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/sessi	Topics for student preparation	Procedure	Learning outcomes	Assessment
on/hours(t	(input)	(process)	(output)	
ime				
required)				
25 hours	a) Competitive Factor	Explanations of		Oral test
	Markets	various terms	Knowledge of factor	
	b) Equilibrium in Factor	used	markets and	Written test
	Markets		determination of	
	c) Investment, time and	Presentations	wage.	Question
	capital markets: Stocks	on various	Knowledge of	answer
	vs Flows	topics given in	Capital markets and	method
	d) Present Discounted	the module	investment, NPV,	
	Value			Assignments
	e) Net Present Value			
	Criterion			
	f) How are interest rates			
	determined?			

MODULE: 2

Risk and Uncertainty

Units/sessi on/hours(t ime required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
20 hours	a) Risk – Probability- Expected value	Explaining the	Knowledge of -Probbaility	Oral test

b) Variability- Preferences	scope of	-risk	Written test
	towards risk	Probability in	- variability	
c)) Reducing Risk	Economics,		Question
d) The demand for risky			answer
	assets	Explanations of		method
e) Behavioral Economics	various terms		
f)	Uncertainty	used		Assignments
		Presentations		
		on various		
		topics given in		
		the module		

Social Interactions, Property and Power

Units/sessi on/hours(t	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
ime required)				
20 hours	a) Game Theory	Explanations of	Knowledge of	Oral test
20 110013	b) Prisoner's Dilemma	various terms	-Game theory	orartest
	 c) Social Preferences: Altruism-Public Goods, 	used	-Equilibrium in the invisible hand.	Written test
	free riding and reported interactions	Presentations on various	- Public Good contributions and	Question answer
	d) Behavioral experiments in the lab	topics given in the module	-law of agency	method
	and in the field			Assignments
	e) Co game			
	f) operation, negotiation,			
	and social norms			
	g) Dividing a pie- fair			
	farmer, self interested			
	students- contribution			
	in the ultimatum.		Analyses the	
	h) Social Interactions:		economically	

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

General Equilibrium, Economic Efficiency and Market Failure

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



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: <u>sumisusan901@gmail.com</u>

Preparation of lesson plan framework (module wise)

Module -1:

INTRODUCTION TO LAW

Units/sessi on/hours(t ime required)	Topics (input)	for student preparation	Procedure (process)	Learning outcomes (output)	Assessment
4 hours	a) b) c) d)	Meaning and definition of law Importance/ need/ purpose/functions of law Classification of law Mercantile law, objectives, importance and sources of Mercantile law	Explanations of various terms used Presentations on various topics given in the module	Knowledge of law, functions, Classification of law mercantile law	Oral test Written test Question answer method Assignments

MODULE: 2

LAW OF CONTRACTS

Units/sessi on/hours(t ime required)	Topics for student prepara (input)	ation Procedure (process)	Learning outcomes (output)	Assessment
25 hours	a) Meaning and defin of contract, Essent elements of a valic contract, Classifica	iition ial Explaining I Indian laws and ition contract	Knowledge of -Indian contract -consideration - offer	Oral test Written test
	of contract b) Difference betwee agreement and contract c) Meaning of conting	n Explanations of various terms used gent	- acceptance -persons not competent to contract -free consent	Question answer method Assignments

	contract, quasi		-performance of	
	contract and E-		contract	
	Commerce contract	Presentations	- breach of contract	
d)	Meaning and definition	on various	-legality of object	
	of offer. Essential	topics given in		
	elements of a valid	the module		
	offer Different Kinds of			
	offer			
e)	Meaning and definition			
	of acceptance			
	Essential of a valid			
	accentance			
f)	Communication of			
	offer acceptance and			
	revocation			
g)	Revocation of offer and			
6/	accentance			
h)	Contract through nost			
i)	Meaning and definition			
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	of consideration			
	Essential of a valid			
	consideration			
i)	A contract without			
, , , , , , , , , , , , , , , , , , ,	consideration is void-			
	exceptions			
k)	Privity of consideration			
	and privity of contract			
	excentions to the rule			
	of privity of contract			
	Meaning and definition			
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	of capacity to contract			
m)	Persons not competent			
,	to contract			
	- Minors- effects of			
	minor's agreement			
	 Persons of unsound 			
	mind			
	- Persons			
	disqualified by law			
n)	Meaning and definition			
	of free consent			
	Coercion- essentials			
	and effects			
n)	Undue influence-			

