

# KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

Re-Accredited by NAAC with 'A+' Grade (4<sup>th</sup> Cycle)

College of Excellence awarded by UGC

Coimbatore - 641 029.



## LESSON PLAN

Department of Commerce with Accounting and Finance

Batch: 2021 - 2024

Semester : II

Name of the Staff: Mrs. K. SUBASHINI

Name of the Subject: FINANCIAL ACCOUNTING - I

| S.NO | HOUR    | PORTIONS TO BE COVERED                                                              | MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc |
|------|---------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1.   | 1 Hour  | <b>Unit - I</b><br>Depreciation – Meaning and Definition                            | Chalk & Talk / Group Discussion                                   |
| 2.   | 1 Hour  | Methods of providing depreciation                                                   | Chalk & Talk / Group Discussion                                   |
| 3.   | 1 Hour  | Straight line Method – Formula For calculation of amount and rate of depreciation   | Chalk & Talk / Group Discussion                                   |
| 4.   | 2 Hours | Straight line Method – Book Exercises                                               | Chalk & Talk / Group Discussion                                   |
| 5.   | 2 Hours | Diminishing balance - Book Exercises                                                | Chalk & Talk / Group Discussion                                   |
| 6.   | 2 Hours | Depreciation fund- Book Exercises                                                   | Chalk & Talk / Group Discussion                                   |
| 7.   | 2 Hours | Annuity method- Book Exercises                                                      | Chalk & Talk / Group Discussion                                   |
| 8.   | 2 Hours | Machine hour method- Book Exercises                                                 | Chalk & Talk / Group Discussion                                   |
| 9.   | 2 Hours | Insurance policy method- Book Exercises                                             | Chalk & Talk / Group Discussion                                   |
| 10.  | 2 Hours | Straight line vs Written down method                                                | Chalk & Talk / Group Discussion                                   |
| 11.  | 1 Hour  | Reserve vs Provisions                                                               | Chalk & Talk / Group Discussion                                   |
| 12.  | 2 Hours | <b>Unit - II</b><br>Accounts from Incomplete records - Introduction                 | Chalk & Talk / Group Discussion                                   |
| 13.  | 7 Hours | Statement of affairs method - Book Exercises                                        | Chalk & Talk / Group Discussion                                   |
| 14.  | 7 Hours | Conversion method - Book Exercises                                                  | Chalk & Talk / Group Discussion                                   |
| 15.  | 2 Hours | Difference of Statement of affairs method and Conversion method                     | Chalk & Talk / Group Discussion                                   |
| 16.  | 2 Hours | <b>Unit - III</b><br>Branch accounts (Excluding foreign branches) - - and           | Chalk & Talk / Group Discussion                                   |
| 17.  | 5 Hours | Debtor System                                                                       | Chalk & Talk / Group Discussion                                   |
| 18.  | 5 Hours | Stock & Debtors system only                                                         | Chalk & Talk / Group Discussion                                   |
| 19.  | 6 Hours | Departmental accounts                                                               | Chalk & Talk / Group Discussion                                   |
| 20.  | 2 Hours | <b>Unit - IV</b><br>Hire purchase and Instalment systems – Meaning and Introduction | Chalk & Talk / Group Discussion                                   |
| 21.  | 8 Hours | Hire purchase Trading account – Preparation , Problems and Solutions                | Chalk & Talk / Group Discussion                                   |
| 22.  | 8 Hours | Including stock and debtors system- Problems and Solutions                          | Chalk & Talk / Group Discussion                                   |
| 23.  | 2 Hours | <b>Unit - V</b><br>Royalties – Introduction, Concept                                | Chalk & Talk / Group Discussion                                   |
| 24.  | 4 Hours | Minimum Rent - Problems and Solutions                                               | Chalk & Talk / Group Discussion                                   |
| 25.  | 4 Hours | Short Working - Problems and Solutions                                              | Chalk & Talk / Group Discussion                                   |
| 26.  | 4 Hours | Recoupment - Problems and Solutions                                                 | Chalk & Talk / Group Discussion                                   |

|     |         |                                        |                                 |
|-----|---------|----------------------------------------|---------------------------------|
| 27. | 4 Hours | Strike Period - Problems and Solutions | Chalk & Talk / Group Discussion |
|-----|---------|----------------------------------------|---------------------------------|

Tot. Hours 90  
11-8 4/3/2022

Signature of the Staff  
 (K. SUBASHINI)

Signature 4.2.2022  
 Signature of the HoD  
 S. A. Arun Kumar

Approved  
ds.ii

# KONGUNADU ARTS AND SCIENCE COLLEGE(AUTONOMOUS)

Re-Accredited by NAAC with 'A+' Grade (4<sup>th</sup> Cycle)

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Coimbatore - 641 029.



