

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. A. MANNIKANDAN	
Department	COMMERCE	
Class	I	
Semester	II	
Subject/Subject Code	Financial Accounting II /146C2A	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	-
January 2024	UNIT-II: Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	Internal Test-I
February 2024	UNIT-III: Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	Assignment
March 2024	UNIT-IV: Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting	Internal Test-II

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	Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	
April 2024	UNIT-V: Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	Model Examination

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. A. MANNIKANDAN	
Department	COMMERCE	
Class	I	
Semester	II	
Subject/Subject Code	Business Law /146C2B	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	-
January 2024	UNIT-II: Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	Internal Test-I
February 2024	UNIT-III: Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety	Assignment
March 2024	UNIT-IV: Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	Internal Test-II

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

April 2024	UNIT-V: Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	Model Examination
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Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. M. Rajesh Kumar	
Department	COMMERCE	
Class	I	
Semester	II	
Subject/Subject Code	Insurance and Risk Management / 146E2B	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	-
January 2024	UNIT-II: Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	Internal Test-I
February 2024	UNIT-III: General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	Assignment
March 2024	UNIT-IV: Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.	Internal Test-II

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April 2024	UNIT-V: IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts	Model Examination
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Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. R. Rajesh kumar	
Department	COMMERCE	
Class	I	
Semester	II	
Subject/Subject Code	Accounting using Excel /146S2A	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods	-
January 2024	UNIT-II: Using Financial Functions (Part 2) DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify DISC function - Returns the discount rate for a security DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number DOLLARFR function - Converts a dollar price,	Internal Test-I

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

	expressed as a decimal number, into a dollar price, expressed as a fraction DURATION function - Returns the annual duration of a security with periodic interest payments EFFECT function - Returns the effective annual interest rate FV function - Returns the future value of an investment FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates	
February 2024	<p>UNIT-III: Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security IPMT function - Returns the interest payment for an investment for a given period IRR function - Returns the internal rate of return for a series of cash flows ISPMT function - Calculates the interest paid during a specific period of an investment MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100 MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates NOMINAL function - Returns the annual nominal interest rate NPER function - Returns the number of periods for an investment NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period ODDFYIELD function - Returns the yield of a security with an odd first period ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period ODDLYIELD function - Returns the yield of a security with an odd last period</p>	Assignment
March 2024	<p>UNIT-IV: Using Financial Functions (Part 4)</p> <p>PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel</p>	Internal Test-II

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

	2013) - Returns an equivalent interest rate for the growth of an investment	
April 2024	<p>UNIT-V: Using Financial Functions (Part 5)</p> <p>SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	Model Examination

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. A. MANNIKANDAN	
Department	COMMERCE	
Class	I	
Semester	II	
Subject/Subject Code	RETAIL MANAGEMENT/146S2B	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP - Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals	-
January 2024	UNIT-II: Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management	Internal Test-I
February 2024	UNIT-III: Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management	Assignment
March 2024	UNIT-IV: Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail	Internal Test-II
April 2024	UNIT-V: Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics	Model Examination

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Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Ms. S. PRIYADHARSHINI	
Department	COMMERCE	
Class	I B.COM	
Semester	I	
Subject/Subject Code	Financial Accounting -I / 146C1A	
Month	Topics to be covered	Remarks
July 2023	UNIT- I Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation UNIT -II Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	Internal Test-I
August 2023	UNIT -III Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	Assignment
September 2023	UNIT -IV Single Entry System Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	Internal Test-II

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October 2023	UNIT -IV Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)	Model Examination
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Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Ms. K. ANBUMANI	
Department	COMMERCE	
Class	I B.COM	
Semester	I	
Subject/Subject Code	PRINCIPLES OF MANAGEMENT /146C1B	
Month	Topics to be covered	Remarks
July 2023	UNIT-I Introduction to Management Meaning-Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. UNIT-II Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	Internal Test-I
August 2023	UNIT- III Organizing -Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	Assignment
September 2023	UNIT- IV Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –	Internal Test-II

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	Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	
October 2023	UNIT- V Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	Model Examination

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. M. RAJESH KUMAR	
Department	COMMERCE	
Class	I B.COM	
Semester	I	
Subject/Subject Code	Business Communication /146E1A	
Month	Topics to be covered	Remarks
July 2023	UNIT-I Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout UNIT-II Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	Internal Test-I
August 2023	UNIT-III Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	Assignment
September 2023	UNIT-IV Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report	Internal Test-II