essentials relationshin
and effects difference
hotwoon soorsion and
q) Fraud,
misrepresentation and
differences
r) Mistake and its types.
s) Legality of objects,
doctrine of public
policy
t) Performance of
contract, essentials of
a valid tender of
performance, persons
entitled to perform
contracts
u) Performance of joint
nromises time and
plose of performance
place of performance
reciprocal promises,
promises and their
performance, effects of
preventing the
Performance of
reciprocal promises
w) Appropriation of
contract, assignment of
contract
x) Discharge of contract,
modes of discharge of
contract
- By performance
- By agreement or
consent
- By the operation of
- By Janse of time
- by lapse of time By impossibility of
- By impossibility of
performance Material alteration
- Material alteration
 - Discharge by

breach of contract y) Remedies for breach of contract - Suit for rescission - Suit for specific performance - Suit for injunction - Suit for quantum meruit - Suit for damages
- Suit for damages

SPECIAL CONTRACTS

Units/sessi on/hours(t	Topics (input)	for student preparation	Procedure (process)	Learning outcomes (output)	Assessment
ime required)					
15 hours	a)	Meaning and definition of bailment, features of	Explanations of various terms	Knowledge of -bailment	Oral test
		bailment, classification	used	-contract of	Written test
	b)	Duties and rights of a bailor and bailee.	Presentations on various	- contract of	Question answer
	c)	Termination of bailment	topics given in the module	-law of agency	method
	d)	Finder of lost goods			Assignments
	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			

·		1	
	indemnity, essentials		
	of a contract of		
	indemnity		
j)	Meaning and definition		
	of contract of		
	guarantee, essentials		
	of a contract of		
	guarantee		
k)	Difference between		
	contract of indemnity		
	and contract of		
	guarantee		
	C Kinds of guarantee		
m)	Nature and extent of		
	surety's liability.		
	discharge of surety		
	from liability. Rights of		
	surety		
n)	Meaning and definition		
,	of contract of agency.		
	legal rules for contract		
	of agency principles of		
	agency, creation of		
	agency, termination of		
	agency, termination of		
	Kinds of agents and		
0)	classification of agents		
n)	Duties and rights of		
(4	agent and principal		
	Liabilities of principal		
47	to third parties		
	norconal liability of an		
	personal hability of an		
[~]	agene Delogation of authority		
()	by an agont		
	by an agent		
	- Sub agent		
	- Substituted agent		
	- Difference between		
	Sub agent and		
	Substituted agent		

SALE OF GOODS ACT, 1930

Units/sessi on/hours(t ime reguired)	Topics for (input)	r student preparation	Procedure (process)	Learning outcomes (output)	Assessment
required) 8 hours	a) M of es cc di sa b) Cl c) Cc w be ar d) Ca ey Tr tr. ov f) Pe	Meaning and definition f contract of sale, ssentials of a valid ontract of sale, ifference between ale and agreement lassification of goods onditions and varranty, difference etween Conditions nd warranty aveat emptor- xceptions ransfer of property, ransfer of title by non- wners erformance of ontract of sale,	Explanations of various terms used Presentations on various topics given in the module	Knowledge of -contract of sale -condition and warranty -caveat emptor -transfer of property -unpaid seller	Oral test Written test Question answer method Assignments
	de ru ef gc g) Ui	elivering of goods, ules regarding ffective delivery of oods npaid seller, rights of			

Regulatory authorities

Units/sessi on/hours(t ime required)	Topics for student preparation (input)	ration	Procedure (process)	Learning outcomes (output)	Assessment
20 hours	 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, b) The Telecom Regulatory Authority of India, objectives, constitution, qualifications, powers and functions of the authority, appellate tribunal 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, d) Meaning and definition of trademark, features 	cory tes of a sition oval s, ions nce, lit, ority of wers the ate erty ht, ent eled to tent, atent s of inition tures	Explanations of various terms used Presentations on various topics given in the module	Knowledge of -IRDA -TRAI -IPR -RTI	Oral test Written test Question answer method Assignments

r		r	
	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		
e)	Conv right features of		
<i>c</i> ,	convright convright		
	act ownership of		
	convright assignment		
	of convright torm of		
	convright convright		
	copyright, copyright		
	convright registration		
	of convright		
	infringement of		
	convright		
f)	Diagiarism maaning		
1)	Pidgidi ISIII, Illedilling		
	and definition of		
	Plagiarism, academic		
	world and journalism,		
	copyright laws and		
	Plagiarism, punishment		
	TOT Plagiarism,		
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		

information. the		
central information		
commission state		
information		
anningion		
commission,		
qualifications, powers		
and functions of		
information		
commission, appeals,		
aggrieved persons,		
right to access		
information on specific		
issues		
-banking and insurance		
transactions		
-government dealings		
and related services		

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.