## LESSON PLAN

Department of Commerce with Accounting and Finance

Batch: 2021 - 2024

Semester: II

Name of the Staff: Ms. M. DHARANI PRIYA

Name of the Subject: PRINCIPLES OF MARKETING

| S.NO | HOUR    | PORTIONS TO BE COVERED                                                     | MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc |
|------|---------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1.   | 1 Hour  | <b>Unit - I</b><br>Marketing- Meaning & Definition of market and marketing | Chalk & Talk / Group Discussion                                   |
| 2.   | 2 Hours | Nature – Scope and functions                                               | Chalk & Talk / Group Discussion                                   |
| 3.   | 2 Hours | Types of Marketing                                                         | Chalk & Talk / Group Discussion                                   |
| 4.   | 3 Hours | Modern Marketing concepts                                                  | Chalk & Talk / Group Discussion                                   |
| 5.   | 2 Hours | Distinction between marketing concept and selling concept                  | Chalk & Talk / Group Discussion                                   |
| 6.   | 2 Hours | Ethics in marketing.                                                       | Chalk & Talk / Group Discussion                                   |
| 7.   | 1 Hour  | <b>Unit - II</b><br>Consumer Behaviour                                     | Chalk & Talk / Group Discussion                                   |
| 8.   | 1 Hour  | Consumer buying motive                                                     | Chalk & Talk / Group Discussion                                   |
| 9.   | 2 Hours | Market segmentation                                                        | Chalk & Talk / Group Discussion                                   |
| 10.  | 1 Hour  | Bases of market segmentation                                               | Chalk & Talk / Group Discussion                                   |
| 11.  | 1 Hour  | Customer Relation Marketing                                                | Chalk & Talk / Group Discussion                                   |
| 12.  | 2 Hours | Marketing mix                                                              | Chalk & Talk / Group Discussion                                   |
| 13.  | 2 Hours | Product mix – Types of product                                             | Chalk & Talk / Group Discussion                                   |
| 14.  | 2 Hours | New product development – Product life cycle.                              | Chalk & Talk / Group Discussion                                   |
| 15.  | 2 Hours | <b>Unit - III</b><br>Promotion mix                                         | Chalk & Talk / Group Discussion                                   |
| 16.  | 2 Hour  | Advertising                                                                | Chalk & Talk / Group Discussion                                   |
| 17.  | 2 Hours | Sales Promotion                                                            | Chalk & Talk / Group Discussion                                   |
| 18.  | 1 Hour  | Personal Selling                                                           | Chalk & Talk / Group Discussion                                   |
| 19.  | 1 Hour  | Branding                                                                   | Chalk & Talk / Group Discussion                                   |
| 20.  | 2 Hours | Labelling and Packaging                                                    | Chalk & Talk / Group Discussion                                   |
| 21.  | 2 Hours | Price and Place                                                            | Chalk & Talk / Group Discussion                                   |
| 22.  | 2 Hours | <b>Unit - IV</b><br>Pricing – Objectives of pricing                        | Chalk & Talk / Group Discussion                                   |
| 23.  | 2 Hours | Factors affecting pricing decisions                                        | Chalk & Talk / Group Discussion                                   |
| 24.  | 2 Hours | Types of pricing.                                                          | Chalk & Talk / Group Discussion                                   |
| 25.  | 2 Hours | Place: Types of distribution channels                                      | Chalk & Talk / Group Discussion                                   |
| 26.  | 2 Hours | Factors in choice of distribution channels                                 | Chalk & Talk / Group Discussion                                   |
| 27.  | 2 Hours | Importance of retailing in today's context                                 | Chalk & Talk / Group Discussion                                   |
| 28.  | 2 Hours | <b>Unit - V</b><br>Recent trends in Marketing: Relationship Marketing      | Chalk & Talk / Group Discussion                                   |
| 29.  | 1 Hour  | Green Marketing                                                            | Chalk & Talk / Group Discussion                                   |
| 30.  | 2 Hours | Niche Marketing                                                            | Chalk & Talk / Group Discussion                                   |
| 31.  | 1 Hour  | Global marketing - E-Marketing                                             | Chalk & Talk / Group Discussion                                   |