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	writing – Introduction – Types of Reports – Preparation of Report Writing	
October 2023	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	Model Examination

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Ms. S. PRIYADHARSHINI	
Department	COMMERCE	
Class	I B.COM	
Semester	I	
Subject/Subject Code	MS OFFICE FOR COMMERCE/146S1A	
Month	Topics to be covered	Remarks
July 2023	<p>UNIT-I Introduction to MS Word & Commonly used features Introduction to Word processing - Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area, Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) - Navigation (Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation, Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text UNIT-II Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge</p>	Internal Test-I
August 2023	<p>UNIT-III Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar -</p>	Assignment

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

	<p>View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally</p>	
September 2023	<p>UNIT-IV Introduction to MS Excel &Using Formulas Working with Excel Opening a Workbook - Understanding the Display Screen Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar-Switching Between Opened Workbooks Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook Using Formulas Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	Internal Test-II
October 2023	<p>UNIT-V Working on multiple Worksheets & Working with huge Datasets Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal /</p>	Model Examination

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

	External) Working with huge Dataset Using multilevel Sort - Using Filters - Fetching Unique Records Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table (Layout & Format) Working with Charts Pie / Bar / Column / Line Charts - Titles / Legends / Data labels Copy / Pasting in Word / PowerPoint Printing Worksheets Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet Exiting Excel	
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Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. K. ANBUMANI	
Department	COMMERCE	
Class	I B.COM	
Semester	I	
Subject/Subject Code	Professional Ethics/ 146B1A	
Month	Topics to be covered	Remarks
July 2023	UNIT-1 Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions. UNIT-II Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.	Internal Test-I
August 2023	UNIT-III Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?	Assignment
September 2023	UNIT-IV Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.	Internal Test-II

Lesson Plan for Odd Semester for the Academic Year 2023 - 2024

October 2023	UNIT-V Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.	Model Examination
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Lesson Plan for Even Semester for the Academic Year 2023 –2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Dr. L. Venkatesan	
Department	COMMERCE	
Class	II	
Semester	IV	
Subject/Subject Code	ADVANCED CORPORATE ACCOUNTING / CZ24A	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Internal Reconstruction Meaning - Alteration of share capital – Accounting Procedures. Amalgamation, Absorption & External Reconstruction Meaning- Amalgamation in the nature of Merger, Purchase	-
January 2024	UNIT-II: External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)	Internal Test-I
February 2024	UNIT-III: Liquidation Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.	Assignment
March 2024	UNIT-IV: Consolidation Holding Company – Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.	Internal Test-II
April 2024	UNIT-V: Accounting For Banking Companies Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.	Model Examination

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Lesson Plan for Even Semester for the Academic Year 2023 –2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Ms. R. Srimathi	
Department	COMMERCE	
Class	II B.COM	
Semester	IV	
Subject/Subject Code	Company Law / CZ24B	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Joint Stock Company Meaning-Kinds of companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) Formation – Memorandum of Association- Contents- Restriction on “Other Objects”- Doctrine of Ultra Vires- Articles of Association-Contents-Prospectus-contents- Types(Statement in Lieu of Prospectus, Shelf Prospectus, Red Herring Prospectus) – Underwriting-book building process	-
January 2024	UNIT-II: Share Capital and Debentures Meaning of Shares – Kinds of Shares- Voting rights – Issue of Shares at a Premium and Discount – Partly paid shares-Bonus Shares- Rights shares – Sweat Equity Shares. Debentures – Meaning – Types.	Internal Test-I
February 2024	UNIT-III: Managerial Personnel Directors – Women Directors – Independent Directors- director Identification Number- Other Key Managerial Personnel- Related Party Transactions.	Assignment
March 2024	UNIT-IV: Meetings and Resolutions Meeting - Statutory Meeting – Annual general meeting – Extraordinary general Meeting - Notice of meeting- Quorum- Proxy- Board of Directors meeting – committee – types of committee- Corporate Social Responsibility.	Internal Test-II