SI. no.	Unit and objectives	No. of lecture hours	Methodology/ instructional techniques	Evaluation/ learning confirmation
Module	Introduction to law	4		
1	Objectives: To study the introduction of law, its importance and classification To study the Mercantile law			
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/MCO
Module	Law of contract	25		
2	Objectives: To study Indian contract, elements and classification To study the performance of contract, discharge of contract and breach of contract			
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	1	Lecture	Question and
	agent			answer
				Discussion
13	Duties and rights of principal	1	Lecture	Question and
	Liabilities of principal to third parties,			answer
	personal liability of an agent			Discussion
14	Sub agent, Substituted agent, Difference	1	Lecture	Question and
	between Sub agent and Substituted agent			answer
				Discussion
15	REVISION	1	Revision	Test
				/assignment/MCQ
Module	Sale of goods act 1930	8		
4	Objectives: To understand the sale of goods			
	act, condition and warranty			
	To study unpaid seller and transfer of			
	property			
1	Meaning and definition of contract of sale,	1	Lecture	Question and
	essentials of a valid contract of sale,			answer
	difference between sale and agreement,			Discussion
2	Classification of goods	1	Lecture	Question and
				answer
				Discussion
3	Conditions and warranty, difference between	1	Lecture	Question and
	Conditions and warranty			answer
				Discussion
4	Caveat emptor- exceptions	1	Lecture	Question and
	Transfer of property			answer
_				Discussion
5	Transfer of title by non-owners	1	Lecture	Question and
	Performance of contract of sale			answer
6	Delivering of goods, rules regarding offective	1	Locturo	Discussion Question and
0	delivery of goods, rules regarding effective	T	Lecture	
	delivery of goods			Discussion
7	Unpaid seller, rights against goods sold	1	Lecture	Question and
				answer
				Discussion
8	REVISION	1	Revision	Test
				/assignment/MCQ
Module	Regulatory authorities	20		
5	Objectives: to study IRDA, TRAI, RTI			
	To understand state information commission			
	and central information commission			

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	Business Regulatory
	Radhika	Framework
2	Biju P Mani	Business Regulatory
		Framework
3	Ashok Sharma	Business Regulatory
		Framework

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

Russian:		
Pushkin-Gogol-		
Dostoevsky-		
Tolstoy-		
Chekhov-Gorky-		
Pasternak-		
Solzhenitsyn.		

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

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

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

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.

Email: micaseconomics@gmail.com

Preparation of lesson plan framework (module wise)

Module -1:

Methodology of Social Science

Units/sessi	Topics for student preparation	Procedure	Learning outcomes	Assessment
on/hours(t	(input)	(process)	(output)	
ime				
required)				
10 hours	a) Social science	Explanations of		Oral test
	disciplines	various terms	Knowledge of	
	b) Need for Inter	used	various social	Written test
	disciplinary approach		science subjects like	
	c) Objectivity and	Presentations	-Sociology	Question
	subjectivity in social	on various	-Psychology	answer
	science.	topics given in	-Anthropology	method
	d) Limits to objectivity in	the module	-Political Science	
	social science		-History	Assignments
	 e) Economics as a social 		-Geography, etc.,	
	science subjects.		Knowledge of	
			objectivity and	
			subjectivity and the	
			need for inter	
			disciplinary	
			approach.	

MODULE: 2

Economic Issues and Concepts

Units/sessi on/hours(t ime required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
15 hours	a) Resources and scarcity		Knowledge of	Oral test

[]	h)	Choice and opportunity	Explaining the	-Probability	
	5)	cost	scope of	-risk	Writton tost
	c)	The Broduction	Brobability in	variability	whiten test
	C)		Frobability III	- Variability	Questien
	N		Economics,		Question
	d)	I hree key issues –		Knowledge of	answer
		What should be	Explanations of	-What should be	method
		produced-Efficient	various terms	produced	
		production-Economic	used	-Efficient production	Assignments
		Growth.		-Economic growth	
	e)	Economic System			
	f)	Role of government in		Knowledge of	
		the mixed economy.	Presentations	-Traditional system	
	g)	Economic advice	on various	-Command system	
	h)	Economic theorizing	topics given in	-pure market system	
	,	0	the module	and	
				-Mixed System	
				Knowledge of	
				-Positivo and	
				-rositive and	
				-normative	
				economics	
				Knowledge of	
				-endogenous and	
				-exogenous	
				variables.	

