

**PO-PSO-CO MAPPING MATRIX**  
**COURSE TITLE: PRINCIPLE OF MANAGEMENT**  
**BC-102 (OLD COURSE)**  
**SEMESTER: 1<sup>ST</sup> SEMESTER**  
**DEPARTMENT OF COMMERCE**  
**ACADEMIC YEAR: JUNE –DECEMBER, 2022**

**Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs) – Department of Commerce**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

**Course Outcomes: Principles of Management**

1. CO1: Describe the evolution and fundamental concepts of management theories and practices.  
(Knowledge – Remembering/Understanding)
2. CO2: Explain the roles, skills, and functions of managers in modern organizations.  
(Comprehension – Understanding)
3. CO3: Apply management principles to real-world organizational scenarios.  
(Application – Applying)
4. CO4: Analyze organizational structures, leadership styles, and decision-making processes.  
(Analysis – Analyzing)

5. CO5: Evaluate strategic planning processes and the role of management in achieving organizational goals.

CO-PO Mapping Matrix for Principles of Management

Course Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	JUSTIFICATION
CO1	3	2				Provides fundamental understanding of management, strongly linked to PO1 (engineering knowledge) and basic communication (PO10).
CO2	3	2	2	1		Enhances understanding of managerial roles and functions, contributing to PO1, PO2 (problem analysis), and teamwork (PO9).
CO3	2	3	2	2		Involves applying management principles to solve practical issues, linking to PO2, PO3 (design), and

						PO9.
CO4	2	3	3	3		Develops analytical skills to assess structures and leadership, aligning with PO2, PO4 (investigation), and PO9.
CO5	2	3	3	3		Focuses on strategic thinking and decision-making, mapping to PO3, PO4, and sustainability and ethics (PO11, PO12).

Sheet No. 1  
At Qaid Centre

FORM 1-1

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session (June - December 2021)

Course Name: Principles of Management

Subject Code: AC-101

Semester: B-com and Semester

Name of Teacher: Mridul Gaurang

Unit	Chapter	Contents / Topics	No. of Lines Required (Duration)
1	Introduction	Concept, process and significance of P.O.M	12
2	Planning	Concept, Process and types	14
3	Organizing	Concept, nature and significance	14
4	Motivation and leading	Concept, theories, financial and non-financial incentives	16
5	Managerial Control	Concept, process and effective control system	13

Signature

Sheet No. 2  
At Qaid Centre

Lesson Plan

For: Mridul

Subject: B-com and Sem

Topic: AC-101

Unit/Topic	1. Introduction of P.O.M 2. Planning 3. Organizing 4. Motivation 5. Managerial Control
Desired Outcome	1. Understand about behaviour of employees in the organisation 2. Identify organizational conflicts
Teaching / Learning Method	Lecture materials, text books, video clips and reference books
Materials Needed	Lecture method, flipped method & participative method
Assignment / Follow Up	Assignments, presentation of classmate
Lesson Duration	3rd week of November

Signature

**COURSE TITLE: ADVANCED COST MANAGEMENT ACCOUNTING**

**(OLD COURSE)**

**SEMESTER: 5<sup>TH</sup> SEMESTER**

**DEPARTMENT OF COMMERCE**

**ACADEMIC YEAR: JUNE –DECEMBER, 2022**

**CODE: ACMA -01**

**Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.



4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

#### **Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

#### **Course Outcomes (COs) for Advanced Cost Management Accounting**

1. CO1: Explain the advanced concepts and techniques of cost accounting including activity-based costing, target costing, and life-cycle costing.

(Understanding)

2. CO2: Apply cost management tools to analyze and control costs in complex business scenarios.

(Applying)

3. CO3: Evaluate various cost accounting methods for strategic decision-making in manufacturing and service organizations.

(Evaluating)

4. CO4: Design cost control systems and cost reduction strategies suitable for different types of organizations.

(Creating)

5. CO5: Analyze the impact of cost accounting data on budgeting, performance evaluation, and managerial decision-making.

(Analyzing)

#### **CO-PO Mapping Matrix: Advanced Cost Management Accounting**

Course Outcomes (COs)	PO1	PO2	P03	P04	P05	JUSTIFICATION
CO1: Concepts & Techniques	3	2				Provides foundational knowledge of cost management

						techniques, strongly supporting PO1 (domain knowledge), and enhances understanding for communication and lifelong learning (PO10, PO12).
CO2: Apply Tools & Control Costs	2	3				Students apply tools like standard costing and variance analysis, aligning with PO2 (problem analysis), PO3 (solution design), and PO4 (data interpretation).
CO3: Evaluate Cost Methods	3	3	2	2		Involves critical evaluation of methods for strategic decisions, directly tied to PO2, PO3, and PO4, as well as communication of insights (PO10).
CO4: Design Cost Strategies	2	3	3	2		Requires creation of practical cost strategies and systems, demonstrating problem-solving (PO3), innovation (PO4), and awareness of ethical practices (PO11).

CO5: Analyze Impact on Decisions	3	3	3	3		Analyzes cost implications for planning, budgeting, and performance, mapping strongly to PO1, PO2, PO3, and PO4.

on V30  
at Qad Camra

Lesson Plan (Time - 8:00 am to 9:00 am)

Teacher : M. V. G. Ganesan  
Semester : 3<sup>rd</sup>  
Paper : Accounting Code : ACMA-01

Lesson Topic 1	Budgeting for profit planning and control.
Desired Outcome	To understand the various calculation of budgeting for production budget, sales budget etc.
Teaching/ Learning Method	lecture method/ problem solving
Materials Needed	Text book, whiteboard, calculator
Assignment/ Follow Up	Classroom and presentation will be taken to check their concept.
Lesson Duration	8 periods.

(10)

on V30  
at Qad Camra

Lesson Plan

Teacher : M. V. G. Ganesan  
Semester : 3<sup>rd</sup>  
Paper : Accounting

Lesson Topic 2	Cost analysis for decision making
Desired Outcome	To understand the basic concept of standard costing and marginal costing.
Teaching/ Learning Method	lecture method/ problem solving
Materials Needed	Text book, white board, calculator
Assignment/ Follow Up	To give assignment to identify the difference between standard costing and marginal costing.
Lesson Duration	8 periods

(10)

### Lesson Plan

Teacher : Mridul Gaurang  
Semester : 5th SEM  
Paper : AS&A

Lesson Topic 2	COST ASCERTAINMENT: Job, Batch and contract costing, Process costing.
Desired Outcome	To know the concept of preparing the accounts for various costs.
Teaching/ Learning Method	practical and problem solving.
Materials Needed	Text book, calculator and white board & marker.
Assignment/ Follow Up	To conduct presentation for checking student concept.
Lesson Duration	10 periods.