|    |         |                                         |                                 |
|----|---------|-----------------------------------------|---------------------------------|
| 32 | 2 Hours | Career Opportunities in Marketing       | Chalk & Talk / Group Discussion |
| 33 | 2 Hours | Consumer Protection Act 1986 - Measures | Chalk & Talk / Group Discussion |
| 34 | 2 Hours | Consumerism                             | Chalk & Talk / Group Discussion |

Page 4  
Signed

60  
MDH

Signature of the Staff

(MDHARANI PRIYA)

Signature of the HOD

S. V. Arunimaal

Approved

8.322



# **KONGUNADU ARTS AND SCIENCE COLLEGE(AUTONOMOUS)**

**Re-Accredited by NAAC with 'A<sup>+</sup>' Grade (4<sup>th</sup> Cycle)**

**College of Excellence awarded by UGC**

**Coimbatore – 641 029.**



## **LESSON PLAN**

**Department of Commerce with Accounting and Finance**

**Batch: 2021 - 2024**

**Semester : II**

**Name of the Staff: Mr. S.K.ARUNKUMAR**

**Name of the Subject: Principles of Insurance**

| S.NO | HOUR    | PORTIONS TO BE COVERED                                                       | MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc |
|------|---------|------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1.   | 1 Hour  | <b>Unit - I</b><br>Insurance – Meaning & Definition, Classification          | Chalk & Talk / Group Discussion                                   |
| 2.   | 2 Hours | Law relating to life insurance                                               | Chalk & Talk / Group Discussion                                   |
| 3.   | 2 Hours | Law relating to general insurance                                            | Chalk & Talk / Group Discussion                                   |
| 4.   | 2 Hours | Risk – classification & importance                                           | Chalk & Talk / Group Discussion                                   |
| 5.   | 2 Hours | Principles of risk insurance                                                 | Chalk & Talk / Group Discussion                                   |
| 6.   | 2 Hours | Risk management                                                              | Chalk & Talk / Group Discussion                                   |
| 7.   | 2 Hours | Re-insurance – Concept & Significance                                        | Chalk & Talk / Group Discussion                                   |
| 8.   | 2 Hours | Privatization of insurance in India                                          | Chalk & Talk / Group Discussion                                   |
| 9.   | 3 Hours | Globalization of Insurance – Merits & Demerits                               | Chalk & Talk / Group Discussion                                   |
| 10.  | 3 Hours | <b>Unit – II</b><br>Indian Insurance Industry - Overview                     | Chalk & Talk / Group Discussion                                   |
| 11.  | 3 Hours | Regulation of Insurance Business in India                                    | Chalk & Talk / Group Discussion                                   |
| 12.  | 3 Hours | Registration of Licensing of Insurance - Procedures                          | Chalk & Talk / Group Discussion                                   |
| 13.  | 3 Hours | IRDA (Insurance Regulatory Development Authority) – Roles & responsibilities | Chalk & Talk / Group Discussion                                   |
| 14.  | 3 Hours | IRDA (Insurance Regulatory Development Authority) - Functions                | Chalk & Talk / Group Discussion                                   |
| 15.  | 3 Hours | Taxation aspects of Insurance _ Practical Examples                           | Chalk & Talk / Group Discussion                                   |
| 16.  | 2 Hours | <b>Unit - III</b><br>Introduction to Life Insurance, Important terms         | Chalk & Talk / Group Discussion                                   |
| 17.  | 3 Hours | Principles of Insurance – Rules and Regulations                              | Chalk & Talk / Group Discussion                                   |
| 18.  | 2 Hours | Proposal – Assignment – Meaning & Definition                                 | Chalk & Talk / Group Discussion                                   |
| 19.  | 2 Hours | Nomination – Meaning, Concept                                                | Chalk & Talk / Group Discussion                                   |
| 20.  | 2 Hours | Policy Loan – Format and Procedures                                          | Chalk & Talk / Group Discussion                                   |
| 21.  | 2 Hours | Duplicate Policies - Meaning                                                 | Chalk & Talk / Group Discussion                                   |
| 22.  | 2 Hours | Surrender Value - Meaning                                                    | Chalk & Talk / Group Discussion                                   |
| 23.  | 3 Hours | Claim Settlement - Procedures                                                | Chalk & Talk / Group Discussion                                   |
| 24.  | 2 Hour  | <b>Unit - IV</b><br>Fire Insurance – Nature & Concept                        | Chalk & Talk / Group Discussion                                   |