Understanding the Organization of Economy

Units/sessi on/hours(t	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
ime				
required)				
20 hours	a) Capitalism	Explanations of	Knowledge of	Oral test
	b) Capitalism as an	various terms	-Private property	
	economic system	used	-markets and	Written test
	c) Gains from		- firm	
	specialization	Presentations		Question
	d) Economic Models-Basic	on various	Knowledge of	answer
	concepts	topics given in	-Technology	method
	e) Industrial revolution	the module	-population	

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

Major Global Economic Events

Units/sessi on/hours(t ime	Topics (input)	for student preparation	Procedure (process)	Learning outcomes (output)	Assessment
required)					
15 hours	a) b)	Great Depression Golden age of high	Explanations of various terms	Knowledge of -Golden age of	Oral test
		growth and how employment	used	growth -stagflation	Written test
	c)	Global financial crisis	Presentations	-efficiency in	Question
	d)	Globalization and investment	on various topics given in	distribution	answer method
	e)	Trade and Growth	the module	Knowledge of the	
				global financial crisis -the nation and the world Knowledge of -globalization and -migration	Assignments

MODULE: 5

CONTEMPORARY ECONOMIC ISSUES

Units/sessi	Topics for student preparation (input)	Procedure (process)	Learning outcomes	Assessment
ime	(input)	(process)		
required)				

15 hours	a)	Economic Inequality	Explanations of	Knowledge of	Oral test
	D)	Environment	used	and	Written test
	c)	Innovation Process		-living standards	
	d)	Innovation Systems	Presentations		Question
	e)	Intellectual Property	on various	Knowledge of	answer
		Rights	topics given in the module	-the economy and environment	method
				- Knowledge of - invention and	Assignments
				diffusion	
				-IPR	

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: <u>tintuanna24@gmail.com</u>

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

MODULE: II

CLASSIFICATION OF PRODUCTS

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

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

HISTORICAL AND SOCIO-CULTURAL TOURISM PRODUCTS

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

o) Indian and		
international cuisine.		

MODULE: IV

RELIGIOUS PHILOSOPHIES

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

SI. 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 ലാംഗേജ് കോഴ്സ്	:	11
സമയക്രമാ	:	ആഴ്ചയിൽ 4 മണിക്കൂർ (18 ആഴ്ചയിൽ 72 മണിക്കൂർ)
ക്രെഡിറ്റ്	:	4

കവിത, കഥ, ഉപന്യാസം, വിവർത്തനം

പുസ്തകം ; സർഗ്ഗഭാരതി (കേരളസർവ്വകലാശാലാ പ്രസിദ്ധീകരണം)

പാഠൃപദ്ധതി

മൊഡ്യൂൾ : ഒന്ന് (18 മണിക്കൂർ)

കവിത

മലയാളകവിതയുടെ വികാസപരിണാമഘട്ടങ്ങൾ – കവികൾ – കൃതികൾ.

വിശദപഠനം

1.	മനസ്വിനി	:	ചങ്ങമ്പുഴ കൃഷ്ണപിള്ള
2.	പൂതപ്പാട്ട്	:	ഇടശ്ശേരി
3.	മലതുരക്കൽ	:	വൈലോപ്പിള്ളി

മൊഡ്യൂൾ : രണ്ട് (18 മണിക്കൂർ)

ചെറുകഥ

ആനുകാലികങ്ങളുടെ പ്രചാരം – മലയാള ചെറുകഥയുടെ വികാസ പരിം ഘട്ടങ്ങൾ – കൃതികൾ – കഥാകൃത്തുക്കൾ.

വിശദപഠനം

1.	പൂവമ്പഴം	:	ബഷീർ	
2.	പൊതിച്ചോറ്	:	കാരൂർ	
3.	പെരുമഴയുടെ പിറ്റേന്ന്	:	എം.ടി. വാസുദേവൻ നായർ	
4.	ഇതാ ഒരു ടെക്കി	:	ചന്ദ്രമതി	
5.	നാലാം യാമം	:	എം. സുകുമാരൻ	95
6.	പന്തിഭോജനം	:	സന്തോഷ് ഏച്ചിക്കാനം	


മൊഡ്യൂൾ : മൂന്ന് (18 മണിക്കൂർ)

ഉപന്യാസം

ഉപന്യാസങ്ങളുടെ ആവിർഭാവം – ഉപന്യാസ സമാഹാരങ്ങൾ – ഉപന്യാസശാഭ സമ്പന്നമാക്കിയ എഴുത്തുകാർ – വിഷയവൈവിധ്യം – ഗദ്യാവിഷ്കരണത്തിലെ െ – വിഷയാപഗ്രഥനങ്ങൾ.