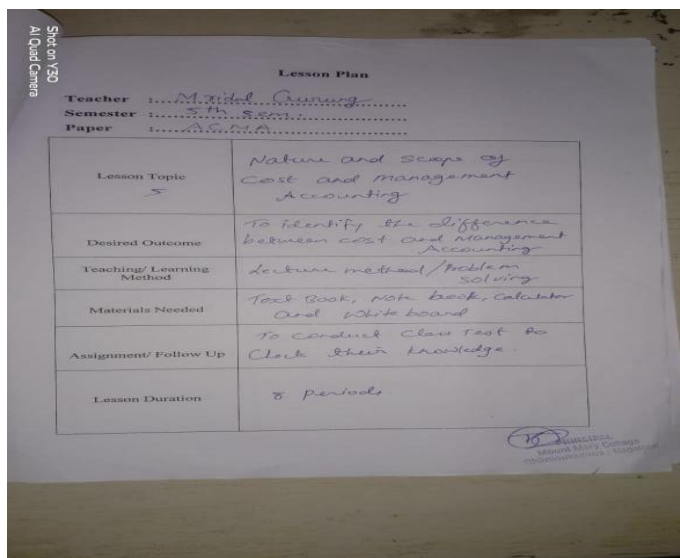
(10)

### Lesson Plan

Teacher : Mridul Gaurang  
Semester : 5th SEM  
Paper : AS&A

Lesson Topic 4	Accounting for material, Labour and Overheads
Desired Outcome	To identify the basic concept of material control and their techniques.
Teaching/ Learning Method	lecture method/ problem solving
Materials Needed	White board, text book, calculator and note book.
Assignment/ Follow Up	Conducting class test to check their concept independently.
Lesson Duration	7 periods.

(10)



**Course Title: Business Law (BC-1.3)**

**(Old Course)**

**Semester: 1st Semester**

**Department: Commerce Department**

**Academic Year: June - December, 2022**

### Program Outcomes – As Per UGC Guidelines

PO1.Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business venture.

## **Programme Specific Outcomes (PSOs)**

PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

## **Course Outcomes (COs)**

Upon successful completion of this course, students will be able to:

CO1: Understand the fundamental principles of the Indian Contract Act, 1872, including the essentials of a valid contract, performance, and remedies for breach.

CO2: Analyze the provisions of the Sale of Goods Act, 1930, focusing on the formation of contracts of sale, conditions and warranties, and the rights of an unpaid seller.

CO3: Comprehend the legal framework governing partnerships under the Indian Partnership Act, 1932, including the formation, rights, duties, and dissolution of partnerships.

CO4: Interpret the Negotiable Instruments Act, 1881, with emphasis on promissory notes, bills of exchange, cheques, and the liabilities of parties involved.

CO5: (a). Evaluate the objectives and key provisions of the Competition Act, 2002, aimed at preventing anti-competitive practices and promoting fair trade.

(b). Understand the regulatory framework of the Foreign Exchange Management Act (FEMA), 2000, concerning foreign exchange transactions and their impact on business operations.

### **MAPPING MATRIX FOR BC- 1.3: BUSINESS LAW**

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1,	PSO1,PSO5	Foundation for legal principles in business decisions and awareness of societal and legal issues.
CO2	PO2,PO5	PSO2,	Helps students apply legal reasoning and analytical skills to business scenario.
CO3	PO2,PO3	PSO2	Enables legal interpretation and solution formulation in real life commercial disputes.
CO4	PO4	PSO3	Encourages team-based understanding of business partnership and commercial transactions.
CO5	PO1	PSO4	Critical understanding of corporate compliance, regulatory framework, governance, and ethics.

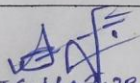
## Lesson Plan

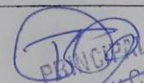
Teacher : SHILPANA

Semester : B.COM 1st SEMESTER

Paper : BUSINESS LAW (Paper: BC-1.3)

Lesson Topic	<p><u>UNIT 1: The Indian Contract Act, 1872.</u></p> <p>Contract: Characteristics, kinds, essential of a valid contract, offer and acceptance, consideration, contractual capacity, free consent, legality of object, void agreement, discharge of a contract, Contingent contract, quasi-contract, Contract of agency.</p>
Desired Outcome	<p>1. To define the term contract.                  2. To identify the essentials of a valid contract.                  3. To analyse the modes of discharge.</p>
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook, Journal and visual aids.
Assignment/ Follow Up	<p>* Assignment, class test, Case study, and group presentation.                  * Remedial class and doubt clearing session.</p>
Lesson Duration	4th and 5th week of August and 1st week of September.

  
SIGNATURE


  
Mount Mary College  
Chumoukedima : Nagaland




# Lesson Plan

Teacher : SHILURENLA  
Semester : B.COM 1<sup>ST</sup> SEMESTER  
Paper : BUSINESS LAO

Lesson Topic	UNIT 2: The Sale of Goods Act, 1980 Contract of Sale, Condition and warranties, Transfer of ownership, performance of Contract of sale and unpaid seller.
Desired Outcome	1. To enable the students to define the concept of Contract of Sale. 2. To identify the difference between sale and agreement to sell. 3. To analyze rights of unpaid seller.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook and visual aids.
Assignment/ Follow Up	* Class test and Individual presentation. * Remedial class and Revision.
Lesson Duration	2 <sup>nd</sup> and 3 <sup>rd</sup> week of September.


  
SIGNATURE


  
PRINCIPAL  
Mount Mary College  
Chümoukedima : Nagaland

# Lesson Plan

Teacher : SHILURENLA  
Semester : B.COM 1<sup>ST</sup> SEMESTER  
Paper : BUSINESS LAO

Lesson Topic	<p><u>UNIT 2: The Sale of Goods Act, 1980</u></p> <p>Contract of Sale, Condition and warranties, Transfer of ownership, performance of Contract of sale and unpaid seller.</p>
Desired Outcome	<p>1. To enable the students to define the concept of Contract of Sale.</p> <p>2. To identify the difference between Sale and agreement to sell.</p> <p>3. To analyze rights of unpaid seller.</p>
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook and visual aids.
Assignment/ Follow Up	<p>* Class test and Individual presentation.</p> <p>* Remedial class and Revision.</p>
Lesson Duration	2 <sup>nd</sup> and 3 <sup>rd</sup> week of September.

  
SIGNATURE

  
PRINCIPAL  
Mount Mary College  
Chümoukedima : Nagaland



## Lesson Plan

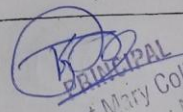
Teacher :.....SHILUKEN LA.....

