

B. Com
Course Structure (w.e.f 2021)
Semester – I

Part	Course	Course Code	Title of the Course	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA11		6	3	40	60	100
	French	21ULFA11						
II	General English	21UGEN11		6	3	40	60	100
III	Core – I	21UCOC11	Financial Accounting I	5	4	40	60	100
	Core – II	21UCOC12	Business Organisation	5	4	40	60	100
	Allied I	21UCOA11	Business Information System	4	4	40	60	100
IV	Skill Enhancement Course - I	21UCOPE1	Professional English for Commerce and Management- I	2	2	20	30	50
	Ability Enhancement Course I	21UAVE11	Value Education	2	2	20	30	50
			Total	30	22			

Semester – II

Part	Course	Course Code	Title of the Course	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil / French	21ULTA21 21ULFA21		6	3	40	60	100
II	General English	21UGEN11		6	3	40	60	100
III	Core – III	21UCOC21	Financial Accounting – II	5	4	40	60	100
	Core – IV	21UCOC22	Principles of Marketing	5	4	40	60	100
	Allied II	21UCOA21	Business Management	4	4	40	60	100
	Skill Enhancement	21UCOPE2	Professional English for Commerce and	2	2	20	30	50

IV	Course - II		Management - II					
	Ability Enhancement Course II	21UAEV21	EVS	2	2	20	30	50
			Total	30	22			

Semester – III

Part	Course	Course Code	Title of the Course	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core V	21UCOC31	Advanced Financial Accounting	6	6	40	60	100
	Core VI	21UCOC32	Modern Banking	6	4	40	60	100
	Core VII	21UCOC33	Business Mathematics	6	4	40	60	100
	Allied III	21UCOA31	Customer Relationship Management	4	4	40	60	100
	Core SB	21UCOS31	E-Accounting	4	4	40	60	100
	NME I	21UCON31	Principles of Accountancy	2	2	40	60	100
IV	Ability Enhancement Course- III	21UAWS31	Women's Synergy	2	2	20	30	50
	Self Study/ MOOC / Internship (Compulsory)	21UCOSS1	Online Marketing		+2			
			Total	30	26+2			

Semester – IV

Part	Course	Course Code	Title of the Course	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
	Core VIII	21UCOC41	Corporate Accounting	6	6	40	60	100
	Core IX	21UCOC42	Company Law	6	4	40	60	100
	Core X	21UCOC43	Business Statistics	6	4	40	60	100

III	Allied IV	21UCOA41	Financial Services	4	4	40	60	100
	Core SB	21UCOS41	Career Skills	4	4	40	60	100
	NME II	21UCON41	E -Banking	2	2	40	60	100
IV	Ability Enhancement Course - IV	21UAYM41	Yoga and Meditation	2	2	20	30	50
	Self Study/Online course/ Internship (Optional)	21UCOSS2	Goods and Service Tax		+2			
V	NCC, NSS & Sports Extension activities / CDP		CDP		1 +1			
			Total	30	27+3			

Semester – V

Part	Course	Course Code	Title of the Course	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XI (Common Core)	21UMCC51	Human Resource Management	6	3	40	60	100
	Core XII	21UCOC51	Income Tax Law and Practice I	6	4	40	60	100
	Core XIII	21UCOC52	Business Law	5	4	40	60	100
	Core XIIV	21UMCC53	Special Accounts	6	4	40	60	100
	Core Elective	21UCOE51	Cost Accounting / Financial Management	5	4	40	60	100
IV	Common SB Course	21UCSB51	Computer for Digital Era and Soft Skills	2	2	20	30	50
	Self Study/ MOOC/ Internship (Optional)	21UCOSS3	Women Entrepreneurs		2			
			Total	30	23			

Semester – VI

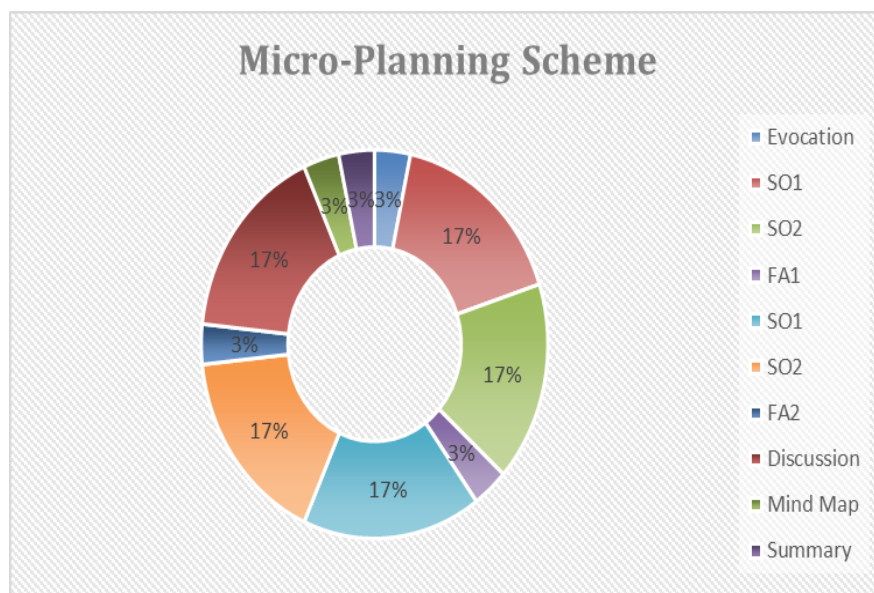
Part	Course	Course Code	Title of the Course	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XV	21UCOC61	Income Tax Law and Practice II	6	4	40	60	100
	Core XVI	21UCOC62	Industrial Law	6	4	40	60	100
	Core XVII	21UCOC63	Management Accounting	6	4	40	60	100
	Core XVIII	21UCOC64	Logistics in Shipping	6	4	40	60	100
IV	Core XIX / Project	21UCOC65 21UCOP61	Investment Management /Project	6	4	40	60	100
			Total	30	20			
			Total	180	140+5			

Lesson Plan

Programme	B. Com
Semester	I
Course Title	Financial Accounting I
Code	21UCOC11
Hours	5
Total Hours	75
Credits	4
Max Marks	50
Unit & Title	Unit I: Journal, Ledger and Trial Balance
Name of the Faculty	Dr. P. Banumathi
T-L tools	Mind Maps, Video, Art Project, Think-Pair- Share

Pre-requisite Knowledge : Basic understanding of financial transactions and their importance in accounting.

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	: 10 min

Mind Map : 2 min

Summary : 2 min

1. Topics for learning through Evocation:

Understanding the flow of accounting information. Importance of maintaining journals, ledgers, and trial balances. Real-life applications of journal entries.

2. Topic Introduction:

2.1 : General Objective:

To enable students to comprehend the foundational process of recording, classifying, and summarizing financial transactions through journals, ledgers, and trial balances.

2.2 : Specific Outcomes:

- Define and explain the purpose of journals, ledgers, and trial balances.
- Record sample journal entries.
- Post transactions from journals to ledgers.
- Prepare a trial balance and identify errors in financial recording.

First Phase:

SO1 (10 minutes):

- Introduction to Journals
- Define journals.
- Explain the purpose and importance.
- Provide examples of basic journal entries.

SO2 (10 minutes):

- Introduction to Ledgers
- Define ledgers and their relationship with journals.
- Explain the process of posting journal entries to ledgers.
- Illustrate with examples.

Second Phase:

SO1 (10 minutes):

- Introduction to Trial Balance
- Define trial balance.
- Discuss the importance of trial balance in detecting errors.
- Explain the format.

SO2 (10 minutes):

- Error Identification
- Identify common errors in journal, ledger, and trial balance.
- Explain steps to resolve these errors.

Mind Map (2 minutes)

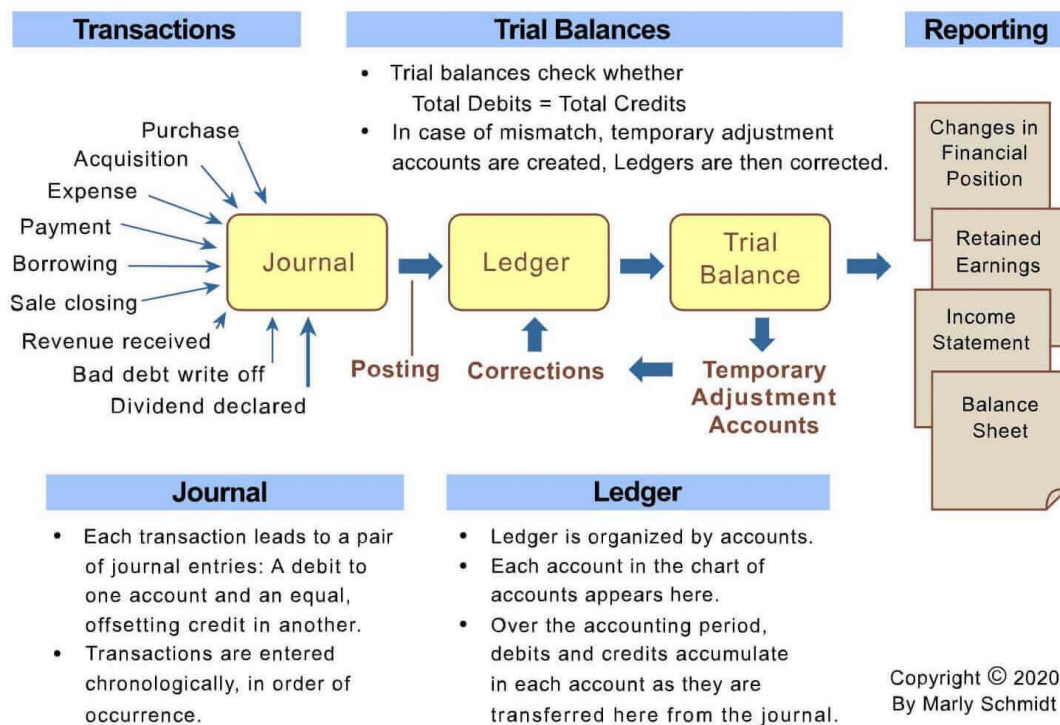
Visualize the flow:

1. Financial Transaction → Journal → Ledger → Trial Balance.

Golden Rules of Accounting



The Accounting Cycle



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By Marly Schmidt

Summary (2 minutes)

Summarize the lesson, emphasizing the significance of accurate financial record-keeping, the interdependence of journals, ledgers, and trial balances, and their role in preparing final accounts.

Journal:

- The first step in the accounting process.
- Records transactions in chronological order as they occur.
- Entries follow the double-entry system (debit & credit).
- Example: Purchase of goods on credit is recorded in the journal.

Ledger:

- The second step in accounting.
- Transactions from the journal are classified and posted into individual accounts (e.g., Cash A/c, Sales A/c).

- Helps in tracking balances of different accounts.
Trial Balance:
- The third step in accounting.
- A statement showing the debit and credit balances of all ledger accounts.
- Helps in checking mathematical accuracy before preparing financial statements.

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:

Journal
Ledger
Debit
Credit

2.5: Key Diagram [if any]

PowerPoint Presentation

<https://gamma.app/docs/Hire-Purchase-System-A-Comprehensive-Guidelme7bfld2w6fgzm?mode=doc>

3. Discussion:

- Encourage students to discuss the importance of each phase in financial reporting.
- Present a real-world scenario and ask how journals, ledgers, and trial balances would be used.

4. Mind Map

Recap the lesson with a collaborative mind map summarizing the flow of accounting.

5. Summary

Highlight the relationship between the components and their role in accurate financial reporting.

6. Assessment through questions/analogy/new ideas:

- Provide sample transactions and ask students to:
- Record journal entries.

- Post to ledgers.
- Prepare a trial balance.

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

- MCQs:
 1. What is the primary purpose of a ledger?
 2. Which of the following is not a part of the trial balance?
- Descriptive Questions:
 1. Explain the process of recording financial transactions in a journal.
 2. Describe how errors in a trial balance can be identified and resolved.

8. References:

1. Textbook: Financial Accounting by T.S. Grewal
2. Online Resource: AccountingCoach.com
3. Video Lecture: "Basics of Journal, Ledger, and Trial Balance" on YouTube

9. Verified by Subject Expert:

Banumathi

Course In-charge

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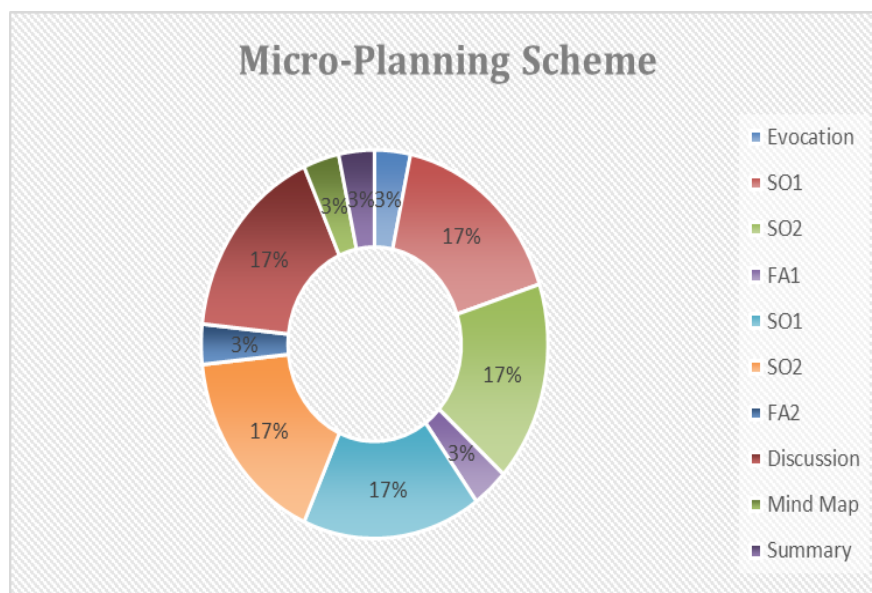
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Lesson Plan

Programme	B. Com
Semester	I
Course Title	Business Information System
Code	21UCOA11
Hours	4
Total Hours	60
Credits	4
Max Marks	50
Unit & Title	Unit V:INTERNET AND EMAIL
Name of the Faculty	MS.O.SONY FERNANDO
T-L tools	Mind Maps, Video, PPT, Group Discussion

Pre-requisite Knowledge : Basic understanding of Internet and Email

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:

Briefly introduce the topics related to the internet and email in a way that engages students and draws on their prior knowledge or curiosity

1.Topic Introduction:

1.1 : General Objective:

- To understand the fundamentals of the internet and email systems.
- To learn new skills for using email effectively, such as composing, sending, and managing emails.

1.2 : Specific Outcomes:

- Appreciate the role of the internet in communication and daily life.
- Develop an understanding of email as a tool for formal and informal communication.

First Phase:

- SO1 (10 minutes): Explain the literal meaning

Start by explaining the basic terms:

What is the internet?

What is email?

How do they work together?

- SO2 (10 minutes): Introduce

Provide an overview of how the internet works, basic email functions, and why they are important for personal and professional use.

Second Phase:

SO1 (10 minutes):

- Dive deeper into how the internet is used for communication, including browsing websites, accessing resources, and using social platforms.
- Discuss the structure of email: inbox, outbox, subject lines, attachments, and signatures.

SO2 (10 minutes):

- Explore the internet's role beyond communication, such as for education, business, and entertainment.
- Discuss different email services (e.g., Gmail, Yahoo, Outlook) and how to choose the best one for personal or professional use.

Mind Map (2 minutes)

Create a simple mind map that illustrates key themes:

- Internet: Communication, Education, Work, Entertainment.
- Email: Sending messages, Attachments, Professional Communication.

Summary (2 minutes)

- Recap the lesson by emphasizing the importance of the internet and email in modern communication. Reinforce how mastering these tools can improve daily life, career prospects, and personal connections.

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		

2.4: Key words: mail merge, multimedia, emerging technologies

2.5: Key Diagram PowerPoint Presentation

<https://gamma.app/docs/Uses-of-the-Internet-and-Email-c72t49mkr7b3mfl>

3. Discussion:

The discussion phase of the lesson allows students to engage with the material more deeply and express their thoughts on the topics covered. Here's how you can structure this section:

3.1: Questions for Reflection (5-10 minutes)

- Ask open-ended questions to stimulate conversation and critical thinking. For example:
 - How has the internet changed the way we communicate in everyday life?
 - What are some benefits and drawbacks of using email for communication?
 - How do you think the internet has impacted work, education, and social interactions?

3.2: Group Activity or Pair Work

- Have students discuss in pairs or small groups, sharing their experiences and opinions on the following:
 - What is your preferred email service, and why?
 - How do you keep your inbox organized? Share any tips or tricks.
 - Discuss the role of social media in communication versus traditional email.

3.3: Share Insights

- After the group discussions, have each group share one or two key insights or conclusions with the class. This encourages active participation and reinforces the main ideas of the lesson.

4.Mind Map



5. Summary

Summarize the key points of the lesson, reinforcing the role of the internet and email in modern communication. Emphasize how email helps in personal and professional settings and how the internet is a vital tool for connecting people globally.

• Key Takeaways:

- The internet is a vast network of interconnected devices that allows for communication, access to information, and entertainment.
- Email is one of the primary tools for digital communication, both for personal and professional purposes.
- Understanding how to effectively use the internet and email will improve productivity and communication.

6.Assessment through questions/analogy/new ideas:

Formative Assessment 1 (FA1) (2 minutes)

• **Question:** "Can you describe in your own words how the internet and email have changed the way we communicate?"

• **Purpose:** This helps assess if students can apply their understanding of the concepts discussed and relate them to real-life scenarios.

Formative Assessment 2 (FA2) (2 minutes)

Short Quiz or Oral Question:

- "What is the difference between sending an email and writing a letter?"
- "What are some of the basic components of an email?"
- **Purpose:** This will test students' retention and comprehension of key terms and concepts.

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

What is the main purpose of the internet?

Explain how email addresses are structured. What is the role of 'username' and 'domain'?"

"How can the internet be used for educational purposes?"

8.References:

Books/Articles:

Sanjay Saxena.M.S.Office Xp to everyone.

