

KONGUNADU ARTS AND SCIENCE COLLEGE(AUTONOMOUS)

Re-Accredited by NAAC with 'A⁺' Grade (4th Cycle)

College of Excellence awarded by UGC

Coimbatore - 641 029.



LESSON PLAN

Department of COMMERCE PA

Batch : II 2019-2022

Semester : VI

Name of the Staff: DR. KS - MOHANA VIGNESH

Name of the Subject: INSURANCE PRINCIPLES & PRACTICE.

S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
		<u>UNIT-I</u>	
1)	1	Meaning, Definition & Nature of Insurance.	Chalk & Talk
2)	1	Objectives of Insurance	Chalk & Talk
3)	1	Benefits of Insurance	Chalk & Talk.
4)	1	Nature & Scope of Insurance.	Chalk & Talk
5)	1	Role of Insurance	Chalk & Talk.
6)	1	Importance of Insurance.	Chalk & Talk
7)	1	Insurance Contract	Chalk & Talk
8)	1	Contents of Insurance Contract.	Chalk & Talk
9)	1	Importance of Insurance Contract.	Chalk & Talk.
10)	1	Benefits of Insurance Contract.	Chalk & Talk
11)	1	Compensation & Claim	Chalk & Talk.
12)	1	Kinds of Insurance	PPT
13)	1	Life, Health, Home, Fire, Marine	Chalk & Talk
14)	1	Types of Insurance organisation.	PPT
15)	1	LIC, GIC & private Insurance Company.	PPT
		<u>UNIT-II</u>	
16)	1	Meanings Definition of Life Ins.	Chalk & Talk.
17)	1	Importance of Life Insurance.	Chalk & Talk
18)	1	Benefits of Life Insurance	Chalk & Talk

Signature of the Staff

Signature of the HoD

S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
19	1	Life Insurance Contract	Chalk & Talk
20	1	Classification of policies	PPT
21	1	Term Life policies	Chalk & Talk
22	1	Money Back policy.	Chalk & Talk
23	1	Unit Linked plan	Chalk & Talk
24	1	Insurance pension plans	Chalk & Talk
25	1	Annuities plan	Chalk & Talk
26	1	Investment Fund	Chalk & Talk
27	1	Loan on policy.	Chalk & Talk
28	1	Maturity Benefits	Chalk & Talk
29	1	Surrender value.	Chalk & Talk
30	1	Progress of Life Insurance	Chalk & Talk
		<u>UNIT - III</u>	
31	1	Meaning & Definition of Marine Insurance	Chalk & Talk
32	1	Importance of Marine Ins.	Chalk & Talk
33	1	Benefits of Marine Insurance	Chalk & Talk
34	1	Need of Marine Insurance	Chalk & Talk
35	1	Export Import Risks	Chalk & Talk
36	1	Nature of Marine Insurance	Chalk & Talk
37	1	Risk Coverage of Marine Insurance.	Chalk & Talk.

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S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
38	1	Marine Insurance policies	PPT
39	1	policy Conditions	Chalk & Talk
40	1	Marine Losses	Chalk & Talk
41	1	Compensation & claim	Chalk & Talk
42	1	payment of claim	Chalk & Talk
43	1	Bell of Lading.	Chalk & Talk
44	1	progress of Marine Insurance	Chalk & Talk
45	1	Marine Insurance in India	Chalk & Talk
		<u>UNIT-IV</u>	
46	1	Meaning of Fire Insurance	Chalk & Talk
47	1	Importance of Fire Insurance	Chalk & Talk
48	1	Benefits of Fire Insurance	Chalk & Talk
49	1	Nature of Fire Insurance	Chalk & Talk
50	1	uses of Fire Insurance	Chalk & Talk
51	1	policy Conditions	Chalk & Talk
52	1	Scope of Fire Insurance	Chalk & Talk
53	1	Kinds of policies	PPT
54	1	Risk Factors of Fire Insurance	Chalk & Talk
55	1	Industrial policy Conditions	Chalk & Talk
56	1	Business based policies	Chalk & Talk
57	1	Rate Fixation of policy	Chalk & Talk