Semester :.....B. COM 1st SEMESTER.....

Paper :.....BUSINESS LAW.....

Lesson Topic	<u>UNIT 3: Partnership Laws.</u> *Partnership Act, 1932: Nature, type and registration of partners. Rights and duties of partners. Mode of dissolution of partnership. * LLP Act, 2008: Features, LLP agreement, partners and designated partners.
Desired Outcome	1. To enable the students to define the concept of partnership and LLP. 2. To identify the differences between partnership and LLP.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook, and visual aids.
Assignment/ Follow Up	*Class test, assignment. * Remedial class and revision.
Lesson Duration	4 <sup>th</sup> and 5 <sup>th</sup> week of September.

  
SIGNATURE

  
Principal  
Mount Mary College  
Chimoukedima : Nagaland

# Lesson Plan

Teacher : SHILPRENLA

Semester : B.COM 1st SEMESTER

Paper : BUSINESS LAW

Lesson Topic	<p>UNIT: 5, Competition Act, 2002 and FEMA, 2000.</p> <p>* Prohibition of certain agreements, Abuse of dominant position and regulation of combinations, Duties, powers and functions of commission.</p> <p>* Regulation and Management of FEMA.</p>
Desired Outcome	<p>1. To enable the students to define the concept of Competition Act &amp; FEMA.</p> <p>2. To identify and analyse the regulations of Competition Act &amp; FEMA.</p>
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook and visual aids.
Assignment/ Follow Up	<p>* Class test, assignment and group discussion.</p> <p>* Remedial class and revision.</p>
Lesson Duration	3rd and 4th week of October.

SIGNATURE

Mount Mary College  
Chümoukedima : Nagaland




## Lesson Plan

Teacher : SHILURENLA  
 Semester : B.COM 1st SEMESTER  
 Paper : BUSINESS LAW

Lesson Topic	<u>UNIT 4: The Negotiable Instrument Act 1891.</u> *Promissory Note, Bill of exchange, cheque, Endorsement. * Crossing of cheque and bouncing of cheque.
Desired Outcome	1. To enable the students to define the concept of NI. 2. To identify the types of NI. 3. To analyse the types of endorsement.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook and Visual aids.
Assignment/ Follow Up	* Class test and group presentation * Remedial class and revision.
Lesson Duration	1st and 2nd Week of October.

  
 SIGNATURE

  
 Principal  
 Mount Mary College  
 Chümoukedima : Nagaland

**COURSE TITLE: COST ACCOUNTING**

**(OLD COURSE)**

**SEMESTER: 3rd SEMESTER**

**DEPARTMENT OF COMMERCE**

**ACADEMIC YEAR: JUNE –DECEMBER, 2022**

**CODE: CA -01**

**Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

**Course Outcomes (COs) for Advanced Cost Management Accounting**

1. CO1: Explain the advanced concepts and techniques of cost accounting including activity-based costing, target costing, and life-cycle costing.

(Understanding)

2. CO2: Apply cost management tools to analyze and control costs in complex business scenarios.

(Applying)

3. CO3: Evaluate various cost accounting methods for strategic decision-making in manufacturing and service organizations.

(Evaluating)

4. CO4: Design cost control systems and cost reduction strategies suitable for different types of organizations.

(Creating)

5. CO5: Analyze the impact of cost accounting data on budgeting, performance evaluation, and managerial decision-making.

(Analyzing)

CO-PO Mapping Matrix: Cost Accounting

Course Outcomes (COs)	PO1	P02	P03	P04	P05	JUSTIFICATION
CO1: Concepts & Techniques	3	2				Provides foundational knowledge of cost management techniques, strongly supporting PO1 (domain knowledge), and enhances understanding for communication and lifelong learning (PO10, PO12).
CO2: Apply Tools & Control Costs	2	3				Students apply tools like standard costing and variance analysis, aligning with PO2 (problem analysis), PO3 (solution design), and PO4 (data interpretation).
CO3: Evaluate Cost Methods	3	3	2	2		Involves critical evaluation of methods for strategic decisions, directly tied to PO2, PO3, and PO4, as well as communication of insights (PO10).

CO4: Design Cost Strategies	2	3	3	2		Requires creation of practical cost strategies and systems, demonstrating problem-solving (PO3), innovation (PO4), and awareness of ethical practices (PO11).
CO5: Analyze Impact on Decisions	3	3	3	3		Analyzes cost implications for planning, budgeting, and performance, mapping strongly to PO1, PO2, PO3, and PO4.



Topic Cost Accounting

Teacher Mr. [Name]

Date 16-10-2019

Lesson Topic	<ol style="list-style-type: none"> <li>1. Nature and scope of Cost Accounting</li> <li>2. Accounts for materials &amp; labor</li> <li>3. Overheads</li> <li>4. Job, batch and Contract costing</li> <li>5. process costing</li> </ol>
Desired Outcome	<ol style="list-style-type: none"> <li>1. Understand the nature and scope of cost accounting</li> <li>2. Accounts for materials analyzed</li> <li>3. Create Job, batch and Contract costing</li> <li>4. Prepare process Costing format</li> </ol>
Teaching / Learning Method	<p>Discussion method. Demonstration Lecture method</p>
Materials Needed	Books, articles, Board, markers
Assignment / Follow Up	Prepare format of cost sheets.
Lesson Duration	$33 \times 50 = 1650$ minutes

FORMAT-I

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session: June – December 2022

Course Name: COST ACCOUNTING

Subject Code: BC-304

Semester: 3<sup>rd</sup>

Name of Teacher: DEEPA BAS

Unit	Chapter	Contents / Topics	No. of Class Required (Hours)
1	1	Intro and Scope of Cost Accounting	2
2	2	Accounting for Materials, Accounting for Labour.	6
3	3	Overheads Classification of Overheads	5
4	4, 5, 6	* Job Costing Batch Costing Contract Costing	15
5	7	Process Costing	4

*DeePa Bas.*  
Signature

## PO-PSO-CO MAPPING MATRIX

**COURSE TITLE: FINANCIAL ACCOUNTING-2**

**BC-101 (OLD COURSE)**

**SEMESTER: 1<sup>ST</sup> SEMESTER**

**DEPARTMENT OF COMMERCE**

**ACADEMIC YEAR: JUNE –DECEMBER, 2022**

### Program Outcomes – Department of Commerce

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### Programme Specific Outcomes (PSOs) – Department of Commerce

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

### Course Outcomes: Financial Accounting-2

1. CO1: Describe the evolution and fundamental concepts of financial theories and practices.  
(Knowledge – Remembering/Understanding)
2. CO2: Explain the roles, skills, and functions of Accountants modern organizations.  
(Comprehension – Understanding)
3. CO3: Apply key accounting principles to real-world organizational situations  
(Application – Applying)
4. CO4: Analyze organizational structures, leadership styles, and decision-making processes.  
(Analysis – Analyzing)
5. CO5: Evaluate strategic planning processes and the role of account in achieving organizational goals.