|     |         |                                                                                                         |                                 |
|-----|---------|---------------------------------------------------------------------------------------------------------|---------------------------------|
| 25. | 1 Hour  | Double Insurance – Meaning                                                                              | Chalk & Talk / Group Discussion |
| 26. | 2 Hours | Fire Insurance Policy – Meaning, Procedures                                                             | Chalk & Talk / Group Discussion |
| 27. | 2 Hours | Fire Insurance Coverage – Claim of Recovery                                                             | Chalk & Talk / Group Discussion |
| 28. | 2 Hours | Automobile Insurance or Motor and Accident Insurance                                                    | Chalk & Talk / Group Discussion |
| 29. | 2 Hours | Third Party Insurance                                                                                   | Chalk & Talk / Group Discussion |
| 30. | 3 Hours | Motor Insurance Policies - Premium Calculation - Simple examples                                        | Chalk & Talk / Group Discussion |
| 31. | 2 Hours | Claim Settlement- Insurance claims<br>Fire claims including loss of profit policy                       | Chalk & Talk / Group Discussion |
| 32. | 2 Hours | Insolvency of Individuals<br>Statement of Affairs and Deficiency Accounts                               | Chalk & Talk / Group Discussion |
| 33. | 3 Hours | <b>Unit - V</b><br>Accounting Standards (AS) – Meaning & Definition, Indian and International Standards | Chalk & Talk / Group Discussion |
| 34. | 2 Hours | Principles of Accounting Standards - AS – 1 – Simple examples                                           | Chalk & Talk / Group Discussion |
| 35. | 2 Hours | Disclosure of Accounting Policies – AS -2 Simple examples                                               | Chalk & Talk / Group Discussion |
| 36. | 2 Hours | Valuation of Inventories – AS – 3 Simple examples                                                       | Chalk & Talk / Group Discussion |
| 37. | 2 Hours | Cash Flow Statement – AS – 9 Simple examples                                                            | Chalk & Talk / Group Discussion |
| 38. | 2 Hours | Revenue Recognition – AS – 10 Simple examples                                                           | Chalk & Talk / Group Discussion |
| 39. | 3 Hours | Accounting for Fixed Assets Simple examples                                                             | Chalk & Talk / Group Discussion |
| 40. | 2 Hours | Depreciation Standards- Simple examples                                                                 | Chalk & Talk / Group Discussion |

Total hrs. 90

*[Signature]*  
Signature of the Staff  
S. Arun Kumar

*[Signature]*  
Signature of the HoD  
S. Arun Kumar

*Approved*  
*[Signature]*  
08.3.22

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)**

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Coincubators - 641 029.



