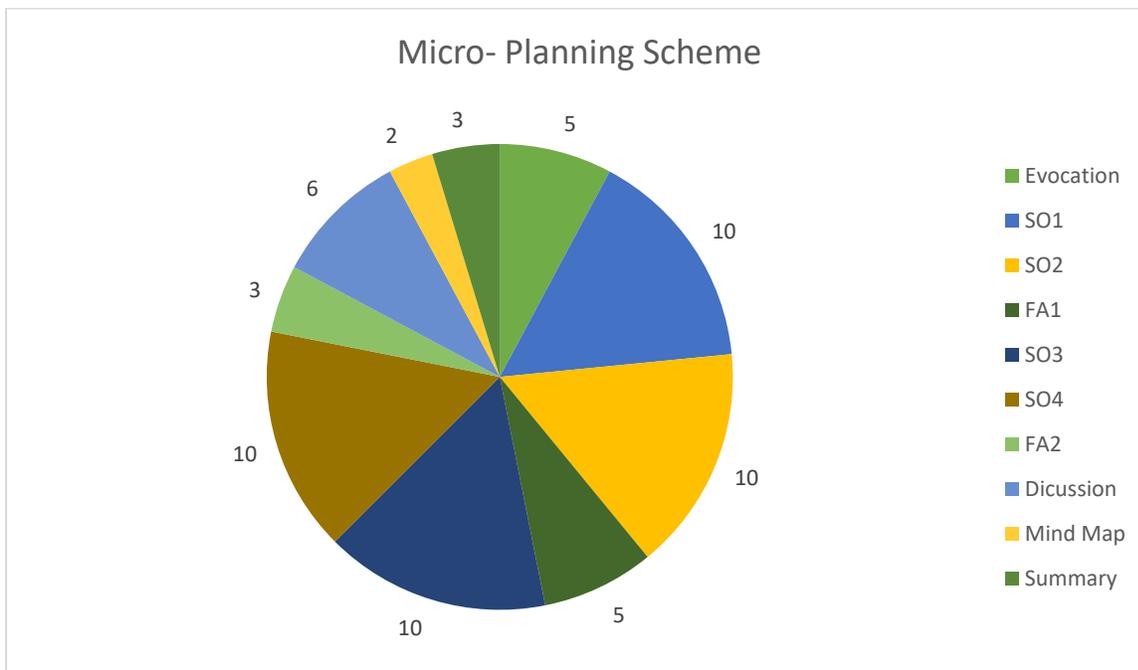
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## Lesson Plan

Programme	M.Com
Semester	IV
Course Title	Taxation and Tax Planning
Code	21PCOC42
Hours	6
Total Hours	90
Credits	4
Max. Marks	75
Unit & Title	Unit I : Introduction to Income Tax
Name of the Faculty	Dr. Fernando Alexandria
T-L tools	Power Point Presentation, Group Discussion, Case Studies and Mind Map

**Pre-requisite Knowledge:** Basic understanding of financial terms and taxation.

**Micro- Planning** : 60 minutes



Evocation	: 3 min
SO1	: 10 min
SO2	: 10 min
FA1	: 3 min
SO3	: 10 min
SO4	: 10 min
FA2	: 3 min

Discussion : 6 min

Mind Map : 2 min

Summary : 3 min

### **1. Topics for learning through Evocation: (3 minutes)**

- Brief overview of the Income Tax Act
- Importance of understanding basic income tax concepts for financial planning and compliance

### **2. Topic Introduction:**

#### **2.1 General Objectives:**

- To understand the fundamental concepts of income tax
- To learn the application of these concepts in real-life tax scenarios

#### **2.2 Specific Outcomes:**

- To define and explain key income tax terms
- To compute taxable income and identify exempted income for various categories.

First Phase:

SO1 (10 minutes):

Definition of Income Tax and Basic Concepts

- Define Income Tax: A tax levied by the government on an individual's or entity's income.
- Basic Concepts:
  - Previous Year: The financial year in which the income is earned.
  - Assessment Year: The financial year following the previous year in which income is assessed and taxed.
  - Person: Includes individuals, HUF, company, firm, association of persons, etc.