Websites:

www.emailcommunicationguide.com

www.internetbasics.org

Videos:

Introduction to the Internet and How It Works (YouTube or educational platforms like Khan Academy)

How to Use Email Efficiently (tutorial videos available online)

Verified by Subject Expert:



Course In-charge



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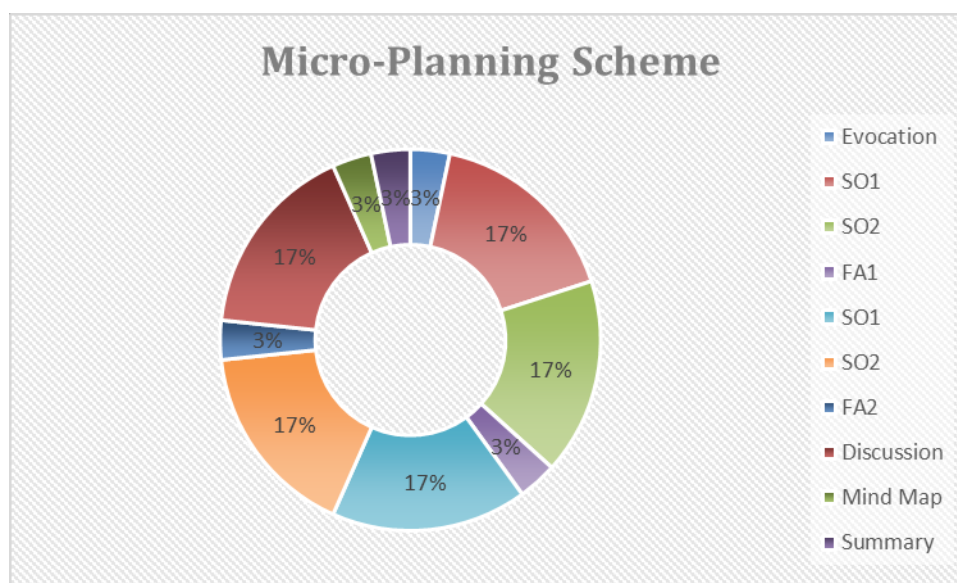
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Lesson Plan

Programme	B. Com
Semester	I
Course Title	Professional English for Commerce and Management I
Code	21UCOPE1
Hours	2
Total Hours	30
Credits	2
Max Marks	50
Unit & Title	Unit IV – Free Writing
Name of the Faculty	Ms. O.Sony
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about the concept of Free Writing

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 Free Writing.

Ask the students to share their knowledge about Free Writing.

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

- To understand the
- To make them understand and apply the concept of Free Writing.

2.2 : Specific Outcomes:

- To know about the application of Free Writing
- To have a clear knowledge about the presentation of Free Writing.

First Phase:

SO1 (10 minutes): Explain the concept of Free Writing

SO2 (10 minutes): Discuss about the rules to follow in Free Writing

Second Phase:

SO1 (10 minutes): Give them an example of Free Writing

SO2 (10 minutes): Make the students apply the concept of Free Writing by giving a topic to write.

Mind Map (2 minutes) : Create a simple mind map that clarifies with the rules and how to present an effective free writing

Summary (2 minutes) : Make the students free write on a topic with a group discussion

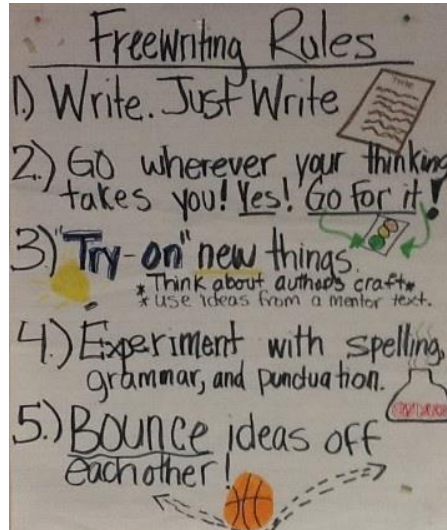
2.3 : Taxonomy of objectives:

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:

Free Writing , No Grammar

2.5 : Key Diagrams (if any)



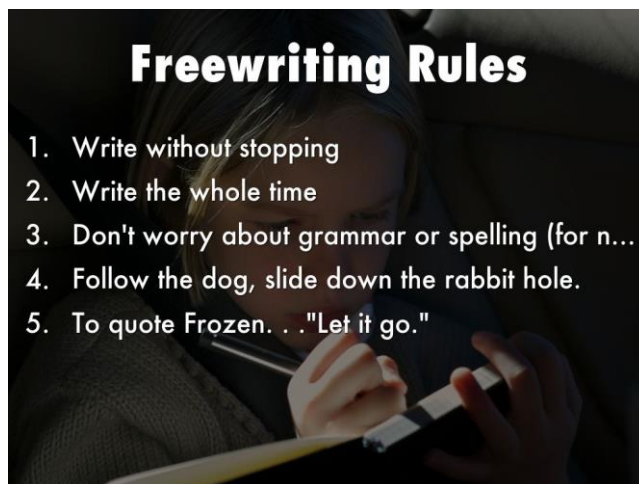
Powerpoint Presentation

<https://gamma.app/docs/Free-Writing-Unlock-Your-Creativity-icxf4usds0ltjo8>

3. Discussion:

Students were asked to discuss about the topics given to each group for free writing.

4. Mind Map



5.Summary

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to apply free writing techniques by writing on a topic

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the rules to be followed for an effective free writing.

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

1. Write an essay on a topic – A rainy Day using free writing technique
2. List down the steps to be followed for an effective free writing.

3. References:

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

4. Verified by Subject Expert:



Approved by HoD



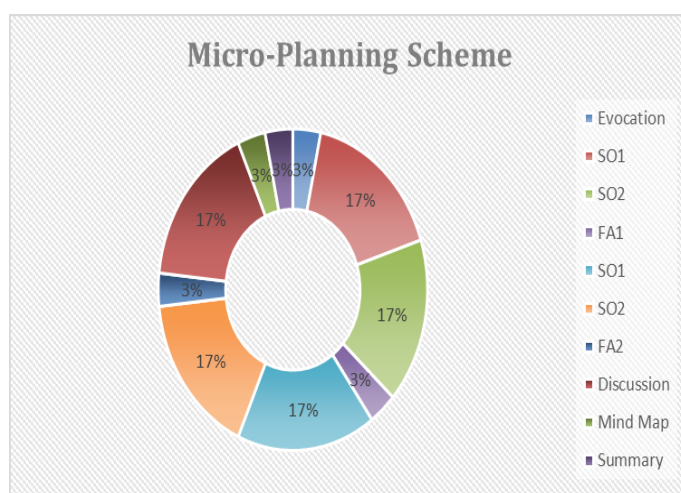
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Lesson Plan

Programme	B. Com
Semester	II
Course Title	Business Management
Code	21UCOA21
Hours	4
Total Hours	60
Credits	4
Max Marks	50
Unit & Title	Unit I: Steps in the Process of Organizing in Business Management
Name of the Faculty	Dr. P. Banumathi
T-L tools	Mind Maps, Video, Art Project, Think-Pair- Share

Pre-requisite Knowledge : Basic understanding of business structures and management functions.

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:

Understanding the need for organizing in business management. Identifying the steps in the organizing process. Role of effective organization in business success.

2. Topic Introduction:

2.1 : General Objective:

To help students understand the importance and systematic approach of organizing in business management.

2.2 : Specific Outcomes:

- Explain the meaning and significance of organizing in business.
- Identify and describe the steps involved in the organizing process.
- Analyze the impact of organizing on business efficiency and effectiveness.

First Phase:

SO1 (10 minutes):

- Defining Organizing and its Importance
- Explanation with real-world examples.
- Interactive discussion on how businesses structure their activities.

SO2 (10 minutes):

- Identifying Key Steps in the Organizing Process
- Determining objectives.
- Grouping activities and assigning tasks.

Second Phase:

SO1 (10 minutes):

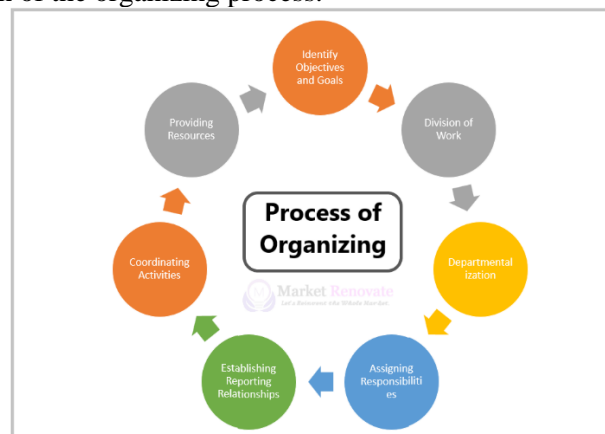
- Delegation of Authority and Responsibility
- Understanding hierarchy and chain of command.
- Case study discussion on delegation.

SO2 (10 minutes):

- Coordination and Control in Organization
- Ensuring smooth workflow.
- Addressing communication barriers.

Mind Map (2 minutes)

Visual representation of the organizing process.



Summary (2 minutes)

- Summarize the lesson, emphasizing key takeaways:
- Definition and importance of organizing.
- Step-by-step approach to organizing in business.
- How proper organization improves business efficiency.

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:

Organizing
Delegation
Hierarchy
Authority
Coordination

2.5: Key Diagram [if any]

PowerPoint Presentation

<https://gamma.app/docs/The-Organization-Process-A-Roadmap-for-Success-187j8t4ovaq2xn7?mode=doc>

3. Discussion:

Open discussion on challenges businesses face in organizing. Students share experiences of organizational structures they've observed. A well-organized business structure enhances productivity, improves decision-making, and fosters growth. Effective organizing ensures that roles, responsibilities, and communication channels are clear, leading to smooth business operations. Organizations that excel in structuring their processes tend to be more adaptable and successful in dynamic markets.

4. Mind Map

Recap using a visual representation of the organizing process.

5. Summary

Review of key learning points and real-life applications. The process of organizing in business management involves several structured steps to ensure efficient operations and goal achievement. Identifying Objectives – Clearly define business goals to establish a direction for organizing efforts. Grouping Activities – Categorize tasks and functions based on similarity and necessity for operational efficiency. Assigning Responsibilities – Allocate specific

roles and responsibilities to employees to ensure clarity in task execution. Delegating Authority – Distribute decision-making power appropriately to facilitate smooth workflow and accountability. Establishing Coordination – Ensure seamless interaction among different departments and teams to maintain efficiency. Monitoring and Control – Continuously evaluate organizational effectiveness and make necessary adjustments. A well-structured organizing process enhances productivity, improves communication, and supports business success.

6. Assessment through questions/analogy/new ideas:

Formative Assessment 1 (FA1) (2 minutes)

Ask students to describe in their own words How does organizing contribute to business success?

Formative Assessment 2 (FA2) (2 minutes)

Short quiz or oral question on identifying structured organization.

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

1. What is the first step in the organizing process?
 - a) Delegation
 - b) Identifying objectives
 - c) Coordination
 - d) Control
2. Which of the following is NOT a characteristic of organizing?
 - a) Assigning tasks
 - b) Defining authority
 - c) Random task allocation
 - d) Grouping activities

Descriptive Questions:

1. Explain the importance of delegation in organizing.
2. Discuss the impact of coordination on business efficiency.

8. References:

Tulsian P.C. & Vishal Pandey. Business Organization and Management. Mumbai: Tata Mc Graw Hill First Edition – 2011.

Bhushan Y.K. Fundamental of Business Organization and Management New Delhi Sutan Chand & Co 20th Edition ,2016

Banumathi

Daiip Bai

9. Verified by Subject Expert:

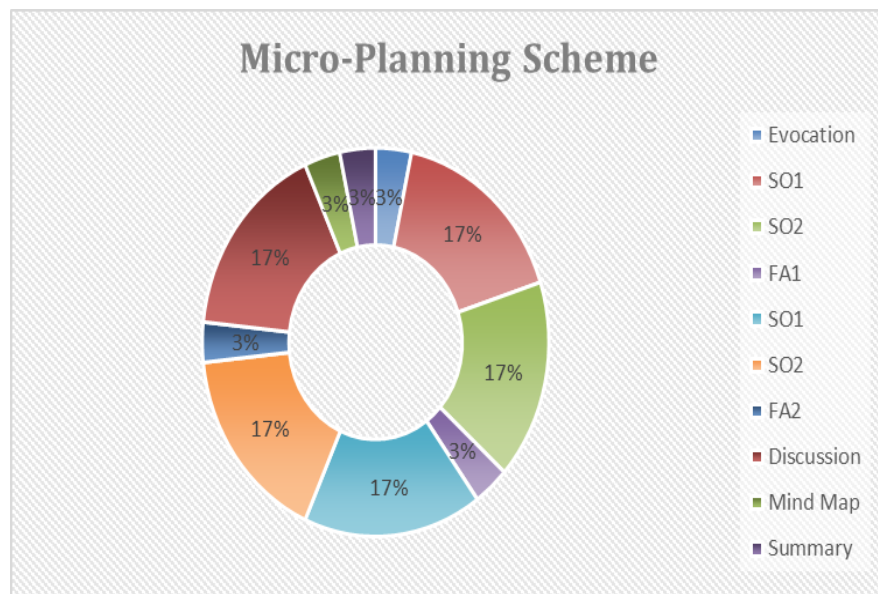
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Lesson Plan

Programme	B. Com
Semester	II
Course Title	Financial Accounting II
Code	21UCOC21
Hours	5
Total Hours	75
Credits	4
Max Marks	50
Unit & Title	Unit I: Hire Purchase
Name of the Faculty	Ms. A. Amora
T-L tools	Mind Maps, Video, Art Project, Think-Pair- Share

Pre-requisite Knowledge : Basic understanding of financial transactions, asset purchases, and installment-based payments.

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:

Concept of hire purchase and its significance. Differentiating hire purchase from other financing methods. Real-life applications of hire purchase agreements.

2. Topic Introduction:

2.1 : General Objective: To enable students to understand the hire purchase system, its accounting treatment, and its advantages and limitations in financial transactions.

2.2 : Specific Outcomes:

- Define hire purchase and explain its features.
- Illustrate the accounting treatment for hire purchase transactions.
- Prepare necessary journal entries and ledger accounts.
- Explain the impact of interest and principal on hire purchase agreements.

First Phase:

SO1 (10 minutes):

- Introduction to Hire Purchase:
 - Define hire purchase.
 - Explain its importance in acquiring assets.
 - Discuss key features and examples.

SO2 (10 minutes):

- Accounting for Hire Purchase:
 - Explain the accounting process.
 - Illustrate journal entries for initial transactions.

Second Phase:

SO1 (10 minutes):

- Interest Calculation:
 - Discuss how interest is calculated in hire purchase agreements.
 - Provide examples with step-by-step calculations.

SO2 (10 minutes):

- Ledger Preparation:
 - Demonstrate the preparation of asset accounts, hire vendor accounts, and interest accounts.
 - Solve a practical example.

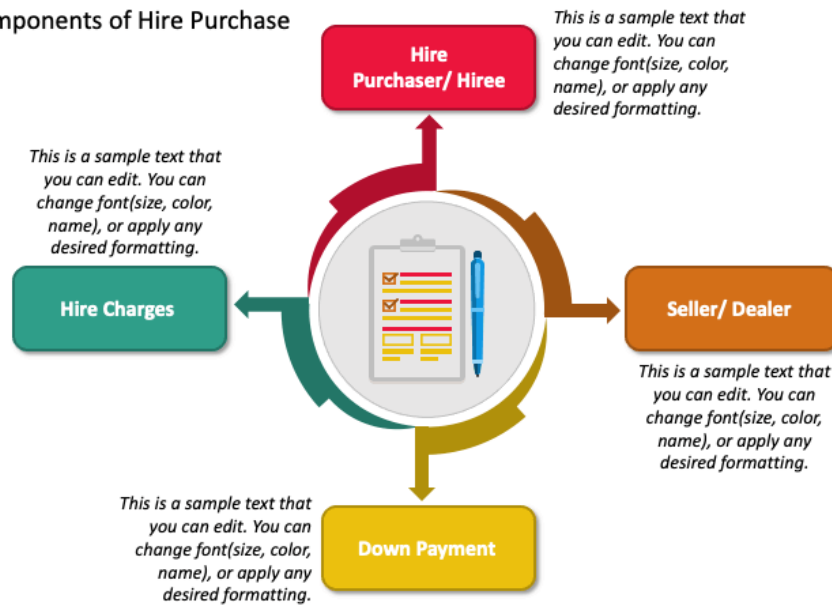
Mind Map (2 minutes)

Visualize:

- Hire Purchase Concept → Key Features → Journal Entries → Ledger Accounts.

HIRE PURCHASE

Components of Hire Purchase



Source –wallstreetmojo

HIRE PURCHASE

Contents of Agreement



Source –efinancemanagement.com

Summary (2 minutes)

Summarize the lesson by reiterating the importance of understanding the hire purchase system, its accounting treatment, and its practical implications in business transactions.

The hire purchase system is a method of buying goods where the buyer pays in installments over time but gets immediate possession of the asset. Ownership is transferred only after the final payment.

Key Features:

- Buyer uses the asset while making payments.
- Ownership remains with the seller until full payment is made.
- Payments include principal + interest.

- Default in payment can lead to repossession of the asset.

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:

Hire Purchase
Installment
Interest
Principal
Ledger

2.5: Key Diagram [if any]

PowerPoint Presentation

<https://gamma.app/docs/Journal-Ledger-and-Trial-Balance-hqg1i4q5yges7mq?mode=doc>

3. Discussion:

- Facilitate a discussion on how businesses benefit from hire purchase agreements.
- Present scenarios where hire purchase is preferred over outright purchase.

4. Mind Map

- Recap with a collaborative mind map highlighting:
- Concepts, accounting process, and calculations.

5. Summary

- Reinforce the role of hire purchase in business and personal finance.
- Highlight key steps in its accounting treatment.

6. Assessment through questions/analogy/new ideas:

Provide practical transactions for students to:

1. Record journal entries.
2. Prepare relevant ledgers.
3. Calculate interest and principal for instalments.

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

- MCQs:
 1. What is a distinguishing feature of hire purchase?
 2. How is interest calculated in hire purchase?
- Descriptive Questions:
 1. Explain the accounting treatment of hire purchase transactions.
 2. Prepare ledger accounts for a hire purchase agreement with given data.

8. References:

1. Textbook: Financial Accounting by T.S. Grewal
2. Online Resource: AccountingStudy.com
3. Video Lecture: "Hire Purchase Accounting" on YouTube

9. Verified by Subject Expert:

A. Anon

Course In-charge

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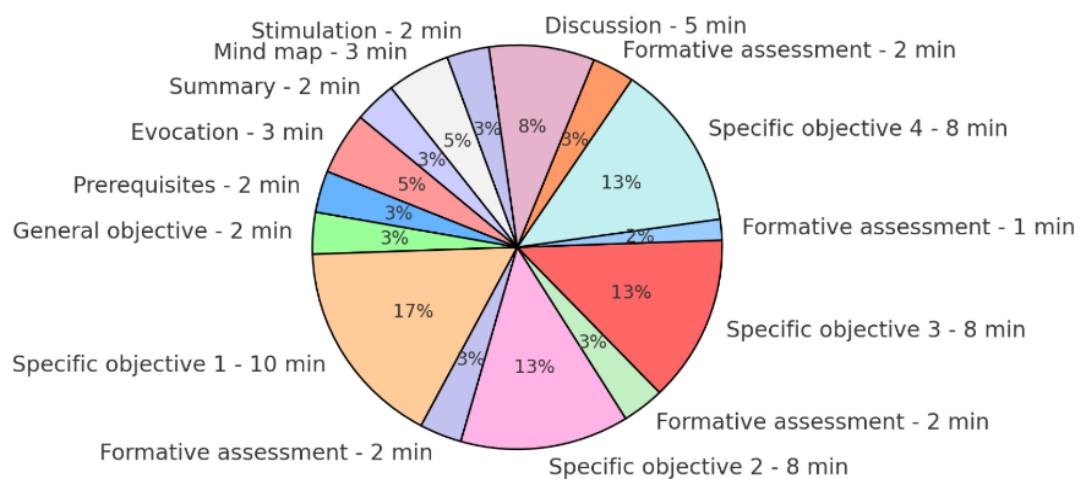
LESSON PLAN

Objective Oriented Learning Process RBT

Programme	B. Com
Semester	II
Course Title	PRINCIPLES OF MARKETING
Code	21UCOC 22
Hours	5
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	UNIT - III PRODUCT PLANING, DEVELOPMENT
Name of the Faculty	Dr.A.SALETH MARY VETRISELVI
T-L tools	Lecture method, Visual aid: PPT, Picture showing the evolution of stele

Pre-requisite Knowledge: Basic understanding of marketing concepts like product, customer needs, and market research.