**LESSON PLAN**

Department of Commerce with Accounting and Finance

Batch: 2020 - 2023

Semester : IV

Name of the Staff: Mr. S.K. ARUNKUMAR

Name of the Subject: CORPORATE ACCOUNTING - I

| S.NO | HOUR    | PORTIONS TO BE COVERED                                                                                                                 | MODE OF INSTRUCTIONS/DELIVERY<br>(CHALK & TALK/PPT/FLIPPED CLASS<br>etc |
|------|---------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| 1.   | 2 Hours | <b>Unit - I</b><br>Issue of Shares: Par, Premium and Discount – Problems & Solution                                                    | Chalk & Talk / Group Discussion                                         |
| 2.   | 5 Hours | Forfeiture and re-issue of shares - Problems & Solution                                                                                | Chalk & Talk / Group Discussion                                         |
| 3.   | 1 Hour  | Right Shares                                                                                                                           | Chalk & Talk / Group Discussion                                         |
| 4.   | 5 Hours | Redemption of preference shares - Problems & Solution                                                                                  | Chalk & Talk / Group Discussion                                         |
| 5.   | 5 Hours | Underwriting. - Types of Underwriting - Problems & Solution                                                                            | Chalk & Talk / Group Discussion                                         |
| 6.   | 3 Hours | <b>Unit - II</b><br>Issue of debentures - Problems & Solution                                                                          | Chalk & Talk / Group Discussion                                         |
| 7.   | 5 Hours | Redemption of debentures- Problems & Solution                                                                                          | Chalk & Talk / Group Discussion                                         |
| 8.   | 4 Hours | Sinking fund method only- Problems & Solution                                                                                          | Chalk & Talk / Group Discussion                                         |
| 9.   | 6 Hours | Profits prior to incorporation. - Problems & Solution                                                                                  | Chalk & Talk / Group Discussion                                         |
| 10.  | 6 Hours | <b>Unit - III</b><br>Final accounts of Companies as per company law requirements – Rules, Format                                       | Chalk & Talk / Group Discussion                                         |
| 11.  | 6 Hours | Final accounts of Companies as per company law requirements - Problems & Solution                                                      | Chalk & Talk / Group Discussion                                         |
| 12.  | 6 Hours | Revised Schedule VI - Managerial remuneration.                                                                                         | Chalk & Talk / Group Discussion                                         |
| 13.  | 3 Hours | <b>Unit - IV</b><br>Alteration of share capital - Problems & Solution                                                                  | Chalk & Talk / Group Discussion                                         |
| 14.  | 5 Hours | Amalgamation- Problems & Solution                                                                                                      | Chalk & Talk / Group Discussion                                         |
| 15.  | 5 Hours | Accounting For Mergers and Absorption- Problems & Solution                                                                             | Chalk & Talk / Group Discussion                                         |
| 16.  | 5 Hours | External reconstruction as per AS14 - Capital reduction - Intercompany Owings ( Excluding Intercompany Holdings) - Problems & Solution | Chalk & Talk / Group Discussion                                         |
| 17.  | 6 Hours | <b>Unit - V</b><br>Liquidation of Companies - Problems & Solution                                                                      | Chalk & Talk / Group Discussion                                         |
| 18.  | 6 Hours | Liquidator's final statements of accounts – *Orders of payment- Problems & Solution                                                    | Chalk & Talk / Group Discussion                                         |
| 19.  | 6 Hours | Preparation of Statement of Affairs and Deficiency Accounts. - Problems & Solution                                                     | Chalk & Talk / Group Discussion                                         |