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S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
58	1	Payment of claims	Chalk & Talk
59	1	Compensation of Loss	Chalk & Talk
60	1	Progress of Fire Insurance	Chalk & Talk.
		<u>UNIT-V</u>	
61	1	Transport & Motor Insurance	Chalk & Talk
62	1	Motor Vehicles Act	Chalk & Talk.
63	1	IRDAI- Rules & Regulations.	PPT
64	1	Criteria of Vehicle Insurance	Chalk & Talk
65	1	Importance of Motor Insurance	Chalk & Talk
66	1	Benefits of Motor Insurance	Chalk & Talk
67	1	Social Insurance	Chalk & Talk
68	1	Progress of Health Insurance	Chalk & Talk
69	1	Importance of Health Insurance	Chalk & Talk
70	1	Benefits of Health Insurance	Chalk & Talk.
71	1	Types of Health policies.	PPT
72	1	Mediclaim policies.	Chalk & Talk
73	1	Prvt. & public Insurance.	Chalk & Talk
74	1	Renewal of policies.	Chalk & Talk
75	1	Re - Insurance.	Chalk & Talk.

Total : 75 hrs

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Approved
05.3.22

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Coimbatore – 641 029.



LESSON PLAN

Department of COMMERCE WITH PROFESSIONAL
ACCOUNTING

Batch : 2021 - 23

Semester : IV

II B.Com. PA (Add)

Name of the Staff: DR. B. DIVYA PRIYA

Name of the Subject: Principles of Management

S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
1.	1	Management - meaning & Definition	Chalk & Talk
2.	1	Features of Management	
3.	1	Management and Administration	Chalk & Talk
4.	1	Management & Administration-Differences	
5.	2	Functions of management	Chalk & Talk
6.	2	Contribution of F.W. Taylor- Elements of Scientific Management	Chalk & Talk
7.	2	Criticism of Scientific Management	Chalk & Talk
8.	1	Contribution of Henry Fayol : Principles of Management	Chalk & Talk
9.	1	Contribution of Peter F Drucker	Chalk & Talk
Total	<u>12 Hours</u>		
9.	2	<u>Unit II</u> : Planning - meaning, Nature & Importance	Chalk & Talk
10.	2	Advantages of Planning Steps in Planning process	PPT

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S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
11.	1	Methods and Limitations of Planning	PPT
12.	1	Planning Premises - Classification	PPT
13.	1	Decision-making : Elements & Process	Chalk & Talk
14	1	Principles of Decision-making - Types	Chalk & Talk
15	1	Management By Objectives (MBO) - Features & Process	PPT
16.	1	Benefits of MBO	PPT
17	1	Business Process Re-engineering - Objectives & Steps	
Total	<u>12 Hours</u>		
18	2	<u>UNIT III :</u> Organization : Meaning, Nature and Importance	Chalk & Talk
19.	2	Process of Organization - Principles	Chalk & Talk
20.	1	Organization Structure & its kinds	Chalk & Talk

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S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
21.	2	Meaning - Span of Control Factors affecting Span of Control	Chalk & Talk
22	1	Organization chart - Definition, types & Principles	Chalk & Talk
23	2	Departmentation - Process & types of Departmentation	Chalk & Talk
24	1	Delegation, centralization and Decentralization	Chalk & Talk
25	1	Authority Relationship - Line, Functional and staff.	Chalk & Talk
TOTAL	<u>12 Hours</u>		
26	2	Unit IV : Motivation - Meaning, Need and Importance	Chalk & Talk
27	2	Determinants of behaviour	Chalk & Talk
28	1	Motivation Theories - Maslow's Hierarchy of Needs	Chalk & Talk
29	1	X Theory - Assumptions	Chalk & Talk
30	1	Y Theory - Assumptions	Chalk & Talk

Signature of the Staff

Signature of the HoD

S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
30	1	X-Theory - Features & criticisms	Chalk & Talk
31	1	Approaches of Leadership	
32	1	Types of Leadership	Chalk & Talk
33	1	Qualities of Leader	
Total	<u>12 Hours</u>		
34	2	<u>Unit V</u> : communication in Management - Importance and effects	Chalk & Talk
35	2	Principles of Effective communication	Chalk & Talk
36	2	Types of communication	Chalk & Talk
37	2	Co-ordination : Meaning & Characteristics of co-ordination	Chalk & Talk
38.	2	Need and Techniques of co-ordination	Chalk & Talk
37.	1	Controlling - Meaning & Nature	Chalk & Talk
38	1	Process & Techniques of control	Chalk & Talk
	<u>12 Hours</u>		

Total: 60 hrs

Signature of the Staff

[Dr. B. Divya Priya]