Micro-Planning: 60 minutes



1. Topic for learning through Evocation (2 minutes)

- **Activity:** Ask students what they know about a product's life span in the market and how new products are planned.

- **Objective:** To gauge existing knowledge and spark curiosity about the product life cycle and market segmentation.
-

2. Topic Introduction (2 minutes)

2.1. General Objective:

- To understand the stages of a product's life cycle and its significance.
- To explore strategies for new product planning.
- To learn how market segmentation helps target specific customer groups.

2.2 Specific Outcomes:

- Identify the stages in a product life cycle and strategies for each stage.
- Explain the process of new product development and innovation.
- Understand the bases for segmentation and their applications in marketing.

2.2.1. First Phase

- **SO1 (10 minutes):** Explain the **Product Life Cycle (PLC)** and its stages—Introduction, Growth, Maturity, and Decline. Provide real-life examples.
- **SO2 (10 minutes):** Discuss strategies for each stage, such as pricing, promotions, and product modifications.

2.2.2 Second Phase

- **SO1 (10 minutes):** Introduce the **New Product Planning Process**, including idea generation, screening, concept development, testing, commercialization, and launch.
- **SO2 (10 minutes):** Discuss challenges in launching a new product with examples of successful and failed products.

2.2.3 Third Phase

- **SO1 (10 minutes):** Explain the **Bases for Market Segmentation** (demographic, geographic, psychographic, and behavioral).
 - **SO2 (10 minutes):** Provide examples of how companies segment their markets using these bases.
-

2.2.4 Mind Map Creation (2 minutes)

- Create a visual mind map summarizing the product life cycle, new product planning process, and segmentation bases.

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		1,2		3		
C. Procedural Knowledge					1,2	

2.4 Key words

Product, Product life cycle and new product development

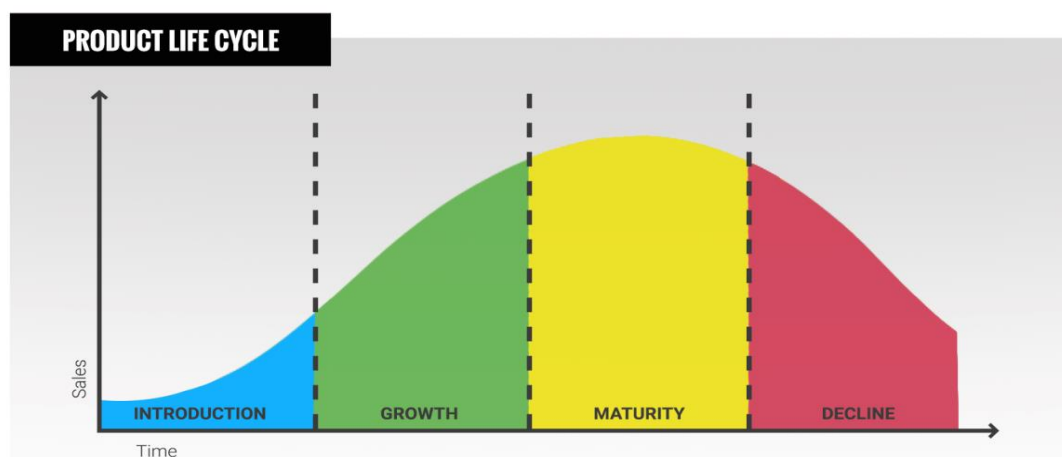
2.5 Key Diagrams (If any)

1. <https://gamma.app/docs/New-Product-Planning-in-Marketing-vbnlfu9jm2e4t6h>
2. <https://gamma.app/docs/Product-Life-Cycle-in-Marketing-1dwbp377lvqncc>

3. Discussion (10 minutes)

- Form groups to analyze case studies of products at different PLC stages and segmentation strategies of real companies.
- **Objective:** Encourage critical thinking and application of concepts.

4. Mind map





5. Summary (2 minutes)

- Recap the key points:
 - Stages of the product life cycle and corresponding strategies.
 - Steps in new product planning and its importance.
 - Bases and significance of market segmentation.

6. Assessment

- Formative Assessment 1 (2 minutes):** Discuss how companies can extend the maturity phase of a product.
- Formative Assessment 2 (2 minutes):** Identify segmentation strategies used by a brand of choice.

7. FAQs (Descriptive Questions)

- What are the key stages in the product life cycle?
- Explain the steps involved in new product planning with examples.
- Discuss the importance of segmentation and provide examples for each segmentation base.

8. References

- Philip Kotler, Marketing Management, Pearson Education
- Ramaswamy & Namakumari, Marketing Management, McGraw Hill
- Case Studies on Product Life Cycle from Harvard Business Review

9. Verified by subject expert

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

Pre-requisite Knowledge : Need and importance of business letters and communications.

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

- Topics for learning through Evocation:**

Begin with a question: "Have you ever written a formal letter? How is it different from an email or text message?"

Discuss the role of business letters in professional communication (e.g., job applications, complaints, inquiries, or proposals).

- **Topic Introduction:**

- .1 : General Objective:**

- Understand the purpose and importance of business letters.
 - Identify the key components of a business letter.

- .2 : Specific Outcomes:**

- To write a clear, concise, and professional business letter.
 - To cater the skill of writing a formal letters.

First Phase:

SO1 (10 minutes): Explain the need and importance of communication

SO2 (10 minutes): Discuss the different modes and methods of communication

Second Phase:

SO1 (10 minutes): Content and components of business letters

SO2 (10 minutes): different types of business letters used in a daily life.

Mind Map (2 minutes)

Handouts with key components of a business letter

Summary (2 minutes)

Recap the key points:

Purpose and importance of business letters.

Components and structure.

Writing tips (formal tone, clarity, concise content).

Address any questions and encourage students to practice writing formal letters in real-life scenarios.

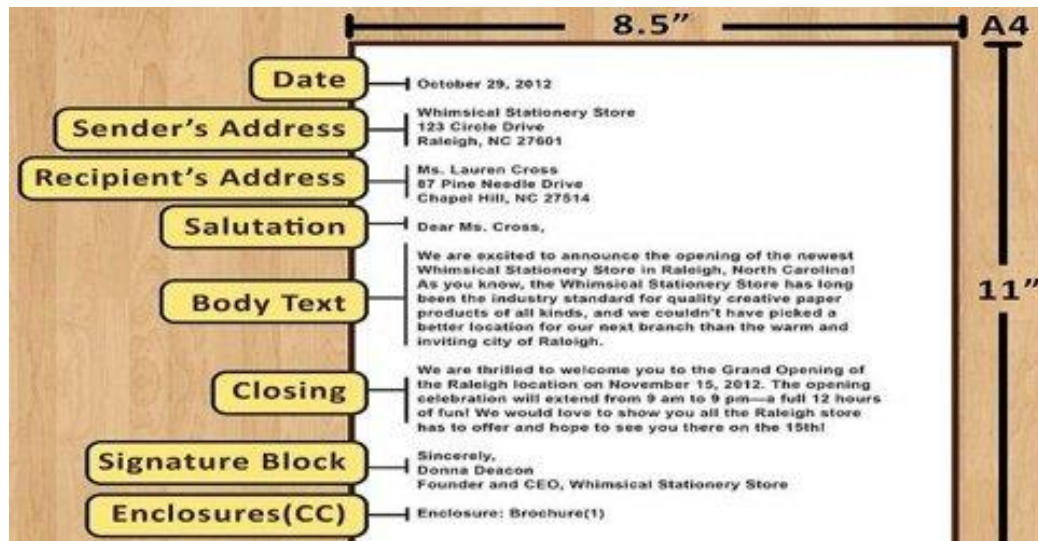
- **.1 : Taxonomy of objectives:**

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 : Key words:

Business letters, Types of Communication, Formal and Informal letters, Content of a letter

.3 : Key Diagrams (if any) :-



Power-point Presentation

<https://gamma.app/docs/Writing-Effective-Business-Letters-y6aqmx900okzot4>

• Discussion:

Scenario-Based Writing:

Present a real-world scenario. For example:

Write a letter to a company inquiring about product availability.

Write a complaint letter about a defective product.

Write a cover letter for a job application.

Students draft their letters individually or in pairs.

• Mind Map



- **Summary**

Definition and Purpose:

A business letter is a formal document used for professional communication between individuals, companies, or organizations.

Key Characteristics:

Formal tone and language.

Organized structure.

Concise and clear content.

Components of a Business Letter:

Heading: Sender's address and date.

Recipient's Address: Name, title, and address of the recipient.

Salutation: e.g., Dear [Name/Title].

Body:

Introduction: State purpose.

Details: Provide information or explanation.

Conclusion: Request action or provide closing remarks.

Closing: e.g., Sincerely, Yours faithfully.

Signature: Name and title of the sender.

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students were asked to recite the importance of business letters

Formative Assessment 2 (FA2) (2 minutes)

List out the content of business letters.

FAQ's : MSQ's/ Descriptive questions:

1. The formal greeting with which a business letter begins is called _____.
a) Signature **b) Salutation** c) Enclosure d) Complementary Close
2. _____ is the initials of a person who had typed the business letter.
a) **NNB** b) MNB c) NNP d) NNT
3. _____ helps to maintain contacts with external world including other businessmen, customers and government departments.
a) Advertisement **b) Business letters** c) Circulars d) Records
4. Business Letters are _____ letters.
a) Personal b) Inter-personal **c) non-personal** d) informal
5. _____ letters are official in purpose but are addressed to a person by name.
a) O. D **b) D.O** c) Memo d) M.O
6. _____ letters are used for correspondence of recurring or routine nature like reminders, notices, interviews etc.
a) D.O b) Memo c) Circulars **d) Form**

3. References:

Rajendra Pal and Korlahalli. *Essentials of Business Communication* New Delhi, SultanChand & Sons 13th Revised Edition : 2019.

Pillai R.S.N & Bagavathi. *Modern Commercial Correspondence*, New Delhi, S.Chand & Co., Reprint Edition, 2007.

Reddy C.R. *Business Communication*, Dream Tech Press, Revised Edition, 2019.

Verified by Subject Expert



Approved by Head of the Department

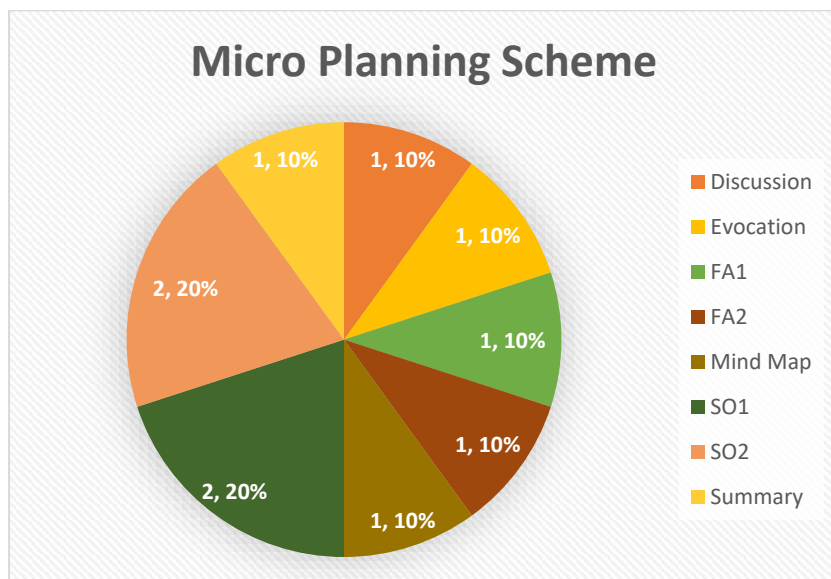


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Programme	B. Com
Semester	III
Course Title	Advanced Financial Accounting
Code	21UCOC31
Hours	6
Total Hours	90
Credits	6
Max Marks	60
Unit & Title	Unit III – Partnership Accounts - Admission
Name of the Faculty	Dr. P. Jayamary
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Reason for admission of a partner, what is firm and discussing about the partnership deed.

Micro- Planning : 60 minutes



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

1. Topics for learning through Evocation:

"Why might a business decide to admit a new partner? What changes do you think this brings to the business?"

Reasons for admission of a partner:

To bring in additional capital.
 To gain expertise or skills.
 To expand business operations.

2. Topic Introduction:

2.1: General Objective:

- Understand the concept and reasons for the admission of a partner in a partnership firm.
- Explain the changes that occur in the partnership agreement upon a partner's admission.
 - To learn to apply in life

2.2: Specific Outcomes:

- Solve accounting problems related to the admission of a partner, including capital adjustments and revaluation of assets and liabilities.

First Phase:

SO1 (10 minutes): Adjustments regarding the PSR and Goodwill.

SO2 (10 minutes): Adjustments regarding accumulated profits.

Second Phase:

SO1 (10 minutes): Adjustment regarding revaluation of assets and liabilities

SO2 (10 minutes): Adjustments regarding capital

Mind Map (2 minutes)

Create a simple mind map that clarifies the adjustments to be done while admitting a new partner in to a business.

Summary (2 minutes)

Summarize the adjustments to be done on admission of a new partner into a firm.

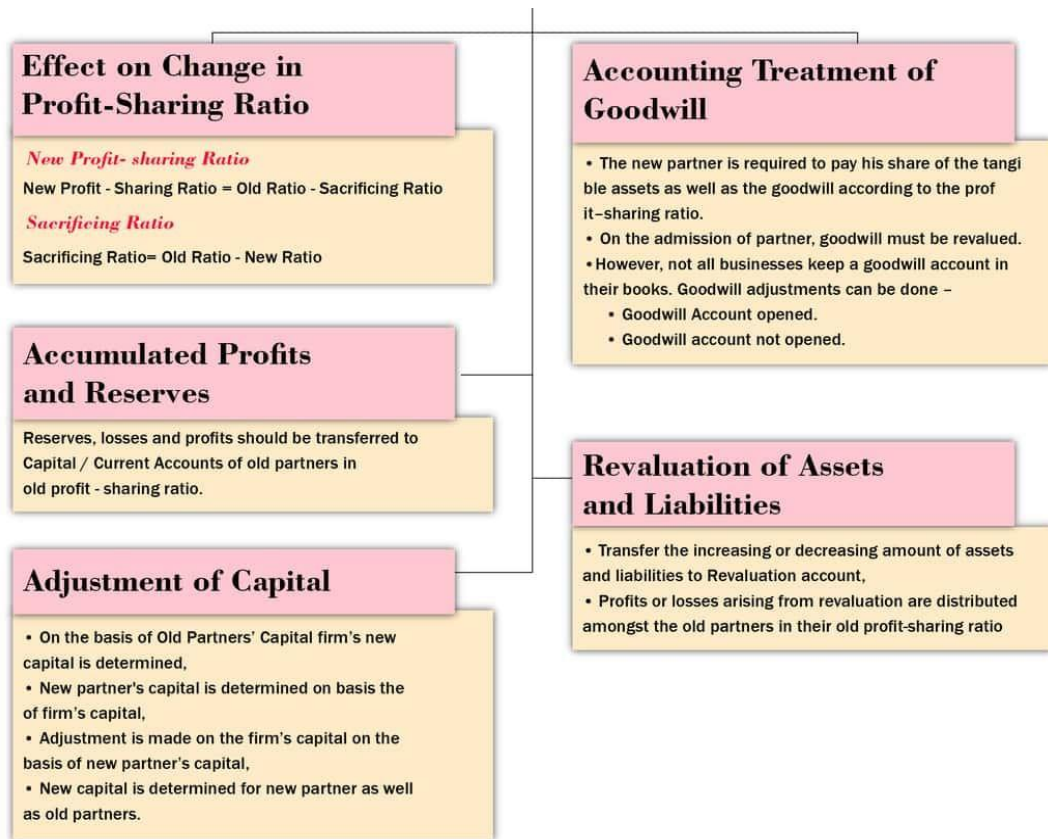
2.3 : Taxonomy of objectives:

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:

New Partner, New Profit Sharing Ratio, Sacrificing Ratio, Revaluation of Assets & Liabilities, Goodwill

2.5 : Key Diagrams (if any) :



Power-point Presentation

<https://gamma.app/docs/Admission-of-a-Partner-in-a-Partnership-Firm-dq05pntoccdvovl>

3. Discussion:

Divide students into small groups. Each group acts as partners in a firm admitting a new partner.

Assign roles: existing partners, new partner, accountant.

Groups discuss and create a draft agreement and decide on:

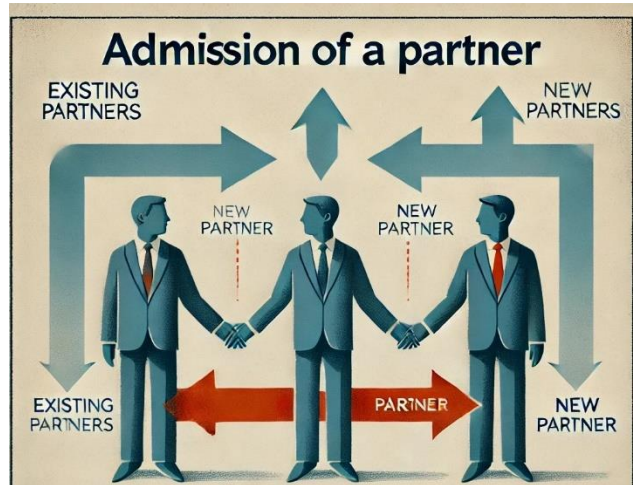
Profit-sharing ratio.

Capital contribution.

Goodwill valuation.

Groups present their decisions to the class.

4. Mind Map



5. Summary

Definition:

Admission of a partner involves including a new partner into an existing partnership, resulting in changes to the partnership agreement.

Changes in the Partnership Agreement:

Profit-Sharing Ratio: Redistribution of profits among existing and new partners.

Capital Contribution: New partner brings in capital, goodwill, or other resources.