Lesson Plan for Even Semester for the Academic Year 2023 –2024

April 2024	UNIT-V: Winding up of company Modes of winding up – winding up by the court – Voluntary winding up – Types – Members’ voluntary winding up – Creditors’ voluntary winding up. National company Law-Appellate Tribunal.	Model Examination
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Lesson Plan for Even Semester for the Academic Year 2023 –2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Dr. G. PONNAIYA	
Department	COMMERCE	
Class	II	
Semester	IV	
Subject/Subject Code	FINANCIAL SERVICES/ CZ24C	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Introduction Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets	-
January 2024	UNIT-II: Merchant Banking and Public Issue Management Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager- Marketing of Issue - New Issues Market Vs Secondary Market.	Internal Test-I
February 2024	UNIT-III: Money Market and Stock Exchange Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges - Depository - SEBI- Functions and Working.	Assignment

Lesson Plan for Even Semester for the Academic Year 2023 –2024

March 2024	UNIT-IV: Leasing and Factoring and Securitisation Characteristics - Types - Participants - Myths about Leasing - Hire Purchase – Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players- Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages-Limitations – SARFAESI Act 2002- Background Purpose of the Act- Main provisions	Internal Test-II
April 2024	UNIT-V: Venture Capital, credit rating and pension Fund Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.	Model Examination

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Lesson Plan for Even Semester for the Academic Year 2023 –2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Ms. S. Priyadharshini	
Department	COMMERCE	
Class	II	
Semester	IV	
Subject/Subject Code	INDIRECT TAXATION / CZ24D	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance	-
January 2024	UNIT-II: Background behind implementing GST- The need for GST- objectives of GST- Business impact. Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.	Internal Test-I
February 2024	UNIT-III: Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. Relevance of Cross Empowerments	Assignment
March 2024	UNIT-IV: Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profitteering Authority – GST Practitioners – eligibility and Practice and Career avenues	Internal Test-II
April 2024	UNIT-V: The custom duty- Levy and collection of customs duty- Organisations of custom departments Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 –2024

HOD

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.
Academic Year	2023-2024

Lesson Plan for Even Semester for the Academic Year 2023 –2024

Name of the Faculty	R. SRIMATHI	
Department	COMMERCE	
Class	II B.COM	
Semester	IV	
Subject/Subject Code	PERSONALITY ENRICHMENT LEVEL II / TSSEH	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: The Nature of Stress – A wellness Lifestyle – Distress symptoms: emotional distress, cognitive distress, behavioral distress, physical distress symptoms – managing stress : exercise, nutrition, sleep, healthy pleasures – self talk and stress – Relaxation Methods: breathing techniques, meditation techniques, visualization techniques – self hypnosis- muscle relaxation techniques – Using social support.	-
January 2024	UNIT-II: Developing and maintaining trust – being trusting and trustworthy – building interpersonal trust – reestablishing trust after it has been broken – trusting appropriately – trust and friendship.	Internal Test-I
February 2024	UNIT-III: Understanding conflicts of Interests- conflict strategies – negotiating to win – negotiating to solve the problems – steps for effective problem solving negotiating – refusal skills.	Assignment
March 2024	UNIT-IV: Emotional Intelligence and emotional competence - components of emotional intelligence – behavioral skills of emotional intelligence.	Internal Test-II
April 2024	UNIT-V: Self theory and the Johari window- Characteristics of fully functioning individuals – manifestations of low and high self esteem – techniques for enhancing self esteem – nurturance techniques.	Model Examination

HOD

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Dr. L. Venkatesan	
Department	COMMERCE	
Class	II B.COM	
Semester	III	
Subject/Subject Code	CORPORATE ACCOUNTING / CZ23A	
Month	Topics to be covered	Remarks
June 2023	UNIT-I: Share Capital Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.	-
July 2023	UNIT-II: Issue of Debentures – Redemption of Debentures-Profit prior to incorporation. Underwriting of Shares & Debentures	Internal Test-I
August 2023	UNIT-III: Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.	Assignment
September 2023	UNIT-IV: Valuation of Goodwill & Shares – Meaning – Methods of valuation.	Internal Test-II
October 2023	UNIT-V: Accounting for Insurance Companies Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance	Model Examination

