

MAR IVANIOS COLLEGE OF ARTS AND SCIENCE

MAVELIKKARA

LESSON PLAN

BA Economics

SEMESTER: Second Semester, BA Economics

Subject: Intermediate Microeconomics

Course code: EC1241

No. of instructional hours per week: 6 hours

Course Instructors: Prof. Dr. P K Varghese, Mr. Anishkumar A S, (Assistant Professor)

Mrs. Aswathy P (Assistant Professor)

Email: micaseconomics@gmail.com

Preparation of lesson plan framework (module wise)

Module -1:

Markets for Factor Inputs

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
25 hours	<ul style="list-style-type: none"> a) Competitive Factor Markets b) Equilibrium in Factor Markets c) Investment, time and capital markets: Stocks vs Flows d) Present Discounted Value e) Net Present Value Criterion f) How are interest rates determined? 	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of factor markets and determination of wage.</p> <p>Knowledge of Capital markets and investment, NPV,</p>	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

MODULE: 2

Risk and Uncertainty

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
20 hours	<ul style="list-style-type: none"> a) Risk – Probability-Expected value 	<p>Explaining the</p>	<p>Knowledge of -Probability</p>	<p>Oral test</p>

	<ul style="list-style-type: none"> b) Variability- Preferences towards risk c) Reducing Risk d) The demand for risky assets e) Behavioral Economics f) Uncertainty 	<p>scope of Probability in Economics,</p> <p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>-risk</p> <p>- variability</p>	<p>Written test</p> <p>Question answer method</p> <p>Assignments</p>
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MODULE: 3

Social Interactions, Property and Power

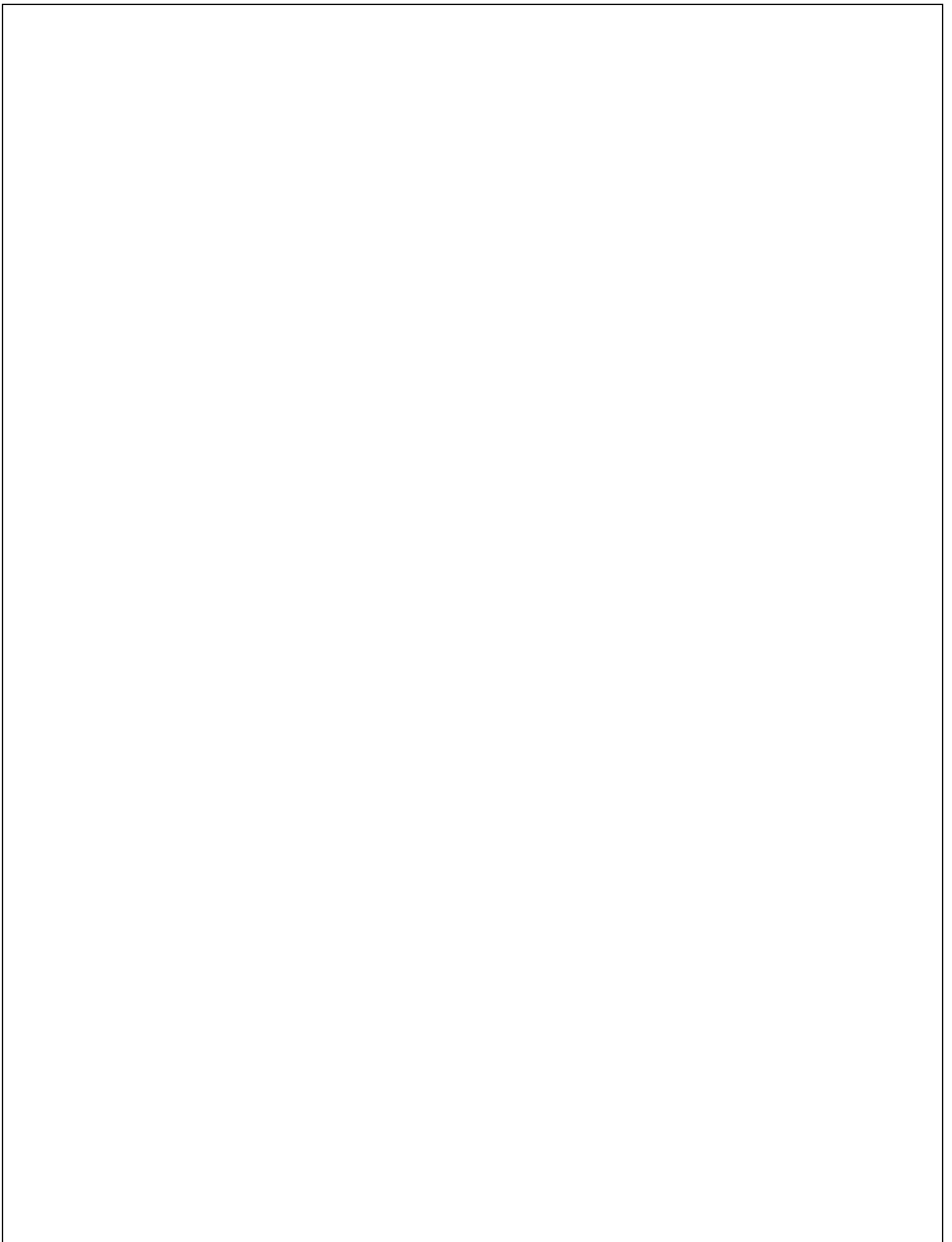
Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
20 hours	<ul style="list-style-type: none"> a) Game Theory b) Prisoner's Dilemma c) Social Preferences: Altruism-Public Goods, free riding and reported interactions d) Behavioral experiments in the lab and in the field e) Co game f) operation, negotiation, conflicts, of interest and social norms g) Dividing a pie- fair farmer, self interested students- contribution in the ultimatum. h) Social Interactions: 	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of</p> <ul style="list-style-type: none"> -Game theory -Equilibrium in the invisible hand. - Public Good contributions and -law of agency <p>Analyses the economically</p>	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

	<p>Conflicts in the choice among Nash equilibrium.</p> <p>Institutions and Power</p> <p>i) Evaluating Institutions and outcomes: Pareto criterion</p> <p>j) A policy to redistribute the surplus and raise efficiency.</p>		<p>feasible allocations and the surplus</p> <p>-The Pareto efficiency curve and distribution of the surplus</p>	
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MODULE: 4

General Equilibrium, Economic Efficiency and Market Failure

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
25 hours	<p>a) General equilibrium and economic efficiency.</p> <p>b) General equilibrium analysis</p> <p>c) The gains from Trade</p> <p>d) The Market Failure – Externality</p> <p>e) Public Good</p>	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of</p> <p>-efficiency in exchange</p> <p>-efficiency in product mix</p> <p>-efficiency in distribution</p> <p>Analysis of –</p> <p>Absolute cost advantage theory and</p> <p>-Comparative Cost advantage theory</p> <p>To make them understand the ways to correct the market failures</p>	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>



MAR IVANIOS COLLEGE OF ARTS AND SCIENCE

MAVELIKKARA

LESSON PLAN

B.COM FINANCE

SEMESTER: Second Semester, B.Com Finance

Subject: Business Regulatory Framework

Course code: CO 1242

No. of instructional hours per week: 4 hours

Prepared by: Sumi Susan Philip (Assistant Professor)

Email: sumisusan901@gmail.com

Preparation of lesson plan framework (module wise)

Module -1:

INTRODUCTION TO LAW

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
4 hours	<ul style="list-style-type: none"> a) Meaning and definition of law b) Importance/ need/ purpose/functions of law c) Classification of law d) Mercantile law, objectives, importance and sources of Mercantile law 	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of law, functions, Classification of law mercantile law</p>	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

MODULE: 2

LAW OF CONTRACTS

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
25 hours	<ul style="list-style-type: none"> a) Meaning and definition of contract, Essential elements of a valid contract, Classification of contract b) Difference between agreement and contract c) Meaning of contingent 	<p>Explaining Indian laws and contract</p> <p>Explanations of various terms used</p>	<p>Knowledge of</p> <ul style="list-style-type: none"> -Indian contract -consideration - offer - acceptance -persons not competent to contract -free consent 	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

	<p>contract, quasi contract and E-Commerce contract</p> <p>d) Meaning and definition of offer, Essential elements of a valid offer, Different Kinds of offer</p> <p>e) Meaning and definition of acceptance, Essential of a valid acceptance</p> <p>f) Communication of offer, acceptance and revocation</p> <p>g) Revocation of offer and acceptance</p> <p>h) Contract through post</p> <p>i) Meaning and definition of consideration, Essential of a valid consideration</p> <p>j) A contract without consideration is void- exceptions</p> <p>k) Privity of consideration and privity of contract, exceptions to the rule of privity of contract</p> <p>l) Meaning and definition of capacity to contract</p> <p>m) Persons not competent to contract</p> <ul style="list-style-type: none"> - Minors- effects of minor's agreement - Persons of unsound mind - Persons disqualified by law <p>n) Meaning and definition of free consent</p> <p>o) Coercion- essentials and effects</p> <p>p) Undue influence-</p>	<p>Presentations on various topics given in the module</p>	<p>-performance of contract</p> <p>- breach of contract</p> <p>-legality of object</p>	
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	<p>essentials, relationship and effects, difference between coercion and undue influence</p> <p>q) Fraud, misrepresentation and differences</p> <p>r) Mistake and its types.</p> <p>s) Legality of objects, doctrine of public policy</p> <p>t) Performance of contract, essentials of a valid tender of performance, persons entitled to perform contracts</p> <p>u) Performance of joint promises, time and place of performance</p> <p>v) Performance of reciprocal promises, kinds of reciprocal promises and their performance, effects of preventing the Performance of reciprocal promises</p> <p>w) Appropriation of contract, assignment of contract</p> <p>x) Discharge of contract, modes of discharge of contract</p> <ul style="list-style-type: none"> - By performance - By agreement or consent - By the operation of law - By lapse of time - By impossibility of performance - Material alteration - Discharge by 			
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	breach of contract y) Remedies for breach of contract <ul style="list-style-type: none"> - Suit for rescission - Suit for specific performance - Suit for injunction - Suit for quantum meruit - Suit for damages 			
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MODULE: 3

SPECIAL CONTRACTS

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
15 hours	a) Meaning and definition of bailment, features of bailment, classification of bailment b) Duties and rights of a bailor and bailee. c) Termination of bailment d) Finder of lost goods and its legal duties e) Meaning and definition of pledge, features of pledge f) Duties and rights of a pledger and pledgee, pledge by non-owners g) Difference between pledge and bailment h) Hypothecation and mortgage i) Meaning and definition of contract of	Explanations of various terms used Presentations on various topics given in the module	Knowledge of -bailment -contract of indemnity - contract of guarantee -law of agency	Oral test Written test Question answer method Assignments