വിശദപഠനം

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

മൊഡ്യൂൾ : നാല് (18 മണിക്കൂർ)

വിവർത്തനം

പദങ്ങൾ, ശൈലികൾ, ഔദ്യോഗികരേഖകൾ, ഉപന്യാസഭാഗങ്ങൾ, കര ഭാഗങ്ങൾ, പരസ്യങ്ങൾ, കഥാഭാഗങ്ങൾ എന്നിവ ഇംഗ്ലീഷിൽ നിന്ന് മലയാളത്തിലേ മലയാളത്തിൽ നിന്ന് ഇംഗ്ലീഷിലേക്കും വിവർത്തനം ചെയ്യാൻ പരിശീലിപ്പിക്കണ

സഹായകഗ്രന്ഥങ്ങൾ

- മലയാളകവിതാസാഹിത്യചരിത്രം : ഡോ. എം. ലിലാവതി.
- കവിതയിലെ പുതുവഴികൾ : നെല്ലിക്കൽ മുരളീധരൻ.
- ചെറുകഥ ഇന്നലെ, ഇന്ന് : എം. അച്യുതൻ.
- മലയാളചെറുകഥാസാഹിത്യചരിത്രം : ഡോ. എം. എം. ബഷീർ.
- കൈരളിയുടെ കഥ : പ്രൊഫ. എൻ. കൃഷ്ണപിള്ള.
- ശുദ്ധമലയാളം: പ്രൊഫ. പന്മന രാമചന്ദ്രൻനായർ.
- വിവർത്തനം (ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്)
- ഭരണശബ്ദാവലി (ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്)
- 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.

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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	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. b) Types of probability - Mathematical and Statistical. c) Addition theorem on probabilities- Mutually exclusive and mutually not exclusive events. d) Concept of Conditional Probability e) Multiplication theorem on probabilities- Independent and dependent events f) Bayes Theorem g) Central Limit Theorem	a)Explanation of various terms used b)Presentations on various topics given in the module c)Problems and solutions	Knowledge of: 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. b)Types of probability - Mathematical and Statistical. c)Addition theorem on probabilities - mutually exclusive and mutually not exclusive events d)Concept of Conditional probability e)Multiplication theorem on probabilities- Independent and dependent events f)Bayes Theorem g)Concept of Central Limit Theorem	a)Oral Test b)WrittenTest c)MCQ d)Activity: List some of the applications of probability in our everyday life

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 (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)Undertanding 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

Unit/ Session /hours (time require d)	Topics for student preparation (input)	Procedure (process)	Learning outcome (output)	Assessment
15 nours	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	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