SO2 (10 minutes): Gross Total Income and Total Income

- Gross Total Income (GTI): The aggregate of income under all heads before deductions.
- Total Income: GTI minus deductions

Second Phase:

SO3 (10 minutes): Agricultural Income and Residential Status

- Agricultural Income: Income derived from agricultural activities, exempt under Section 10(1)
- Residential Status: Determines tax liability based on the extent of presence in India during the previous year. Categories: Resident, Non-Resident, and Resident but Not Ordinarily Resident (RNOR)

SO4 (10 minutes): Tax Incidence, Computation, and Exempted Income

- Tax Incidence: The overall impact of tax on the taxpayer, influenced by residential status and source of income
- Computation: Steps to calculate taxable income and tax liability
- Exempted Income: Income exempt from tax under Sections 10, 11, and 13 for individuals, employees, and institutions

Group Discussion (6 minutes)

- Engage students in discussing real-life situations involving tax computation
- Divide students into groups to analyze case studies on different types of assessee and their tax implications
- Each group presents their findings on tax planning strategies and exempted incomes

Mind Map (2 minutes)

Create a simple mind map that explains rules for resident, non-resident and not ordinarily a Resident.

Summary (3 minutes)

- Recap key concepts: Definitions, residential status, and computation methods
- Highlight the importance of understanding exemptions and deductions for effective tax planning
- Encourage practical tax management technique using the concepts learned

### 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				
C. Procedural Knowledge			1			
D. Meta Cognitive Knowledge				1	1	

### 2.4: Keywords:

Income Tax, Previous Year, Assessment Year, Person, Gross Total Income, Total Income, Agricultural Income, Residential Status, Tax Incidence, Exempted Income

### 2.5 Key Diagrams:

#### PowerPoint Presentation

<https://youtu.be/NdhIMvtkvOI>

### 3. Discussion:

#### Group Discussion:

Students were asked to discuss in detail about the real-life scenarios involving tax computation. They were divided into groups to analyze case studies on different types of assessee and their tax implications.

### 4. Mind Map:



### 5. Summary:

Definitions: Understanding key terms like Income Tax, Previous Year, Assessment Year, Person, and Gross Total Income forms the foundation of tax knowledge. These concepts define the scope and applicability of tax laws.

Residential Status: Determining the residential status of an assessee is crucial, as it directly affects tax liability. The classifications—Resident, Non-Resident, and Ordinarily/Not Ordinarily Resident—depend on the duration of stay in India and global income exposure.

**6. Assessment:**

Formative Assessment 1 (FA1) (3 minutes)

- Students are asked to explain the important definitions, Basic and Additional conditions to determine the residential status.

Formative Assessment 2 (FA2) (3 minutes)

- Short quiz on Exempted incomes and Agricultural incomes

**7. FAQs: Descriptive questions:**

1. Define the important terms used in Income Tax computation.
2. Determine the Residential status of the Assessee.
3. Assess the computation of Agricultural incomes.

**8. References:**

Text Book:

1. Mehrotra H.C and Goyal S.P. Income Tax including Tax Planning & Management, Agra: Sahitya Bhawan Publication. (Relevant Assessment Year).

Books for Reference:

1. Gaur.V.P, Narang, Puja Gaur & Rajeevpuri.: Income Tax law & Practice. New Delhi Kalyani Publishers. (Relevant Assessment Year).
2. Lal B.B and Vashist N. Income Tax law & Practice. New Delhi: I.K. International Publishing House Pvt Ltd. (Relevant Assessment Year).



**9. Verified by Subject Expert**



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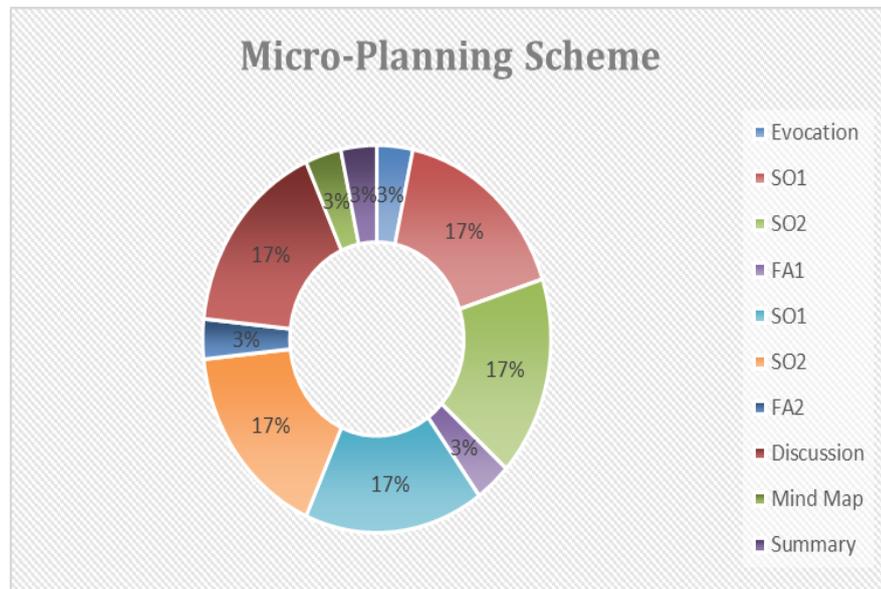
**Approved by Head of the Department**