### CO-PO Mapping Matrix for Financial Accounting-1

Course Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	JUSTIFICATION
CO1	2	3				Provides fundamental understanding

						of strongly linked to and basic communication (PO10).
CO2	2	3	1	2		Enhances understanding of accounting roles and functions, contributing to PO1, PO2 (problem analysis), and teamwork (PO9).
CO3	2	3	2	2		Involves applying accounting principles to solve practical issues, linking to PO2, PO3 (design), and PO9.
CO4	2	3	3	3		Develops analytical skills to assess structures and formats aligning with PO2, PO4 and PO9.
CO5	2	3	3	3		Focuses on strategic thinking and decision-making, mapping to PO3, PO4, and fundamentals ethics

						(PO11, PO12).
--	--	--	--	--	--	---------------

FORMAT A

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session (Dec. - May 2022)

Course Name: Financial Accounting - II

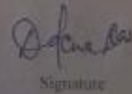
Semester: 2nd Semester

Name of Teacher: Robin Das

Unit	Chapter	Contents / Topics	No. of Class Hours (Duration)
1	1	Accounting Theory Objectives of Accounting	5
2	2	Measurement of Income	5
3	3	Valuation of Goodwill & Shares	10
4	4	Accounting for Banking & Insurance Companies	10
5	5	Lease Purchase and Installments	5



Principal  
Mount Mary College  
Chittoor District, Andhra Pradesh

  
Signature

MAT-2 Lesson Plan

Teacher Dipika Das

Semester VI

Paper BC-204

Lesson Topic	1. Accounting Theory & objectives 2. Measurement of Income. 3. Valuation of Goodwill & Shares 4. Accounting for purchase & issuance 5. Hire Purchase and Installments
Desired Outcome	Understand theory and objectives of accounting. Measurement Valuation of Goodwill & Shares Hire Purchase and Installments
Teaching / Learning Method	Inductive & Deductive methods Lecture method. Demonstration method
Materials Needed	Books, Materials, Boards, Projectors.
Assignment / Follow Up	Valuation of Shares of Company
Lesson Duration	35 x 50 = 1750 minutes.

*[Signature]* PRINCIPAL  
Saint Mary's College

Course Title: Organisational Behaviour (BC-302)

(Old Course)

Semester: 3rd Semester

Department: Commerce Department

Academic Year: June - December, 2022

### **Program Outcomes – As Per UGC Guidelines**

PO1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### **Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.



## Course Outcomes (COs)

Upon successful completion of the BC-302 course, students will be able to:

CO1: Understand the basic concepts, nature, and significance of Organizational Behaviour (OB) and the interdisciplinary contributions to OB from psychology, sociology, anthropology, etc.

CO2: Analyze the relationship between management practices and organizational behaviour, and how OB helps improve managerial effectiveness.

CO3: Identify and evaluate individual behaviour in organizations, including perception, personality, attitudes, motivation, and learning processes.

CO4: Examine group dynamics, leadership styles, communication, conflict resolution, and team-building strategies in organizational settings.

CO5: Apply the knowledge of organizational behaviour models and theories to real-life organizational situations to improve organizational effectiveness and employee performance.

## MAPPING MATRIX FOR BC-302: ORGANIZATIONAL BEHAVIOUR

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1,PO2	PSO1	Develops understanding of human behaviour in works settings, essential for management professionals.
CO2	PO2,PO3	PSO2	Promotes analytical thinking to diagnose behavioural issues in teams and individuals.

CO3	PO4,PO5	PSO2	Builds capacity to evaluate and practice effective leadership and influence strategies.
CO4	PO3	PSO3,PSO4	Strengthens interpersonal and communication skills critical for managing workplace dynamics.
CO5	PO5	PSO4, PO5	Fosters application of organizational behaviour theories for organisational development and effective change initiative.

FORMAT-I

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( JUNE - DECEMBER 2022 )

Course Name: ORGANIZATIONAL BEHAVIOUR

Subject Code: BC-302

Semester: B.COM 3rd SEMESTER

Name of Teacher: SHILPRENLA

Unit	NAME OF THE UNIT	Contents / Topics	No. of Class Required (Duration)
1.	Organisational Behaviour	Concept and significance, discipline contributing to OB, relationship between management and organisation. Foundation of OB. HRA, OB models.	12 classes
2	Foundation of Individual Behaviour & Perception	Concept, process, perceptual selectivity, developing perceptual skills, managerial implications of perception, learning & personality.	14 classes
3	Attitude and Transactional analysis.	Attitudes - Concept, sources, beliefs and motivation. Transactional analysis - ego states, life position, life script.	14 classes
4.	Organisational Conflicts and Change	Functional and dysfunctional conflicts, types, conflict management. organisational change - concept, factors in organisational change, process.	16 classes
5.	Organisational Development	Concept, process, OD intervention, sensitivity training, T group, grid training, Survey feedback, process consultation, team building.	13

PRINCIPAL  
Mount Mary College  
Chumoukedima : Nagaland

Signature

Teacher... ShilurualaSemester... B.com 3<sup>rd</sup> SemesterPaper... Organisational Behaviour.

Unit Topic	1. Organisational Behaviour 2. Foundations of individual behaviour & perception. 3. Attitude & transactional analysis 4. Organisational conflicts and change. 5. Organisational development.
Desired Outcome	To enable the students to: ①. Understand about behaviour of employees in the organisation. ②. Analyse the psychological perception about human behaviour. ③. Identify organisational conflicts.
Teaching / Learning Material Needed.	Lecture materials, textbook, visual aids and reference books.
Teaching / Learning Method.	Lecture method, flipped method and participative method.
Assignment / Follow Up	Assignment, presentation & debate.
Lesson Duration	3 <sup>rd</sup> week of November.

PRINCIPAL  
 Mount Mary College  
 Imphoukedi : Nagaland

AA

Course Title: Company Law (BC-504)

(Old Course)

Semester: 5th Semester

Department: Commerce Department

**Academic Year: June - December, 2022**

**Program Outcomes (POs) As Per UGC Guidelines**

PO1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

### **Course Outcomes (COs)**

Upon successful completion of the BC-504 course, students will be able to:

CO1: Understand the concept of corporate personality and the various types of companies, including the processes involved in their promotion and incorporation.

CO2: Analyze the contents and significance of the Memorandum of Association, Articles of Association, and Prospectus, as well as comprehend the aspects related to share capital, membership, and the transfer and transmission of shares.