	<p>indemnity, essentials of a contract of indemnity</p> <p>j) Meaning and definition of contract of guarantee, essentials of a contract of guarantee</p> <p>k) Difference between contract of indemnity and contract of guarantee</p> <p>l) Kinds of guarantee</p> <p>m) Nature and extent of surety's liability, discharge of surety from liability, Rights of surety</p> <p>n) Meaning and definition of contract of agency, legal rules for contract of agency, principles of agency, creation of agency, termination of agency</p> <p>o) Kinds of agents and classification of agents</p> <p>p) Duties and rights of agent and principal</p> <p>q) Liabilities of principal to third parties, personal liability of an agent</p> <p>r) Delegation of authority by an agent</p> <ul style="list-style-type: none"> - Sub agent - Substituted agent - Difference between Sub agent and Substituted agent 			
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MODULE: 4**SALE OF GOODS ACT, 1930**

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
8 hours	<ul style="list-style-type: none">a) Meaning and definition of contract of sale, essentials of a valid contract of sale, difference between sale and agreementb) Classification of goodsc) Conditions and warranty, difference between Conditions and warrantyd) Caveat emptor-exceptionse) Transfer of property, transfer of title by non-ownersf) Performance of contract of sale, delivering of goods, rules regarding effective delivery of goodsg) Unpaid seller, rights of an unpaid seller	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of</p> <ul style="list-style-type: none">-contract of sale-condition and warranty-caveat emptor-transfer of property-unpaid seller	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

MODULE: 5**Regulatory authorities**

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
20 hours	<p>a) Insurance regulatory and development authority, features of IRDA, objectives/ functions of IRDA, establishment and incorporation of authority, composition of authority, removal from office, duties, powers and functions of authority, finance, accounts and audit,</p> <p>b) The Telecom Regulatory Authority of India, objectives, constitution, qualifications, powers and functions of the authority, appellate tribunal</p> <p>c) Intellectual Property Rights, patent right, meaning and objectives of patent act, persons entitled to apply for patent, procedure for registration of patent, term of patent, patent of addition, rights of patentee,</p> <p>d) Meaning and definition of trademark, features</p>	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of</p> <ul style="list-style-type: none">-IRDA-TRAI-IPR-RTI	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

	<p>and functions of trademark, benefits of registered trademark, registration of trademark, trade mark act, objects of trademark act, procedure for registration, effects of registration, punishment for infringement of the trademark</p> <p>e) Copy right, features of copyright, copyright act, ownership of copyright, assignment of copyright, term of copyright, copyright societies, international copyright, registration of copyright, infringement of copyright</p> <p>f) Plagiarism, meaning and definition of Plagiarism, academic world and journalism, copyright laws and Plagiarism, punishment for Plagiarism,</p> <p>g) The right to information act-2005, objects of the act, appropriate government, competent authority, public authority, information, right to information, information to be disclosed by public authority, exemptions from disclosure of</p>			
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	<p>information, the central information commission, state information commission, qualifications, powers and functions of information commission, appeals, aggrieved persons, right to access information on specific issues</p> <p>-banking and insurance transactions</p> <p>-government dealings and related services</p>			
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Lesson plan preparation hourly wise

Subject: Business Regulatory Framework

Lecture hours: 72

Objectives: To familiarize and acquire adequate knowledge about the framework of Indian business laws.

Sl. no.	Unit and objectives	No. of lecture hours	Methodology/ instructional techniques	Evaluation/ learning confirmation
Module 1	<p>Introduction to law</p> <p>Objectives: To study the introduction of law, its importance and classification To study the Mercantile law</p>	4		
1	Meaning and definition of law, Importance/ need/ purpose/functions of law	1	Lecture	Question and answer Discussion
2	Classification of law	1	Lecture	Question and answer Discussion
3	Meaning and definition of Mercantile law, objectives Importance and sources of Mercantile law	1	Lecture	Question and answer Discussion

4	Revision	1	Revision	Test /assignment/MCQ
Module 2	Law of contract Objectives: To study Indian contract, elements and classification To study the performance of contract, discharge of contract and breach of contract	25		
1	Meaning and definition of contract, Essential elements of a valid contract	1	Lecture	Question and answer Discussion
2	Classification of contract	1	Lecture	Question and answer Discussion
3	Difference between agreement and contract Meaning of contingent contract, quasi contract and E-Commerce contract	1	Lecture	Question and answer Discussion
4	Meaning and definition of offer, Essential elements of a valid offer, Different Kinds of offer	1	Lecture	Question and answer Discussion
5	Meaning and definition of acceptance, Essential of a valid acceptance	1	Lecture	Question and answer Discussion
6	Communication of offer, acceptance and revocation, Revocation of offer and acceptance, Contract through post	1	Lecture	Question and answer Discussion
7	Meaning and definition of consideration, Essential of a valid consideration	1	Lecture	Question and answer Discussion
8	A contract without consideration is void-exceptions	1	Lecture	Question and answer Discussion
9	Privity of consideration and privity of contract, exceptions to the rule of privity of contract Meaning and definition of capacity to contract	1	Lecture	Question and answer Discussion
10	Persons not competent to contract Minors- effects of minor's agreement	1	Lecture	Question and answer Discussion
11	Persons of unsound mind Persons disqualified by law	1	Lecture	Question and answer

				Discussion
12	Meaning and definition of free consent Coercion- essentials and effects	1	Lecture	Question and answer Discussion
13	Undue influence- essentials, relationship and effects,	1	Lecture	Question and answer Discussion
14	Difference between coercion and undue influence, Fraud	1	Lecture	Question and answer Discussion
15	Misrepresentation and differences Mistake and its types.	1	Lecture	Question and answer Discussion
16	Legality of objects, doctrine of public policy, Performance of contract, essentials of a valid tender of performance,	1	Lecture	Question and answer Discussion
17	Persons entitled to perform contracts, Performance of joint promises, time and place Of performance	1	Lecture	Question and answer Discussion
18	Performance of reciprocal promises, kinds of reciprocal promises	1	Lecture	Question and answer Discussion
19	Performance and effects of preventing the Performance of reciprocal promises	1	Lecture	Question and answer Discussion
20	Appropriation of contract, assignment of contract	1	Lecture	Question and answer Discussion
21	Discharge of contract, modes of discharge of contract, By performance, By agreement or consent	1	Lecture	Question and answer Discussion
22	Modes of discharge of contract- By the operation of law, By lapse of time, By impossibility of performance	1	Lecture	Question and answer Discussion
23	Modes of discharge of contract - Material alteration, Discharge by breach of contract	1	Lecture	Question and answer Discussion
24	Remedies for breach of contract	1	Lecture	Question and answer Discussion
25	REVISION	1	Revision	Test /assignment/MCQ

Module 3	Special contract Objectives: to study the terms of bailment, pledge, contract of indemnity and guarantee To study the contract of agency, termination and finder of lost goods	15		
1	Meaning and definition of bailment, features of bailment, classification of bailment	1	Lecture	Question and answer Discussion
2	Duties and rights of a bailor and bailee	1	Lecture	Question and answer Discussion
3	Termination of bailment, Finder of lost goods and its legal duties	1	Lecture	Question and answer Discussion
4	Meaning and definition of pledge, features of pledge	1	Lecture	Question and answer Discussion
5	Duties and rights of a pledger and pledgee, pledge by non-owners	1	Lecture	Question and answer Discussion
6	Difference between pledge and bailment Hypothecation and mortgage	1	Lecture	Question and answer Discussion
7	Meaning and definition of contract of indemnity, essentials of a contract of indemnity	1	Lecture	Question and answer Discussion
8	Meaning and definition of contract of guarantee, essentials of a contract of guarantee Difference between contract of indemnity and contract of guarantee, Kinds of guarantee	1	Lecture	Question and answer Discussion
9	Nature and extent of surety's liability, Discharge of surety from liability, Rights of surety	1	Lecture	Question and answer Discussion
10	Meaning and definition of contract of agency, legal rules for contract of agency, principles of agency	1	Lecture	Question and answer Discussion
11	Creation of agency, termination of agency Kinds of agents	1	Lecture	Question and answer Discussion

12	Classification of agents, Duties and rights of agent	1	Lecture	Question and answer Discussion
13	Duties and rights of principal Liabilities of principal to third parties, personal liability of an agent	1	Lecture	Question and answer Discussion
14	Sub agent, Substituted agent, Difference between Sub agent and Substituted agent	1	Lecture	Question and answer Discussion
15	REVISION	1	Revision	Test /assignment/MCQ
Module 4	Sale of goods act 1930 Objectives: To understand the sale of goods act, condition and warranty To study unpaid seller and transfer of property	8		
1	Meaning and definition of contract of sale, essentials of a valid contract of sale, difference between sale and agreement,	1	Lecture	Question and answer Discussion
2	Classification of goods	1	Lecture	Question and answer Discussion
3	Conditions and warranty, difference between Conditions and warranty	1	Lecture	Question and answer Discussion
4	Caveat emptor- exceptions Transfer of property	1	Lecture	Question and answer Discussion
5	Transfer of title by non-owners Performance of contract of sale	1	Lecture	Question and answer Discussion
6	Delivering of goods, rules regarding effective delivery of goods	1	Lecture	Question and answer Discussion
7	Unpaid seller, rights against goods sold	1	Lecture	Question and answer Discussion
8	REVISION	1	Revision	Test /assignment/MCQ
Module 5	Regulatory authorities Objectives: to study IRDA, TRAI, RTI To understand state information commission and central information commission	20		

1	IRDA , features of IRDA, objectives/ functions of IRDA, establishment and incorporation of authority,	1	Lecture	Question and answer Discussion
2	Composition of authority, removal from office, duties, powers and functions of authority, finance, accounts and audit	1	Lecture	Question and answer Discussion
3	TRAI, objectives, constitution, qualifications,	1	Lecture	Question and answer Discussion
4	Powers and functions of the authority, appellate tribunal	1	Lecture	Question and answer Discussion
5	Patent right, meaning and objectives of patent act, persons entitled to apply for patent,	1	Lecture	Question and answer Discussion
6	Procedure for registration of patent, term of patent, patent of addition, rights of patentee	1	Lecture	Question and answer Discussion
7	Meaning and definition of trademark, features and functions of trademark,	1	Lecture	Question and answer Discussion
8	Benefits of registered trademark, registration of trademark	1	Lecture	Question and answer Discussion
9	Trade mark act, objects of trademark act, procedure for registration, effects of registration, punishment for infringement of the trademark	1	Lecture	Question and answer Discussion
10	Copy right, features of copyright, copyright act, ownership of copyright, assignment of copyright,	1	Lecture	Question and answer Discussion
11	Term of copyright, copy right societies, international copyright, registration of copyright, infringement of copyright	1	Lecture	Question and answer Discussion
12	Plagiarism, meaning and definition of Plagiarism, academic world and journalism,	1	Lecture	Question and answer Discussion
13	copyright laws and Plagiarism, punishment for Plagiarism	1	Lecture	Question and answer Discussion
14	The right to information act-2005, objects of the act,	1	Lecture	Question and answer Discussion