HOD

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Ms. R. Srimathi	
Department	COMMERCE	
Class	II B.COM	
Semester	III	
Subject/Subject Code	Business Law / CZ23B	
Month	Topics to be covered	Remarks
June 2023	UNIT-I: Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts Contract Vs Agreement	-
July 2023	UNIT-II: Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.	Internal Test-I
August 2023	UNIT-III: Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.	Assignment
September 2023	UNIT-IV: Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.	Internal Test-II

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

October 2023	UNIT-V: Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.	Model Examination
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Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. A. Manikandan	
Department	COMMERCE	
Class	II	
Semester	III	
Subject/Subject Code	BANKING THEORY LAW & PRACTICE / CZ23C	
Month	Topics to be covered	Remarks
June 2023	UNIT-I: History of Banking- Components of Indian banking -Indian Banking System-Phases of development-Banking structure in India-Payment banks and small banks-Commercial Banking Definition-Classification of banks. Banking System- Universal banking-Commercial Banking functions-Role of Banks in Economic Development. Central Banking-Definition –Need Principles- Central Banking Vs Commercial banking-Functions of Central bank.	-
July 2023	UNIT-II: Establishment-objective-Legal frame work-Functions-SBI-Origin and History-Establishment Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking. Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.	Internal Test-I

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

August 2023	<p>UNIT-III: Meaning- Services- e-banking and Financial services-Initiatives-Opportunities-Internet banking Meaning- Internet banking Vs Traditional banking-Services-Drawbacks- Frauds in Internet banking. Mobile banking-Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution - Concept-Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-moneyElectronicFunds Transfer (EFT)system - Meaning- Steps-Benefits-Monetary policies- final sector reforms-sakmoychakrevarthycommittee 1985- Narasiman Committee I &IIprudential norms capital adequacy norms- classification of assets & provisionalary meaning Structure of Interest rates (short and long term)-impacts on saving and borrowings.</p>	Assignment
September 2023	<p>UNIT-IV: Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing</p>	Internal Test-II
October 2023	<p>UNIT-V: Endorsements Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person. Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement. Paying banker-Banker’s duty-Dishonoring of Cheques-Dischargeof paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance redressal –Banking Ombudsman</p>	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Ms. V. Kumudha Valli	
Department	COMMERCE	
Class	II	
Semester	III	
Subject/Subject Code	MARKETING / CZ23D	
Month	Topics to be covered	Remarks
June 2023	UNIT-I: Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets Market Segmentation – Concept – Benefits – Basis and Levels.	-
July 2023	UNIT-II: Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives. Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.	Internal Test-I
August 2023	UNIT-III:. Marketing Mix. Product - Meaning - Introduction to stages of New Product Development - Types - Introduction to PLC - Product Mix - Price - Pricing Policy and Methods	Assignment
September 2023	UNIT-IV: Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.	Internal Test-II
October 2023	UNIT-V: Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.	Model Examination

HOD

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	R. SRIMATHI	
Department	COMMERCE	
Class	II B.COM	
Semester	III	
Subject/Subject Code	PERSONALITY ENRICHMENT LEVEL I / TSSEG	
Month	Topics to be covered	Remarks
June 2023	UNIT-I: Characteristics of self disclosure – Self disclosure benefits and appropriateness – Self disclosure and self awareness – Self disclosure and feedback.	-
July 2023	UNIT-II: The nature of stress- managing stress through social support systems – the nature of anger – guidelines for managing anger constructively – dealing with an angry person	Internal Test-I
August 2023	UNIT-III: Managing anxiety and fear – Breathing – an antidote to stress – progressive muscle relaxation – understanding your shyness – building one’ self esteem – avoiding self blame – taking risks, tolerating failure, persisting and celebrating success – self talk.	Model Examination
September 2023	UNIT-IV: Importance of study environment - using VCR3 to increase memory power; visualising, concentrating, relating, repeating, reviewing; memory hindrance- Memory helpers - knowing vs memorising- memory and study- The SQ3R method ; survey, write question , read , recit, review , menomonic device- rhymes- acronyms - Pegging- co operative learning.	
October 2023	UNIT-V: The basis of effective goals – steps to be followed	