Session/ hours (time required)Preparation (input)(process)(output)25 hoursa)Meaning of regression simple and multiple regression c)Prediction with simple regression c)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)Largure-Bera test g)Stationarity series h)Differencing-first and second order c)Diadue collect b)Differencing-first and second order c)Diadue collection variablesa)Assignments b)Students coefficient c)Variance computation d)Types of regression model d)Prediction with simple regression model f)Normality test using descriptive statistics m)Differencing-first and second order i)Durgression Analysis n)Individual coefficient b)Regression Analysis n)Individual coefficient b)Regression Analysis n)Individual coefficient b)Regression Analysis n)Regression and correlation and its types s)Concept of Durbin Watoon statistics s)Concept of Durbin Watoon statistics s)Concept of Durbin Watoon statistics s)Concept of Durbin Watoon statistics s)Concept of Durbin Watoon statistics s)Correlogram and Q statistics s)Correlogram of syuare regression sublicelineanty v)Variance Inflation statistics s)Correlogram of syuare regression super selful and super regression super regression super regression super regression super regression statistics s)Correlogram and Q statistics s)Correlogram of square regidualsa)Kspanaton of a)Kultiple regression b) Students correlation and its typesSolutionsi) Helps to know the Difference wo/Correlogram of square	Unit/	Topics for student	Procedure	Learning outcome	Assessment
bours (time required)a)Meaning of regression b)Regression analysis- simple and multiple regression of the various terms b)Regression analysis- b)Presentations topics given in the modul correlation correlation 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)Differencing-first and p values o)Goodness of fit-test p)R-squared and Adjusted R-squared q)Factors, Residual data disted R-squared q)Factors, Residual diagnostics waviance trafition watance trafition watance trafition watance trafition watance trafition watance trafition watance trafition watance filtion watance trafition watance traf	Session/	Preparation (input)	(process)	(output)	
required)	hours (time	_			
25 hours a)Meaning of regression a)Explanation of various terms b)Regression analysis ismple and multiple regression a)Explanation of various terms b)Presentations a)Assuments boxel various terms b)Calculation of correlation a)Assuments b)Students c)Prediction with simple regression model b)Calculation of correlation a)Assuments b)Calculation of correlation a)Assuments b)Calculation of correlation a)Assuments b)Students c)Prediction with simple regression model c)Prediction of expected values c)Variance computation a)Assuments b)Calculation of correlation a)Assuments b)Students c)Prediction with g)Stationarity series h)Differencing-first and second order i)Unit root test j)Augmented Dickey Fuller(ADF)test c)Prediction with simple regression model c)Prediction with simple regression model a)Assuments b)Correlation Analysis m)Correlation Analysis n)Individual coefficient tests-t test,t-statistics and p values s)Concept of Durbin Watson statistics s)Concept of Durbin Watson statistics s)Concept of Durbin Watson statistics w)Correlogram and Q statisticis a)Assumented bickey bickey Fuller(ADF)test, Individual coefficient tests-t test, F-squared and Adjusted R-squared p values s)Concept of Durbin Watson statistics w)Correlogram and Q statistics x)Correlogram and Q statistics x)Correlogram and Q statistics b)Astiments b)Serial correlation and its types withiple regression m)Wiltipel square residuals i) Helps to know the Difference between Multi- variate and w)Uitiple	required)				
regression b)Regression analysis simple and multiple on the various terms b)Calculation of correlation 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 n)Individual coefficient tests-t test,t-statistics and p values o)Goodness of fit-test p)F statistics and p value r)Serial correlation and is types s)Concept of Durbin Watson statistics i)Difference between Multiple regression is types s)Corcelogram and Q statistics w)Correlogram and Q statistics w)Correlogram and Q sugare residuals w)Correlogram and Q statistics w)Correlogram and Q sugare residuals	25 hours	a)Meaning of	a)Explanation of	a) Knowledge of	a)Assignments
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 m)Correlation Analysis n)Individual coefficient tests-t test,t-statistics n)Individual coefficient tests-t test,t-statistics n)Individual coefficient tests-t test,t-statistics n)Regression Analysis n)Individual coefficient tests-t test,t-statistics n)Regression Analysis n)Individual coefficient tests-t test,t-statistics n)Regression Analysis n)Individual coefficient tests-t test,t-statistics n)Correlation and its types s)Concept of Durbin Watson statistics t)Difference between Multi-paraite and Multiple regression n)Difference leftween Multi-variate and Multiple regression n)Difference leftween Multi-variate and Multiple regression n)Difference between Multi-variate and Multiple regression n)Difference leftween Multi-variate and Multiple regression s)Concept of Durbin Score pt of Durbin Multi-variate and Multiple regression s)Concept of Durbin Sittistics s)Concept of sittistics s)Concept of sittistics s)Concept of sittistics s)Concept of sittistics s)Concept of sittistics s)Concept of sittistics s)Concept of sittistics s)Concept of sittistics s)Concept of sittistics s)Concept of sittistics s)C		regression	various terms	the various terms	b)Students
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)Differences i)Augmented Dickey Fuller(ADF)test h)Regression Analysis n)Individual coefficient variables n)Regression Analysis n)Individual coefficient n)Gordness of fit-test p)R-squared and Adjusted R-squared q)F statistics n)Correlation and tis types s)Concept of Durbin watson statistics s)Concept of w)Curelogram and Q statistics s)Concept of w)Curelogram of square residuals		b)Regression analysis-	b)Presentations	used	working out
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d)Prediction of expected valuesand its computatione)Normality test using descriptive statisticsregression analysis regression analysisf)Jarque-Bera teste) Prediction with g)Stationarity seriesg)Stationarity seriessimple regression modelh)Differencing-firstmodeland second orderf) Normality testi)Unit root testusing descriptivej)Augmented DickeystatisticsFuller(ADF)testg)Understanding the use of variousvariablestest like Jarque-l)Regression AnalysisBera test, Dickeym)Correlation AnalysisAugmentedn)Individual coefficientDickeytests-t test,t-statisticsFuller(ADF)test, and p valuesand p valuesIndividual tests-t test,t-statistics and p values,q)F statistics and pGoodness of fit- test, squaredq)F statistics and pGoodness of fit- test, squaredvaluetest, F-statistics and p valuevaluetest, F-statistics and p valueits typessquared, F-statistics and p valuevaluetest, F-statistics and p valuevaluecorrelation and and Adjusted R- squared, F-statistics and p valuevaluetest, F-squared and p valuevaluetest, F-statistics and p valuev		model	Solutions	Inflation Factors	
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105100010		square residuals		regression	
y)Histogram and k)Multicollinearity		v)Histogram and		k)Multicollinearity	