15	appropriate government, competent authority, public authority, information,	1	Lecture	Question and answer Discussion
16	right to information, information to be disclosed by public authority,	1	Lecture	Question and answer Discussion
17	exemptions from disclosure of information, the central information commission	1	Lecture	Question and answer Discussion
18	state information commission, qualifications, powers and functions of information commission	1	Lecture	Question and answer Discussion
19	appeals, aggrieved persons, right to access information on specific issues, banking and insurance transactions, government dealings and related services	1	Lecture	Question and answer Discussion
20	REVISION	1	Revision	Test /assignment/MCQ

TEXT BOOK

Sl. No	Author's Name	Name of the textbook
1	Dr. K.G.C Nair, Dr. Dipa S Krishnan, Adv. G Radhika	Business Regulatory Framework
2	Biju P Mani	Business Regulatory Framework
3	Ashok Sharma	Business Regulatory Framework

MAR IVANIOS COLLEGE OF ARTS AND SCIENCE

MAVELIKARA

LESSON PLAN

ENGLISH LANGUAGE AND LITERATURE

Semester: Sixth Semester

Subject: World Classics

Course Code: EN 1641

No. of instructional hours per week: 5 hours

Prepared by: Anila Elizabeth John (Assistant Professor)

Email: anila.john4gmail.com

PREPARATION OF LESSON PLAN FRAMEWORK (Module-Wise)

Unit/Module	Topics for student preparation	Procedure (process)	Learning outcome (output)	Assessment
Module 1 18 Hours	<p>Classics - literary classics – definition – critical concepts – the emergence of classics – a brief survey of classics.</p> <p>Greek and Roman: Homer- Virgil- Aeschylus- Sophocles- Euripides- Aristophanes- Nikos Kazantzakis.</p> <p>Italian: Dante- Boccaccio- Tasso- Ariosto- Machiavelli- Alberto Moravia.</p> <p>Sanskrit: Vyasa- Valmiki- Kalidasa- Sudraka- Bhasa- Shri Harsa- Jayadeva.</p> <p>German: Goethe- Hesse.</p>	<p>Explanation of Classics and literary terms.</p> <p>Seminars on various topics given in the module.</p>	<p>To introduce students to the world of the classic in literature.</p> <p>To broaden their outlook and sensibility.</p> <p>The students will be able to read and appreciate classical works.</p> <p>Students will be able to evaluate classical texts critically.</p> <p>Helps students to place and assess their own culture and classics.</p>	Written Test.

	Russian: Pushkin-Gogol- Dostoevsky- Tolstoy- Chekhov-Gorky- Pasternak- Solzhenitsyn.			
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Unit/Module	Core Reading	Procedure	Learning Outcome	Assessment
Module 2 Poetry 18 Hours	<i>Ritusamhara</i> by Kalidasa. Canto One. Summer. (From Kalidas: The Loom Of Time)	Read and appreciate the classical work. Evaluating the classical text critically.	To introduce students to the world of the classic in literature. The students will be able to read and appreciate classical works.	Written test.

Unit/Module	Core Reading	Procedure	Learning Outcome	Assessment
Module 3 Drama 18 hours	<i>Antigone</i> : Sophocles.	Read and appreciate the classical work. Evaluating the classical text critically.	To introduce students to the world of the classic in literature. The students will be able to read and appreciate classical works.	Witten Test.

Unit/Module	Core Reading	Procedure	Learning Outcome	Assessment
Module 4 Fiction 18 hours	<i>The Death of Ivan Ilyich:</i> Tolstoy <i>Zorba the Greek:</i> Kazantzakis.	Evaluating the classical text critically.	The students will be able to read and appreciate classical works.	Written Test.

MAR IVANIOS COLLEGE OF ARTS AND SCIENCE

MAVELIKKARA

LESSON PLAN

BA Economics

SEMESTER: Fifth Semester, BA Economics

Subject: Methodology and Perspectives of Social Science.

Course code: EC1541

No. of instructional hours per week: 4 hours

Course Instructors: Prof. Dr. P K Varghese

Course Objective: The course intends to familiarize the students with the broad contours of Social Science, especially Economics and its methodologies, tools and analysis procedures. The course also aims to create an enthusiasm among students, incorporating various concepts and issues in economics.

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Preparation of lesson plan framework (module wise)

Module -1:

Methodology of Social Science

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
10 hours	<ul style="list-style-type: none"> a) Social science disciplines b) Need for Inter disciplinary approach c) Objectivity and subjectivity in social science. d) Limits to objectivity in social science e) Economics as a social science subjects. 	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of various social science subjects like</p> <ul style="list-style-type: none"> -Sociology -Psychology -Anthropology -Political Science -History -Geography, etc., <p>Knowledge of objectivity and subjectivity and the need for inter disciplinary approach.</p>	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

MODULE: 2

Economic Issues and Concepts

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
15 hours	<ul style="list-style-type: none"> a) Resources and scarcity 		Knowledge of	Oral test

	<ul style="list-style-type: none"> b) Choice and opportunity cost c) The Production Possibility Boundary d) Three key issues – What should be produced-Efficient production-Economic Growth. e) Economic System f) Role of government in the mixed economy. g) Economic advice h) Economic theorizing 	<p>Explaining the scope of Probability in Economics,</p> <p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<ul style="list-style-type: none"> -Probability -risk - variability <p>Knowledge of</p> <ul style="list-style-type: none"> -What should be produced -Efficient production -Economic growth <p>Knowledge of</p> <ul style="list-style-type: none"> -Traditional system -Command system -pure market system and -Mixed System. <p>Knowledge of</p> <ul style="list-style-type: none"> -Positive and -normative economics <p>Knowledge of</p> <ul style="list-style-type: none"> -endogenous and -exogenous variables. 	<p>Written test</p> <p>Question answer method</p> <p>Assignments</p>
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MODULE: 3

Understanding the Organization of Economy

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
20 hours	<ul style="list-style-type: none"> a) Capitalism b) Capitalism as an economic system c) Gains from specialization d) Economic Models-Basic concepts e) Industrial revolution 	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of</p> <ul style="list-style-type: none"> -Private property -markets and - firm <p>Knowledge of</p> <ul style="list-style-type: none"> -Technology -population 	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p>

	and Incentives for new technology		-and growth Analyses the concepts of -Prices, costs and innovation rents	Assignments
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MODULE: 4

Major Global Economic Events

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
15 hours	<ul style="list-style-type: none"> a) Great Depression b) Golden age of high growth and how employment c) Global financial crisis d) Globalization and investment e) Trade and Growth 	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of</p> <ul style="list-style-type: none"> -Golden age of growth -stagflation -efficiency in distribution <p>Knowledge of the global financial crisis –the nation and the world</p> <p>Knowledge of</p> <ul style="list-style-type: none"> -globalization and -migration 	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

MODULE: 5

CONTEMPORARY ECONOMIC ISSUES

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment

15 hours	<ul style="list-style-type: none"> a) Economic Inequality b) Economics of Environment c) Innovation Process d) Innovation Systems e) Intellectual Property Rights 	<p>Explanations of various terms used</p> <p>Presentations on various topics given in the module</p>	<p>Knowledge of</p> <ul style="list-style-type: none"> -Measuring Equality and living standards <p>Knowledge of</p> <ul style="list-style-type: none"> -the economy and environment - Knowledge of invention and diffusion -IPR 	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>
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MAR IVANIOS COLLEGE OF ARTS AND SCIENCE

MAVELIKARA

LESSON PLAN

B.COM TOURISM AND TRAVEL MANAGEMENT

Semester: Four

Subject: Tourism Products

Course code: TT 1471

No. of instructional hours per week: 4 hours

Total hours: 72 hours

Prepared by: Tintu Anna Mohan (Assistant Professor)

Email: tintuanna24@gmail.com

PREPARATION OF LESSON PLAN FRAMEWORK (MODULE WISE)

Course Objectives

1. To give a description of natural products and manmade products.
2. To give an insight into the natural resources of India.

MODULE 1

TOURISM PRODUCTS

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
10 hours	a) Tourism Products b) Definition c) Tangible and Intangible products	Explanations on the general concepts of tourism products Video Presentations on topics given in the module	Basic awareness on tourism products Familiarization with Tangible and Intangible products	Oral test Written test Assignments

MODULE: II

CLASSIFICATION OF PRODUCTS

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
10 hours	a) Natural Tourism products - Climate -	Explanation on various natural	Familiarization with Indian climate.	Oral test Quizzes

	<p>Water Features, Beaches</p> <p>b) Bird and wildlife sanctuaries - National parks</p> <p>c) Sports</p> <p>d) Winter and summer sports - Water Bases sports - Aero sports</p>	<p>tourism products</p> <p>Video Presentations on various topics given in the module</p>	<p>General awareness of different waterfalls, rivers, and beaches in India</p> <p>Bird and wildlife sanctuaries, National parks in India</p> <p>Winter and summer sports - Water Bases sports - Aero sports of India</p>	<p>Written test</p> <p>Question answer method</p> <p>Assignments</p>
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MODULE: III

HISTORICAL AND SOCIO-CULTURAL TOURISM PRODUCTS

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
20 hours	<p>a) Historical and socio-cultural tourism products</p> <p>b) Art and architecture</p> <p>c) Paintings</p> <p>d) Historical monuments</p> <p>e) Museums</p> <p>f) Art galleries</p> <p>g) Libraries</p> <p>h) Ancient literature</p> <p>i) fairs and festivals</p> <p>j) Folklore</p> <p>k) music</p> <p>l) dance</p> <p>m) handicraft</p> <p>n) sports and costumes</p>	<p>Explanations of given socio-cultural tourism products of India</p> <p>Video Presentations on various topics given in the module</p> <p>PPT Presentations</p>	<p>Basic knowledge of socio-cultural tourism products of India</p>	<p>Oral test</p> <p>Question answer method</p> <p>Assignments</p>

	o) Indian and international cuisine.			
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MODULE: IV