Total Hours 90  
Signature of the Staff  
S. K. Arunkumar

Approved  
S. K. Arunkumar  
08.03.22

Signature of the HoD  
S. K. Arunkumar

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**LESSON PLAN**

Department of Commerce with Accounting and Finance

Batch: 2020 - 2023

Semester: IV

Name of the Staff: Ms. M.DHARANI PRIYA

Name of the Subject: COMPANY LAW



| Sl. No. | HOUR    | Portions To Be Covered                                                                                | MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc) |
|---------|---------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| 1.      | 2 Hours | <b>Unit - I</b><br>Indian Companies Act, 2013: Company – Definition And Features                      | Chalk & Talk / Group Discussion                                    |
| 2.      | 2 Hours | Formation Of Company - Procedure                                                                      | Chalk & Talk / Group Discussion                                    |
| 3.      | 2 Hours | Registration Of Companies - Procedure                                                                 | Chalk & Talk / Group Discussion                                    |
| 4.      | 3 Hours | Kinds Of Companies - Merits                                                                           | Chalk & Talk / Group Discussion                                    |
| 5.      | 2 Hours | Differences Between Public And Private Company                                                        | Chalk & Talk / Group Discussion                                    |
| 6.      | 2 Hours | Privileges Of A Private Company                                                                       | Chalk & Talk / Group Discussion                                    |
| 7.      | 2 Hours | Conversion Of A Private Company Into Public Company                                                   | Chalk & Talk / Group Discussion                                    |
| 8.      | 4 Hours | <b>Unit - II</b><br>Memorandum Of Association- Meaning- Importance- Alteration                        | Chalk & Talk / Group Discussion                                    |
| 9.      | 2 Hours | Doctrine Of Ultravires                                                                                | Chalk & Talk / Group Discussion                                    |
| 10.     | 4 Hours | Articles Of Association - Alteration Of Articles                                                      | Chalk & Talk / Group Discussion                                    |
| 11.     | 2 Hours | Doctrine Of Constructive Notice And Indoor Management                                                 | Chalk & Talk / Group Discussion                                    |
| 12.     | 3 Hours | Prospectus- Contents.                                                                                 | Chalk & Talk / Group Discussion                                    |
| 13.     | 3 Hours | <b>Unit - III</b><br>Shares Vs Debentures – Types – Difference Between Shareholder & Debenture Holder | Chalk & Talk / Group Discussion                                    |
| 14.     | 3 Hours | Allotment - Valid Allotment - Irregular Allotment -Effect Of Irregular Allotment – Meaning & Concept  | Chalk & Talk / Group Discussion                                    |
| 15.     | 3 Hours | Share Certificate - Share Warrant – Meaning & Difference                                              | Chalk & Talk / Group Discussion                                    |
| 16.     | 3 Hours | Transfer And Transmission Of Shares – Meaning & Difference                                            | Chalk & Talk / Group Discussion                                    |
| 17.     | 3 Hours | Employees Stock Option Scheme.                                                                        | Chalk & Talk / Group Discussion                                    |
| 18.     | 2 Hours | <b>Unit - IV</b><br>Company Management ----- Managing Director - -                                    | Chalk & Talk / Group Discussion                                    |
| 19.     | 3 Hours | Board Of Directors – Appointment – Qualification                                                      | Chalk & Talk / Group Discussion                                    |
| 20.     | 2 Hours | Powers & Duties Of BOD                                                                                | Chalk & Talk / Group Discussion                                    |
| 21.     | 2 Hours | Liabilities – Position of BOD                                                                         | Chalk & Talk / Group Discussion                                    |
| 22.     | 1 Hour  | Women Directors - Role & Responsibilities                                                             | Chalk & Talk / Group Discussion                                    |

|     |         |                                                                                              |                                 |
|-----|---------|----------------------------------------------------------------------------------------------|---------------------------------|
| 23. | 2 Hours | Manager – Role & Responsibilities                                                            | Chalk & Talk / Group Discussion |
| 24. | 2 Hours | Company Secretary – Appointment, Qualification, Powers, Duties, Position And Standards       | Chalk & Talk / Group Discussion |
| 25. | 1 Hour  | Corporate Social Responsibility - Meaning                                                    | Chalk & Talk / Group Discussion |
| 26. | 3 Hours | <b>Unit - V</b><br>Company Meetings – Meaning — Types – Resolutions Passed In A Meeting      | Chalk & Talk / Group Discussion |
| 27. | 3 Hours | Minutes, Quorum And Proxy – Important Terms - Meaning & Definition                           | Chalk & Talk / Group Discussion |
| 28. | 3 Hours | Winding Up Of Companies - Procedures                                                         | Chalk & Talk / Group Discussion |
| 29. | 6 Hours | Various Modes Of Winding Up – Compulsory, Voluntary By Members And By Creditors - Settlement | Chalk & Talk / Group Discussion |