Approved

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LESSON PLAN

Department of **B. Com PA (Main)**

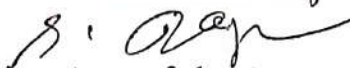
Batch : **2020 - 2023**

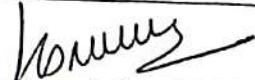
Semester : **IV**

Name of the Staff: **Dr. S. RAJAM**

Name of the Subject: **COST ACCOUNTING**

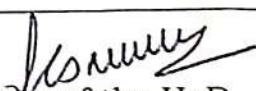
S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
		<u>UNIT-I</u>	
1.	1	Cost Accounting - Definition meaning and Scope	Chalk and talk
2	1	Concept - Costing an aid to management	PPT
3	1	Types and methods elements of Cost	PPT
4	1	classification of Cost	Chalk and talk
5	1	Format of Cost Sheet	Chalk and talk
6	3	Preparation of Cost Sheet Simple Cost Sheet	Chalk and Talk
7	3	Cost Sheet - Complicated and adjustment Cost Sheet	Chalk and Talk
8	1	Tender and Quotation Theory	Chalk and Talk
9	3	Tender and Quotation problems	Chalk and Talk
10	1	<u>UNIT-II</u> Material Control - Level of material Control - Need for material Control	Chalk and Talk


Signature of the Staff

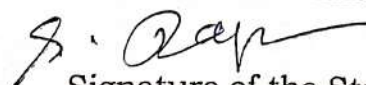

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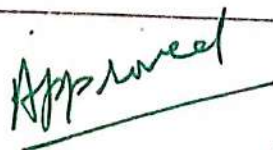
S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
11	3	Economic order quantity theory and problems	Chalk and Talk
12	2	ABC analysis, VED Analysis Perpetual Inventory	Chalk and Talk
13	1	Purchase and Stores Control purchasing of material	PPT
14	2	procedure and documentation involved in purchasing	PPT
15	3	Stores, Stores Control Methods of valuing material issues	Chalk and Talk
16	3	problems of valuing material issues.	Chalk and Talk
17	2	Labour - system of wage payment - Premium bonus plan idle time - Control over I.T	Chalk and Talk
18	5	UNIT III Labour Turnover problems	Chalk and Talk
19	2	Over head - Classification of over head - Allocation and Absorption of over heads	Chalk and Talk
20	6	problems of over heads	Chalk and Talk

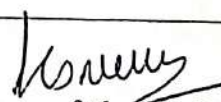

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		UNIT - IV	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc)
21	1	Process Costing - Features of process Costing	PPT
22	3	process losses, wages scrap - Normal process loss Abnormal loss - gain	PPT
23	5	process loss - Simple problems	Chalk and Talk
24	6	process Costing - Normal and Abnormal losses and gain - problems	Chalk and Talk
25	2	UNIT - V Operating Costing	Chalk and Talk
26	5	Contract Costing Theory and problems	Chalk and Talk
27	3	Reconciliation of Cost and Financial Accounting	Chalk and Talk
28	5	problems	Chalk and Talk
Total: 75 hrs			


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05.3.22

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LESSON PLAN

Department of B.Com (PA) - Additional

Batch : 2020 - 2022

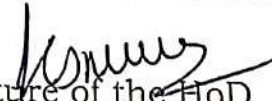
Semester : IV

Name of the Staff: Dr. M. USHARANI

Name of the Subject: Industrial Law

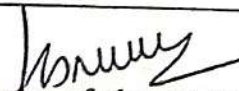
S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
D	1.	<u>Unit I</u> Factories Act, 1948 - Meaning, definitions	Chalk and talk
2)	1	Approval, Licensing and Registration of factories	Chalk and talk
3)	1	General duties of the occupier	Chalk and talk
4)	1	General duties of manufacturers	Chalk and talk
5)	1	The Inspecting Staff	Chalk and talk
6)	1	Health and Meaning of Health	Chalk and talk
7)	1	Provisions relating to health	Chalk and talk
8)	1	Safety, provisions relating to safety	Chalk and talk
9)	1	Provisions relating to Hazardous process	Chalk and talk
10)	1	Powers of Central Govt. to appoint Inquiry Committee	PPT
11)	1	Welfare and its various provisions	PPT
12)	1	Working hours of adults	Chalk and talk
13)	1	Holidays	Chalk and talk
14)	1	Employment of young persons	Chalk and talk
15)	1	Employment of women	Chalk and talk
16)	1	Annual leave with wages	Chalk and talk
17)	1	Special provisions	Chalk and talk
18)	1	Child Labour Act 1986	Chalk and talk PPT
19)	1	<u>Unit-II</u> Workmen's Compensation Act, 1923	Chalk and talk