Revaluation of Assets and Liabilities: Adjustments to reflect fair market values.

Goodwill Adjustment: Accounting for goodwill in case the new partner pays for it.

Important Terms:

Sacrificing Ratio: The ratio in which existing partners sacrifice their share of profits for the new partner.

Revaluation Account: Used to record changes in the value of assets and liabilities.

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Calculate the new profit-sharing ratio.

Formative Assessment 2 (FA2) (2 minutes)

Determine the goodwill brought by the new partner.

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

1. Prepare a revaluation account to adjust asset and liability values.
2. Adjust existing partners' capital accounts.
3. Record the new partner's capital contribution.
4. Solve a detailed accounting problem involving the admission of a partner, covering goodwill, revaluation, and capital adjustments.

5. Write a short essay on the importance of goodwill adjustment during the admission of a partner.

3. References:

Gupta R. L. and Radhasamy M. *Advanced Accounts -Volume I*, New Delhi: Sultan Chand & Sons, Publishers, 13th Revised Edition Reprint 2020
Jain S.P. & Narang. *Practical problems in Advanced Accountancy*, Kalyani Publishers, New Delhi 21st Revised Edition, 2018,
Maheswari S.N. *Advanced Accounting*, Vikas Publishing House, New Delhi 11th Edition 2018

Verified by Subject Expert



Approved by Head of the Department



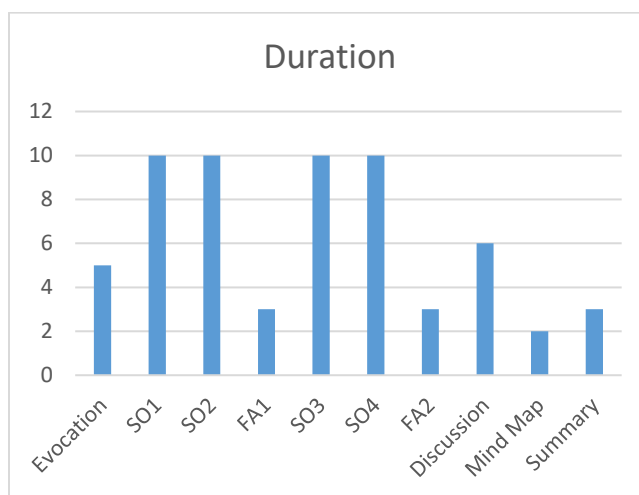
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Lesson Plan

Programme	B.Com
Semester	IV
Course Title	Business Mathematics
Code	21UCOA31
Hours	5
Total Hours	75
Credits	4
Max. Marks	75
Unit & Title	Unit I :Equations
Name of the Faculty	Ms.A.Amora
T-L tools	Power Point Presentation, Group Discussion, Case Studies and Mind Map

Pre-requisite Knowledge: Basic about variables, BODMAS, Properties of Equality.

Micro- Planning : 60 minutes



Evocation : 5 min
 SO1 : 10 min
 SO1 : 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: (5 minutes)

- Define equations: Mathematical statements showing the equality of two expressions
- Examples of where equations are used in real-life scenarios (e.g., calculating interest, cost analysis)

2. Topic Introduction:

2.1 General Objectives:

- To understand the types and properties of equations
- To learn methods to solve equations in real-life scenarios

2.2 Specific Outcomes:

- To solve linear, quadratic, and simultaneous equations
- To analyze and apply equations in financial and business applications

First Phase:

SO1 (10 minutes):

Application: Calculate profit or cost in business transactions.

SO2 (10 minutes):

Methods: Factorization, completing the square, quadratic formula

Second Phase:

SO3 (10 minutes):

Forms: Two or more equations with multiple variables.

SO4 (10 minutes):

Methods: Substitution, elimination, and graphical representation.

Mind Map (2 minutes)

Create a simple map that explains the different types of equations

Summary (3 minutes)

- Recap key concepts: Linear, quadratic, and simultaneous equations
- Emphasize the practical applications in business scenarios

2.3: Taxonomy of Objectives:

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

2.4 Key words:

Linear, Quadratic, Simultaneous

2.5 Key Diagrams:

PowerPoint Presentation

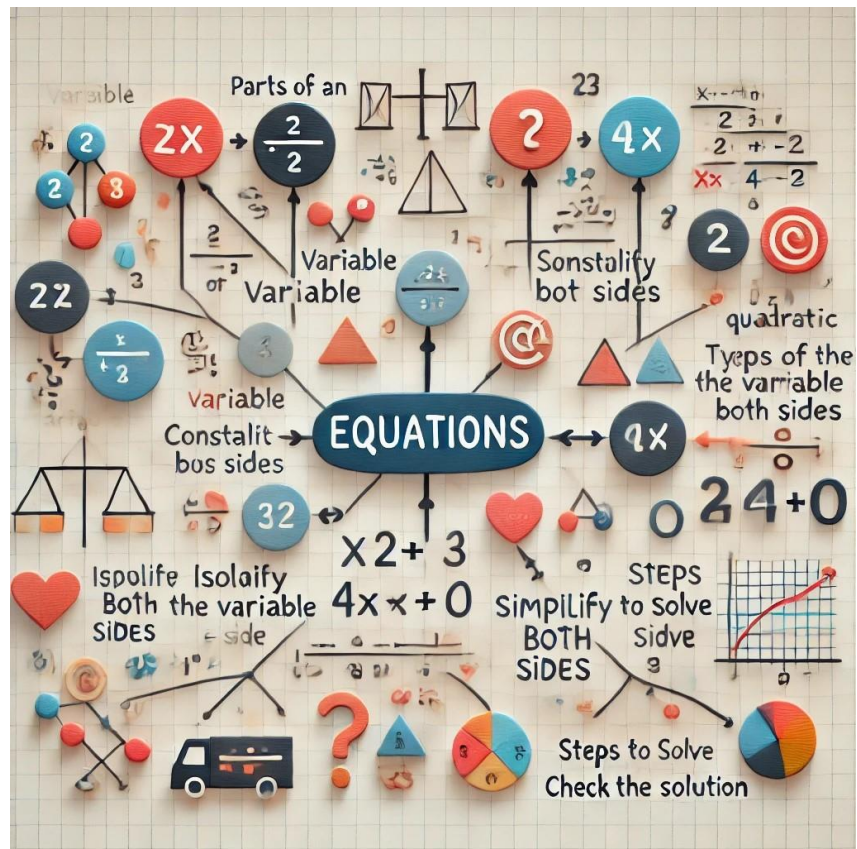
https://youtu.be/lCAPf_Zgk70

3. Discussion:

Group Discussion:

Students were asked to discuss in detail about the different types of equation and its application in business analyses.

4. Mind Map



Linear Equations	Quadratic Equations	Simultaneous Equations
<ul style="list-style-type: none"> • Modeling Business Relationships • Relationship between Cost and Revenue 	<ul style="list-style-type: none"> • Maximizing Profits and Market Analysis • To Assess the impact of price changes on demand 	<ul style="list-style-type: none"> • Resource Allocation and Supply , Demand Balance • To establish equilibrium points

5. Summary:

Linear, quadratic, and simultaneous equations are fundamental mathematical concepts that have numerous applications in business decision-making. By grasping these concepts, entrepreneurs and managers can effectively analyze data, make informed decisions, and optimize business outcomes.

Linear Equations: Modeling Business Relationships

Linear equations, represented as $y = mx + b$, are used to model linear relationships between variables. In business, they are employed to analyze the relationship between cost and revenue, helping to determine profit margins. For instance, a company can use linear equations to model the cost of production as a function of the number of units produced, allowing them to identify the break-even point. Additionally, linear equations are used in sales forecasting to predict future sales based on historical data and adjust marketing strategies accordingly.

Quadratic Equations: Maximizing Profits and Market Analysis

Quadratic equations, represented as $ax^2 + bx + c = 0$, model parabolic relationships and are used to maximize profits in production. By finding the vertex of the profit parabola, businesses can determine the optimal production level that maximizes profits. Quadratic equations are also employed in market analysis to assess the impact of price changes on demand and identify optimal pricing strategies for revenue maximization.

Simultaneous Equations: Resource Allocation and Supply and Demand Balance

Simultaneous equations consist of two or more equations with the same set of unknowns whose solutions satisfy all equations simultaneously. In business, simultaneous equations are used to optimize resource allocation across projects while meeting deadlines. They are also employed to establish equilibrium points where supply meets demand, helping businesses avoid stock discrepancies and set prices appropriately.

In conclusion, mastering linear, quadratic, and simultaneous equations is essential for business analysts and entrepreneurs to make informed decisions and optimize business outcomes. By applying these mathematical concepts, businesses can enhance profitability, efficiency, and competitiveness in the market.

6. Assessment:

Formative Assessment 1 (FA1) (2 minutes)

Solve sample equations in class.

Formative Assessment 2 (FA1) (2 minutes)

Analyze the results of simultaneous equations.

7. FAQ's: Descriptive questions:

1. Can equations have more than one variable?
2. Why do we do the same thing to both sides of the equation?

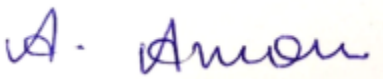
8. Reference:

Text Book:

1. Wilson M. Business Mathematics. New Delhi: Himalaya Publishing House. Reprint 2020

Books for Reference:

1. Ranganath G.K. A text book of Business Mathematics, New Delhi: Himalaya Publishing House. Reprint 2018
2. Sancheti D.C. & Kapoor V. Business Mathematics. New Delhi: Sultan Chand & Sons. Reprint 2019



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9. Verified by Subject Expert

Approved by Head of the Department

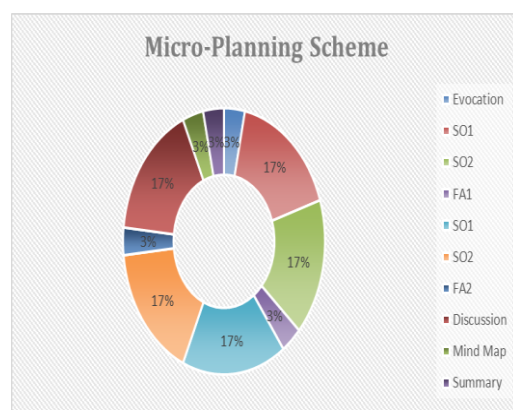
LESSON PLAN

Objective Oriented Learning Process RBT

Programme	B. Com
Semester	III
Course Title	E – Accounting
Code	21UCOS31
Hours	4
Total Hours	60
Credits	4
Max Marks	75
Unit & Title	UNIT - Introduction to Tally
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 meaning of computerized Accounting, its importance , then how to create a company Alter Edit and Delete 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. Topic for learning through Evocation (2 minutes)

Evocation Activity: Ask students why is it important for a business to setup its company details accurately in accounting software.

Objective: Create competent and skilled accounting professionals to manage business applications by using TALLY Software.

Learning Objectives

1. Understand the fundamental concepts of company creation Tally.
2. Identify the legal and regulatory requirements for starting a company.

2.Topic Introduction (5 minutes)

2.1 General Objectives:

- ✧ develop the computerized knowledge in accounting to real-world business scenarios.
- ✧ impart the basic principles and concepts of computerized accounting.

2.2 Specific Outcomes:

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

2.2.1 First Phase

SO1 (10 minutes): Explain the definition, importance of computerized accounting.

SO2 (10 minutes): Discuss the fundamental computerized Accounting importance and creation of company.

2.2.2 Second Phase

SO1 (10 minutes): Explain the concept of the double-entry system with examples and Discuss the classification of accounts (Personal, Real, Nominal).

SO2 (10 minutes): Illustrate the accounting equation and its significance and Explain the rules for debit and credit under the double- entry system.

Summary (2 minutes)

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	1,2	1		
C. Procedural Knowledge					1,2	1

2.4 Key words

Concept of computerized Accounting, **Create, Select, Alter and Delete of a company.**

2.5 Key Diagrams (If any)

<https://gamma.app/docs/9evqrxix9lhx2wou?mode=doc>

3.1 First Phase: Theoretical Concepts (5 minutes)

- Definition of Tally in Accounting.
- Importance of Tally in financial record-keeping.

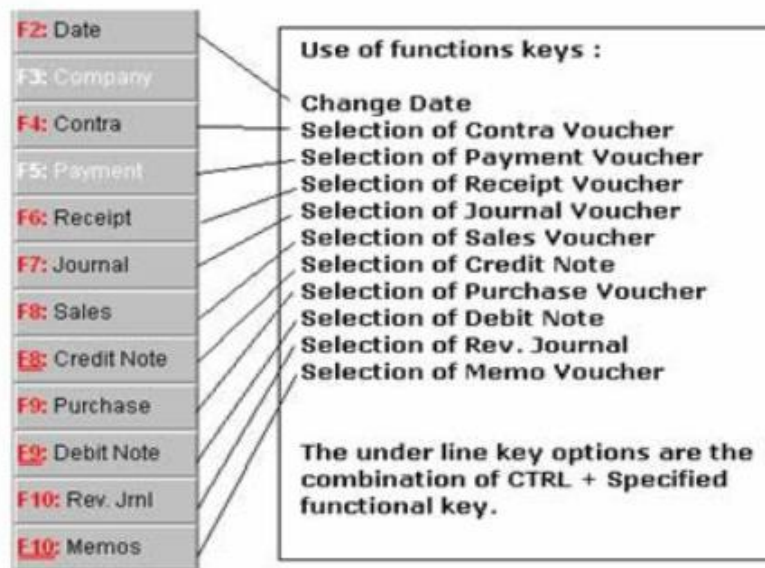
3.2 Second Phase: Theoretical Concepts (5 minutes)

- Functional keys used in Tally accounting:
 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. Creating a company with the help of using tally software.
 2. Entering company details, then prepare a ledger and voucher.
 3. If we need we can alter, and delete a company.

5. Case Study & Group Activity (15 minutes)

- **Case Study:** Provide a real-world business scenario where students identify and create a company.
- **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 computerized Accounting 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 company creation in Tally .
2. **Practical Test:** creating company 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 tally creation of company Entries

Banumathi, Dairip Bari

9. Verified by subject expert

Approved by HoD

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9. Verified by subject expert

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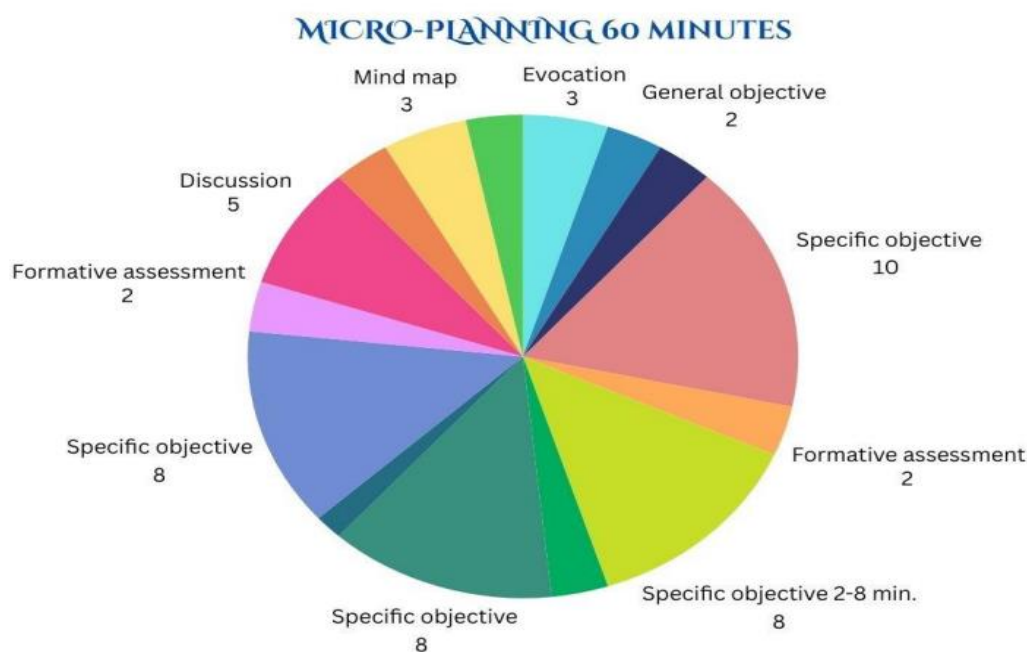
LESSON PLAN

Objective Oriented Learning Process RBT

Programme	B. Com
Semester	III
Course Title	PRINCIPLES OF ACCOUNTING
Code	21UCON31
Hours	2
Total Hours	30
Credits	2
Max Marks	50
Unit & Title	UNIT - I - INTRODUCTION TO ACCOUNTING
Name of the Faculty	Dr.A.SALETH MARY VETRISIELVI
T-L tools	Lecture method, Visual aid: PPT, Picture showing the evolution of stele

Pre-requisite Knowledge: Basic understanding of business transactions and financial management concepts.

Micro-Planning: 60 minutes



1. Topic for Learning through Evocation (2 minutes)

Activity: Ask students about their understanding of financial transactions and accounting records.

Objective: To gauge existing knowledge and spark curiosity about accounting principles.

2. Topic Introduction (2 minutes)

General Objectives:

To understand the fundamental concepts and objectives of accounting.

To explore the principles and conventions of accounting.

To analyze the importance of financial statements in decision-making.

Specific Outcomes:

Identify the basic concepts and principles of accounting.

Explain the double-entry system and its applications.

Apply accounting principles to record transactions accurately.

2.2.1 First Phase

SO1 (10 minutes): Explain the definition, objectives, and functions of accounting.

SO2 (10 minutes): Discuss the fundamental accounting principles (Consistency, Prudence, Accrual, etc.).

2.2.2 Second Phase

SO1 (10 minutes): Explain the concept of the double-entry system with examples and Discuss the classification of accounts (Personal, Real, Nominal).

SO2 (10 minutes): Illustrate the accounting equation and its significance and Explain the rules for debit and credit under the double-entry system.

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		2	1			
C. Procedural Knowledge					1,2	

2.4 Key words

Rules of accounting, journal, ledger and balance sheet

2.5 Key Diagrams (If any)

12.2.3 Mind Map Creation (2 minutes)

Create a visual mind map summarizing key accounting principles, concepts, and the accounting equation.

3. Discussion (10 minutes)

Group Activity: Solve simple accounting problems and analyze financial transactions.

Objective: Encourage critical thinking and practical application of concepts.

4. Mind Map

Students will collaboratively create a mind map summarizing key points.



5. Summary (2 minutes)

Recap key points:

Definition and purpose of accounting.

Fundamental principles and double-entry system.

Classification of accounts and recording transactions.

6. Assessment

Formative Assessment 1 (2 minutes): Explain the significance of the accounting equation.

Formative Assessment 2 (2 minutes): Identify an example of a real-life financial transaction and record it using the double-entry system.

7. FAQs (Descriptive Questions)

What are the objectives and functions of accounting?

Explain the fundamental principles of accounting with examples.

Describe the double-entry system and accounting equation.