MODULE – 4: UNIVARIATE AND MULTIVARIATE ANALYSIS

normality test z)White Heteroskedasticity test	1) Variance Inflation Factors.Residual	
	diagnostics m)Understanding concept of White	
	Heteroskedasticity test	

MODULE – 5: PROCESSING AND ANALYSIS OF DATA USING SPSS

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

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 /Instru ctional 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,Proble ms 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,Proble ms and Solutions	Question and Answer
8	Problems related to Addition theorem with respect to not-mutually exclusive events	1	Lecture,Proble ms 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,Proble ms and Solutions	Question and Answer
12	Problem on multiplication Theorem on probabilities for dependent events	1	Lecture,Proble ms 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)	PROBABILITY DISTRIBUTION Objective:To enable student acquire knowledge about various probability distributions(Normal distribution,Binomial distribution,Poisson distribution,Beta and exponential distribution)	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,Proble ms 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,Proble ms 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, Problemsand 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, Problemsand 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	15		
	Objective:To provide an insight into the various econometric models			
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/classisification 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	UNIVARIATE AND MULTIVARIATE ANALYSIS(BASIC CONCEPTS AND SIMPLE PROBLEMS ONLY)	25		
	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.			
	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			
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: <u>sachuravindran65@gmail.com</u>

Preparation of lesson plan framework (module wise)

Module -1:

INTRODUCTION TO ACCOUNTING AND DEPRECIATION ACCOUNTING

Units/sessi	Topics for student preparation	Procedure	Learning outcomes	Assessment
on/hours(t	(input)	(process)	(output)	
ime				
required)				
20 hours	 a) Meaning and definition 	Explanations of		Oral test
	of accounting	various terms	Knowledge of	
	b) Reviewing of financial	used	accounting concept	Written test
	accounting concepts,		and principles	
	principles.	Presentations		Question
	c) Final accounts of sole	on various	Knowledge of basic	answer
	trader, preparation of	adjust entries	accounting practical	method
	trade account.	given in the	problems	
	d) Stocks of goods, profit	module		Assignments
	and loss account,			
	manufacturing	Presentations		
	account, balance sneet.	and working		
	e) Grouping and			
	marshalling of assets &	illustrations and		
	liabilities	practical		
	f) Adjusting entries	problems		
	g) Depreciation			
	definition			
	b) Estimated life and			
	n) Estimated me and			
	as por AS6			
	i) Fixed and reducing			
	halancing method with			
	adjustment			
	i) Annuity method			
	sinking fund method.			
	insurance policy			
	method and			
	revaluation method			

MODULE: 2

ACCOUNTS OF HIRE PURCHASE AND INSTALMENT PURCHASE SYSTEM

Units/sessi on/hours(t ime required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
15 hours	 a) Meaning and definitions b) Difference between hire purchase and installment c) Accounting entries in the books of purchaser and vendor d) Default in payment e) Complete and partial Repossession f) Accounting procedure under installment system 	Explaining meaning and definitions, Difference between hire purchase and installment Explanations of various accounting entries in the books of purchaser and vendor	 Knowledge of hire purchase and installment Accounting entries in the books of purchaser and vendor 	Oral test Written test Question answer method Assignments
		Presentations on various illustrations and practical problems given in the module		

MODULE: 3

VOYAGE, PACKAGES AND CONTAINERS ACCOUNTS

Units/sessi on/hours(t ime	Topics for stu (input)	dent preparation	Procedure (process)	Learning outcomes (output)	Assessment
required)					
12 hours	a) Me de	eaning and finition	Explanations of various terms	Knowledge of • Voyages	Oral test
	b) Ad fea	dvantages and atures	used	Accounting treatment	Written test
	c) Fo pro vo	ormat and eparation of byage accounts	Presentations on various topics given in	 Packages Containers trading 	Question answer method
	d) Fu vo	illy completed	the module	accounts	Assignments
	e) Vo	byage in progress	Presentation of		
	f) Ac pa co	counting for ackages and antainer	illustrations and practical problems		
	g) Ac tre	counting eatment			
	h) Co ac	ontainers trading count			
	i) Co pro	ontainers ovision account			

MODULE: 4

INVESTMENT ACCOUNTS

Units/sessi on/hours(t	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
ime				
required)				
12 hours	a) Trade investments	Explanations of	Knowledge of	Oral test
	b) Marketable securities	various terms	Trade	
	c) Fixed income bearing	used	investments	Written test
	securities		Marketable	
	d) Variable income	Presentations	securities	
	bearing securities	on various		