M. (W&R)
Signature of the Staff
(Dr. N. USHARANI)


Signature of the HoD

S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
20)	1	Defences available to Employers } before passing the Act	Chalk and talk
21)	1	Scope and Coverage of the Act	Chalk and talk
22)	1	Important definitions and } Schedule I provisions	Chalk and talk
23)	1	Schedule II provisions	Chalk and Talk
24)	1	Employers liability for } Compensation	PPT
25)	1	Rules for workmen compensation	PPT
26)	1	Schedule III - List of occupational } diseases	Chalk and Talk
27)	1	Defences available to employee	Chalk and Talk
28)	1	Amount of compensation	Chalk and Talk
29)	1	Compensation for death	Chalk and Talk
30)	1	Compensation for partial } disablement	Chalk and Talk
31)	1	Compensation for permanent disablement	Chalk and Talk
32)	1	Distribution of compensation	Chalk and Talk
	1	provisions relating to distribution	Chalk and Talk
34)	1	Notice and claims	Chalk and talk
35)	1	Enforcement of the Act	Chalk and talk
36)	1	Penalties and its rules	Chalk and Talk
	1	Appeals and its procedure	Chalk and talk
37)	1	<u>Unit - III</u> The payment of bonus Act 1956	Chalk and talk

M. W. Sanyal
Signature of the Staff
(DR. M. USHARANI)


Signature of the HoD

S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
38)	1	Important definitions	Chalk and talk
39)	1	Eligibility and disqualification for bonus	Chalk and talk
40)	1	Determination of bonus-I Schedule	Chalk and talk
41)	1	Schedule -II determination	Chalk and talk
42)	1	Schedule -III and its calculations	Chalk and talk
43)	1	Schedule -IV, its determination	Chalk and talk
44)	1	Inspectors and their powers	PPT
45)	1	Penalties for offences and Miscellaneous	Chalk and talk
46)	1	The minimum wages act 1948-Objectives	PPT
47)	1	Schedule covered under minimum wages act 1948	PPT
48)	1	Fixation and Revision of wages	Chalk and talk
49)	1	Advisory board and central advisory board	Chalk and talk
50)	1	Safeguards in payment of Minimum wages	Chalk and talk
51)	1	Enforcement of the Act	Chalk and talk
52)	1	offences and penalties	Chalk and talk
53)	1	Miscellaneous (sec 22 to 30)	Chalk and talk
54)	1	Powers of the Government in making rules	PPT
55)	1	<u>Unit-IV</u> Employees provident fund Act.	Chalk and talk

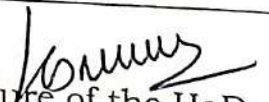
M. Usharani
Signature of the Staff
(CDR. M. USHARANI)

Signature of the HoD

S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
56)	1	Definitions and Application of the act	Chalk and talk
57)	1	Employees provident fund scheme	Chalk and talk
58)	1	Provisions relating to EPF	Chalk and talk
59)	1	Employees Pension Scheme and fund	Chalk and talk
60)	1	Provisions relating to pension scheme	Chalk and talk
61)	1	Employees Deposit-linked Insurance Schemes	PPT
62)	1	Clarifications pertaining to contribution	Chalk and talk
63)	1	Administration of the Schemes	Chalk and talk
64)	1	Determination of money due from Employer	Chalk and talk
65)	1	Orders passed and its review	Chalk and talk
66)	1	Employees PF Appellate Tribunal	Chalk and talk
67)	1	Rules relating to Recovery of money	Chalk and talk
68)	1	Inspectors and their duties	PPT
69)	1	Powers of the Inspectors	PPT
70)	1	Penalties and offences	Chalk and talk
71)	1	Miscellaneous and special provisions	Chalk and talk
72)	1	Power to exempt under PF schemes	Chalk and talk
		<u>Unit V</u>	
73)	1	An Introduction to Payment of Gratuity act 1972	Chalk and talk