Total

75

Hours

M. Dh. Priya  
Signature of the Staff  
(M. DHARANI PRIYA)

S.K. Arunkumar  
Signature of the HoD  
S.K. ARUNKUMAR

Approved

08.3.22



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## LESSON PLAN

Department of Commerce with Accounting and Finance

Batch: 2020 - 2023

Semester: IV

Name of the Staff: Mrs. K. SUBASHINI

Name of the Subject: FINANCIAL MANAGEMENT

| S.NO | HOUR    | PORTIONS TO BE COVERED                                                                          | MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc |
|------|---------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1.   | 2 Hours | <b>Unit - I</b><br>Finance - Introduction, Meaning & Definition                                 | Chalk & Talk / Group Discussion                                   |
| 2.   | 2 Hours | Financial Management-Introduction, Meaning & Definition                                         | Chalk & Talk / Group Discussion                                   |
| 3.   | 3 Hours | Nature & Objectives of Financial Management                                                     | Chalk & Talk / Group Discussion                                   |
| 4.   | 2 Hours | Functions of Finance Manager                                                                    | Chalk & Talk / Group Discussion                                   |
| 5.   | 2 Hours | Role of Finance manager                                                                         | Chalk & Talk / Group Discussion                                   |
| 6.   | 2 Hours | Types of Finance - Sources of long term finance                                                 | Chalk & Talk / Group Discussion                                   |
| 7.   | 1 Hour  | Shares VS Debentures                                                                            | Chalk & Talk / Group Discussion                                   |
| 8.   | 1 Hour  | Ploughing Back of Profits - Meaning                                                             | Chalk & Talk / Group Discussion                                   |
| 9.   | 2 Hours | <b>Unit - II</b><br>Capital Budgeting – Meaning – Importance –                                  | Chalk & Talk / Group Discussion                                   |
| 10.  | 1 Hour  | Technique of Capital Budgeting                                                                  | Chalk & Talk / Group Discussion                                   |
| 11.  | 3 Hours | PBP Method – Meaning , Formula, Problems & Solution                                             | Chalk & Talk / Group Discussion                                   |
| 12.  | 3 Hours | ARR Method- Meaning , Formula, Problems & Solution                                              | Chalk & Talk / Group Discussion                                   |
| 13.  | 3 Hours | NPV Method - Meaning , Formula, Problems & Solution                                             | Chalk & Talk / Group Discussion                                   |
| 14.  | 3 Hours | IRR Method - Meaning , Formula, Problems & Solution                                             | Chalk & Talk / Group Discussion                                   |
| 15.  | 1 Hour  | <b>Unit - III</b><br>Cost of Capital – Meaning – Importance                                     | Chalk & Talk / Group Discussion                                   |
| 16.  | 3 Hours | Calculation of cost of equity                                                                   | Chalk & Talk / Group Discussion                                   |
| 17.  | 3 Hours | Calculation of cost of Preference                                                               | Chalk & Talk / Group Discussion                                   |
| 18.  | 3 Hours | Calculation of cost of debt capital                                                             | Chalk & Talk / Group Discussion                                   |
| 19.  | 3 Hours | Calculation of Cost of Retained Earnings                                                        | Chalk & Talk / Group Discussion                                   |
| 20.  | 2 Hours | Calculation of Weighted average Capital                                                         | Chalk & Talk / Group Discussion                                   |
| 21.  | 2 Hours | <b>Unit - IV</b><br>Capital Structure (Theory aspects only) — Meaning – Planning – its analysis | Chalk & Talk / Group Discussion                                   |
| 22.  | 2 Hours | Theories of Capital Structure                                                                   | Chalk & Talk / Group Discussion                                   |
| 23.  | 1 Hour  | Net income,                                                                                     | Chalk & Talk / Group Discussion                                   |
| 24.  | 1 Hour  | Net operating income                                                                            | Chalk & Talk / Group Discussion                                   |
| 25.  | 1 Hour  | MM Hypothesis Theories                                                                          | Chalk & Talk / Group Discussion                                   |
| 26.  | 1 Hour  | Factors affecting Capital structure                                                             | Chalk & Talk / Group Discussion                                   |
| 27.  | 2 Hours | Leverage – Meaning & Types                                                                      | Chalk & Talk / Group Discussion                                   |

|     |         |                                                                  |                                 |
|-----|---------|------------------------------------------------------------------|---------------------------------|
| 28. | 5 Hours | Financial, Operating and Combined Leverage - Problems & Solution | Chalk & Talk / Group Discussion |
| 29. | 2 Hours | <b>Unit - V</b><br>Dividend Policy – Meaning - Types             | Chalk & Talk / Group Discussion |
| 30. | 3 Hours | Types of Dividend, Examples                                      | Chalk & Talk / Group Discussion |
| 31. | 3 Hours | Types of Working Capital, Examples                               | Chalk & Talk / Group Discussion |
| 32. | 1 Hour  | Factors affecting Dividend Policy                                | Chalk & Talk / Group Discussion |
| 33. | 2 Hours | Receivable Management – Methods - Structure                      | Chalk & Talk / Group Discussion |
| 34. | 2 Hours | Cash management – cash inflows & outflows                        | Chalk & Talk / Group Discussion |
| 35. | 2 Hours | Working capital management - Methods                             | Chalk & Talk / Group Discussion |

Total  
Hours

75

Signature of the Staff

(K. SUBASHINI)

Approved

08.2.22

Signature of the HoD

S. K. Arun Kumar

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)**

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Coimbatore - 641 029.