RELIGIOUS PHILOSOPHIES

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
10 hours	a) Religious philosophies of Hinduism b) Buddhism c) Jainism d) Christianity e) Islam f) Hindu g) Sanskrit h) Philosophies of Saivism and Vaishnavism.	Explanations of various religions of India. Pilgrim centers in India Explanation of Saivism and Vaishnavism	Basic knowledge of religions of India	Written test Question answer method Assignments

MODULE: 5

ADVENTURE TOURISM

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
22 hours	a) Adventure tourism b) Aerial adventure sports c) parachuting d) sky diving e) hang gliding f) Parasailing g) bungee jumping	Explanation of various adventure tourism activities in India	Knowledge of adventure tourism activities in India	Written test Assignments

	h) water adventure sports – i) white water rafting j) white water kayaking k) canoeing l) water skiing m) windsurfing n) land-based – mountaineering o) trekking p) skiing q) heli-skiing	Video Presentations on various adventure activities		
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TEXTBOOK

Sl. No	Author's Name	Name of the textbook
1.	Pran Seth	Successful Tourism Management, Sterling Publishers Pvt., Ltd.
2.	Bhatia A.K.	Tourism Development, Principles and Practices. Sterling Publishers Pvt., Ltd.
3.	Douglas Pearce	Tourism Today - A Geographical Analysis - Longman Group Ltd

സെമസ്റ്റർ	:	II
കോഴ്സ് കോഡ്	:	ML 1211.2
അഡീഷണൽ ലാംഗ്വേജ് കോഴ്സ്	:	II
സമയക്രമം	:	ആഴ്ചയിൽ 4 മണിക്കൂർ (18 ആഴ്ചയിൽ 72 മണിക്കൂർ)
ക്രെഡിറ്റ്	:	4

കവിത, കഥ, ഉപന്യാസം, വിവർത്തനം

പുസ്തകം : സർഗ്ഗഭാരതി (കേരളസർവ്വകലാശാലാ പ്രസിദ്ധീകരണം)

പാഠ്യപദ്ധതി

മൊഡ്യൂൾ : ഒന്ന് (18 മണിക്കൂർ)

കവിത

മലയാളകവിതയുടെ വികാസപരിണാമഘട്ടങ്ങൾ - കവികൾ - കൃതികൾ.

വിശദപഠനം

- | | | |
|----------------|---|----------------------|
| 1. മനസിനി | : | ചങ്ങമ്പുഴ കൃഷ്ണപിള്ള |
| 2. പുതപ്പാട്ട് | : | ഇടശ്ശേരി |
| 3. മലതൂരക്കൽ | : | വൈലോപ്പിള്ളി |

മൊഡ്യൂൾ : രണ്ട് (18 മണിക്കൂർ)

ചെറുകഥ

ആനുകാലികങ്ങളുടെ പ്രചാരം - മലയാള ചെറുകഥയുടെ വികാസ പരിഘട്ടങ്ങൾ - കൃതികൾ - കഥാകൃത്തുക്കൾ.

വിശദപഠനം

- | | | |
|--------------------------|---|----------------------|
| 1. പൂവമ്പഴം | : | ബഷീർ |
| 2. പൊതിച്ചോറ് | : | കാരുർ |
| 3. പെരുമഴയുടെ പിറ്റേന്ന് | : | എം.ടി. വാസുദേവൻ നായർ |
| 4. ഇതാ ഒരു ടെക്കി | : | ചന്ദ്രമതി |
| 5. നാലാം യാമം | : | എം. സുകുമാരൻ |
| 6. പന്തിഭോജനം | : | സന്തോഷ് ഏച്ചിക്കാനം |

മൊഡ്യൂൾ : മൂന്ന് (18 മണിക്കൂർ)

ഉപന്യാസം

ഉപന്യാസങ്ങളുടെ ആവിർഭാവം - ഉപന്യാസ സമാഹാരങ്ങൾ - ഉപന്യാസശാസ്ത്ര സമ്പന്നമാക്കിയ എഴുത്തുകാർ - വിഷയവൈവിധ്യം - ഗദ്യാവിഷ്കരണത്തിലെ രചനകൾ - വിഷയാപഗ്രഥനങ്ങൾ.

വിശദപഠനം

- 1. മനുഷ്യ നാരായണങ്ങൾ - ഇ. വി. കൃഷ്ണപിള്ള
- 2. വ്യാസന്റെ ചിരി - കുട്ടിക്കൃഷ്ണമാരാർ
- 3. മലയാള സിനിമയുടെ സാഹിത്യബന്ധം - മധു ഇറവങ്കര
- 4. ചരിത്രത്തെ അഗാധമാക്കിയ ഗൂരു - കെ. പി. അപ്പൻ
- 5. ഇ-വായനയുടെ പുതുലോകം - വി. കെ. ആദർശ്

മൊഡ്യൂൾ : നാല് (18 മണിക്കൂർ)

വിവർത്തനം

പദങ്ങൾ, ശൈലികൾ, ഔദ്യോഗികരേഖകൾ, ഉപന്യാസഭാഗങ്ങൾ, കവനഭാഗങ്ങൾ, പരസ്യങ്ങൾ, കഥാഭാഗങ്ങൾ എന്നിവ ഇംഗ്ലീഷിൽ നിന്ന് മലയാളത്തിലേക്ക് മലയാളത്തിൽ നിന്ന് ഇംഗ്ലീഷിലേക്കും വിവർത്തനം ചെയ്യാൻ പരിശീലിപ്പിക്കണമെന്നു സഹായകഗ്രന്ഥങ്ങൾ

സഹായകഗ്രന്ഥങ്ങൾ

- 1. മലയാളകവിതാസാഹിത്യചരിത്രം : ഡോ. എം. ലീലാവതി.
- 2. കവിതയിലെ പുതുവഴികൾ : നെല്ലിക്കൽ മുരളീധരൻ.
- 3. ചെറുകഥ ഇന്നലെ, ഇന്ന് : എം. അച്യുതൻ.
- 4. മലയാളചെറുകഥാസാഹിത്യചരിത്രം : ഡോ. എം. എം. ബഷീർ.
- 5. കൈരളിയുടെ കഥ : പ്രൊഫ. എൻ. കൃഷ്ണപിള്ള.
- 6. ശുദ്ധമലയാളം: പ്രൊഫ. പത്മന രാമചന്ദ്രൻനായർ.
- 7. വിവർത്തനം (ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്)
- 8. ഭരണശബ്ദാവലി (ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്)
- 9. മാനവിക ശബ്ദാവലി (ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്)
- 10. വാണിജ്യ ശബ്ദാവലി (ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്)
- 11. ഔദ്യോഗിക നിഘണ്ടു (ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്)
- 12. ഇംഗ്ലീഷ് മലയാളം നിഘണ്ടു : പി. രാമലിംഗം പിള്ള.
- 13. മലയാളം ഇംഗ്ലീഷ് നിഘണ്ടു : പി. രാമലിംഗം പിള്ള
- 14. വിവർത്തന വിചാരം : ഡോ. എൻ. ഇ. വിശ്വനാഥ അയ്യർ.

MAR IVANIOS COLLEGE OF ARTS AND SCIENCE

MAVELIKARA

LESSON PLAN

M.Com Finance and Accounting

Semester : Second Semester, M.Com Finance and Accounting

Subject : QUANTITATIVE TECHNIQUES AND FINANCIAL ECONOMETRICS

Course Code : CO 223

No. of instructional hours per week : 5 hours

**Prepared by : R.LEKSHMI PRIYA
(Assistant Professor)**

Email : lachusmailbox123@gmail.com

PREPARATION OF LESSON PLAN FRAMEWORK (Module-wise)

MODULE- 1: PROBABILITY THEORIES

Unit/ Session/ hours (time required)	Topics for student preparation (input)	Procedure(process)	Learning outcome (output)	Assessment
15 Hours	<p>a) Meaning, definition and basic terms related to the theory of probability such as random experiment, events, certain and impossible events, sample space, mutually exclusive events and complementary events.</p> <p>b) Types of probability - Mathematical and Statistical.</p> <p>c) Addition theorem on probabilities- Mutually exclusive and mutually not exclusive events.</p> <p>d) Concept of Conditional Probability</p> <p>e) Multiplication theorem on probabilities- Independent and dependent events</p> <p>f) Bayes Theorem</p> <p>g) Central Limit Theorem</p>	<p>a) Explanation of various terms used</p> <p>b) Presentations on various topics given in the module</p> <p>c) Problems and solutions</p>	<p>Knowledge of:</p> <p>a) The Meaning of various terms related to the theory of probability: random experiment, events, certain and impossible events, sample space, mutually exclusive events and complementary events.</p> <p>b) Types of probability - Mathematical and Statistical.</p> <p>c) Addition theorem on probabilities - mutually exclusive and mutually not exclusive events</p> <p>d) Concept of Conditional probability</p> <p>e) Multiplication theorem on probabilities- Independent and dependent events</p> <p>f) Bayes Theorem</p> <p>g) Concept of Central Limit Theorem</p>	<p>a) Oral Test</p> <p>b) Written Test</p> <p>c) MCQ</p> <p>d) Activity: List some of the applications of probability in our everyday life</p>

MODULE –2: PROBABILITY DISTRIBUTION

Unit/ Session/ hours (time required)	Topics for student preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
15 hours	(a) Meaning, functions and properties of binomial distribution (b) Mean and standard deviation of binomial distribution (c) Utility and fitting of binomial distribution (d) Meaning and properties of poisson distribution (e) Utility and fitting of poisson distribution (f) Concept of normal distribution, normal curve meaning, properties and utility (g) Normal approximation to binomial distribution and poisson distribution (h) Concept of other distributions - beta distribution, exponential distribution	a) Explanation of various terms b) Presentation on the various topics given in the module c) Problems and solutions	a) Knowledge of the various terms used such as: mean, standard deviation, binomial distribution, poisson distribution and normal distribution b) Calculation of mean and standard deviation of binomial distribution c) Understanding the fitting of binomial distribution d) Calculation of fitting of poisson distribution e) Calculation of probability under normal distribution f) Understanding probability distributions like beta distribution and exponential distribution	a) Assignments b) Student working out problems c) Oral Test d) Written Test e) Activity: Students are given problems based on their previous knowledge related to probability