## Lesson Plan

Programme	M. Com
Semester	IV
Course Title	Retail Marketing
Code	21PCOC43
Hours	6
Total Hours	90
Credits	4
Max Marks	50
Unit & Title	Unit I: Internal and External Atmospheric
Name of the Faculty	Ms. O. Sony Fernando
T-L tools	Mind Maps, Video, Art Project, Think-Pair- Share

**Pre-requisite Knowledge** : Basic understanding of retail marketing concepts. Familiarity with the principles of marketing and consumer behavior

**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:**

What is the concept of atmosphere in retail environments? How do internal and external atmospherics impact consumer behavior and decision-making?

**2. Topic Introduction:**

**2.1 : General Objective:**

To understand the role of both internal and external atmospherics in shaping customer experiences and influencing purchasing behavior in retail environments.

**2.2: Specific Outcomes**

Comprehend the literal meaning of retail atmospherics. Introduce key elements that make up the internal and external atmosphere in retail stores. Analyze how physical elements like lighting, sound, and layout contribute to customer experiences. Explore the influence of external factors such as location, signage, and curb appeal on consumer attraction.

First Phase:

SO1 (10 minutes):

Explain the Literal Meaning: What does "atmosphere" mean in the context of retail? Discuss its definition as the sensory elements that influence consumer moods, behavior, and perceptions within a store.

SO2 (10 minutes):

Introduce Key Elements of Atmospherics: Present and explain internal factors (store layout, lighting, music, scent, etc.) and external factors (storefront, location, signage, weather, etc.) that make up the atmospheric environment of a retail store.

Second Phase:

SO1 (10 minutes):

Analyze the Impact of Internal Factors: Discuss how factors like product placement, store size, color schemes, and temperature affect customer behavior (mood, comfort, time spent in-store, etc.).

SO2 (10 minutes):

Explore Other External Factors: Examine the importance of a store's exterior atmosphere in attracting foot traffic, influencing perceptions, and increasing brand appeal. Highlight the significance of parking, external lighting, and street visibility.

Mind Map (2 minutes)

A quick visual representation of how internal and external factors interact to create an effective retail atmosphere.

Summary (2 minutes)

Recap the importance of understanding both internal and external atmospherics in the context of retail marketing. Reinforce how sensory cues shape consumer perceptions and decision-making.

The internal atmosphere refers to the conditions within a specific environment, such as a building, vehicle, or enclosed space. It includes factors like temperature, humidity, air quality, and ventilation, which affect comfort, health, and productivity. In contrast, the external atmosphere pertains to the surrounding environment outside a confined space, including weather conditions, pollution levels, and climate variations. The interaction between internal and external atmospheres is crucial in areas like architecture, HVAC systems, and environmental science, ensuring a balance between comfort and sustainability.

**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						

**2.4: Key words:**

- Retail Atmospherics
- Internal Atmospherics
- External Atmospherics
- Consumer Behavior
- Store Environment
- Sensory Marketing

**2.5: Key Diagram [if any]**

**PowerPoint Presentation**

<https://gamma.app/docs/Retail-Marketing-Internal-and-External-Atmospherics-t4u80pi3magkuew?mode=doc>

**3. Discussion:**

Encourage students to share experiences of how store atmosphere influenced their shopping behavior. Discuss how different atmospherics might appeal to different target markets. Encourage students to share experiences of how store atmosphere influenced their shopping behavior. Discuss how different atmospherics might appeal to different target markets.

**4. Mind Map**

Have students draw a mind map identifying all internal and external elements of atmosphere they think are important in a retail setting. Share and discuss ideas.

**5. Summary**

Recap how a well-designed atmosphere can lead to positive customer experiences, increased sales, and stronger brand loyalty. Discuss the need for strategic planning in both internal and

external atmospherics to meet customer expectations.

**6. Assessment through questions/analogy/new ideas:**

How do you think lighting affects customers' mood and purchasing decision?

What are the potential consequences of poor external atmospherics on foot traffic?