8. References

T.S. Grewal, Introduction to Accountancy, S. Chand & Co.

S.N. Maheshwari, Financial Accounting, Vikas Publishing House

Case Studies on Accounting Practices from ICAI Publications

Verified by Subject Expert



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Programme	B. Com
Semester	IV
Course Title	Corporate Accounting
Code	21UCOC41
Hours	6
Total Hours	90
Credits	6
Max Marks	60
Unit & Title	Unit I – Issue of Shares
Name of the Faculty	Dr. P. Jayamary
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Define shares, types of shares, rights of a share holders

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:

Reasons for issuing shares:

To raise capital for business expansion.

To reduce reliance on debt.

To involve public participation in ownership

2. Topic Introduction:

2.1: General Objective:

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

- Define the concept of shares and understand why companies issue shares.
- Explain the types of shares and the methods of issuing them.

2.2: Specific Outcomes:

- To know how to record journal entries related to the issue of shares in a company's books.
- To solve accounting problems related to the issue of shares.

First Phase:

SO1 (10 minutes): Explain the types of shares and methods of issue of shares.

SO2 (10 minutes): Discuss about the accounting journals on issue of shares at par , at premium and at discount

Second Phase:

SO1 (10 minutes): Treatment regarding over subscription and prorated allotment

SO2 (10 minutes): Issue of shares and money received in instalment system,

Mind Map (2 minutes)

Students solve a similar problem where a company issues shares at par or premium with different values.

Summary (2 minutes)

Summarize the journal entries on different methods of issue of shares and treatment of premium and discount.

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, Issue of shares at par, premium and discount, Underwriting, Bonus shares, Rights Issue, Over subscription, Under subscription, Pro-rata allotment, securities premium.

2.5 : Key Diagrams (if any) :

In the books of Thai Ltd.
Journal entries

Date	Particulars	L.F.	Debit ₹	Credit ₹
	Bank A/c Dr. To Equity share application A/c (Application money received)		5,00,000	5,00,000
	Equity share application A/c Dr. To Equity share capital A/c (Transfer of share application money to share capital)		5,00,000	5,00,000
	Equity share allotment A/c Dr. To Equity share capital A/c (Share allotment money due)		2,00,000	2,00,000
	Bank A/c Dr. To Equity share allotment A/c (Allotment money received)		2,00,000	2,00,000
	Equity share first call A/c Dr. To Equity share capital A/c (Share first call money due)		2,00,000	2,00,000
	Bank A/c Dr. To Equity share first call A/c (Share first call money received)		2,00,000	2,00,000
	Equity share second and final call A/c Dr. To Equity share capital A/c (Share second and final call money due)		1,00,000	1,00,000
	Bank A/c Dr. To Equity share second and final call A/c (Share second and final call money received)		1,00,000	1,00,000

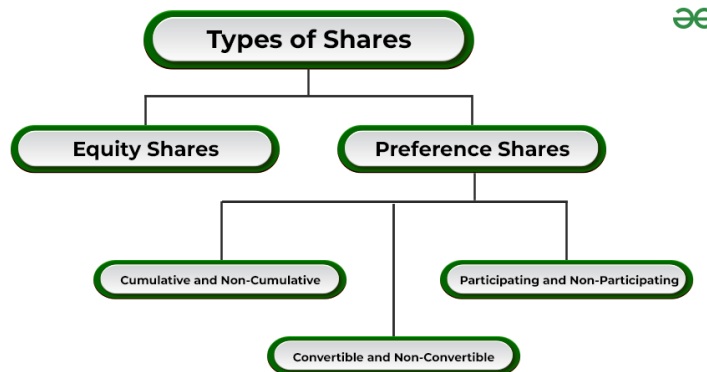
Power-point Presentation

<https://gamma.app/docs/Issue-of-Shares-Corporate-Accounting-e26u7bzhov228a1>

3. Discussion:

- Divide students into groups. Each group represents a company issuing shares.
- Assign roles: company management, investors, and accountants.
- Groups discuss and record journal entries for issuing shares at different prices (par, premium, or discount).

4. Mind Map



5. Summary

Definition:

Shares represent ownership in a company and are issued to raise capital.

Types of Shares:

Equity Shares: Provide ownership and voting rights but do not guarantee dividends.

Preference Shares: Guarantee fixed dividends but have no voting rights.

Methods of Issuing Shares:

Public Issue: Offered to the general public through an IPO.

Private Placement: Offered to a select group of investors.

Rights Issue: Offered to existing shareholders at a discounted price.

Bonus Issue: Free shares given to existing shareholders from reserves.

Key Terms:

Face Value: Original value of the share.

Issue Price: Price at which shares are issued (can include premium).

Over-subscription: When demand exceeds the number of shares issued.

Under-subscription: When demand is less than the number of shares issued.

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to write journal entries for premium with different values.

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the journal entries on instalment basis method.

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

1. Premium received on issue of shares A/c is shown on:

a) Assets side of B/s

b) Credit side of P&L A/c

b. Liabilities side of B/s

d. Debit side of P&L A/c

2. Premium on issue of shares can be used for:
 - a) Distribution of dividend
 - b. **writing off capital losses**
 - b) Transferring to General Reserve
 - d. Paying fees to directors
3. The rate of discount on share cannot exceed:
 - a. 3%
 - b. 6%
 - c. 5%
 - d. 10%**
4. Discount on issue of shares A/c is shown on:
 - a) **Assets side of B/s**
 - b. Liabilities side of B/s
 - b) Debit side of P&L A/c
 - d. Credit side of P&L A/c
5. Discount on issue of shares is a:
 - a) Revenue Loss
 - b. Capital Loss**
 - b) Deferred revenue expenditure
 - d. Credit side of P&L A/c
6. Rights shares are those shares which are:
 - a) Issued by a newly formed company
 - b) First offered to the existing shareholders**
 - c) Issued to the directors of the company
 - d) Issued to holders of convertible debentures.
7. The difference between subscribed capital and called-up capital is called:
 - a. Uncalled Capital**
 - b. Calls-in-arrear
 - c. Paid-up-Capital
 - d. Calls-in-advance

3. References:

Gupta R. L. and Radhaswamy M. *Advanced Accountancy, Volume-II*, , New Delhi: Sultan Chand & Sons, 14th Revised Edition, 2021.

Jain S. P. & Narang. *Practical Problems in Advanced Accountancy, Vol II*, New Delhi: Kalyani Publishers, 19th Revised Edition, 2013.

Reddy T. S. and Murthy A. *Corporate Accounting* Chennai: Margham Publications, 6th revised edition 2015 reprint 2019.

Verified by Subject Expert

P. or J.

Approved by Head of the Department

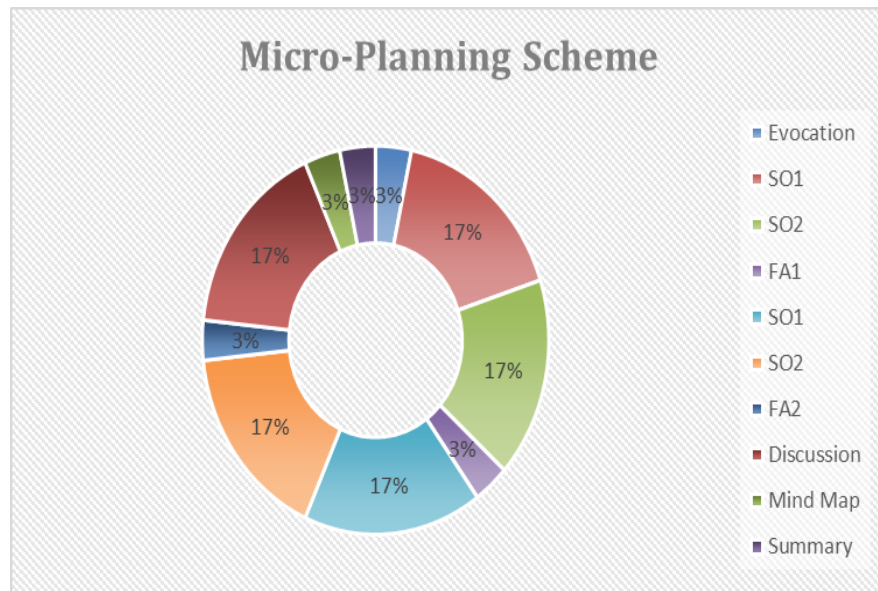
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Lesson Plan

Programme	B. Com
Semester	IV
Course Title	Company Law
Code	21UCOS41
Hours	4
Total Hours	60
Credits	4
Max Marks	50
Unit & Title	Unit I: Memorandum of Association
Name of the Faculty	Ms. D. Daisy Bai
T-L tools	Mind Maps, Video, Art Project, Think-Pair- Share

Pre-requisite Knowledge : Basic understanding of company formation, corporate entities, and legal documents related to business setup.

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:

Activate prior knowledge and introduce the importance of the Memorandum of Association in company law.

2. Topic Introduction:

2.1 : General Objective:

- Define and introduce the concept of the Memorandum of Association (MOA).
- Outline the types of clauses in the MOA.
- Examine the legal requirements and restrictions regarding the MOA.

2.2 : Specific Outcomes:

- Explain the significance of the MOA as the foundational document for any company.
- Discuss its contents, including the company's name, objectives, liabilities, and scope.

First Phase:

SO1 (10 minutes):

- Types of Clauses:
 1. Name Clause
 2. Registered Office Clause
 3. Object Clause
 4. Liability Clause
 5. Capital Clause
 6. Association Clause
- Discuss the role and legal implications of each clause.

FA1 (2 minutes):

Assessment: Ask the students to describe in their own words the role of the "Object Clause" in the MOA.

Second Phase:

SO1 (10 minutes):

- Use case studies to show how a company's MOA impacts its operations and relationships with third parties.
- Discuss the consequences of not adhering to the MOA.

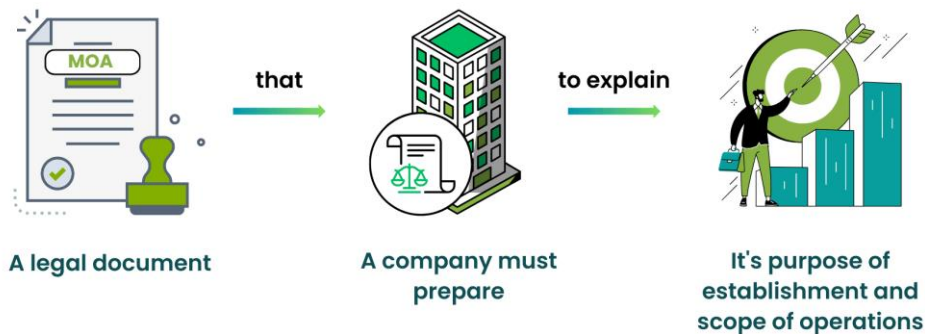
FA2 (2 minutes):

Assessment: Quick quiz or oral questioning: "What would happen if a company acts beyond its Object Clause as stated in the MOA?"

Mind Map (2 minutes)

- Purpose: Visualize the key components of the MOA.
- Mind Map Structure:
Memorandum of Association → Types of Clauses → Legal Requirements → Practical Implications → Case Studies

Memorandum Of Association



CLAUSES OF MOA



Summary (2 minutes)

The MOA is a crucial legal document that defines a company's identity, objectives, and scope of operations. It includes various clauses, each serving a specific legal function. The MOA must comply with statutory requirements, and any deviation from its clauses can have legal consequences. The Memorandum of Association (MoA) is a key legal document required for the incorporation of a company. It defines the company's objectives, powers, and scope of operations, serving as a charter that governs its relationship with external parties like shareholders, creditors, and regulatory authorities.

Key Features of MoA:

- Acts as the foundation of a company.
- Defines the company's scope of activities and cannot be altered easily.
- Regulates the company's relationship with outsiders.
- Required for incorporation as per corporate laws.

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:

Memorandum of Association
Clauses
Companies Act
Legal Framework
Company Formation

2.5: Key Diagram [if any]

PowerPoint Presentation:

<https://gamma.app/docs/Memorandum-of-Association-A-Comprehensive-Guide-fi9yxhit4i6pz3h?mode=doc>

3. Discussion:

Facilitate a discussion on the flexibility of the MOA and what happens if a company acts beyond its Object Clause. Example: "What changes can a company make to its MOA, and what approval processes are needed?"

4. Mind Map

After the lesson, ask students to create a mind map summarizing the key components of the MOA.

5. Summary

Recap the purpose and significance of the Memorandum of Association, its clauses, and the importance of compliance with legal requirements.

6. Assessment through questions/analogy/new ideas:

Formative Assessment 1 (FA1) (2 minutes):

- Question: "What is the purpose of the 'Object Clause' in the Memorandum of Association, and what are the consequences of acting outside this clause?"

Formative Assessment 2 (FA2) (2 minutes):

- Quiz: "Which clause in the MOA defines the company's main business activities?"
A) Name Clause

- B) Object Clause
- C) Liability Clause
- D) Capital Clause

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

MCQ Example:

- "Which of the following clauses in the MOA specifies the liability of the members of the company?"
 1. Name Clause
 2. Liability Clause
 3. Object Clause
 4. Capital Clause

Descriptive Question Example:

- "Explain the importance of the 'Association Clause' in the Memorandum of Association. How does it impact the company's formation?"

8. References:

Books:

- Company Law by M.C. Kuchhal
- Company Law by S.P. Jain & K.K. Sadh

Online Resources:

- Companies Act, 2013 (for India) – Official Government website
- Corporate law case studies and articles.

9. Verified by Subject Expert:



Course In-charge



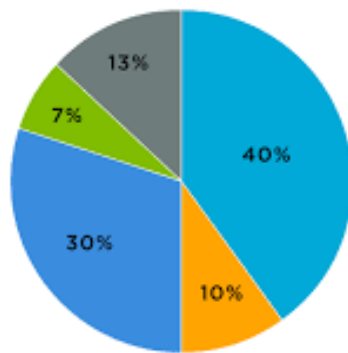
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Approved by HoD

Lesson Plan

Programme	B. Com
Semester	IV
Course Title	Business Statistics
Code	21UCOA41
Hours	5
Total Hours	75
Credits	5
Max Marks	75
Unit & Title	Unit I : METHODS OF COLLECTION OF DATA
Name of the Faculty	Ms. A. Amora
T-L tools	Mind Maps, Video, PPT

Pre-requisite Knowledge : Basic understanding of collection of data ,primary and secondary data.



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:

Begin by engaging the students with a question: “*Where does data come from?*”

Briefly introduce the concept of data collection and its importance in Business Statistics.

2. Topic Introduction:

2.1 General Objective:

- To understand the different types of data and their sources.
- To learn new methods of data collection and how they impact business decisions.

2.2 Specific Outcomes:

- Appreciate the significance of collecting accurate data for business analysis.
- Develop an understanding of how primary and secondary data are collected, and when each type is used.

First Phase:

- **SO1 (10 min):** *Explain the literal meaning of Primary and Secondary Data.*
 - **Primary Data:** Data collected first hand for a specific purpose (e.g., surveys, interviews).
 - **Secondary Data:** Data that already exists and is collected from previously conducted research or reports (e.g., government reports, industry data).
- **SO2 (10 min):** Introduce the methods of data collection.
 - Discuss various methods like surveys, observations, and experiments for primary data.
 - Discuss sources like books, journals, and websites for secondary data.

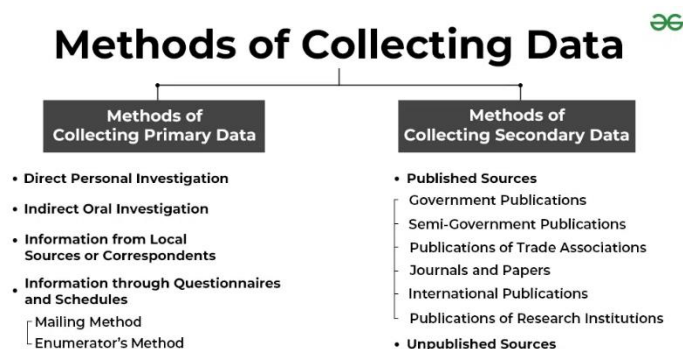
Second Phase (20 minutes):

- **SO1 (10 min):** Analyze the advantages and disadvantages of Primary vs. Secondary Data.
 - Primary data is tailored to the specific research needs but can be costly and time-consuming.
 - Secondary data is more accessible and cost-effective but may not always match the specific needs.
- **SO2 (10 min):** Explore other aspects of data collection
 - Discuss how businesses decide between using primary or secondary data.
 - Explore reliability, accuracy, and biases in both types of data.

Mind Map (2 minutes)

Create a mind map on the board illustrating:

- **Central Theme:** Data Collection.
- **Branches:** Primary Data, Secondary Data.
- **Sub-branches:** Methods, Advantages, Disadvantages for both Primary and Secondary Data.



Summary (2 minutes)

Summarize the lesson, emphasizing

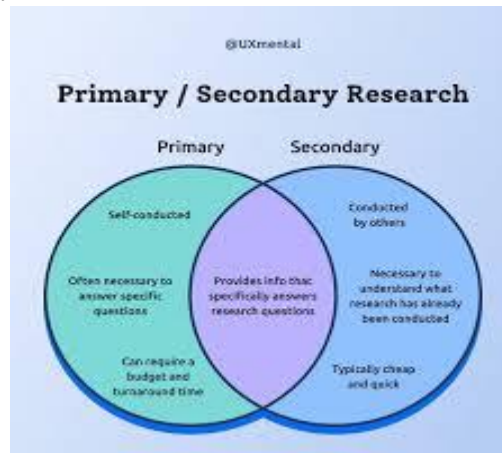
- The importance of data collection in business decision-making.
- The differences between primary and secondary data, their methods, and when each is appropriate to use.

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: Collection of data, Primary data, secondary data.

2.5: Key Diagram :



Use a **Venn Diagram** to show the overlap and differences between **Primary and Secondary Data**.

- **Primary Data** (circle 1): Tailored, direct, time-consuming, more specific.
- **Secondary Data** (circle 2): Pre-existing, broad, less specific, more cost-effective.
- **Overlap:** Both are essential for business decisions and analysis.

PowerPoint Presentation

<https://gamma.app/docs/Business-Statistics-Unlocking-Insights-Through-Data-Collection-kidrvaap2xdsoan>

3. Discussion:

• Prompt students to discuss:

- Why do you think businesses often prefer secondary data before collecting primary data?
- Can you think of an example where collecting primary data might be necessary, despite the cost?

- Encourage **group responses** and facilitate a brief conversation around how businesses use different data types for strategic decisions.

4. Mind Map

Recap the mind map created earlier.

- Ask students to **add** key points or thoughts they have learned so far to the map.
- Emphasize key terms like: Data Collection, Primary Data, Secondary Data, Advantages, Disadvantages, and Methods.

5. Summary

- What **Primary and Secondary Data** are and why they're important in Business Statistics.
- The methods used for collecting both types of data.
- The trade-offs between cost, accuracy, and specificity.
- Conclude by stressing how each type of data plays a role in making well-informed business decisions.