MODULE – 3 : INTRODUCTION TO FINANCIAL ECONOMETRICS

Unit/ Session /hours (time require d)	Topics for student preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
15 hours	a)Meaning and Definition of Econometrics b)Need and aims of Econometrics c)Methodology of Econometrics d)Types /classification of Econometrics e)Construction of economic models /steps in modelling f)Purpose of economic models g)Types of data in Econometrics h)Basic tools and technique used in Econometrics i)Model specification tests ,Ramsey Reset Test j)Basic understanding of break point k)Concept of Least Square Estimate and assumptions l)Understanding of Best Linear Unbiased Estimate(BLUE) m)Types and detection of spherical errors n)Concept of White Noise	a)Explanation of various terms b)List of formulae related to the various test c)Presentations on the various topics given in the module	a)Knowledge of the various terms used b)Understanding the method of formulating an econometric model c)Various types of data used in econometrics d)Main tools and techniques used in econometrics e)Basic understanding of Regression analysis, Ordinary Least Square and its assumptions	a)Assignments b)Oral test c)Written test d)MCQ e)Activity: List some of the tools/methods which can be used for statistical analysis

MODULE – 4 : UNIVARIATE AND MULTIVARIATE ANALYSIS

Unit/ Session/ hours (time required)	Topics for student Preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
25 hours	a) Meaning of regression b) Regression analysis- simple and multiple regression c) Prediction with simple regression model d) Prediction of expected values e) Normality test using descriptive statistics f) Jarque-Bera test g) Stationarity series h) Differencing-first and second order i) Unit root test j) Augmented Dickey Fuller(ADF) test k) Linear relationship of variables l) Regression Analysis m) Correlation Analysis n) Individual coefficient tests-t test, t-statistics and p values o) Goodness of fit-test p) R-squared and Adjusted R-squared q) F statistics and p value r) Serial correlation and its types s) Concept of Durbin Watson statistics t) Difference between Multi-variate and Multiple regression u) Multicollinearity v) Variance Inflation Factors, Residual diagnostics w) Correlogram and Q statistics x) Correlogram of square residuals y) Histogram and	a) Explanation of various terms b) Presentations on the various topics given in the module c) Problems and Solutions	a) Knowledge of the various terms used b) Calculation of correlation coefficient c) Variance Inflation Factors and its computation d) Types of regression analysis e) Prediction with simple regression model f) Normality test using descriptive statistics g) Understanding the use of various test like Jarque-Bera test, Augmented Dickey Fuller(ADF) test, Individual coefficient tests-t test, t-statistics and p values, Goodness of fit-test, R-squared and Adjusted R-squared, F statistics and p value h) Serial correlation and its types i) Concept of Durbin Watson statistics j) Helps to know the Difference between Multi-variate and Multiple regression k) Multicollinearity	a) Assignments b) Students working out problems c) Oral test d) Written test e) MCQ

	normality test z)White Heteroskedasticity test		l) Variance Inflation Factors,Residual diagnostics m)Understanding concept of White Heteroskedasticity test	
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MODULE – 5 : PROCESSING AND ANALYSIS OF DATA USING SPSS

Unit/ Session/ hours (time required)	Topics for student Preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
20 hours	a)Meaning and features of SPSS b)Creating files and data entry (Entering data,saving a data file,creating a bar chart,getting help,printing in SPSS,quitting SPSS,opening and exploring a data file and creating a histogram) c)Preparation of frequency tables and graphs d) Steps in data processing- checking,editing,coding and classification e)Analysis of data statistical tools f)Univariate,Bivariate and Multivariate Analysis g)Measures of Central tendency h)Dispersion i)Correlation Analysis j)Regression Analysis k)t-test l)Chi-square test m)factor analysis n)ANOVA	a) Explanation of various terms b)Presentations on the various topics given in the module	a)Knowledge of the various terms used. b)Creating of files and data entry c)Preparation of frequency tables and graphs d)Different steps involved in data processing e)Analysis of various statistical data f)Measures of central tendency g)Dispersion h)Correlation and Regression analysis i)Familiarizing the concept of t-test,chi-square test,factor analysis and ANOVA	a)Assignments b)Oral Test c)Written Test d)MCQ

LESSON PLAN PREPARATION HOURLY WISE

Subject: QUANTITATIVE TECHNIQUES

Lecture hours: 90

Objective:

i)To impart expert knowledge in the application of Quantitative Techniques and Business Econometrics in research.

ii)To impart knowledge in the use of SPSS in processing and analysis of data.

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology /Instructional techniques	Evaluation/ learning confirmation
Module (1)	PROBABILITY THEORIES Objective:To understand the basic concepts of probability,rules for probability and various theorems related to probability	15		
1	Introduction, meaning and definition of Probability	1	Lecture	Question and Answer
2	Basic terms and rules related to the concept of Probability	1	Lecture	Question and Answer
3	Types of probability-Mathematical and Statistical	1	Lecture	Question and Answer
4	Concept of Axiomatic approach to Probability	1	Lecture	Question and Answer
5	Problems related to the concept of Probability	1	Lecture,Problems and Solutions	Question and Answer

6	Addition theorem on probabilities	1	Lecture	Question and Answer
7	Problems related to Addition theorem with respect to mutually exclusive events	1	Lecture, Problems and Solutions	Question and Answer
8	Problems related to Addition theorem with respect to not-mutually exclusive events	1	Lecture, Problems and Solutions	Question and Answer
9	Concept of Conditional probability	1	Lecture	Question and Answer
10	Multiplication Theorem on probabilities	1	Lecture	Question and Answer
11	Problem on multiplication Theorem on probabilities for independent events	1	Lecture, Problems and Solutions	Question and Answer
12	Problem on multiplication Theorem on probabilities for dependent events	1	Lecture, Problems and Solutions	Question and Answer
13	Bayes Theorem	1	Lecture	Question and Answer
14	Central Limit Theorem	1	Lecture	Question and Answer
15	Revision Test	1	Revision	Test/ Assignment/ MCQ
Module (2)	<p>PROBABILITY DISTRIBUTION</p> <p>Objective: To enable student acquire knowledge about various probability distributions (Normal distribution, Binomial distribution, Poisson distribution, Beta and exponential distribution)</p>	15		

1	Introduction, meaning and basic concept of Binomial Distribution	1	Lecture	Question and Answer
2	Functions and properties of Binomial Distribution	1	Lecture	Question and Answer

3	Mean and standard deviation of Binomial Distribution	1	Lecture	Question and Answer
4	Problems related to mean and standard deviation of Binomial Distribution	1	Lecture, Problems and Solutions	Question and Answer
5	Utility and fitting of Binomial Distribution	1	Lecture	Question and Answer
6	Problems related to the fitting of Binomial Distribution	1	Lecture, Problems and Solutions	Question and Answer
7	Meaning and various properties of Poisson Distribution	1	Lecture	Question and Answer
8	Utility and fitting of Poisson Distribution	1	Lecture	Question and Answer
9	Problems related to the fitting of Poisson Distribution	1	Lecture, Problems and Solutions	Question and Answer
10	Concept of Normal Distribution, definition and Normal Probability Curve	1	Lecture	Question and Answer
11	Different properties of Normal Distribution, Standard Normal Distribution and area properties of normal curve	1	Lecture	Question and Answer

12	Calculation of Probability under Normal Distribution	1	Lecture, Problems and Solutions	Question and Answer
13	Normal approximation to Binomial Distribution and Poisson Distribution	1	Lecture, Problems and Solutions	Question and Answer
14	Concept of other distribution -Beta Distribution, Exponential Distribution	1	Lecture	Question and Answer
15	Revision	1	Revision	Test/ Assignment/ Students working out problems
Module (3)	INTRODUCTION TO FINANCIAL ECONOMETRICS Objective: To provide an insight into the various econometric models	15		
1	Meaning and definition of Econometrics	1	Lecture	Question and Answer Question and Answer
2	Need and aims of Econometrics	1	Lecture	Question and Answer
3	Methodology of Econometrics	1	Lecture	Question and Answer
4	Types/classification of Econometrics	1	Lecture	Question and Answer
5	Construction of Economic model /steps in modelling	1	Lecture	Question and Answer

6	Purpose of Economic models	1	Lecture	Question and Answer
7	Types of Economic data	1	Lecture	Question and Answer
8	Basic tools and techniques used in Econometrics	1	Lecture	Question and Answer
9	Model Specification Tests, Ramsey Reset test	1	Lecture	Question and Answer
10	Basic understanding of breakpoint	1	Lecture	Question and Answer
11	Concept of least square estimates and assumptions	1	Lecture	Question and Answer
12	Understanding of best linear unbiased estimates (BLUE)	1	Lecture	Question and Answer
13	Types and detection of spherical errors	1	Lecture	Question and Answer
14	Concept of white noise	1	Lecture	Question and Answer

15	Revision	1	Revision	Test/ Assignme nt/ MCQ
Module 4	<p>UNIVARIATE AND MULTIVARIATE ANALYSIS(BASIC CONCEPTS AND SIMPLE PROBLEMS ONLY)</p> <p>Objective:To understand the basic concepts related to Regression and Correlation Analysis,Normality of distributions,Normality test using descriptive analysis,Jarque-Bera test,Stationarity series,first and second order differencing,unit root test and Augmented Dickey Fuller Test.</p> <p>To have a general understanding about linear relationship of variables,t-statistics,f-statistics and p values,goodness of fit test,Durbin Watson statistics,difference between multi-variate and multiple regression,multi-collinearity,Variation Inflation Factor,residual diagnostics, correlogram Q statistics,correlogram of square residuals,Histogram Normality,Heteroskedasticity</p>	25		
1	Meaning of regression	1	Lecture	Question and Answer
2	Regression analysis	1	Lecture	Question and Answer
3	Prediction with simple regression model	1	Lecture	Question and Answer
4	Prediction of unexpected values	1	Lecture	Question and Answer
5	Least Squares Method	1	Lecture, Problems and Solutions	Question and Answer

6	Normal distribution-Normality test using descriptive statistics	1	Lecture	Question and Answer
7	Jarque -Bera test and Stationarity series	1	Lecture	Question and Answer
8	Differencing -first and second order	1	Lecture	Question and Answer

9	Unit root test	1	Lecture	Question and Answer
10	Augmented Dickey -Fuller(ADF)Test	1	Lecture	Question and Answer
11	Linear relationship of variables	1	Lecture	Question and Answer
12	Regression analysis	1	Lecture, Problems and Solutions	Question and Answer
13	Correlation analysis	1	Lecture, Problems and Solutions	Question and Answer
14	Individual coefficient test :T-test ,T-statistics and P-values	1	Lecture	Question and Answer
15	Goodness of fit-test	1	Lecture	Question and Answer
16	R-squared and adjusted R-squared	1	Lecture	Question and Answer
17	F -statistics and P-value	1	Lecture	Question and Answer
18	Serial correlation and its types	1	Lecture	Question and Answer