**LESSON PLAN**

Department of Commerce with Accounting and Finance

Batch: 2020 - 2023

Semester : IV

Name of the Staff: Mrs. K. SUBASHINI

Name of the Subject: BUSINESS COMMUNICATION

|     | HOUR    | PORTIONS TO BE COVERED                                                               | MODE OF INSTRUCTIONS/DELIVERY (CHALK & TALK/PPT/FLIPPED CLASS etc |
|-----|---------|--------------------------------------------------------------------------------------|-------------------------------------------------------------------|
|     | 2 Hours | <b>Unit - I</b><br>Communication – Meaning – Objectives & importance                 | Chalk & Talk / Group Discussion                                   |
|     | 2 Hours | Process & Types of Communication                                                     | Chalk & Talk / Group Discussion                                   |
|     | 2 Hours | Media used in communication                                                          | Chalk & Talk / Group Discussion                                   |
|     | 2 Hours | Barriers/ Drawbacks for sending information                                          | Chalk & Talk / Group Discussion                                   |
|     | 2 Hours | Need and functions of a business letter                                              | Chalk & Talk / Group Discussion                                   |
|     | 2 Hours | Layout of business letter – Effective business letter                                | Chalk & Talk / Group Discussion                                   |
|     | 1 Hour  | <b>Unit - II</b><br>Business letters – Meaning and Format                            | Chalk & Talk / Group Discussion                                   |
|     | 2 Hours | Enquiries and replies – Format & Examples                                            | Chalk & Talk / Group Discussion                                   |
|     | 2 Hours | Orders and execution - Format & Examples                                             | Chalk & Talk / Group Discussion                                   |
| 0.  | 2 Hours | Credit and status enquiry - Format & Examples                                        | Chalk & Talk / Group Discussion                                   |
| 1.  | 2 Hours | Claims and adjustments - Format & Examples                                           | Chalk & Talk / Group Discussion                                   |
| 2.  | 1 Hour  | Collection letters Format & Examples                                                 | Chalk & Talk / Group Discussion                                   |
| 3.  | 2 Hours | Sales and circular letter - Format & Examples                                        | Chalk & Talk / Group Discussion                                   |
| 4.  | 4 Hours | <b>Unit - III</b><br>Bank correspondence –Meaning, Concept, Examples                 | Chalk & Talk / Group Discussion                                   |
| 5.  | 4 Hours | Insurance Correspondence (Life and Fire Insurance only) - Meaning, Concept, Examples | Chalk & Talk / Group Discussion                                   |
| 6.  | 4 Hours | Agency correspondence - Meaning, Concept, Examples                                   | Chalk & Talk / Group Discussion                                   |
| 7.  | 3 Hours | <b>Unit - IV</b><br>Company Secretarial Correspondences – Meaning & Concept          | Chalk & Talk / Group Discussion                                   |
| 8.  | 3 Hours | Agenda - Meaning , Format                                                            | Chalk & Talk / Group Discussion                                   |
| 9.  | 3 Hours | Minutes - Meaning , Format                                                           | Chalk & Talk / Group Discussion                                   |
| 10. | 3 Hours | Report Writing – Types of Reports - Meaning , Format                                 | Chalk & Talk / Group Discussion                                   |
| 11. | 1 Hour  | <b>Unit - V</b><br>Application Letters – Meaning & objectives                        | Chalk & Talk / Group Discussion                                   |
| 12. | 2 Hours | Preparation of Resume - Format                                                       | Chalk & Talk / Group Discussion                                   |
| 13. | 2 Hours | Interview: Meaning & Types                                                           | Chalk & Talk / Group Discussion                                   |



|     |         |                                                  |                                 |
|-----|---------|--------------------------------------------------|---------------------------------|
| 24. | 2 Hours | Techniques of Various Types of Interview         | Chalk & Talk / Group Discussion |
| 25. | 2 Hours | Public speech - Characteristics of a good Speech | Chalk & Talk / Group Discussion |
| 26. | 2 Hours | Business Report Presentations                    | Chalk & Talk / Group Discussion |
| 27. | 1 Hour  | *HR Correspondence - Concept                     | Chalk & Talk / Group Discussion |

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K. S.  
Signature of the Staff

(K. SUBASHINI)

S. K. Aravind  
Signature of the HoD

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Approved

08.3.22