6. Assessment through questions/analogy/new ideas:

Formative Assessment 1 (FA1) (2 minutes)

Ask students to describe in their own words:

- How do you think data collection, whether primary or secondary, could impact a business's ability to make informed decisions?

Formative Assessment 2 (FA2) (2 minutes)

Short quiz or oral question on identifying whether a given example of data is primary or secondary. For instance:

- Is a customer satisfaction survey primary or secondary data? Why?
- Is a government report on national economic growth secondary data or primary?

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

- Explain the **advantages** and **disadvantages** of using secondary data over primary data for a business
- State few examples of secondary data.

8. References:

Textbook: *Business Statistics*:M.Wilson

Websites:

- www.statista.com (for secondary data examples)
- www.surveymonkey.com (for primary data methods)

Verified by Subject Expert:

A. Anon

Course In-charge


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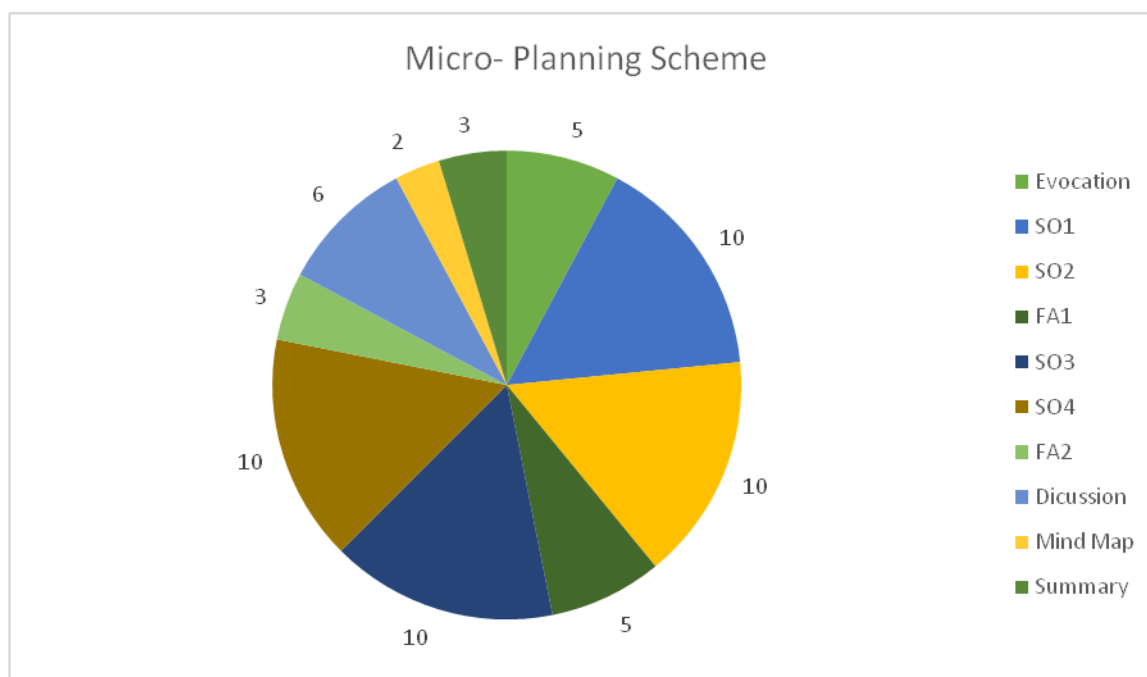
Approved by HoD

Lesson Plan

Programme	B.Com
Semester	IV
Course Title	E-Banking
Code	21UCON41
Hours	2
Total Hours	30
Credits	2
Max. Marks	50
Unit & Title	Unit III Automated Teller Machine, Point on Sale and Cash DM
Name of the Faculty	Dr. T. Priyanka
T-L tools	Power Point Presentation, Group Discussion, Practical and Mind Map

Pre-requisite Knowledge: Basic understanding of ATM and Debit card.

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 about ATM
- Importance of understanding the steps to use ATM

2. Topic Introduction:

2.1 General Objectives:

- To understand the fundamental concepts of ATM
- To learn the application of these concepts in real-life by using ATM

2.2 Specific Outcomes:

- To define and explain the fundamental concepts of ATM
- To understand the steps to use ATM

First Phase:

SO1 (10 minutes): Definition of ATM and Basic Concepts

ATM (Automated Teller Machine) is an electronic device that enables users to perform banking transactions like cash withdrawal, balance check, and fund transfer, using a bank card and PIN for security.

SO2 (10 minutes): Types of card

Types of cards include debit cards (linked to a bank account), credit cards (allow borrowing within a limit), prepaid cards (loaded with funds), and ATM cards (for withdrawing cash and basic transactions).

Second Phase:

SO3 (10 minutes): Steps to use ATM

To use an ATM: Insert your ATM card, enter your PIN, select a transaction (withdrawal, balance check, etc.), choose the amount, collect cash, receipt, and remove your card securely.

SO4 (10 minutes): Advantages and Disadvantages of ATM

Advantages: Convenient, 24/7 access, quick transactions, reduces bank queue time.

Disadvantages: Security risks, transaction fees, limited services, potential technical issues, and vulnerability to card skimming or fraud.

Group Discussion (6 minutes)

- Engage students in discussing the real usage of ATM
- Divide students into groups to practically visit ATM and use it.

Mind Map (2 minutes)

Create a simple mind map that explains the steps in using ATM

Summary (3 minutes)

- Recap key concepts: Automated Teller Machine - Origin of ATM – Types of Card – Steps to use ATM, Advantages – Disadvantages
- Highlight the importance of understanding the steps to use ATM
- Encourage practical use of ATM by 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:

Automated Teller Machine - Origin of ATM – Types of Card – Steps to use ATM, Advantages – Disadvantages

2.5 Key Diagrams:

PowerPoint Presentation

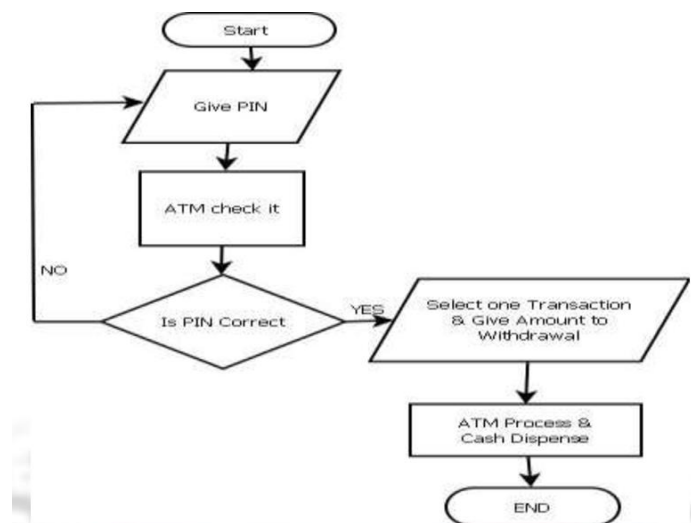
<https://gamma.app/docs/Automated-Teller-Machines-ATM-A-Comprehensive-Overview-wyvjyz5zz58cnsy>

3. Discussion:

Group Discussion:

Students were asked to visit ATM outlets and use it. The practical advantages and challenges faced by students while using ATM was discussed

4. Mind Map:



5. Summary:

Steps to use ATM: To use an ATM: Insert your ATM card, enter your PIN, select a transaction (withdrawal, balance check, etc.), choose the amount, collect cash, receipt, and remove your card securely.

Advantages and Disadvantages of ATM

Advantages: Convenient, 24/7 access, quick transactions, reduces bank queue time.

Disadvantages: Security risks, transaction fees, limited services, potential technical issues, and vulnerability to card skimming or fraud.

6. Assessment:

Formative Assessment 1 (FA1) (3 minutes)

- Students are asked to explain the important definitions and steps to use ATM

Formative Assessment 2 (FA2) (3 minutes)

- Short quiz on steps to use ATM
-

7. FAQs: Descriptive questions:

1. Define the important terms used in ATM.
2. Determine the steps in using ATM.
3. Analyse the advantages and disadvantages of ATM.

8. References:

Text Book:

1. Gordon and Natarajan. Banking theory Law and practice, Delhi: Himalaya Publishing House. 29th Edition 2015
2. Gurusamy S. Banking Theory Law & Practice. Chennai: Vijay Nicole Imprints Private Ltd. 4th edition 2017

Books for Reference:

1. Sundaram S.M. Banking Theory Law and Practice. Karaikudi: Sree Meenakshi Publications. 1st edition 2014
2. Maheshwari S.N. and Maheshwari S.K. Banking Theory Law and Practice Ludhiana: Kalyani Publishers. 1991 First Edition reprint 2009

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9. Verified by Subject Expert

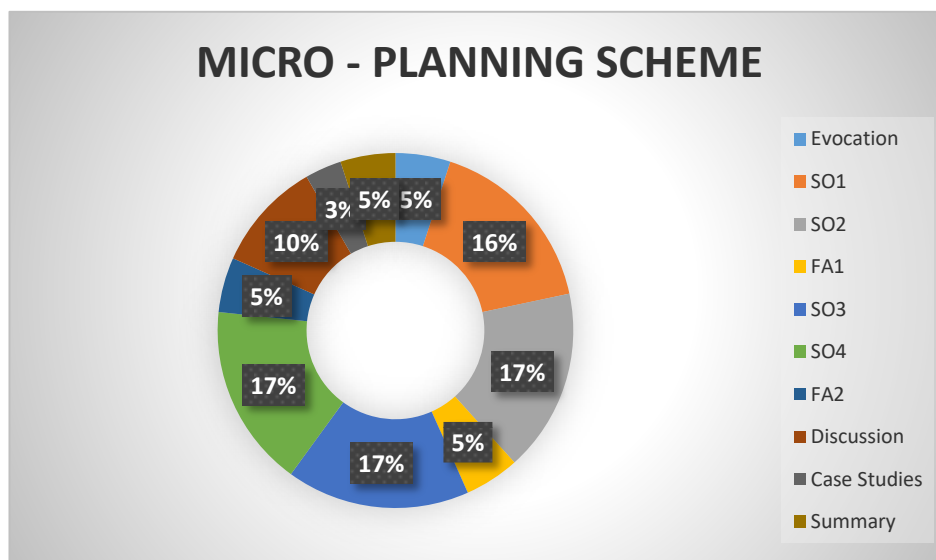
Approved by Head of the Department

Lesson Plan

Programme	B.Com
Semester	V
Course Title	Income Tax Law and Practice- I
Code	21UCOC51
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

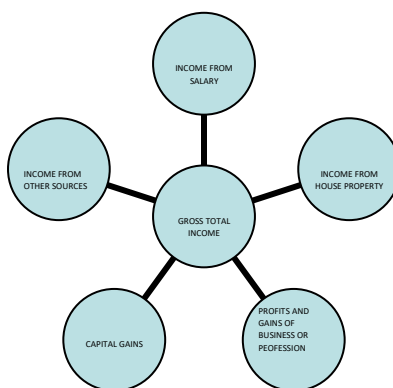
<https://youtu.be/NdhIMvtkvOI>

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).


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9. Verified by Subject Expert

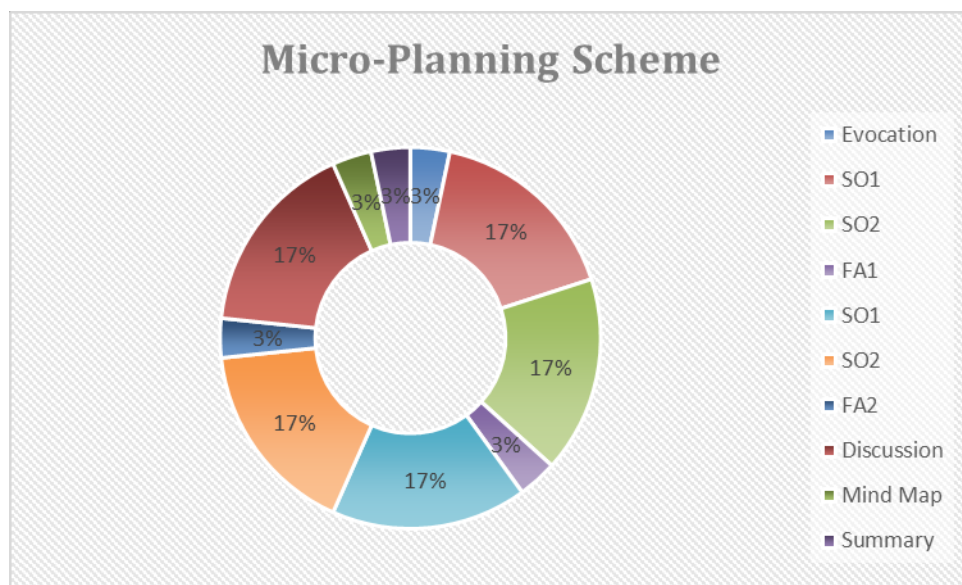
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Lesson Plan

Programme	B. Com
Semester	V
Course Title	Special Accounts
Code	21UCOC53
Hours	6
Total Hours	75
Credits	4
Max Marks	75
Unit & Title	Unit II – Voyage Accounting
Name of the Faculty	Ms. O.Sony
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Understanding the concept of Voyage Accounting and Solving problems

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 accounting rules for Voyage Accounting.

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

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

- To understand the accounting concept of Voyage Accounting
- To make them understand and solve the problems of voyage accounts.

2.2 : Specific Outcomes:

- To know about the difference and similarities of voyage account and a profit and loss account
- To have a clear knowledge about Incomplete voyage

First Phase:

SO1 (10 minutes): Explain the meaning of Voyage Accounts

SO2 (10 minutes): Discuss about the accounting rules to be followed in Voyage Accounting

Second Phase:

SO1 (10 minutes): Explain a simple problem on Voyage accounting

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

Mind Map (2 minutes) : Create a simple mind map that classifies the incomplete and a complete voyage.

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

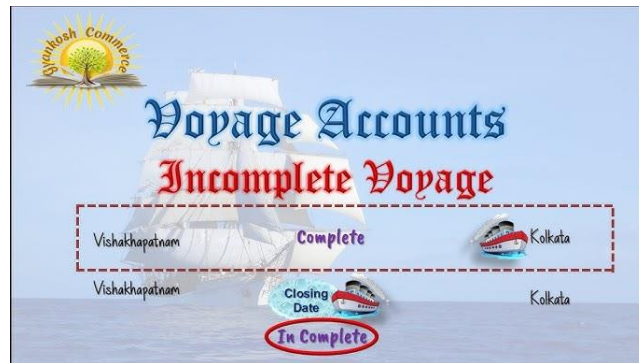
2.3 : Taxonomy of objectives:

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:

Profit and Loss, Voyage accounting , Revenue ,Expenses

2.5 : Key Diagrams (if any)



Powerpoint Presentation

<https://gamma.app/docs/Voyage-Accounting-Navigating-the-Seas-of-Financial-Management-rx2jvejrcr9r2hg>

Discussion:

Students were asked to do the problem on complete and incomplete voyage.

3. Mind Map

FORMAT OF VOYAGE ACCOUNT			
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Bunker Cost		By Freight Inward	
		Outward	
To Salary of Crew		By Primage	
To Address Commission		By Passage Money	
To Depreciation			
To Stores consumed			
To Manager's Commission			
To Stevedoring			
To Brokerage			
To Insurance			
To Net Profit (Balancing Figure)		By Net Loss (Balancing Figure)	

5. Summary

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to work out a problem on Voyage accounting

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the rules to be followed for incomplete voyage.

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

1. Briefly explain the features of a Voyage Accounts.
2. List down expenses and incomes under Voyage Accounting.

3. References:

1. Jain S.P.& Narang Practical Problems in Advanced Accountancy. 19th Revised Edition. New Delhi: Kalyani Publishers, 2015.
2. Maheswari S.N. Advanced Accounting. New Delhi: Vikas Publishing House, 11th edition 2018
3. Reddy T.S. and Murthy A Advanced Accountancy. Vol-I- Chennai: Margham Publications, Reprint 2019

4. Verified by Subject Expert:



Approved by HoD



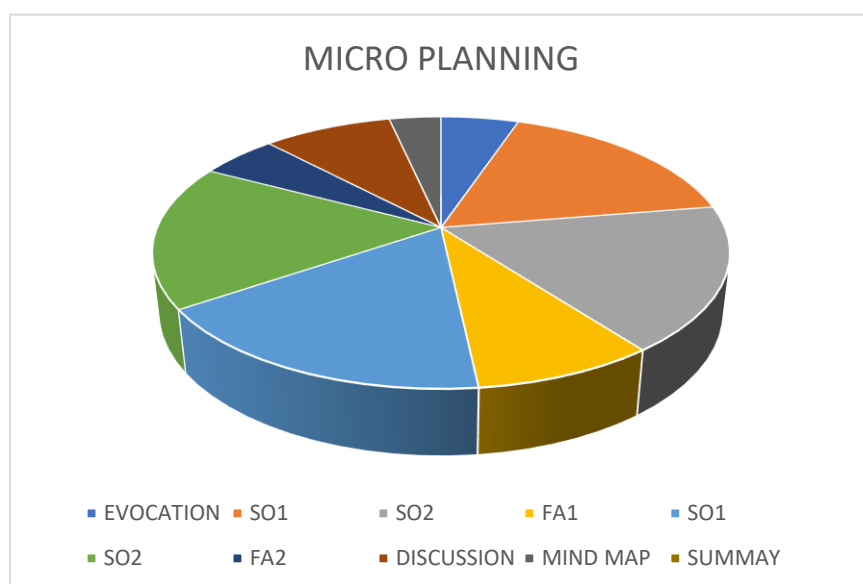
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Lesson Plan

Programme	B. Com
Semester	V
Course Title	Cost Accounting
Code	21UCOE51
Hours	5
Total Hours	75
Credits	4
Max Marks	75
Unit & Title	Unit I :COST ACCOUNTING BASICS
Name of the Faculty	Ms. D. Daisy Bai
T-L tools	Mind Maps, Group Discussion,PPT,GROUP DISCUSSION

Pre-requisite Knowledge

Micro- Planning : 60 minutes



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

Topics for learning through Evocation:

Brief explanation about cost sheet ,Tenders and Quotations

Topic Introduction:**1.1 General Objective:**

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

1.2 Specific Outcomes:

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

First Phase: Introduction to Cost Sheets

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

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

Second Phase: Application in Tenders/Quotations

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

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

Mind Map (3 min):**Cost Accounting**

- **Cost Classification**
 - Fixed Costs
 - Variable Costs
 - Semi-Variable Costs
- **Costing Methods**
 - Job Order Costing
 - Process Costing
 - Activity-Based Costing (ABC)

Summary (5 min):

Cost accounting is a key area in managerial accounting that focuses on recording, analyzing, and controlling costs. It provides the necessary data for decision-making, helping businesses minimize costs, set prices, and evaluate profitability. Key areas include cost classification (fixed, variable, etc.), costing methods (job order, process costing, and activity-based costing), and cost control techniques (budgeting, variance analysis).