19	Concept of Durbin Watson statistics	1	Lecture	Question and Answer
20	Difference between Multi-variate and Multiple regression	1	Lecture	Question and Answer
21	Multicollinearity	1	Lecture	Question and Answer
22	Variance inflation factors (VIF)and computation	1	Lecture,Pr roblems and solution	Question and Answer
23	Residual diagnosis,Correlogram and Q statistics ,Correlogram of square residuals,Histogram and normality test	1	Lecture	Question and Answer
24	White heteroskedasticity test	1	Lecture	Question and Answer
25	Revision	1	Revision	Test/ Assignment/ Students working out problems /MCQ
Module (5)	PROCESSING AND ANALYSIS OF DATA USING SPSS Objective:To acquire knowledge about SPSS and the steps involved in data processing,To understand the various data-statistical tools,measures of central tendency,dispersion,correlation,regression,t-test,chi-square test,factor analysis and ANOVA	20		
1	Meaning and features of SPSS	1	Lecture	Question and Answer
2	Creating files and data entry	1	Lecture, powerpoint presentation	Question and Answer

3	Preparation of frequency tables and graphs	1	Lecture,ppt on tables and graphs	Question and Answer
4	Tables and Graphs for one variable	1	Lecture,ppt on tables and graphs	Question and Answer
5	Tables and Graphs for two variables	1	Lecture,ppt on tables and graphs	Question and Answer
6	Steps in data processing -checking ,coding ,editing and classification	1	Lecture, powerpoint presentation	Question and Answer

7	Analysis of data statistical tools	1	Lecture, powerpoint presentation	Question and Answer
8	Computing one-variable Descriptive Statistics	1	Lecture, powerpoint presentation	Question and Answer
9	Computing two-variable Descriptive Statistics	1	Lecture, powerpoint presentation	Question and Answer
10	Hypothesis Testing-one sample testing,two sample testing	1	Lecture, powerpoint presentation	Question and Answer
11	Univariate,Bivariate,and Multivariate Analysis	1	Lecture	Question and Answer
12	Measures of central tendency	1	Lecture	Question and Answer
13	Dispersion	1	Lecture	Question and Answer
14	Correlation	1	Lecture	Question and Answer
15	Regression	1	Lecture	Question and Answer

16	T -test	1	Lecture	Question and Answer
17	Chi -square test	1	Lecture	Question and Answer
18	Factor analysis	1	Lecture	Question and Answer
19	ANOVA	1	Lecture	Question and Answer
20	Revision	1	Revision	Test/ Assignment/ MCQ

TEXT BOOKS

Sl. No.	Author's Name	Name of the Textbook
1	V.K Kapoor	Fundamentals of Statistics for Business and Economics
2	David S Rubin and Levine	Statistics for Management
3	T.Rajesh, S.Priya	Quantitative Techniques and Financial Econometrics
4	Kiran Pandya, Smruti Bulsari, Sanjay Sinha	SPSS in Simple Steps

MAR IVANIOS COLLEGE OF ARTS AND SCIENCE

MAVELIKKARA

LESSON PLAN

B.COM COMMERCE TAX PROCEDURE AND PRACTICES

SEMESTER: Second Semester, B.Com Tax and Procedures

Subject: Financial Accounting

Course code: CO 1241

No. of instructional hours per week: 4 hours

Prepared by: Saranya Ravindran (Assistant Professor)

Email: sachuravindran65@gmail.com

Preparation of lesson plan framework (module wise)

Module -1:

INTRODUCTION TO ACCOUNTING AND DEPRECIATION ACCOUNTING

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
20 hours	<ul style="list-style-type: none"> a) Meaning and definition of accounting b) Reviewing of financial accounting concepts, principles. c) Final accounts of sole trader, preparation of trade account. d) Stocks of goods, profit and loss account, manufacturing account, balance sheet. e) Grouping and marshalling of assets & liabilities f) Adjusting entries g) Depreciation accounting, meaning & definition h) Estimated life and estimated resale value as per AS6 i) Fixed and reducing balancing method with adjustment j) Annuity method, sinking fund method, insurance policy method and revaluation method 	<p>Explanations of various terms used</p> <p>Presentations on various adjust entries given in the module</p> <p>Presentations and working out of illustrations and practical problems</p>	<p>Knowledge of accounting concept and principles</p> <p>Knowledge of basic accounting practical problems</p>	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

MODULE: 2**ACCOUNTS OF HIRE PURCHASE AND INSTALMENT PURCHASE SYSTEM**

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
15 hours	<ul style="list-style-type: none">a) Meaning and definitionsb) Difference between hire purchase and installmentc) Accounting entries in the books of purchaser and vendord) Default in paymente) Complete and partial Repossessionf) Accounting procedure under installment system	<p>Explaining meaning and definitions, Difference between hire purchase and installment</p> <p>Explanations of various accounting entries in the books of purchaser and vendor</p> <p>Presentations on various illustrations and practical problems given in the module</p>	<p>Knowledge of</p> <ul style="list-style-type: none">• hire purchase and installment• Accounting entries in the books of purchaser and vendor	<p>Oral test</p> <p>Written test</p> <p>Question answer method</p> <p>Assignments</p>

MODULE: 3**VOYAGE, PACKAGES AND CONTAINERS ACCOUNTS**

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
12 hours	a) Meaning and definition b) Advantages and features c) Format and preparation of voyage accounts d) Fully completed voyage e) Voyage in progress f) Accounting for packages and container g) Accounting treatment h) Containers trading account i) Containers provision account	Explanations of various terms used Presentations on various topics given in the module Presentation of illustrations and practical problems	Knowledge of <ul style="list-style-type: none"> • Voyages • Accounting treatment • Packages • Containers trading accounts 	Oral test Written test Question answer method Assignments

MODULE: 4**INVESTMENT ACCOUNTS**

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
12 hours	a) Trade investments b) Marketable securities c) Fixed income bearing securities d) Variable income bearing securities	Explanations of various terms used Presentations on various	Knowledge of <ul style="list-style-type: none"> • Trade investments • Marketable securities 	Oral test Written test

	e) Purpose of investment ledger f) Investment account g) Cum interest and ex interest h) Dividend received i) Bonus shares j) Right shares	topics given in the module Presentation of illustrations and practical problem in the module	<ul style="list-style-type: none"> • Fixed income bearing securities • Variable income bearing securities • Bonus shares • Right shares • Cum interest and ex interest 	Question answer method Assignments
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MODULE: 5

INSURANCE CLAIMS

Units/session/hours(time required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
13 hours	a) Type of risks b) Value of stake on the date of fire c) Treatment of salvage d) Valuation of stocks prior to date of fire e) Treatment of average clause f) Treatment of abnormal items claims for loss of stock g) Poor selling goods h) Calculation of amount of claims i) Loss of profit insurance policy	Explanations of various terms used Presentations on various topics given in the module Presentation of illustrations and practical problem in the module	Knowledge of <ul style="list-style-type: none"> • Type of risks • average clause • Loss of profit insurance policy • Poor selling goods 	Oral test Written test Question answer method Assignments

Lesson plan preparation hourly wise

Subject: FINANCIAL ACCOUNTING

Lecture hours: 72

Objectives: To acquaint students with accounting concepts and their treatment. To impart knowledge to prepare, analyze and interpret financial statement and its position

Sl. no.	Unit and objectives	No. of lecture hours	Methodology/ instructional techniques	Evaluation/ learning confirmation
Module 1	Introduction to Accounting Objectives: To study the introduction of financial accounting, its importance and classification To study the accounts of sole trader and depreciation accounting	20		
1	Meaning and definition of accounting Reviewing of financial accounting concepts, principles.	1	Lecture	Question and answer Discussion
2	GAAP, Accounting standards	1	Lecture	
3	Final accounts of sole trader, preparation of trade account.	1	Lecture	Question and answer Discussion
4	Stocks of goods, profit and loss account,	1	Lecture	Question and answer Discussion
5	Manufacturing account, balance sheet. Grouping and marshalling of assets & liabilities	1	Lecture	Question and answer Discussion
6	Capital expenditure, revenue expenditure	1	Lecture	Question and answer Discussion
7	Adjusting entries	1	Lecture	Question and answer Discussion
8	Adjusting entries	1	Lecture	Question and answer Discussion
9	Adjusting entries			
	Adjusting entries			
10	Depreciation accounting, meaning & definition	1	Lecture	Question and answer Discussion

11	Estimated life and estimated resale value as per AS6	1	Lecture	Question and answer Discussion
12	Fixed and reducing balancing method with adjustment	1	Lecture	Question and answer Discussion
13	Asset disposal account	1	Lecture	Question and answer Discussion
14	Annuity method Advantage and disadvantages	1	Lecture	Question and answer Discussion
15	Sinking fund method	1	Lecture	Question and answer Discussion
16	Insurance policy method	1	Lecture	Question and answer Discussion
17	Revaluation method	1	Lecture	Question and answer Discussion
18	Revision	1	Revision	Test /assignment/MCQ
19	Revision	1	Revision	Test /assignment/MCQ
20	Revision	1	Revision	Test /assignment/MCQ
Module 2	ACCOUNTS OF HIRE PURCHASE AND INSTALMENT PURCHASE SYSTEM Objectives: To study system of payment and transactions through different installments	15		
1	Meaning and definitions	1	Lecture	Question and answer Discussion
2	Difference between hire purchase and installment	1	Lecture	Question and answer Discussion
3	Accounting entries in the books of purchaser and vendor	1	Lecture	Question and answer Discussion
4	Calculation of cash price when rate of interest and different installments are given	1	Lecture	Question and answer Discussion

5	Calculation of cash price by reference to annuity table	1	Lecture	Question and answer Discussion
6	Calculation of interest when rates is not given	1	Lecture	Question and answer Discussion
7	Complete Repossession	1	Lecture	Question and answer Discussion
8	Partial Repossession	1	Lecture	Question and answer Discussion
9	When the goods are of comparatively small value(hire purchase trading account)	1	Lecture	Question and answer Discussion
10	Accounting procedure under installment system	1	Lecture	Question and answer Discussion
11	Working out practical problem	1	Lecture	Question and answer Discussion
12	Working out practical problem	1	Lecture	Question and answer Discussion
13	Working out practical problem	1	Lecture	Question and answer Discussion
14	REVISION	1	Revision	Test /assignment/MCQ
15	REVISION	1	Revision	Test /assignment/MCQ
Module 3	VOYAGE, PACKAGES AND CONTAINERS ACCOUNTS Objectives: To study the profit and loss of voyage To calculate the cost of packaging and to record is very necessary.	12		
1	Meaning and definition Advantages and features Format and preparation of voyage accounts	1	Lecture	Question and answer Discussion