CO3: Evaluate the mechanisms of capital management, including borrowing powers, mortgages and charges, and the issuance of debentures.

CO4: Examine the roles and responsibilities of company directors, including managing and whole-time directors, and understand the procedures and legal requirements of company meetings, such as types, quorum, voting, resolutions, and minute keeping.

CO5: Assess the rights of majority and minority shareholders, understand the legal provisions for the prevention of oppression and mismanagement, and comprehend the procedures involved in the winding up of companies.

### **MAPPING MATRIX FOR BC-504: COMPANY LAW**

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1	PSO1,PSO5	Builds foundational legal and organizational knowledge for a business, company and legal environment.


CO2	PO3,PO5	PSO2	Enhances analytical and critical thinking related to corporate governance.
CO3	PO2,PO4	PSO2	Encourages interpretation of legal rules and practical application.
CO4	PO4	PSO3	Improves understanding of corporate finance law and statutory compliance.
CO5	PO5	PSO4	Supports legal reasoning and ethical implications in corporate restructuring.

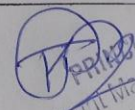


## Lesson Plan

Teacher : SHILURENLA  
Semester : B.COM 5th SEMESTER  
Paper : COMPANY LAW (BC-504)

Lesson Topic	UNIT-1, CORPORATE PERSONALITY concept, kinds of company, promotion and steps involved in promotion of company, Incorporation of company.
Desired Outcome	Enable the students :- (1). To define the concept of Co. (2). To analyse kinds of company. (3). To identify the steps in promotion & incorporation of company.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook, Audio - Visual aids and business brochure.
Assignment/ Follow Up	Assignment, project work, class presentation will be conducted. And follow up like remedial class will be provided.
Lesson Duration	4 <sup>th</sup> week <sup>guty</sup> and 1 <sup>st</sup> week of August.

  
SIGNATURE

  
PRINCIPAL  
Mount Mary College  
Chimoukedima : Nagaland

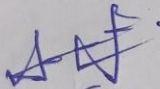


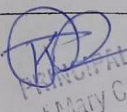
Teacher : S. HILURENLA

Semester : B.COM 5th SEMESTER

Paper : COMPANY LAW (BC-504)

Lesson Topic	UNIT - 2, FORMATION OF COMPANY. MOA, AOA, Prospectus, share capital, members, transfer of share, transmission of shares.
Desired Outcome	Enable the Students :- (1). To define the concepts of MOA, AOA, prospectus and share capital. (2). To identify members, transfer of share, transmission of share in a co.
Teaching/ Learning Method	Lecture method and participative method
Materials Needed	Textbook and Audio-visual aids.
Assignment/ Follow Up	Assignment, Presentation, etc and quiz will be conducted. Remedial class will be provided as follow-up.
Lesson Duration	2nd and 4th week of August.

  
SIGNATURE

  
Principal  
Mount Mary College  
Chümoukedima : Nagaland

# Lesson Plan

Teacher : SHILURENLA

Semester : B.COM 5th SEMESTER

Paper : COMPANY LAW

Lesson Topic	UNIT-3 CAPITAL MANAGEMENT concept, borrowing powers, mortgages and charges, and debenture.
Desired Outcome	Enable the students to:- (1). To define the concept of capital management. (2). To analyze borrowing powers, mortgages, and charges and debentures.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook, and Audio-visual aids.
Assignment/ Follow Up	Assignment, group presentation, Clt and quiz. Remedial classes will be provided.
Lesson Duration	5th week of August and 1st and 2nd week of September.

SHILURENLA  
SIGNATURE

Principal  
Mount Mary College  
Chumukedima : Nagaland


## Lesson Plan


Teacher : SHILURENLA

Semester : B-com 5th SEMESTER

Paper : COMPANY LAW

Lesson Topic	UNIT-4: COMPANY DIRECTORS AND MEETINGS. Board of Directors, MD, WTD, Company meetings, kinds of meeting, quorum for meetings of board, resolutions, minutes of meeting.
Desired Outcome	Enable the students:- ①. To define the concept of directors. ②. To identify kinds of meetings and quorum for meetings. ③. To analyse resolutions and minutes of meeting in company.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook and Visual aids
Assignment/ Follow Up	Assignment: Cft, individual presentation and project. Follow up: Remedial class and doubt clearing session.
Lesson Duration	2nd, 3rd and 4th week of September.

  
SIGNATURE

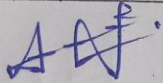
  
PRINCIPAL  
Mount Mary College  
Chümoukedima : Nagaland

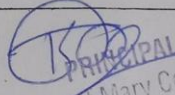


## Lesson Plan

Teacher : SHILURENLA  
 Semester : B.COM 5th SEMESTER  
 Paper : COMPANY LAW

Lesson Topic	UNIT-5: MAJORITY POWERS AND MINORITY RIGHTS.  Concept, Prevention of oppression and mismanagement, winding up, kinds and conducts.
Desired Outcome	Enable the students :- ①. TO define the concept of MP & MR ②. TO analyse how to prevent oppression and mismanagement. ③. TO analyse kinds and conducts of winding up of company.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook and Visual aids.
Assignment/ Follow Up	Assignment: class test, quiz and group discussion.
Lesson Duration	5th, Week of September and 1st and 2nd week of October.

  
SIGNATURE

  
PRINCIPAL  
Mount Mary College  
Chümoukedima : Nagaland

### PO-PSO-CO MAPPING MATRIX

COURSE TITLE: FINANCIAL ACCOUNTING-1

BC-101 (OLD COURSE)

SEMESTER: 1<sup>ST</sup> SEMESTER

## **DEPARTMENT OF COMMERCE**

### **ACADEMIC YEAR: JUNE –DECEMBER, 2022**

#### **Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

#### **Programme Specific Outcomes (PSOs) – Department of Commerce**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

#### **Course Outcomes: Financial Accounting-1**

1. CO1: Describe the evolution and fundamental concepts of financial theories and practices.  
(Knowledge – Remembering/Understanding)
2. CO2: Explain the roles, skills, and functions of Accountants modern organizations.  
(Comprehension – Understanding)
3. CO3: Apply key accounting principles to real-world organizational situations  
(Application – Applying)

4. CO4: Analyze organizational structures, leadership styles, and decision-making processes.

(Analysis – Analyzing)

5. CO5: Evaluate strategic planning processes and the role of account in achieving organizational goals.

CO-PO Mapping Matrix for Financial Accounting-1

Course Outcome s (COs)	PO 1	PO 2	PO 3	PO 4	PO 5	JUSTIFICATION
CO1	2	3				Provides fundamental understanding of strongly linked to and basic communication (PO10).
CO2	2	3	1	2		Enhances understanding of accounting roles and functions, contributing to PO1, PO2 (problem analysis), and teamwork (PO9).
CO3	2	3	2	2		Involves applying accounting principles to solve practical issues, linking

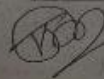
						to PO2, PO3 (design), and PO9.
CO4	2	3	3	3		Develops analytical skills to assess structures and formats aligning with PO2, PO4 and PO9.
CO5	2	3	3	3		Focuses on strategic thinking and decision-making, mapping to PO3, PO4, and fundamentals ethics (PO11, PO12).