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

	to obtain optimum results from goal setting – Identifying the reasons for procrastination – guidelines to overcome procrastination – priority management at home and college	
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Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. M. Rajesh Kumar	
Department	COMMERCE	
Class	III	
Semester	V	
Subject/Subject Code	ELEMENTS OF COST ACCOUNTING / CZ25A	
Month	Topics to be covered	Remarks
June 2023	UNIT-I: Introduction of Cost Accounting Definition - Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Profit Centre	-
July 2023	UNIT-II: Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts - Unit Costing- Job Costing. Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis	Internal Test-I Assignment
August 2023	UNIT-III: Issue of Materials – Methods of Issue – FIFO – LIFO – HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price Method Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments	Internal Test- II
September 2023	UNIT-IV: Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idletime – Overtime – Labour Turnover - Meaning, Causes and Measurement.	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

October 2023	UNIT-V Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate	Model Examination
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Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Dr. G. PONNAIYA	
Department	COMMERCE	
Class	III	
Semester	V	
Subject/Subject Code	PRACTICAL AUDITING / CZ25B	
Month	Topics to be covered	Remarks
June 2023	<p>UNIT-I Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents. Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.</p>	-
July 2023	<p>UNIT-II Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.</p>	Internal Test-I Assignment

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

August 2023	UNIT-III Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)	Internal Test-II
September 2023	UNIT-IV Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor’s Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.	Model Examination
October 2023	UNIT-V EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit Introduction	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandasamy Naidu College for Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. K. Anbumani	
Department	COMMERCE	
Class	III YEAR	
Semester	V	
Subject/Subject Code	LOGISTICS SUPPLY CHAIN AND MANAGEMENT / CZ25C	
Month	Topics to be covered	Remarks
June 2023	UNIT-I Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services	-
July 2023	UNIT-II Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerization, Barcoding, RFID and WMS – Material handling , Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.	Internal Test-I

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

August 2023	UNIT-III Transportation – Position of Transportation in Logistics and Supply chain management Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi modal transport – containerization – CFS – ICDS-Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.	Assignment
September 2023	UNIT-IV Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing-order processing – Distribution channels-Difference between warehouse and distribution center.	Internal Test-II
October 2023	UNIT-V Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence-Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Ms. R. Srimathi	
Department	COMMERCE	
Class	III	
Semester	V	
Subject/Subject Code	FINANCIAL MANAGEMENT / CZ25D	
Month	Topics to be covered	Remarks
June 2023	UNIT-I Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money-Risk and Return.	-
July 2023	UNIT-II Capital Structure and Cost of Capital Capital Structure- Meaning- Capital Structure Theories-Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.	Internal Test-I Assignment
August 2023	UNIT-III Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model – Hypothesis Model Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining	Internal Test-II

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

September 2023	UNIT-IV Forecasting of Working Capital requirements – Working Capital Operating cycle Capital Budgeting Capital Budgeting Process – Cash flow estimation-Payback period _ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.	Model Examination
October 2023	UNIT-V Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk-Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Dr. L. Venkatesan	
Department	COMMERCE	
Class	III	
Semester	V	
Subject/Subject Code	INCOME TAX LAW AND PRACTICE I / CZ45A	
Month	Topics to be covered	Remarks
June 2023	UNIT-I Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income –Incomes Exempt from tax.	-
July 2023	UNIT-II Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.	Internal Test-I
August 2023	UNIT-III Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions. Income from Business or Profession – Allowable expenses – Not allowable expenses	Assignment
September 2023	UNIT-IV General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis –	Internal Test-II

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

October 2023	UNIT-V Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession. E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamentals.	Model Examination
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Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Dr G. PONNAIYA	
Department	COMMERCE	
Class	III B.Com	
Semester	V	
Subject/Subject Code	Value Education / VAE5Q	
Month	Topics to be covered	Remarks
June 2023	UNIT-I Value education-its purpose and significance in the present world - Value system - The role of culture and civilization - Holistic living balancing the outer and inner Body, Mind and Intellectual level - Duties and responsibilities. Salient values for life Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness,	-
July 2023	UNIT-II Self esteem and self confidence, punctuality Time, task and resource management Problem solving and decision making skills Interpersonal and Intra personal relationship Positive and creative thinking.	Internal Test-I Assignment
August 2023	UNIT-III Dr. A.P.J. Kalam's ten points for enlightened citizenship Social Values and Welfare of the citizen-The role of media in value building. Environment and Ecological balance interdependence of all beings living and non-living. The binding of man and nature-	Internal Test-II