2	Fully completed voyage	1	Lecture	Question and answer Discussion
3	One journey is completed but did not start the return journey	1	Lecture	Question and answer Discussion
4	Continuous two trips taken together for the voyage	1	Lecture	Question and answer Discussion
5	Voyage in progress	1	Lecture	Question and answer Discussion
6	Illustrations working out	1	Lecture	Question and answer Discussion
7	Primary package secondary package Accounting treatment of container Objectives	1	Lecture	Question and answer Discussion
8	Journal entries Containers trading account Container provisions	1	Lecture	Question and answer Discussion
9	Accounting treatment	1	Lecture	Question and answer Discussion
10	Containers trading account Container stock account Memorandum customer account	1	Lecture	Question and answer Discussion
11	Method III (alternative method)	1	Lecture	Question and answer Discussion
12	REVISION	1	Revision	Test /assignment/MCQ
Module 4	INVESTMENT ACCOUNTS Objectives: To understand the Safety, income, and capital gains are the big three objectives of investing.	12		
1	Trade investments Marketable securities Fixed income bearing securities Variable income bearing securities	1	Lecture	Question and answer Discussion

	Purpose of investment ledger			
2	Investment account Purchase/sale of investment on the date of payment of interest	1	Lecture	Question and answer Discussion
3	Cum interest and ex interest Cum Dividend quotations Ex-dividend quotations	1	Lecture	Question and answer Discussion
4	Cum interest/ dividend purchase	1	Lecture	Question and answer Discussion
5	Ex-interest/ dividend purchase	1	Lecture	Question and answer Discussion
6	Cum interest/ dividend sales	1	Lecture	Question and answer Discussion
7	Ex-interest/ dividend sales	1	Lecture	Question and answer Discussion
8	Illustration working out	1	Lecture	Question and answer Discussion
9	Bonus shares	1	Lecture	Question and answer Discussion
10	Right shares	1	Lecture	Question and answer Discussion
11	Practical problem working out	1	Lecture	Question and answer Discussion
12	REVISION	1	Revision	Test /assignment/MCQ
Module 5	INSURANCE CLAIMS Objectives: Insurance enables to mitigate loss, financial stability and promotes trade and commerce activities those results into economic growth and development. Thus, insurance plays a crucial role in sustainable growth of an economy.	13		
1	Type of claims Value of stake on the date of fire	1	Lecture	Question and answer Discussion

2	Treatment of salvage	1	Lecture	Question and answer Discussion
3	Treatment of average clause	1	Lecture	Question and answer Discussion
4	Accounting treatment	1	Lecture	Question and answer Discussion
5	Illustration working out	1	Lecture	Question and answer Discussion
6	Poor selling goods	1	Lecture	Question and answer Discussion
7	Illustration working out	1	Lecture	Question and answer Discussion
8	Illustration working out	1	Lecture	Question and answer Discussion
9	Loss of profit insurance policy	1	Lecture	Question and answer Discussion
10	Illustration working out	1	Lecture	Question and answer Discussion
11	Practical problem working out	1	Lecture	Question and answer Discussion
12	Practical problem working out	1	Lecture	Question and answer Discussion
13	REVISION	1	Revision	Test /assignment/MCQ

TEXT BOOK

Sl. No	Author's Name	Name of the textbook
1	Dr. K.G.C Nair, Dr. Dipa S Krishnan	FINANCIAL ACCOUNTING

MAR IVANIOS COLLEGE OF ARTS AND SCIENCE

MAVELIKARA

LESSON PLAN

Bcom Travel And Tourism Management

Semester : Fifth Semester , B Com Travel And Tourism Management

Subject : COST ACCOUNTING

Course Code : CO 1542

No. of instructional hours per week : 5 hours

Prepared by :ELIZABETH GEORGE

(Assistant Professor)

Email : elizabethgeorge8192@gmailcom

PREPARATION OF LESSON PLAN FRAMEWORK (Module-wise)

MODULE – 1: INTRODUCTION TO COST ACCOUNTING

Unit/ Session/ hours (time required)	Topics for student Preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
12 Hours	<p>a) Meaning of Cost Accounting, Costing, Cost Accountancy, Cost and Management Accounting.</p> <p>b) Meaning of Cost, Expenses and Losses.</p> <p>c) Objectives of Cost Accounting.</p> <p>d) Cost Accounting Vs Financial Accounting.</p> <p>e) Cost Accounting Vs Management Accounting</p> <p>f) Advantages of Cost Accounting</p> <p>g) Classification of Costs based on behavior, output, degree of traceability to the product, association with the product, on the basis of functions and on the basis of controllability</p> <p>h) Methods of Costing</p> <p>i) Techniques or Types of Costing</p> <p>j) Cost Units – Meaning and purpose.</p> <p>k) Cost Centres – Meaning and purpose.</p> <p>l) Cost Accounting Departments</p> <p>m) Cost Statement or Cost Sheet</p>	<p>a) Explanation of various terms used</p> <p>b) Presentations on various topics given in the module</p>	<p>Knowledge of:</p> <p>a) The meaning of various terms: Cost Accounting, Costing, Cost Accountancy, Cost and Management Accounting.</p> <p>b) Objectives of Cost Accounting.</p> <p>c) Cost Accounting Vs Financial Accounting.</p> <p>d) Cost Accounting Vs Management Accounting</p> <p>e) Advantages of Cost Accounting</p> <p>f) Methods of Costing</p> <p>g) Techniques or Types of Costing</p> <p>h) Cost Units – Meaning and purpose.</p> <p>i) Cost Centres – Meaning and purpose.</p>	<p>a) Oral Test</p> <p>b) Written Test</p> <p>c) MCQ</p> <p>d) Activity: List the methods of Costing adopted by industries located in a particular region</p>

MODULE -2: ACCOUNTING AND CONTROL OF MATERIAL COST

Unit/ Session/ hours (time required)	Topics for student Preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
20 hours	<p>a) Meaning of Material and Material Control.</p> <p>b) Concepts and Objectives of Material Control.</p> <p>c) Organization for Material Control.</p> <p>d) Purchasing and Receiving Procedure, Issues in material procurements, stores organization, inventory shortages and overages and Inventory control.</p> <p>e) Calculations of Stock levels and EOQ with or without discount.</p> <p>f) Preparation of Stores Ledger under FIFO, LIFO and Weighted Average Methods.</p> <p>g) Pricing of Materials returned to vendor, Pricing of materials returned to storeroom and selection of a material pricing method.</p>	<p>a)Explanation of various terms</p> <p>b)Presentations on the various topics given in the module</p> <p>c) Problems and solutions</p>	<p>a) Knowledge of the various terms used.</p> <p>b)Calculation of Stock Levels and EOQ with or without discount.</p> <p>c) Preparation of Stores Ledger under FIFO, LIFO and Weighted Average.</p> <p>d)Knowledge of Purchasing & Receiving Procedure, Issues in material procurements, stores organization, inventory shortages and overages and Inventory control.</p> <p>e) Pricing of Materials returned to vendor, Pricing of materials returned to storeroom and selection of a material pricing method.</p>	<p>a)Assignments</p> <p>b) Student working out problems on board.</p> <p>c) Oral Test</p> <p>d) Written Test</p> <p>e) Activity: Collection of difference formats of – Material requisition, purchase requisition, bin cards and stores ledger.</p>

MODULE -3: ACCOUNTING AND CONTROL OF LABOUR COST

Unit/ Session/ hours (time required)	Topics for student Preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
20 hours	a) Meaning of Direct Labour, Indirect Labour, Incentive wage plans, Work study, Job Evaluation, Merit Rating, Time and Motion Study and Labour Turnover. b) Treatment of Labour cost related items. c) Methods of remunerating labour – Time and Piece Rate System, Halsey and Rowan Premium systems, Taylor and Merrick’s differential piece rate system.	a)Explanation of various terms b) List of formulae c) Basic Laws d)Presentations on the various topics given in the module e) Problems and solutions.	a)Knowledge of the various terms used. b) To calculate Learning Curve Ratio. c)Forecasting of cost and its impact on profit using Leaning Curve.	a)Assignments b) Student working out calculations on board. c) Oral Test d) Written Test e) MCQ f) Activity : Preparation of wage sheet/pay roll with imaginary figures.

MODULE -4: ACCOUNTING FOR OVERHEADS

Unit/ Session/ hours (time required)	Topics for student Preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
20 hours	a) Meaning of Overheads b) Classification of overheads. c) Collection and codification of overheads. d) Allocation and apportionment of factory overheads. e) Apportionment of Service Department overheads to production departments by Repeated and Simultaneous Equation Method. f) Absorption of factory overheads – Machine hour rate method. g) Selecting an absorption rate.	a) Explanation of various terms b) Presentations on the various topics given in the module c) Problems and solutions	a) Knowledge of the various terms used. b) Allocation and apportionment of factory overheads. c) Apportionment of Service Department overheads to production departments by Repeated and Simultaneous Equation Method. d) Absorption of factory overheads – Machine hour rate method. e) Selecting an absorption rate. f) To solve problems on the above.	a) Assignments b) Student working out sums on board. c) Oral Test d) Written Test e) MCQ

MODULE - 5: COST ACCOUNTING RECORDS

Unit/ Session/ hours (time required)	Topics for student Preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
18 hours	a) Cost Sheet b) Tenders And Quotation c) Reconciliation Of Cost & Financial Accounts d) Cost Accounting Records e) Integral And Non-Integral Systems (Theoretical Importance Only) f) Preparation And	a) Explanation of various terms b) Presentations on the various topics given in the module b) Problems and solutions	a) Knowledge of the various terms used. b) Preparation of Cost Statement or Cost Sheet c) Need for Reconciliation d) Reasons for	a) Assignments b) Student working out problems on board. c) Oral Test d) Written Test e) MCQ

	Presentation Of Cost Sheets g) Need for reconciliation h) Reasons for difference in profits i) Problems on Reconciliation. j) Preparation of Memorandum Reconciliation Account		differences in profits e) To solve problems on the above.	
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LESSON PLAN PREPARATION HOURLY WISE

Subject: COST ACCOUNTING

Lecture hours: 90

Objective: To familiarize and acquire adequate knowledge with the basic cost concepts required for effective decision making in firms.