Teacher: Latika Das

Semester: 3

Paper: 6-1

Lesson Topic	<ol style="list-style-type: none"> <li>1. Accounting Theory &amp; Concept</li> <li>2. Accounting Concepts &amp; Conventions</li> <li>3. Final Accounts of Company</li> <li>4. Branch &amp; Departmental Accounts</li> <li>5. LIFO Purchase System</li> </ol>
Desired Outcome	<ol style="list-style-type: none"> <li>1. Understand Theory &amp; Concepts of Accounts</li> <li>2. Explain the Concepts and Conventions of accounting.</li> <li>3. Final Accounts of Companies.</li> <li>4. LIFO Purchase System</li> </ol>
Teaching / Learning Method	Lecture Method, Demonstration Method, Induction, Deduction method.
Materials Needed	Books, Materials, Journals, articles, projectors.
Assignment / Follow Up	Prepare Final Accounts and other statements of Companies
Lesson Duration	19 X 50 = 950 minutes.



PRINCIPAL  
Sri Mata College  
Gurukulakrishna, West Bengal



FORMAT-I

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session (June - December 2022)

Course Name: FINANCIAL ACCOUNTING-I

Subject Code: C1

Semester: FIRST

Name of Teacher: DOKINA DAS

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	1	Accounting Theory & Concept	3
2	2	Accounting Concepts & Conventions	3
3	3	Final Accounts of Company	5
4	4	Branch & Departmental Accounts	5
5	5	Stock Purchase System	3

Principal  
Mount Mary College  
Imphal, Nagaland

Signature: Dokina Das

COURSE TITLE: CORPORATE ACCOUNTING {OLD COURSE}

SEMESTER: 4<sup>TH</sup> B.COM

DEPARTMENT OF COMMERCE

ACADEMIC YEAR: DEC - MAY 2023

CODE: C3

Program Outcomes – Department of Commerce

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

#### **Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

#### **Course Outcomes (COs):**

**CO1: Understand the conceptual framework and regulatory environment of corporate accounting.**

**CO2: Prepare and present financial statements of companies in accordance with relevant accounting standards.**

**CO3: Account for issue, forfeiture, and reissue of shares and debentures as per company law.**

**CO4: Analyze and prepare final accounts of companies, including adjustments and managerial remuneration.**

**CO5: Apply accounting treatment for amalgamation, absorption, and reconstruction of companies.**

#### **CO-PO Matrix Mapping for Corporate Accounting**

##### **Course Outcomes (COs)**

<b>COURSE OUTCOMES COs</b>	<b>Po1</b>	<b>Po2</b>	<b>Po3</b>	<b>Po4</b>	<b>Po5</b>	<b>JUSTIFICATION</b>
----------------------------	------------	------------	------------	------------	------------	----------------------

<b>CO1: Understand the framework and regulation of corporate accounting</b>	<b>3</b>	<b>3</b>				Foundation for the role and scope of management accounting
<b>CO2: Prepare and present financial statements of companies</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	Helps students apply analyses and interpret cost behavior
<b>CO3: Account for shares and debentures</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>1</b>	Enable legal interpretation and solution formulation in real life budget evaluation
<b>CO4: Prepare final accounts with adjustments</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	Encourage team based understanding of business analysis for decision
<b>CO5: Apply accounting for amalgamation and reconstruction</b>	<b>3</b>	<b>3</b>	<b>3</b>			Critical understanding of cost account compliance, regulatory framework, governance and norm

Section VAO  
AI Qaid Center

FORMAT-I

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session (December - June 2022)

Course Name: Corporate Accounting

Subject Code: BC-604

Semester: B.com 6th semester

Name of Teacher: Mr. J. J. J.

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	Issue of Shares, Preference and Bonus Shares	Issue of bonus shares, redemption of preference shares	12
2	Final Account & Balance Sheet	Preparation of profit and loss account and balance sheet of a company	14
3	Liquidation of a company	Circumstances of voluntary liquidation of a company	14
4	Valuation of goodwill and shares	Features, needs and factors affecting valuation of goodwill & shares	14
5	Amalgamation and Absorption of companies	Alteration and Reduction of Capital	12

Signature

Unit Lesson Topic

1. Issue of Shares  
2. Final Account  
3. Liquidation  
4. Goodwill  
5. Amalgamation

Desired Outcome

1. To enable the students to:  
a) Understand about behaviour of employee in the organisation.  
b) Analyse the psychological perception about human behaviour

Teaching - Learning Method  
Material needed

Lecture materials, text book, visual aid and reference books.

Teaching/Learning  
Materials-needed  
method

Lecture method, flipped method and participative method

Assignment / Follow Up

Assignment, presentation and debate

Lesson Duration

3rd week of April

**COURSE TITLE: ITLP (OLD COURSE)**

**SEMESTER: 6<sup>TH</sup> B.COM**

**DEPARTMENT OF COMMERCE**

**ACADEMIC YEAR: DECEMBER- ,MAY, 2023**

**CODE:BC-604**

**Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.

4. Communicate effectively in both oral and written forms in business and social contexts.

5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### **Programme Specific Outcomes (PSOs) – Department of Commerce**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

### **Course outcome for ITLP**

Here is a set of Course Outcomes (COs) for the course Income Tax Law and Practice—typically taught in B.Com, BBA, or similar undergraduate commerce programs:

### **Course Title: Income Tax Law and Practice**

Course Outcomes (COs):

CO1: Understand the basic concepts, definitions, and provisions of the Income Tax Act, 1961.

CO2: Determine residential status and compute total income of individuals.

CO3: Identify and classify different heads of income and compute income under each head (Salary, House Property, PGBP, Capital Gains, and Other Sources).

CO4: Apply deductions under Chapter VI-A and compute gross total income and tax liability of individuals.

CO5: Understand the concept of Tax Deducted at Source (TDS), advance tax, and filing of income tax returns.