Can you think of a store whose atmosphere makes you feel welcome or uncomfortable? Why?

**7. FAQ's: MCQ's/ Descriptive Questions:**

1. Which of the following is an example of an external atmospheric factor in retail marketing?
  - a) Store Layout
  - b) Storefront Signage
  - c) Music Selection
  - d) Lighting Design
2. How does the scent in a retail store affect customer behavior?
  - a) Increases perception of price
  - b) Enhances mood and increases time spent in-store
  - c) Makes customers less likely to purchase
  - d) Has no effect on shopping behavior

Descriptive Questions:

1. Describe how the internal and external atmospherics of a luxury retail store differ from a budget retail store.
2. How would you redesign a retail store's exterior to attract more customers? What factors would you consider?

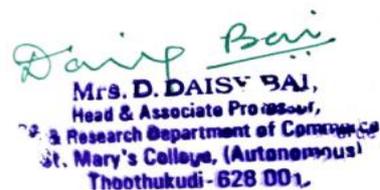
**8. References:**

- Kotler, P. (1973). *Atmospherics as a Marketing Tool*. Journal of Retailing.
- Donovan, R. J., & Rossiter, J. R. (1982). *Store Atmosphere and Purchasing Behavior*. Journal of Retailing.
- Miller, K. E., & Sault, S. L. (2007). *Consumer Perception and Store Atmospherics: A Review*. International Journal of Retail & Distribution Management.

**9. Verified by Subject Expert:**



Course In-charge



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## LESSON PLAN

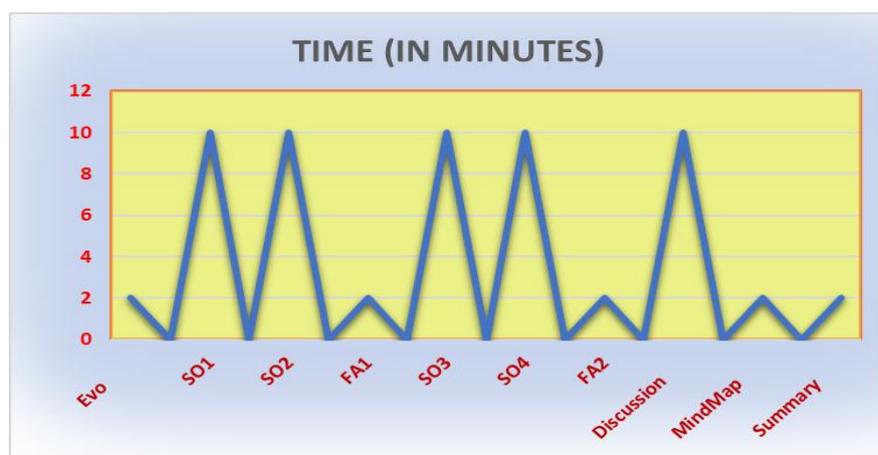
### Objective Oriented Learning Process RBT

Programme	M. Com
Semester	IV
Course Title	COMPUTERIZED ACCOUNTING PACKAGES - TALLY ERP.9
Code	21PCOCR1
Hours	6
Total Hours	90
Credits	4
Max Marks	75
Unit & Title	UNIT - I ACCOUNTING VOUCHERS AND FINANCIAL ACCOUNTS
Name of the Faculty	Dr.P. BHANUMATHI
T-L tools	Lecture method, Visual aid: PowerPoint Presentation, Case studies , Problem Solving , Group Discussion

#### Pre-requisite Knowledge:

Basic Understanding of **debits and credits**, Familiarity with the **Golden Rules of Accounting** (Real, Personal, and Nominal accounts), Concept of **journal entries** and how transactions are recorded, Knowledge of **ledger posting, trial balance, and financial statements**.

#### Micro-Planning: 60 minutes



#### 1. Topic for learning through Evocation (2 minutes)

- **Evocation Activity:** Ask students:
  - "Have you ever received an invoice or receipt from a shop?"

- "What kind of documents do businesses use to track financial transactions?"
- Explain how businesses record transactions using accounting vouchers in Tally.

### Learning Objectives

1. Understand the different types of accounting vouchers in Tally.
2. Identify the purpose and application of each voucher.

### 2.Topic Introduction (5 minutes)

#### 2.1 General Objectives:

- ✧ Enter transactions using various vouchers.
- ✧ Apply voucher entries to real-world business scenarios.
- ✧ Generate and analyze reports based on voucher entries.