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/Instructional techniques	Evaluation/learning confirmation
Module I	INTRODUCTION TO COST ACCOUNTING Objective: To understand the Basics of Cost and Management Accounting, its objects, advantages, methods and techniques. To know the classification of costs and the preparation of Cost Sheet.	12		
1	Meaning and definition of Cost Accounting, Costing, Cost Accountancy	1	Lecture	Question and Answer
2	Cost and Management Accounting, Objectives of Cost Accounting.	1	Lecture	Question and Answer
3	Cost Accounting Vs Financial Accounting, Cost Accounting Vs Management Accounting	1	Lecture	Question and Answer
4	Advantages and disadvantages	1	Lecture	Question and

	of Cost Accounting			Answer
5	Meaning of Cost, Expenses and Losses, expenditure, Classification of Costs based on behavior	1	Lecture	Question and Answer
6	Classification of Costs based on output, degree of traceability to the product Classification of cost on the basis of association with the product, on the basis of functions and on the basis of controllability.	1	Lecture	Question and Answer
7	Methods of Costing and Techniques of Costing,	1	Lecture	Question and Answer
8	Different types of Cost, Cost Units – Meaning and purpose, Cost Centres – Meaning and purpose.	1	Lecture	Question and Answer
9	Cost sheet, Meaning of Cost Statement and its preparation	1	Lecture	Question and Answer
10	Preparation of cost sheet	1	Problems and Solutions	Question and Answer
11	Revision	1	Revision	Test/ Assignment/ MCQ
12	Revision	1	Revision	Test/ Assignment/ MCQ
Module 2	ACCOUNTING AND CONTROL OF MATERIAL COST Objective: To calculate EOQ and different stock levels .To prepare Stores Ledger under FIFO, LIFO, simple and Weighted Average Method.	20		
1	Meaning of Material and Material Control, Concepts and Objectives of Material Control, Organization for Material Control	1	Lecture	Question and Answer
2	Duties And Responsibilities Of Store Keeper	1	Lecture	Question and

	,Centralized And Decentralized Stores ,Classification And Codification Of Materials			Answer
3	. Purchasing and Receiving Procedure	1	Lecture	Question and Answer
4	Issues in material procurements, Stores organization, inventory shortages and overages and Inventory control	1	Lecture	Question and Answer
5	EOQ, Calculations of EOQ	1	Lecture, Problems and Solutions	Question and Answer
6	Calculations of EOQ	1	Lecture, Problems and Solutions	Question and Answer
7	Different stock levels of materials, Calculations of Stock levels	1	Lecture, Problems and Solutions	Question and Answer
8	Calculations of Stock levels	1	Lecture, Problems and Solutions	Question and Answer
9	Calculations of Stock levels	1	Lecture, Problems and Solutions	Question and Answer
10	Calculations of Stock levels	1	Lecture, Problems and Solutions	Question and Answer
11	Preparation of Stores Ledger under FIFO, LIFO	1	Lecture, Problems and Solutions	Question and Answer

12	Pricing of Materials returned to vendor, Pricing of materials returned to storeroom and selection of a material pricing method	1	Lecture, Problems and Solutions	Question and Answer
13	Preparation of Stores Ledger under FIFO, LIFO	1	Lecture, Problems and Solutions	Question and Answer
14	Preparation of Stores Ledger under FIFO, LIFO	1	Lecture, Problems and Solutions	Question and Answer
15	Preparation of Stores Ledger under FIFO, LIFO	1	Lecture, Problems and Solutions	Question and Answer
16	Preparation of Stores Ledger under FIFO, LIFO	1	Lecture, Problems and Solutions	Question and Answer
17	Preparation of Stores Ledger under simple and Weighted Average Methods.	1	Lecture, Problems and Solutions	Question and Answer
18	Preparation of Stores Ledger under simple and Weighted Average Methods.	1	Lecture, Problems and Solutions	Question and Answer
19	Revision	1	Revision	Test/ Assignment/ Students working sums on the board
20	Revision	1	Revision	Test/ Assignment/ Students working sums on the board
Module	ACCOUNTING AND CONTROL OF	20		

3:	LABOUR COST To understand the treatment of labour cost related items and the methods of remunerating labour.			
1	Meaning of Direct Labour, Indirect Labour, Incentive wage plans,	1	Lecture	Question and Answer Question and Answer
2	Meaning of Work study, Job Evaluation and Merit Rating,	1	Lecture	Question and Answer
3	Time and Motion Study and Labour Turnover. Treatment of Labour cost related items	1	Lecture	Question and Answer
4	Methods of remunerating labour – Time and Piece Rate System,	1	Lecture	Question and Answer
5	Halsey and Rowan Premium systems	1	Lecture	Question and Answer
6	Taylor and Merrick’s differential piece rate system.	1	Lecture	Question and Answer
7	Problems on – Halsey and Rowan Premium systems	1	Lecture, Problems and Solutions	Question and Answer
8	Problems on – Halsey and Rowan Premium systems, Taylor and Merrick’s differential piece rate system.	1	Lecture, Problems and Solutions	Question and Answer
9	Problems on taylor and Merrick’s differential piece rate system.	1	Lecture, Problems and Solutions	Question and Answer
10	Problems on Taylor and Merrick’s differential piece rate system	1	Lecture, Problems	Question and Answer

			and Solutions	
11	Problems on Taylor and Merrick's differential piece rate system	1	Lecture, Problems and Solutions	Question and Answer
12	Problems on Taylor and Merrick's differential piece rate system	1	Lecture, Problems and Solutions	Question and Answer
13	Problems on Taylor and Merrick's differential piece rate system.	1	Lecture, Problems and Solutions	Question and Answer
14	Problems on – Time and Piece Rate System, Halsey and Rowan Premium systems, Taylor and Merrick's differential piece rate system	1	Lecture, Problems and Solutions	Question and Answer
15	Problems on – Time and Piece Rate System, Halsey and Rowan Premium systems, Taylor and Merrick's differential piece rate system	1	Lecture, Problems and Solutions	Question and Answer
16	Problems on – Time and Piece Rate System, Halsey and Rowan Premium systems, Taylor and Merrick's differential piece rate system	1	Lecture, Problems and Solutions	Question and Answer
17	Problems on – Time and Piece Rate System, Halsey and Rowan Premium systems, Taylor and Merrick's differential piece rate system	1	Lecture, Problems and Solutions	Question and Answer
18	Revision	1	Revision	
19	Revision	1	Revision	Assignment/ Students working sums on the board

20	Test paper	1	exam	Test paper
Module 4	ACCOUNTING FOR OVERHEADS Objective: To understand the meaning of Overhead, its classification, allocation and apportionment. To allocate and apportion factory overheads, to apportion service department overheads to production departments.	20		
1	Meaning of Overheads, Classification of overheads, Collection and codification of overheads.	1	Lecture	Question and Answer
2	Allocation and apportionment of factory overheads and Apportionment of Service Department overheads to production	1	Lecture	Question and Answer
3	Problems on allocation and apportionment of factory overheads	1	Lecture, Problems and Solutions	Question and Answer
4	Problems on allocation and apportionment of factory overheads	1	Lecture, Problems and Solutions	Question and Answer
5	Problems on allocation and apportionment of factory overheads	1	Lecture, Problems and Solutions	Question and Answer
6	Problems on allocation and apportionment of factory overheads	1	Lecture, Problems and Solutions	Question and Answer
7	Problems on apportionment of Service Department overheads by Repeated and Simultaneous Equation Method.	1	Lecture, Problems and Solutions	Question and Answer
8	Problems on apportionment of Service Department overheads by Repeated and Simultaneous Equation Method.	1	Lecture, Problems and Solutions	Question and Answer
9	Problems on apportionment of Service Department overheads by Repeated and	1	Lecture, Problems	Question and Answer

	Simultaneous Equation Method.		and Solutions	
10	Problems on apportionment of Service Department overheads by Repeated , Simultaneous Equation and trial and error Method.	1	Lecture, Problems and Solutions	Question and Answer
11	Problems on apportionment of Service Department overheads by Repeated , Simultaneous Equation and trial and error Method.	1	Lecture, Problems and Solutions	Question and Answer
12	Absorption of factory overheads by Machine hour rate method and Selecting an absorption rate.	1	Lecture, Problems and Solutions	Question and Answer
13	Absorption of factory overheads by Machine hour rate method and Selecting an absorption rate.	1	Lecture, Problems and Solutions	Question and Answer
14	Problems on Machine Hour Rate	1	Lecture, Problems and Solutions	Question and Answer
15	Problems on Machine Hour Rate		Lecture, Problems and Solutions	Question and Answer
16	Problems on Machine Hour Rate	1	Lecture, Problems and Solutions	Question and Answer
17	Problems on Machine Hour Rate		Lecture, Problems and Solutions	Question and Answer
18	Revision		Revision	Test/ Assignment/ Students working sums on the board/MCQ

19	Revision		Revision	Test/ Assignment/ Students working sums on the board/MCQ
20	Revision		Exam	Test paper
Module 5	COST ACCOUNTING RECORDS Objective: To Prepare Cost Statement or Cost Sheet, To know the reasons for differences in profits between Financial Accounting and Cost Accounting, need for reconciliation and preparation of Reconciliation Statement.	18		
1	Cost Sheet , Tenders And Quotation	1	Lecture	Question and Answer
2	Cost Accounting Records	1	Lecture	Question and Answer
3	Integral And Non-Integral Systems (Theoretical Importance Only)	1	Lecture	Question and Answer
4	Elements of cost	1	Lecture	Question and Answer
5	Unit costing	1	Lecture	Question and Answer
6	Preparation And Presentation Of Cost Sheets	1	Lecture, Problems and Solutions	Question and Answer
7	Preparation And Presentation Of Cost Sheets	1	Lecture, Problems and Solutions	Question and Answer
8	Preparation And Presentation Of Cost Sheets	1	Lecture, Problems and Solutions	Question and Answer
9	Preparation And Presentation Of Cost Sheets	1	Lecture, Problems	Question and Answer

			and Solutions	
10	Preparation of Estimated cost sheet	1	Lecture, Problems and Solutions	Question and Answer
11	Preparation of Estimated cost sheet	1	Lecture, Problems and Solutions	Question and Answer
12	Preparation And Presentation Of Cost Sheets	1	Lecture, Problems and Solutions	Question and Answer
13	Need for reconciliation, Reasons for difference in profits	1	Lecture	Question and Answer
14	Reconciliation Of Cost & Financial Accounts	1	Lecture	Question and Answer
15	Problems on Reconciliation.	1	Lecture, Problems and Solutions	Question and Answer
16	Problems on Reconciliation.	1	Lecture, Problems and Solutions	Question and Answer
17	Preparation of Memorandum Reconciliation Account	1	Lecture, Problems and Solutions	Question and Answer
18	Revision	1	Revision	Test/ Assignment/ Students working sums on the board/MCQ

TEXT BOOKS For reference

Sl. No.	Author's Name	Name of the Textbook
1	S. P. Jain and K.L. Narang	Cost and Management Accounting
2	Colin Drury	Management and Cost Accounting
3	K G C Nair	Cost Accounting
4	Nigam	Theory and Techniques of Cost Accounting