 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	 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/sessi on/hours(t ime required)	Topics for student preparation (input)	Procedure (process)	Learning outcomes (output)	Assessment
13 hours	 a) Type of risks b) Value of stoke 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 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	Methodology/	Evaluation/
		hours	techniques	confirmation
Modulo	Introduction to Accounting	20	teeninques	commation
would	Objectives: To study the introduction of financial	20		
1	accounting its importance and classification			
	To study the accounts of sole trader and			
	depreciation accounting			
1	Meaning and definition of accounting	1	Lecture	Question and
	Reviewing of financial accounting concepts.			answer
	principles.			Discussion
2	GAAP, Accounting standards	1	Lecture	
3	Final accounts of sole trader, preparation of	1	Lecture	Question and
	trade account.			answer
				Discussion
4	Stocks of goods, profit and loss account,	1	Lecture	Question and
				answer
-		1	Lesture	Discussion
5	Manufacturing account, balance sheet.	L	Lecture	Question and
	Grouping and marshalling of assets &			Discussion
	liabilities			Discussion
6	Capital expanditure, revenue expanditure	1	Locturo	Question and
0	Capital experiature, revenue experiature	1	Lecture	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 &	1	Lecture	Question and
	definition			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

6	Calculation of interact when rates is not	1	Lecture	Question and
	Calculation of interest when rates is not			answer
	given			Discussion
7	Complete	1	Lecture	Question and
	Repossession			answer
				Discussion
8	Partial Repossession	1	Lecture	Question and
				answer
				Discussion
9	When the goods are of comparatively small	1	Lecture	Question and
	value(hire purchase trading account)			answer
10	Accounting procedure under installment	1		Ouestion and
10	system		Lecture	answer
	system			Discussion
11	Working out practical problem	1		Ouestion and
		1	Lecture	answer
				Discussion
12	Working out practical problem	1	Lecture	Question and
				answer
				Discussion
13	Working out practical problem	1	Lecture	Question and
				answer
1.4	DEV//CION	1	Davisian	Discussion
14	REVISION	1 1	Revision	lest /assignment/MCO
15	REVISION	1	Revision	
10	NEVISION .	-	TCVI3IOT	/assignment/MCQ
Module	VOYAGE, PACKAGES AND CONTAINERS	12		
3	ACCOUNTS			
5	Objectives : To study the profit and loss of			
	voyage			
	To calculate the cost of packaging and to			
	record is very necessary.			
		1	l a at a s	Quanting and
	Meaning and definition	1	Lecture	Question and
1				anciver
1	Advantages and features			answer

2	Fully completed voyage	1	Lecture	Question and answer
3	One journey is completed but did not start the return journey	1	Lecture	Discussion 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	<u> </u>		
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 stoke 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

SI. 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	 a) Meaning of Cost Accounting, Costing, Cost Accountancy, Cost and Management Accounting. b) Meaning of Cost, Expenses and Losses. c) Objectives of Cost Accounting. d) Cost Accounting Vs Financial Accounting. e) Cost Accounting Vs Management Accounting f) Advantages of Cost Accounting 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 h) Methods of Costing i) Techniques or Types of Costing j) Cost Units – Meaning and purpose. k) Cost Centres – Meaning and purpose. l) Cost Accounting Departments m)Cost Statement or Cost Sheet 	a)Explanation of various terms used b)Presentations on various topics given in the module	Knowledge of: a) The meaning of various terms: Cost Accounting, Costing, Cost Accountancy, Cost and Management Accounting. b) Objectives of Cost Accounting. c) Cost Accounting Vs Financial Accounting Vs Financial Accounting Vs Management Accounting Vs Management Accounting e) Advantages of Cost Accounting f) Methods of Costing g) Techniques or Types of Costing h) Cost Units – Meaning and purpose. i) Cost Centres – Meaning and purpose.	a) Oral Test b) Written Test c) MCQ d) Activity: List the methods of Costing adopted by industries located in a particular region

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

MODULE -2: ACCOUNTING AND CONTROL OF MATERIAL COST

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 Lectur e Hours	Methodolo gy/Instruct ional 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	20		
	Objective: To calculate EOQ and different stock levels .To prepare Stores Ledger under FIFO, LIFO, simple and Weighted Average Method.			
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
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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
Mod ule 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	Lastera	Oresting and
1	overheads, Collection and codification of overheads.	1	Lecture	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