#### 2.2 Specific Outcomes:

- ❖ Research and present a **real-world business case** where Tally vouchers are used effectively.
- ❖ Suggest improvements or automation features for Tally voucher management.

#### 2.2.3 Mind Map Creation (2 minutes)

Create a visual mind map summarizing internal and external sources of recruitment.

#### 2.3 Taxonomy of objectives:

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

#### 2.4 Key words

Concept of **journal entries, ledger posting, trial balance, and financial statements.**

## 2.5 Key Diagrams (If any)

<https://gamma.app/docs/Types-of-Accounting-Vouchers-in-Tally-xxebwq3q9n4gaim>

## 3. Overview of Tally Accounting Vouchers (15 minutes)

### 3.1 First Phase: Theoretical Concepts (5 minutes)

- Definition of Vouchers in Accounting.
- Importance of vouchers in financial record-keeping.

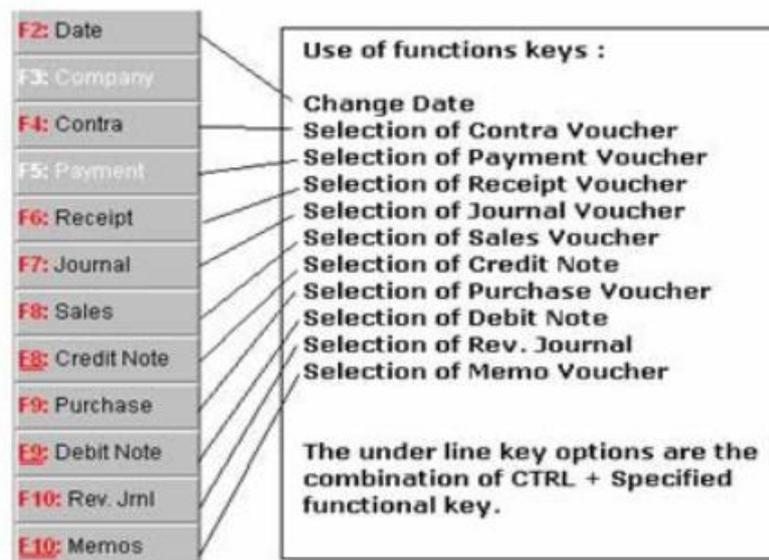
### 3.2 Second Phase: Theoretical Concepts (5 minutes)

- Types of Vouchers in Tally:
  1. **Contra Voucher (F4)** – Used for cash/bank transactions.
  2. **Payment Voucher (F5)** – Used for cash and bank payments.
  3. **Receipt Voucher (F6)** – Used for cash and bank receipts.
  4. **Journal Voucher (F7)** – Used for adjustment entries.

### 3.3 Second Phase: Theoretical Concepts (5 minutes)

5. **Sales Voucher (F8)** – Used for sales transactions.
6. **Purchase Voucher (F9)** – Used for purchase transactions.
7. **Debit Note (Ctrl+F9)** – Used for purchase returns.
8. **Credit Note (Ctrl+F8)** – Used for sales returns.

## 4. Mind Map Creation (2 minutes)



### 4.1 Practical Demonstration (20 minutes)

- **Hands-on Practice in Tally** (Using a projector or screen share):
  1. Entering a cash receipt using the **Receipt Voucher (F6)**.

2. Recording a sales transaction using the **Sales Voucher (F8)**.
3. Booking an expense using the **Payment Voucher (F5)**.
4. Adjusting an account using **Journal Voucher (F7)**.
5. Generating reports for voucher entries.

#### 5. Case Study & Group Activity (15 minutes)

- **Case Study:** Provide a real-world business scenario where students identify and enter the correct vouchers.
- **Group Activity:**
  - Divide students into groups.
  - Assign each group a set of transactions.
  - Have them enter the transactions in Tally and generate reports.

#### 6. Conclusion & Recap (5 minutes)

- Summarize the importance of vouchers in Tally.
- Discuss common mistakes and how to avoid them.
- Open floor for questions and clarifications.

#### 7. Assessment & Evaluation

- **Formative Assessment:** Participation in discussions and practical exercises.
- **Summative Assessment:**
  1. **Quiz** on Tally vouchers.
  2. **Practical Test:** Entering voucher transactions in Tally.
  3. **Assignment:** Case-based transaction entry in Tally.

#### 8. Materials Required

- **Tally Software (Tally Prime/Tally ERP 9)**
- **Projector/Computer Lab**
- **Handouts of Voucher Entries**

*Banumathi*

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