#### CO-PO Matrix Mapping for Income Tax Law and Practice

Course Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	JUSTIFICATION
CO1: Understand basic concepts of Income Tax Act	3	3				Foundation for the role and scope of management accounting
CO2: Determine residential status and total income	3	3	2			Helps students apply analyses and interpret cost behavior
CO3: Classify heads of income and compute income	3	3	3			Enable legal interpretation and solution formulation in real life budget evaluation
CO4: Apply deductions and compute tax liability	3	3	3			Encourage team based understanding of business analysis for decision
CO5: Understand TDS, advance tax, and ITR filing	2	3	2	2		Critical understanding of cost account compliance, regulatory

						framework, governance and norm
--	--	--	--	--	--	--------------------------------------

Spot on V30  
AI Quad Camera

FORM 1

Mount Mary College  
General Lesson Plan for the Academic Session (December - June 2023)

Course Name: Income tax law and practice  
Subject Code: B.Com - 504  
Semester: 5th Semester

Name of Teacher: *[Signature]*

Unit	Concepts / Topics	Contents / Topics	No. of Classes Required (Duration)
1	Basic Concepts	Income, Agricultural Income, Capital Income	12 Classes
2	Computation of Taxable Income	Head of Income - Salaries, Income from house property	14 Classes
3	Tax management	Substantiation of return and Procedures of Assessment	14 Classes
4	Appeals, Revisions	Revisions by the Commissioner of Income tax	10 Classes
5	Income tax Authorities	Central Board of direct taxes and other authorities	13

*[Signature]*  
Signature

Spot on V30  
AI Quad Camera

LAT-2  
Lesson Plan

Income tax law and practice  
B.Com - 504  
5th Semester

Unit / Lesson Topic	1. Basic concepts 2. Computation of Taxable Income & tax liability 3. Tax management 4. Appeals, Revisions and Advance Ruling 5. Income tax authorities
Desired Outcome	To enable the students to: 1. understand about behaviour of employees in the organisation 2. identify organisational conflicts
Teaching / Learning Method / Pedagogical method	Lecture, materials, textbooks, video, case and participative method
Materials Needed	Assignment, presentation of debate, Lecture method, flipped method
Assignment / Follow Up	Assignment, presentation of debate
Lesson Duration	3rd week of April

*[Signature]*

FOR THE ACADEMIC YEARS: JUNE –DEC 2023

B.COM : 5<sup>TH</sup> SEMESTER)

SUBJECT: COMMERCE



**NAME OF THE PAPER: MANAGEMENT ACCOUNTING**

**PAPER CODE:C9**

**Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs) – Department of Commerce**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

**Course Outcomes for Management Accounting:**

1. CO1: Understand the Concepts and Role of Management Accounting

Explain the nature, scope, and functions of management accounting in decision-making.

2. CO2: Analyze and Interpret Financial Statements for Managerial Use. Interpret balance sheets, income statements, and cash flow statements from a managerial perspective.

3. CO3: Apply Cost Accounting Methods and Techniques. Identify and apply various costing methods (job, process, activity-based) in real-world scenarios.

4. CO4: Prepare Budgets and Forecasts for Planning and Control. Develop and evaluate operating and capital budgets, and use variance analysis for control.

5. CO5: Use Management Accounting Tools for Decision-Making

CO-PO MATRIX MAPPING FOR MANAGEMENT ACCOUNTING

COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	JUSTIFICATION
CO1: UNDERSTAND THE ROLE AND SCOPE OF MANAGEMENT ACCOUNTING	3	2				Foundation for the role and scope of management accounting
CO2: ANALYSE AND INTERPRET COST BEHAVIOUR	3		3	2		Helps students apply analyses and interpret cost behavior
CO3:PREPARE AND EVALUATE BUDGETS AND VARIANCE REPORTS	2		3			Enable legal interpretation and solution formulation in real life budget evaluation.
CO4:APPLY COSTING AND BREAK EVEN ANALYSIS FOR DECISIONS			3	3		Encourage team based understanding of business analysis for decision
CO5: USE STANDARD COSTING AND RESPONSIBILITY ACCOUNTING	2		3			Critical understanding of cost account compliance, regulatory framework, governance and norms.

FORM 1-1  
General Lesson Plan for the Academic Session (June - Dec 2023)

Course Name: Management Accounting  
Semester: 2<sup>nd</sup> Sem. 5<sup>th</sup> Semester  
Name of Teacher: M. Abdul Gani

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	Introduction	Meaning, Objectives, nature and scope of management accounting	14
2	Budgetary control	Budgeting and budgetary control	12
3	Standard costing	Meaning of Standard cost and Standard costing, Disposition of variances	12
4	Marginal costing	Features and Income determination, cost volume profit analysis	12
5	Cost flow statement and Ratio analysis	Classification of ratios according to sources and purposes, Computation of ratios	18

Signature: \_\_\_\_\_

Lesson Plan

Unit: Management Accounting  
Topic: Management Accounting

Unit Topic	1. Nature and scope of management accounting. 2. Concept of budget, budgeting & budgetary control. 3. Meaning of Standard Cost and Standard costing advantages. 4. Distinctive features and Income determination. 5. Classification of ratios.
Desired Outcome	1. Identify the purpose and sources of Ratios. 2. Understand the determination of cost indifference point. 3. Analyse the importance of budgetary control.
Teaching - Learning Method	Lecture materials, text books, visual aids, reference books.
Materials Needed	Lecture method, flipped method and Participative method.
Assignment / Follow Up	Assignment, presentation and debate.
Lesson Duration	3rd week of November.

Signature: \_\_\_\_\_

Shot on Y30  
AI Quad Camera

FOR THE ACADEMIC YEARS: JUNE – DEC 2023

**B.COM THIRD YEAR, 3<sup>rd</sup> SEMESTER)**

**SUBJECT: COMMERCE**

**NAME OF THE PAPER: ITLP**

**PAPER CODE: C6**

**Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs) – Department of Commerce**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

**Couse outcome for ITLP**

Here is a set of Course Outcomes (COs) for the course Income Tax Law and Practice—typically taught in B.Com, BBA, or similar undergraduate commerce programs:

**Course Title: Income Tax Law and Practice**

Course Outcomes (COs):

CO1: Understand the basic concepts, definitions, and provisions of the Income Tax Act, 1961.

CO2: Determine residential status and compute total income of individuals.

CO3: Identify and classify different heads of income and compute income under each head (Salary, House Property, PGBP, Capital Gains, and Other Sources).

CO4: Apply deductions under Chapter VI-A and compute gross total income and tax liability of individuals.

CO5: Understand the concept of Tax Deducted at Source (TDS), advance tax, and filing of income tax returns.