M. Usharani
Signature of the Staff

C Dr. M. USHARANI


Signature of the HoD

S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
74)	1	Scope of coverage	Chalk and talk
75)	1	Definitions under Gratuity act.	chalk and talk
76)	1	Provisions relating to Gratuity act.	Chalk and talk
77)	1	Determination of gratuity	Chalk and talk
78)	1	Recovery under gratuity	chalk and talk
79)	1	Payment of gratuity ^{for} forfeiture	Chalk and talk
80)	1	Provisions relating to payment and forfeiture	Chalk and talk
81)	1	Compulsory insurance and protection	Chalk and talk
82)	1	Nomination and its meaning	chalk and talk
83)	1	Determination of Gratuity	chalk and talk
84)	1	Recovery of Gratuity	Chalk and talk
85)	1	Powers of the controlling authority.	Chalk and talk
86)	1	Inspectors and their appointment	Chalk and talk
87)	1	Powers of Inspectors	chalk and talk
88)	1	Penalties u/s. 9 to 10	PPT
89)	1	Offences and Exemptions	PPT
90)	1	Miscellaneous under Gratuity Act.	Chalk and talk
Total : 90 hrs			

M. Usharani

Signature of the Staff

CDR. M. USHARANI

Approved

5.3.22

Signature of the HoD

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LESSON PLAN

Department of B.com PA (Additional)

Batch : 2020 - 2023

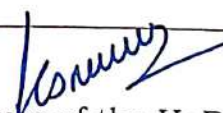
Semester : IV

Name of the Staff: DR. R. MURUGESAN

Name of the Subject: Partnership Accounting

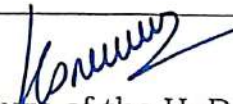
S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
1	2	<u>Unit-I</u> Partnership Accounting, Introduction, partnership deed	Chalk and Talk
2	4	Division of Profit - fixed and fluctuating capital	Chalk and Talk
3	4	Preparation of Profit and loss appropriation account - Interest on capital & drawings	Chalk and Talk
4	4	Post adjustment - Interest on Capital & drawings adjustment entries	Chalk and Talk
5	4 <u>18 hrs</u>	Guarantee of profits and Profit & loss appropriation a/c.	Chalk and Talk
6	4	<u>Unit-II</u> Admission of partner - Calculation of new profit sharing ratio - sacrificing ratio	Chalk and Talk
7	4	Revaluation of assets and liabilities - Journal entries and ledgers	Chalk and Talk
8	4	Methods of Computation of Goodwill.	Chalk and Talk
9	4	Preparation of partners capital account - treatment of undistributed profits & reserves	Chalk and Talk
10	2 <u>18 hrs</u>	Preparation of Balance sheet after admission of a new partner.	Chalk and Talk


 Signature of the Staff
 (Dr. R. MURUGESAN)


 Signature of the HoD

S.NO	HOUR	PORTIONS TO BE COVERED	MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc
11	2	Unit - III Retirement of partners - Accounting concepts	Chalk and Talk
12	4	Calculation of gaining ratios (problems)	Chalk and Talk
13	4	Treatment of goodwill journal entries	Chalk and Talk
14	4	Revaluation of assets and liabilities - Capital account & Balance sheet.	Chalk and Talk
15	4 <u>18 hrs</u>	Death of a partner - treatment of joint life policies	Chalk and Talk
16	4	Unit - IV Insolvency of a partner, Rule in Garner vs Murray	Chalk and Talk
17	4	Insolvency of all partners, deficiency account	Chalk and Talk
18	4	Amalgamation of firms, journal entries for both business	Chalk and Talk
19	4	Amalgamation ledger accounts in new firms	Chalk and Talk
20	2 <u>18 hrs</u>	Sale of firms - accounting treatment.	Chalk and Talk

R. Muzugan
Signature of the Staff
(Dr. R. Muzugan)

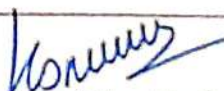

Signature of the HoD

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21	2	Unit - V Dissolution of firms Introduction, Concepts	chalk and talk
22	1	Accounting procedures - preparation of realisation account - Journal entries	chalk and talk
23	1	Modes of settlement of accounts - closing of all accounts - problems.	Chalk and Talk
24	1	Piecemeal distribution - proportional capital method	chalk and talk
25	1 <u>18 hrs</u>	Maximum loss method problems.	chalk and talk.
	<u>Total</u> <u>90 hrs</u>		

R. Mugesan
Signature of the Staff
(Dr. R. Mugesan)

Approved

09.3.22


Signature of the HoD