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

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		

1.4 Keywords

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

1.5 Keyword Diagrams

3. Discussion

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

4. Mind Map



5. Summary

Key points about cost sheet tenders and Quotations

1. **Definition:** A cost sheet is a detailed statement showing the total cost incurred in manufacturing a product or providing a service.
2. **Purpose:**
 - To calculate the cost per unit.
 - To analyze and control costs.
 - To set selling prices.

3. **Components:**
 - **Prime Cost:** Direct materials, direct labor, and direct expenses.
 - **Factory Cost:** Prime cost + Factory overheads.
 - **Cost of Production:** Factory cost + Administrative overheads.
 - **Total Cost:** Cost of production + Selling & distribution expenses.
4. **Formats:** It varies based on requirements, but generally includes columns for cost classification, amounts, and totals.
5. **Application:** Used to monitor costs, determine pricing strategies, and evaluate cost efficiency.

Tenders

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

Quotations

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

5.Assessment

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

6.FAQs:

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

7.MSQs:

1. Which component is included in the factory cost?
 - (a) Selling expenses
 - (b) Direct labour
 - (c) Advertisement cost
 - (d) None of the above

Answer: (b) Direct labour

2. Tenders are primarily prepared to:
 - (a) Increase selling price
 - (b) Compete for a project
 - (c) Record costs internally
 - (d) Calculate net profit

Answer: (b) Compete for a project

8.References

Pillai R.S.N and Bagavathi .V .Cost Accounting New Delhi S.Chand & Co.Ltd Reprint
2017, 7th Edition

Verified by Subject Expert:

Daiip Bai

Course in Charge

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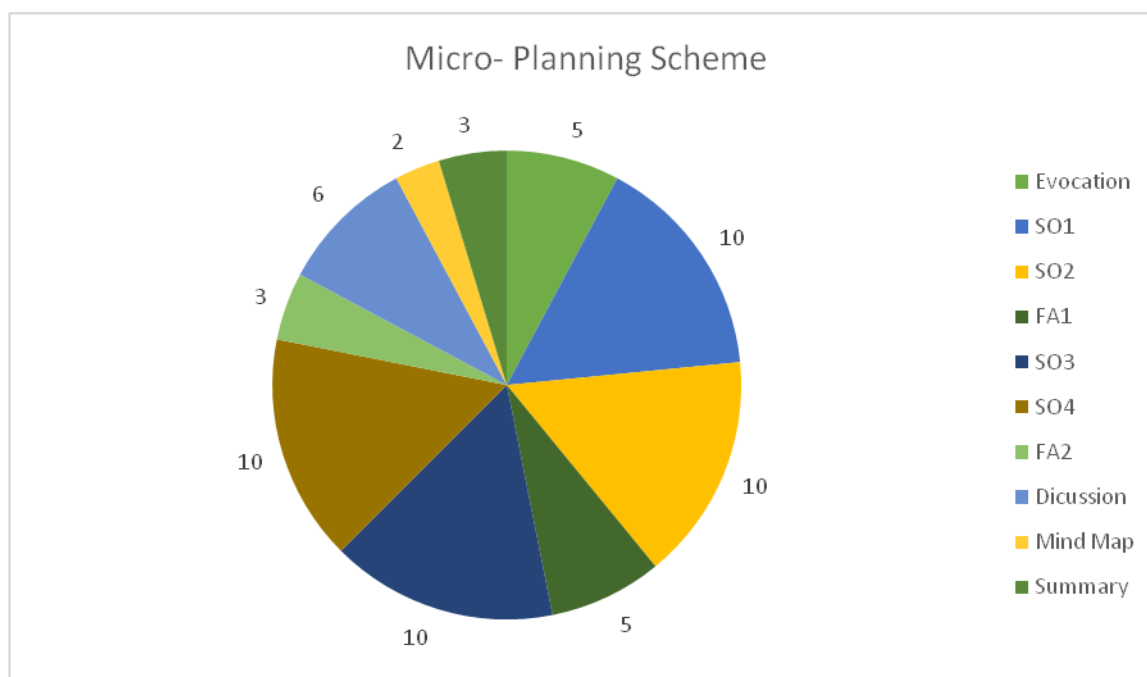
Approved by HOD

Lesson Plan

Programme	B.Com
Semester	V
Course Title	Modern Banking
Code	21UCOC52
Hours	5
Total Hours	90
Credits	4
Max. Marks	75
Unit & Title	Unit IV – ATM, PoS and CDM
Name of the Faculty	Dr. S. Bulomine Regi
T-L tools	Power Point Presentation, Group Discussion, Practical and Mind Map

Pre-requisite Knowledge: Basic understanding of ATM and Debit card.

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 about ATM
- Importance of understanding the steps to use ATM

2. Topic Introduction:

2.1 General Objectives:

- To understand the fundamental concepts of ATM
- To learn the application of these concepts in real-life by using ATM

2.2 Specific Outcomes:

- To define and explain the fundamental concepts of ATM
- To understand the steps to use ATM

First Phase:

SO1 (10 minutes): Definition of ATM and Basic Concepts

ATM (Automated Teller Machine) is an electronic device that enables users to perform banking transactions like cash withdrawal, balance check, and fund transfer, using a bank card and PIN for security.

SO2 (10 minutes): Types of card

Types of cards include debit cards (linked to a bank account), credit cards (allow borrowing within a limit), prepaid cards (loaded with funds), and ATM cards (for withdrawing cash and basic transactions).

Second Phase:

SO3 (10 minutes): Steps to use ATM

To use an ATM: Insert your ATM card, enter your PIN, select a transaction (withdrawal, balance check, etc.), choose the amount, collect cash, receipt, and remove your card securely.

SO4 (10 minutes): Advantages and Disadvantages of ATM

Advantages: Convenient, 24/7 access, quick transactions, reduces bank queue time.

Disadvantages: Security risks, transaction fees, limited services, potential technical issues, and vulnerability to card skimming or fraud.

Group Discussion (6 minutes)

- Engage students in discussing the real usage of ATM
- Divide students into groups to practically visit ATM and use it.

Mind Map (2 minutes)

Create a simple mind map that explains the steps in using ATM

Summary (3 minutes)

- Recap key concepts: Automated Teller Machine - Origin of ATM – Types of Card – Steps to use ATM, Advantages – Disadvantages
- Highlight the importance of understanding the steps to use ATM
- Encourage practical use of ATM by 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:

Automated Teller Machine - Origin of ATM – Types of Card – Steps to use ATM, Advantages – Disadvantages

2.5 Key Diagrams:

PowerPoint Presentation

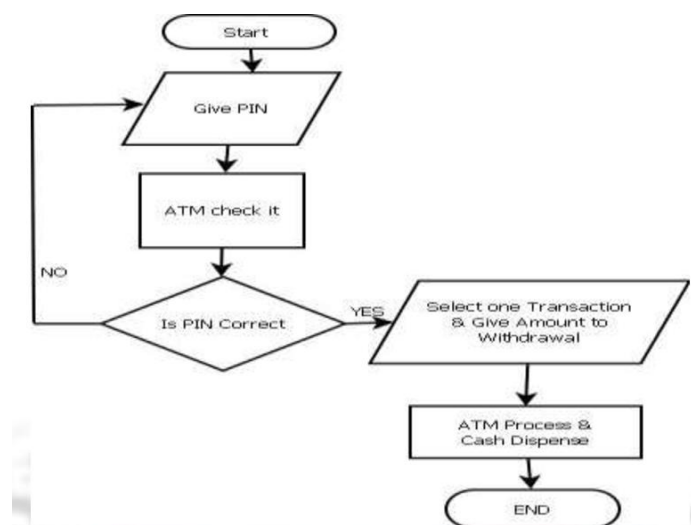
<https://gamma.app/docs/Automated-Teller-Machines-ATM-A-Comprehensive-Overview-wyvjyz5zz58cnsy>

3. Discussion:

Group Discussion:

Students were asked to visit ATM outlets and use it. The practical advantages and challenges faced by students while using ATM was discussed

4. Mind Map:



5. Summary:

Steps to use ATM: To use an ATM: Insert your ATM card, enter your PIN, select a transaction (withdrawal, balance check, etc.), choose the amount, collect cash, receipt, and remove your card securely.

Advantages and Disadvantages of ATM

Advantages: Convenient, 24/7 access, quick transactions, reduces bank queue time.

Disadvantages: Security risks, transaction fees, limited services, potential technical issues, and vulnerability to card skimming or fraud.

6. Assessment:

Formative Assessment 1 (FA1) (3 minutes)

- Students are asked to explain the important definitions and steps to use ATM

Formative Assessment 2 (FA2) (3 minutes)

- Short quiz on steps to use ATM
-

7. FAQs: Descriptive questions:

1. Define the important terms used in ATM.
2. Determine the steps in using ATM.
3. Analyse the advantages and disadvantages of ATM.

8. References:

Text Book:

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2. Gurusamy S. Banking Theory Law & Practice. Chennai: Vijay Nicole Imprints Private Ltd. 4th edition 2017

Books for Reference:

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2. Maheshwari S.N. and Maheshwari S.K. Banking Theory Law and Practice Ludhiana: Kalyani Publishers. 1991 First Edition reprint 2009

9. Verified by Subject Expert

Approved by Head of the Department

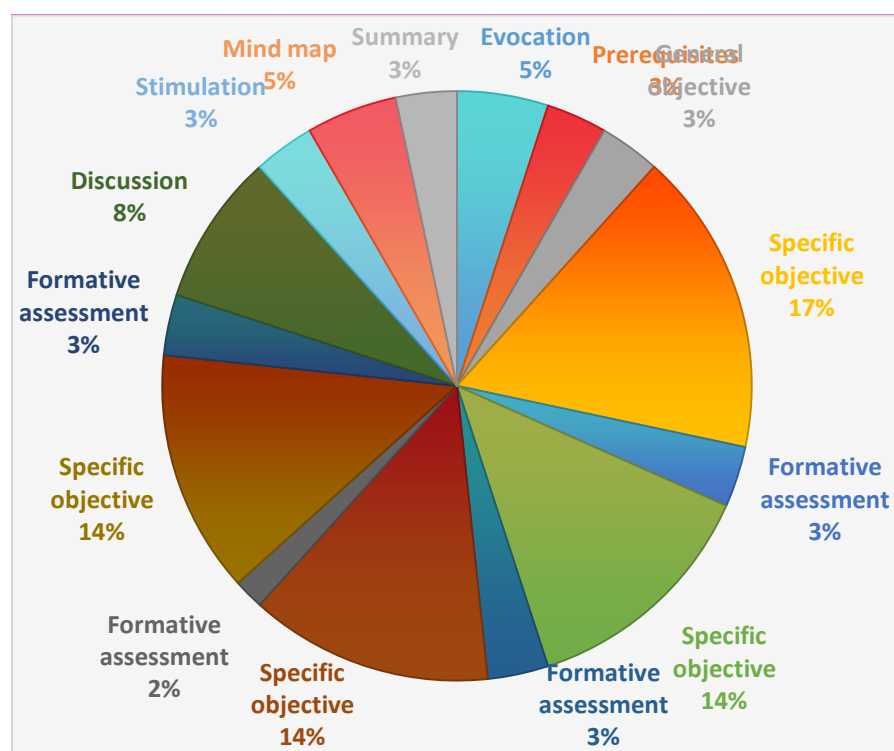
LESSON PLAN

Objective Oriented Learning Process RBT

Programme	B. Com
Semester	V
Course Title	HUMAN RESOURCE MANAGEMENT
Code	21UMCC51
Hours	5
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	UNIT - II SOURCES OF RECRUITMENT
Name of the Faculty	Dr.A.SALETH MARY VETRISELVI
T-L tools	Lecture method, Visual aid: PPT, Case studies, Group Discussion

Pre-requisite Knowledge: Basic understanding of Human Resource Management concepts such as recruitment, selection, and workforce planning.

Micro-Planning: 60 minutes



1. Topic for Learning through Evocation (2 minutes)

Activity: Ask students how companies find and hire employees.

Objective: To gauge existing knowledge and spark curiosity about recruitment sources.

2. Topic Introduction (2 minutes)

2.1 General Objectives:

- ✧ To understand the concept of recruitment and its importance in HRM.
- ✧ To explore the different sources of recruitment.
- ✧ To analyze the advantages and disadvantages of each source.

2.2 Specific Outcomes:

- ✧ Identify the different sources of recruitment.
- ✧ Explain the internal and external sources of recruitment with examples.
- ✧ Evaluate the effectiveness of various recruitment methods.

2.2.1 First Phase

SO1 (10 minutes): Explain the concept and significance of recruitment in organizations.

SO2 (10 minutes): Differentiate between internal and external sources of recruitment with examples.

2.2.2 Second Phase

SO1 (10 minutes): Discuss internal sources such as promotions, transfers, employee referrals, and rehiring.

SO2 (10 minutes): Explain the advantages and limitations of internal recruitment.

2.2.3 Third Phase

SO1 (10 minutes): Discuss external sources including job portals, advertisements, campus recruitment, employment agencies, and walk-ins.

SO2 (10 minutes): Evaluate the advantages and limitations of external recruitment.

2.2.4 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

Sources of recruitment, internal and external sources of recruitment

2.5 Key Diagrams (If any)

<https://gamma.app/docs/Sources-of-Recruitment-lq9gqjzd2a4b7it>

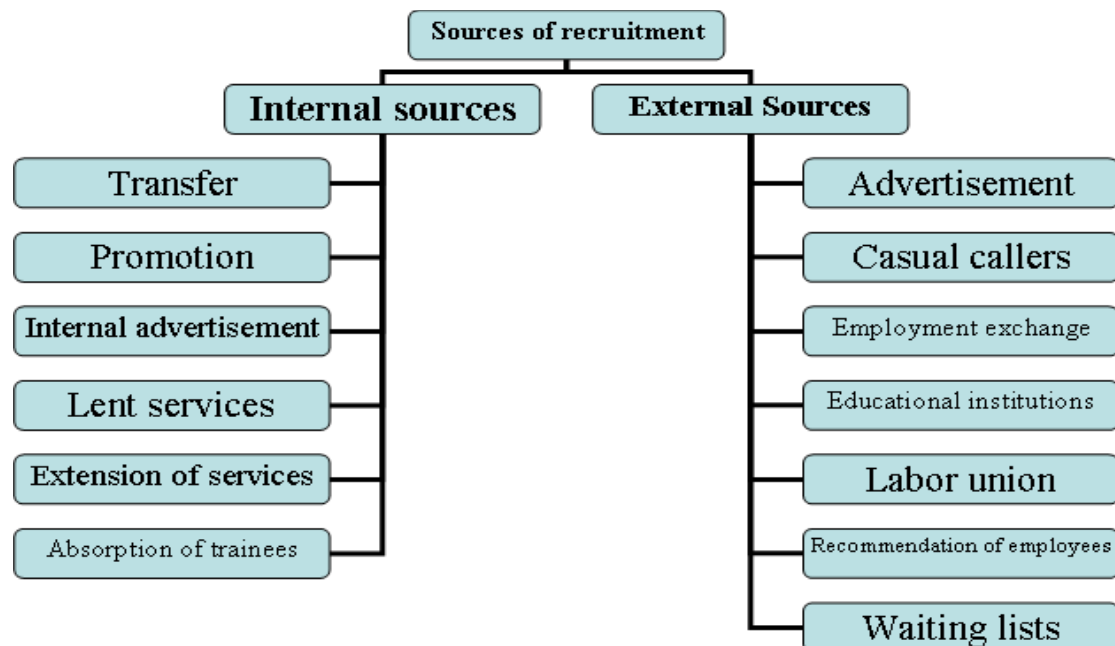
3. Discussion (10 minutes)

Group Activity: Analyze case studies of companies using different recruitment strategies.

Objective: Encourage critical thinking and application of concepts.

4. Mind Map

Students will collaboratively create a mind map summarizing key points.



5. Summary (2 minutes)

Recap key points:

Definition and importance of recruitment.

Types of recruitment sources.

Pros and cons of different recruitment strategies.

6. Assessment

Formative Assessment 1 (2 minutes): Discuss which source of recruitment is most effective for a startup.

Formative Assessment 2 (2 minutes): Identify a company and explain its recruitment strategy.

7. FAQs (Descriptive Questions)

What are the different sources of recruitment?

Explain the advantages and disadvantages of internal recruitment.

Discuss the various external recruitment methods with examples.

8. References

Gary Dessler, Human Resource Management, Pearson Education

K. Aswathappa, Human Resource Management, McGraw Hill

Case Studies on Recruitment Strategies from Harvard Business Review

Verified by Subject Expert


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Approved by HoD

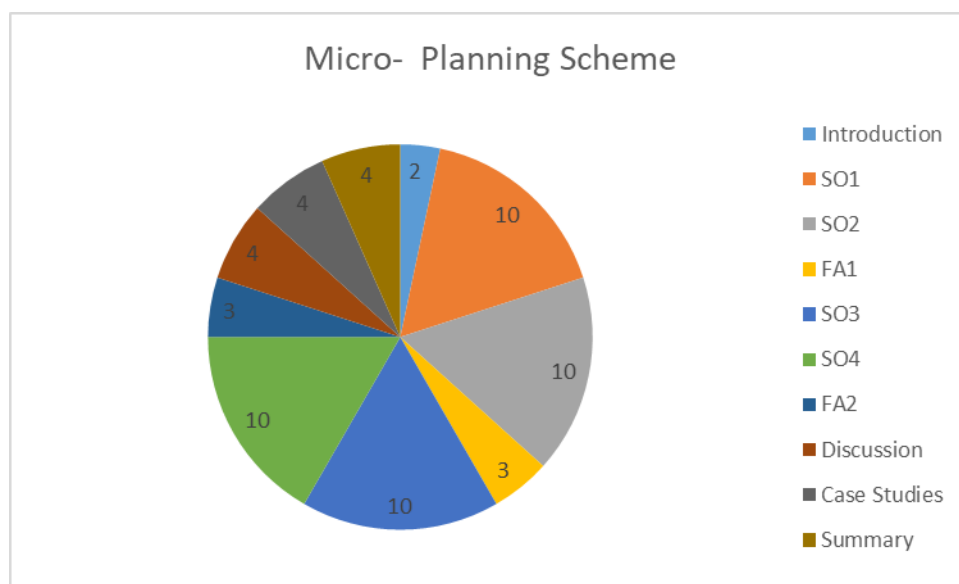

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Teaching & Research Department of Commerce,
St. Mary's College, (Autonomous)
Thoothukudi - 628 001.