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

	Environment conservation and enrichment.	
September 2023	UNIT-IV Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry Domestic violence- untouchability female infanticide atrocities against women – How to tackle them.	
October 2023	UNIT-V Human Rights Universal Declaration of Human Rights Human Rights violations National Integration Peace and non-violence	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. M. Rajesh Kumar	
Department	COMMERCE	
Class	III	
Semester	VI	
Subject/Subject Code	ADVANCED COST ACCOUNTING / CZ26A	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Contract Costing Definition - Features of Contract costing- Calculation of Profit on Contracts- Cost plus Contract Contract Costing Vs job Costing- Preparation of Contract A/c	-
January 2024	UNIT-II: Process Costing Features of Process Costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production – Process Accounts - Process Losses and Gains.	Internal Test-I
February 2024	UNIT-III: Operation Costing Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.	Assignment
March 2024	UNIT-IV: Marginal Costing Meaning – Features – Absorption Costing – Marginal Costing Vs Absorption Costing – Contribution – PV Ratio – Break Even point – Key Factor – Margin of Safety – Preparation of Marginal Cost Statement.	Internal Test-II
April 2024	UNIT-V: Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C. Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Ms. R. Srimathi	
Department	COMMERCE	
Class	III B.COM	
Semester	VI	
Subject/Subject Code	Management Accounting / CZ26B	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Introduction Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.	-
January 2024	UNIT-II: Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.	Internal Test-I
February 2024	UNIT-III: Ratio Analysis Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.	Assignment
March 2024	UNIT-IV: Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of fundsTechnique of preparing funds flow statement- Schedule of Changes in Working Capital Adjusted Profit and Loss account-Funds Flow Statement Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.	Internal Test-II
April 2024	UNIT-V: Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy –Shut down or Continue – Exploring New Markets.	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Dr. D. SentamilSelvan	
Department	COMMERCE	
Class	III	
Semester	VI	
Subject/Subject Code	ENTREPRENEURIAL DEVELOPMENT / CZ26C	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.	-
January 2024	UNIT-II: Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.	Internal Test-I
February 2024	UNIT-III: Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.	Assignment
March 2024	UNIT-IV: Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work)	Internal Test-II
April 2024	UNIT-V: Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks Government Grants and Schemes	Model Examination

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Mr. K. Anbumani	
Department	COMMERCE	
Class	III	
Semester	VI	
Subject/Subject Code	HUMAN RESOURCES MANAGEMENT / CVZ6B	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM- HRM Accounting– Human Resource Planning – Recruitment – Selection – Methods of Selection – Uses of various Tests – Interview techniques in Selection and Placement.	-
January 2024	UNIT-II: Meaning – Induction – Methods – Techniques – Identification of the Training needs – Training and Development – Performance appraisal – Transfer – Promotion and Termination of services –Career Development.	Internal Test-I
February 2024	UNIT-III: Compensation & Labour Relation Cost to Company – CTC Fixed and Flexible Pay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation. Need – Functions of Trade Unions – Forms of Collective bargaining – Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)- Social Ethics and Responsibility	Assignment
March 2024	UNIT-IV: Human Resource Accounting- Meaning- Objectives- Need & Limitations. Human Resource Audit – Nature – Benefits – Scope – Approaches.	Internal Test-II

Lesson Plan for Even Semester for the Academic Year 2023 - 2024

April 2024	UNIT-V: Corporate Ethics & Corporate Social Responsibility Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.	Model Examination
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Lesson Plan for Even Semester for the Academic Year 2023 - 2024

Name of the Institution	C.Kandaswami Naidu College For Men, Chennai – 600 102.	
Academic Year	2023-2024	
Name of the Faculty	Dr. L. Venkatesan	
Department	COMMERCE	
Class	III	
Semester	VI	
Subject/Subject Code	INCOME TAX LAW AND PRACTICE II/ CZ46A	
Month	Topics to be covered	Remarks
December 2023	UNIT-I: Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.	-
January 2024	UNIT-II: Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.	Internal Test-I
February 2024	UNIT-III: Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.	Assignment
March 2024	UNIT-IV: Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.	Internal Test-II
April 2024	UNIT-V: Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.	Model Examination