Lesson Plan

Programme	B.Com
Semester	VI
Course Title	Income Tax Law and Practice - II
Code	21UCOC61
Hours	6
Total Hours	90
Credits	4
Max. Marks	75
Unit & Title	Unit II : Deductions from Gross Total Income
Name of the Faculty	Dr.Fernando Alexandria
T-L tools	Power Point Presentation, Group Discussion and Case Studies

Pre-requisite Knowledge: Basic understanding of Income Tax concepts
Familiarity with previous sections and exemptions

Micro – Planning : 60 minutes



Introduction : 2 min
 SO1 : 10 min
 SO2 : 10 min
 FA1 : 3 min
 SO3 : 10 min
 SO4 : 10 min
 FA2 : 3 min
 Discussion : 4 min
 Case Studies : 4 min
 Summary : 4 min

1. Unit Introduction (2 minutes)

- Brief overview of Income Tax Act and importance of deductions.
- Highlight the impact of deductions on reducing taxable income.

2. Topic Introduction:

2.1: General Objectives:

- To understand various deductions under Sections 80C to 80U.
- To learn the application of these deductions in real-life tax planning

2.2. Specific Outcomes:

- To identify the deductions under Section 80C
- To apply the deductions in simple problems

First Phase:

SO1 (10 minutes):

- Explain Section 80C:
 - Eligible Investments: PPF, EPF, LIC, NSC, ELSS, etc.
 - Maximum Deduction: Rs.1, 50,000

SO2 (10 minutes):

- Discuss Section 80D:
 - Health Insurance Premiums: Self, family, and parents
 - Limits: Rs.25,000 to Rs.50,000 depending on age

Second Phase:

SO3 (10 minutes):

- Explain Section 80E:
 - Interest on Education Loan: No upper limit for 8 years

SO4 (10 minutes):

- Discuss Section 80G and Section 80U:
 - 80G: Donations with varying deduction rates
 - 80U: Deductions for individuals with disabilities

Summary (4 minutes):

- Recap of key deductions and their impact on tax liability
- Emphasize strategic tax planning using these deductions

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: Key words:

Provident Funds, Health Insurance Premiums, Educational Loans, Donations

2.5: Key Diagrams:

Power Point Presentations

<https://youtu.be/4EDV6T8QZgk>

3. Discussion:

Engaged students in a discussion on practical applications of deductions.

4. Case Studies:

- Divide students into groups to discuss case studies on how deductions can be maximized
- Each group presents their findings and strategies for effective tax planning
- Illustrative examples showing tax calculations with and without deductions.

5. Summary:

1. **Section 80C:** Allows a maximum deduction of Rs. 1, 50,000 for investments in PPF, EPF, LIC, NSC, ELSS, and other eligible schemes. This is the most commonly utilized section for tax-saving investments.
2. **Section 80D:** Offers deductions for health insurance premiums paid for self, family, and parents. The limit ranges from Rs.25, 000 to Rs.50, 000, depending on the age of the insured individuals.
3. **Section 80E:** Provides a deduction for interest paid on education loans. There is no upper limit, but the benefit is available for a maximum of 8 years from the year the interest starts.
4. **Section 80G:** Allows deductions for donations made to charitable organizations. The deduction rates vary from 50% to 100% of the donation amount, depending on the type of organization.
5. **Section 80U:** Grants a fixed deduction for individuals with disabilities. The amount depends on the severity of the disability, offering relief for personal tax liabilities.

Understanding these sections allows taxpayers to plan their investments and expenses effectively, reducing taxable income and overall tax liability. Proactive tax planning using these deductions can lead to significant savings and enhance financial security over the long term.

6. Assessment:

Formative Assessment 1 (FA1) (3 minutes)

- Short quiz on Sections 80C and 80D

Formative Assessment 2 (FA2) (3 minutes)

- Group activity to apply deductions in case scenarios

7. FAQs: Descriptive questions:

1. Calculate the maximum deduction under Section 80C.
2. Differentiate between Section 80C and 80D.
3. Assess the benefits of Section 80U for individuals with disabilities.

8. References:

Text Book:


1. Mehrotra H.C and Goyal S.P. Income Tax & Accounts, 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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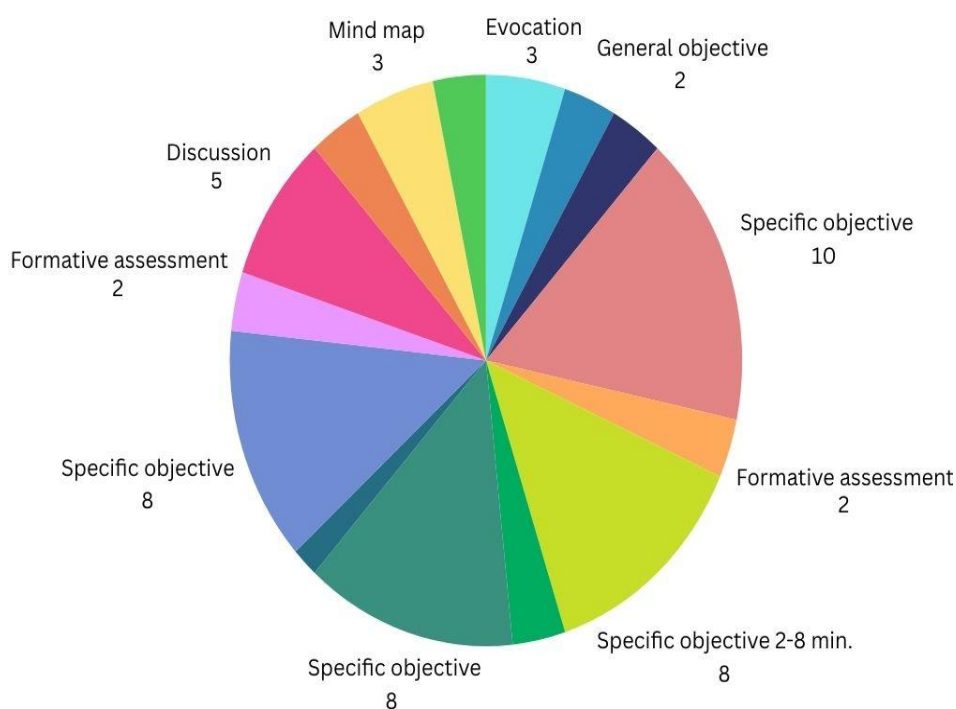
LESSON PLAN

Objective Oriented Learning Process RBT

Programme	B. Com
Semester	VI
Course Title	COMMERCIAL LAW
Code	21UCOC62
Hours	6
Total Hours	90
Credits	4
Max Marks	75
Unit & Title	UNIT - I FACTORIES ACT
Name of the Faculty	Dr.A.SALETH MARY VETRISIELVI
T-L tools	Lecture method, Visual aid: PPT, Case studies, Group Discussion

Pre-requisite Knowledge: Basic understanding of labor laws, industrial regulations, and workplace safety standards.

Micro-Planning (60 minutes)



1. Topic for Learning through Evocation (2 minutes)

Activity: Ask students what they know about worker rights and workplace safety.

Objective: To gauge existing knowledge and spark curiosity about factory regulations.

2. Topic Introduction (2 minutes)

2.1 General Objectives:

- To understand the **Factories Act, 1948** and its significance in industrial regulations.
- To explore the key provisions related to **worker safety, welfare, and health**.
- To analyze how compliance with the Act benefits both employers and employees.

2.2 Specific Outcomes:

- Identify the **scope and applicability** of the Factories Act, 1948.
- Explain **safety, health, and welfare** provisions for workers.
- Evaluate the **rights and responsibilities** of employers under the Act.

2.2.1 First Phase

SO1 (10 minutes): Explain the **historical background and objectives** of the Factories Act, 1948.

SO2 (10 minutes): Discuss the **definition of a "Factory", "Worker," and "Occupier"** under the Act.

2.2.2 Second Phase

SO1 (10 minutes): Explain **health provisions** (cleanliness, ventilation, disposal of waste, etc.).

SO2 (10 minutes): Discuss **safety measures** (machine guarding, hazardous processes, precautions).

2.2.3 Third Phase

SO1 (10 minutes): Explain **welfare provisions** (canteen, crèche, first aid, working hours, overtime).

SO2 (10 minutes): Analyze **penalties and legal implications** for non-compliance.

2.2.4 Mind Map Creation (2 minutes)

Create a **visual mind map** summarizing key provisions of the Factories Act, 1948.

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		1		1		
C. Procedural Knowledge					1,2	

2.4 Key words

Child labour, sound person, adult and health,safety and welfare measures.

2.5 Key Diagrams (If any)

<https://gamma.app/docs/The-Factories-Act-of-1948-le77jmqmx8yp54x>

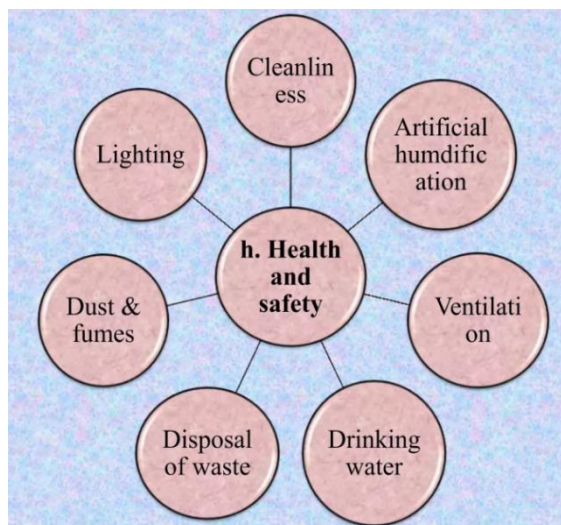
3. Discussion (10 minutes)

Group Activity: Case study on workplace accidents and how the Factories Act is applied.

Objective: Encourage critical thinking and application of legal concepts.

4. Mind Map

Students collaboratively create a **mind map** summarizing key aspects of the Act.



5. Summary (2 minutes)

Recap key points:

- Definition and objectives of the Factories Act.
- Health, safety, and welfare provisions.
- Legal obligations and penalties for violations.

6. Assessment

Formative Assessment 1 (2 minutes): Identify a real-world case where the Factories Act was enforced.

Formative Assessment 2 (2 minutes): Discuss the most crucial provision for worker safety.

7. FAQs (Descriptive Questions)

- What is the **Factories Act, 1948**, and why was it enacted?
- Explain **health and safety provisions** under the Act.
- Discuss the **penalties** for violating the Act's regulations.

8. References

1. **Industrial Laws** – P.L. Malik
2. **Labour and Industrial Laws** – S.N. Mishra
3. **Case Studies on Industrial Regulations** – Harvard Business Review

9. Verified by Subject Expert

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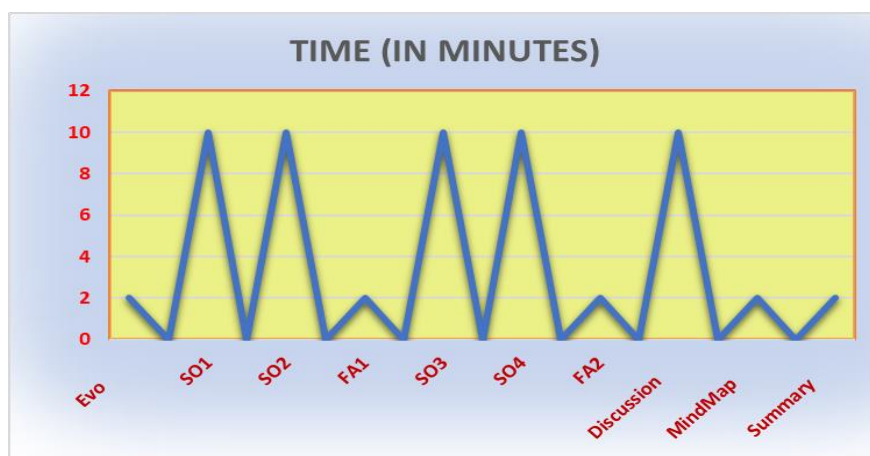
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Lesson Plan

Programme	B.Com
Semester	VI
Course Title	Management Accounting
Code	21UCOC63
Hours	6
Total Hours	90
Credits	4
Max. Marks	75
Unit & Title	Unit I : Introduction to Management Accounting
Name of the Faculty	Dr.P.Bhanumathi
T-L tools	Power Point Presentation, Group Discussion, and Mind Map

Pre-requisite Knowledge: Define Management Accounting - Objectives and Scope - Functions -

Micro- Planning : 60 minutes



Evocation	2 min
SO1	10 min
SO2	10 min
FA1	2 min
SO3	10 min
SO4	10 min
FA2	2 min

Discussion	10 min
MindMap	2 min
Summary	2 min

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

- Brief overview of the Management Accounting
- Objectives of understanding basic to advanced Management Accounting

Topic Introduction:

2.1 General Objectives:

- To understand what is Management Accounting?
- To understand and to learn how Management Accounting works in business world.

2.2 Specific Outcomes:

- To know about the scope and functions of Management Accounting.

First Phase:

SO1 (10 minutes):

- Introduction to Management Accounting and Objectives
- Understanding Management Accounting: A strategic approach to financial data analysis for decision-making.

Objectives:

- Planning and Policy Formulation.
- Help in the Interpretation process.
- Helps in Decision-Making.
- Helps in Organizing.
- Coordinating Operations.

SO2 (10 minutes): Functions of Management Accounting

- Modification of Data.
- Planning and Forecasting.
- Financial Analysis and Interpretation.
- Communication.
- Facilitate Managerial Control.

Second Phase:

SO3 (10 minutes): Scope of Management Accounting

- Financial Accounting.
- Cost Accounting.
- Budgeting and Forecasting.
- Statistical Methods.
- Inventory.

SO4 (10 minutes): Tools of Financial Statements and Analysis

- Comparative Financial Statements.
- Common Size Statements.
- Trend Ratios or Trend Analysis.

Group Discussion (6 minutes)

- Facilitate a discussion on real-world scenarios involving financial decision-making and management accounting.

- Divide students into teams to analyze case studies based on how management accounting works.

Mind Map (2 minutes)

- Recap key concepts: Definitions, Objectives, Functions and Scope of Management Accounting

Summary (3 minutes)

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: Planning, Organising, directing and controlling.

2.5 Key Diagrams:

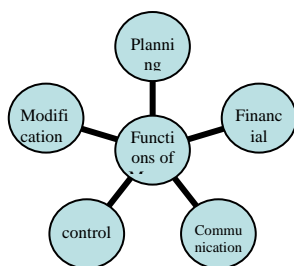
PowerPoint Presentation

<https://www.youtube.com/watch?v=mjE2IxMK9Bs>

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 objectives of Management accounting.

4. Mind Map:



:

5. Summary:

Definitions: Understanding key terms like Management accounting, Planning, staffing organising, controlling .

6. Assessment:

Formative Assessment 1 (FA1) (3 minutes)

Students are asked to explain the definitions, and functions of management

accounting.

Formative Assessment 2 (FA2) (3 minutes)

- Short quiz on management accounting.

7. FAQs: Descriptive questions:

1. Define management accounting and explain its functions.
2. Explain the objectives of management accounting.
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. 26th edition 2019.
2. Maheswari S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 18th edition 2012.
3. Gupta S.P. *Management Accounting*. Agra: Sahitya Bhawan Publications. Revised Edition 1st January 2021.

Banumathi

Daiip Bai

Verified by Subject Expert

Approved by Head of the department

- Short quiz on management accounting.

7. FAQs: Descriptive questions:

1. Define management accounting and explain its functions.
2. Explain the objectives of management accounting.
3. Enumerate the tools of financial statement analysis.

8. References:

Text Book:

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Bhannumathi

Bhannumathi
Approved by Head of the Department

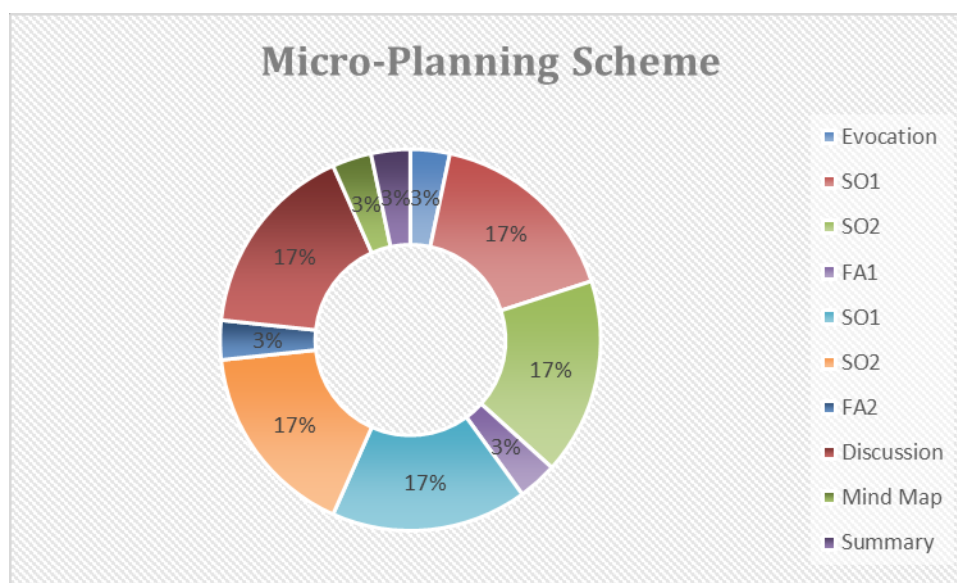
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Lesson Plan

Programme	B. Com
Semester	VI
Course Title	Logistics in Shipping Industries
Code	21UCOC64
Hours	6
Total Hours	90
Credits	4
Max Marks	75
Unit & Title	Unit II – Types of Ships
Name of the Faculty	Ms. O.Sony
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about the Types and functions of ships

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 types of ships and its function. Ask the students to share their knowledge about the types.

2. Topic Introduction:

2.1 : General Objective:

- To understand the different types of ships.
- To gain knowledge about the functions.

2.2 : Specific Outcomes:

- To know about the types of ships
- To have a clear knowledge about the functions of each type

First Phase:

SO1 (10 minutes): Explain the importance of ships in logistics.

SO2 (10 minutes): Discuss about the types of ships.

Second Phase:

SO1 (10 minutes): Differentiate between Bulk Carrier, Tankers, Container and Passenger ships.

SO2 (10 minutes): Explore the functions of each type.

Mind Map (2 minutes)

Create a simple mind map that clarifies with the differences on Bulk Carrier, Tankers, Container and Passenger ships.

Summary (2 minutes)

Summarize the functions of each type of ships by a 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	
D. Meta Cognitive Knowledge				1		1

2.4 : Key words:

Logistics, Bulk Carrier, Tankers , Containers

2.5 : Key Diagrams (if any)



Powerpoint Presentation

<https://www.slideshare.net/MarouaneTaibini1/types-of-ships-257803759>

3. Discussion:

Students were asked to discuss in detail about the types of ships and its functions.

4. Mind Map



5. Summary

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the types of ships

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the functions of the different types of ships.

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

1. Why is ship transport important in logistics?
2. Classify the types of ships with its functions.


3. References:

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

4. Verified by Subject Expert:



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