**CO-PO Matrix Mapping for Income Tax Law and Practice**

Course Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	JUSTIFICATION
CO1: Understand basic concepts of Income Tax Act	3	3				Foundation for the role and scope of management accounting
CO2: Determine residential status and total income	3	3	2			Helps students apply analyses and interpret cost behavior
CO3: Classify heads of income and compute income	3	3	3			Enable legal interpretation and solution formulation in real life budget evaluation
CO4: Apply deductions and compute tax liability	3	3	3			Encourage team based understanding of business analysis for

						decision
CO5: Understand TDS, advance tax, and ITR filing	2	3	2	2		Critical understanding of cost account compliance, regulatory framework, governance and norm

MOUINI MARY COLLEGE  
General Lesson Plan for the Academic Session - June - Dec 2023

Course Name: Income Tax Law and Practice  
Subject Code: B.Com 3rd Semester  
Semester: B.Com 3rd Semester  
Name of Teacher: *Mridul Gaurang*

Unit	Chapter	Classroom / Topics	No. of Class Required (Duration)
1	Basic Concepts	Income, Agricultural Income, Property, Assets, Assessment Year	8
2	Computation of Income	Income from Salaries, Income from House Property	12
3	Computation of Income from Business	Profits and Gains of Business, Income from Profession, Capital Gain	12
4	Computation of Total Income and Tax Liability	Set-off and Carry Forward of Losses, Tax Liability of an Individual	12
5	Filing of Returns and Appeals	Filing of Returns and Returns, Appeals and Appellate Authority	6

*Mridul Gaurang*  
Principal  
Signature

MOUINI MARY COLLEGE  
Lesson Plan

Teacher: *Mridul Gaurang*  
Semester: B.Com 3rd  
Paper: Income Tax Law and Practice

Unit / Lesson-Topic	Desired Outcome	Teaching / Learning Method	Materials Needed	Assignment / Follow Up	Lesson Duration
1. Introduction of Income 2. Computation of Income from Salaries 3. Computation of Income from Business or Profession 4. Computation of Total Income 5. Filing of Returns and Appeal.	1. Identify the various tax rates 2. Understand the system of Income Tax Authorities 3. Identify the various source of Income	Lecture, materials, textbooks, word and and reference books.	Lecture method, flipped method & participative method.	Assignment, presentation of debate	5th week of November.

*Mridul Gaurang*  
Principal  
Signature

Course Title: Corporate Law (BC-2.3)

(Old Course)

Semester: 2nd Semester

Department: Commerce Department

Academic Year: January - June, 2023

Program Outcomes – As Per UGC Guidelines



PO1.Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### **Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

### **Course outcomes (COs)**

Upon successful completion of this course, students will be able to:

CO1: Comprehend the fundamental concepts and characteristics of a company, including the administration of company law and the roles of regulatory bodies like the National Company Law Tribunal (NCLT) and National Company Law Appellate Tribunal (NCLAT).

CO2: Gain knowledge about the procedures involved in the formation of a company, the different types of companies, and the legal implications of each type.

CO3: Understand the roles, responsibilities, and legal duties of directors and key managerial personnel, along with the mechanisms of corporate governance as stipulated in the Companies Act, 2013.

CO4: Learn about the statutory requirements for companies, including meetings, resolutions, and the maintenance of records, ensuring compliance with legal procedures.

CO5: Acquire insights into the Depositories Act, 1996, understanding the functioning of depositories, dematerialization of securities, and the regulatory framework governing securities in India.

#### **MAPPING MATRIX FOR BC-2.3 : CORPORATE LAW**

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1	PSO1	Builds foundational knowledge of corporate structures and statutory regulation.
CO2	PO2	PSO1	Enhances analytical skills to understand incorporation and legal classification.
CO3	PO2, PO5	PSO2, PSO4	Encourages ethical and legal evaluation of corporate leadership and

			governance.
CO4	PO3	PSO3, PSO5	Facilitates legal application in corporate finance and stakeholders compliance.
CO5	PO4,PO5,	PSO3	Strengthen capacity to detect and respond to corporate malpractices responsibility.

FORMAT-1

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( 2022 - 2023 )

Course Name: CORPORATE LAWS

Subject Code: BC - 2.3

Semester: B.COM 2<sup>nd</sup> SEMESTER

Name of Teacher: SHILURENLA

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
Unit 1: Introduction		Administration of Company Law, NCLT, NCLAT, Special Courts. Characteristics, types and formation of company, lifting of Corporate veil.	14 Class
Unit 2: Documents		MOA, AOA, Doctrine of constructive notice and indoor management, prospectus, book-building, shares.	14 Class
Unit 3: Management		Directors; types, appointment, disqualification, powers, duties and removal of directors. Meetings; Types, requisites, valid meeting etc.	16 Class
Unit 4: Winding Up and Insider Trading.		Modes of winding up, insider trading, Whistle blowing; concept and mechanism, legal provisions.	12 Class
Unit 5: Depositories Law		Depositories Act 1996 - Definitions, rights and obligations of depositories, participants issuers and beneficial owners, etc.	12 Class

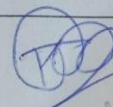
Principal  
Mount Mary College  
Chamoukedima : Nagaland

Signature

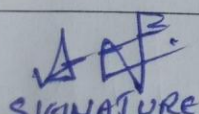
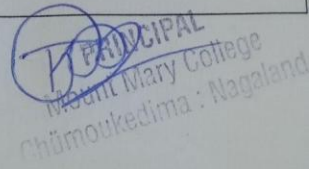
Teacher... Shilprena  
 Semester... B.COM 2nd Semester  
 Paper... B.C. 2.3 Corporate Laws

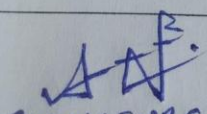
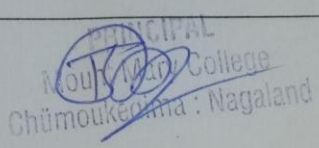
Lesson Topic	UNIT-1: INTRODUCTION Administration of company law, NCLT, Special Courts, Character, types, formation, lifting of corporate veil, promoters; legal position, Online filling of documents.
Desired Outcome	To enable the student to :- (1). Define the concept of company law. (2). Identify special courts, characteristics, types of company. (3). Analyse the stages in formation of company.
Teaching / Learning Method	Lecture method, participative method and flipped method.
Materials Needed	Textbook, visual aids & reference books.
Assignment / Follow Up	Assignment and class test.
Lesson Duration	12 classes (till 17th FEB)

  
SIGNATURE

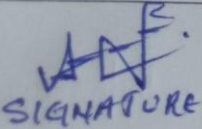
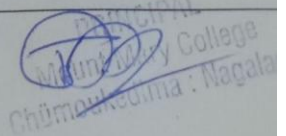
  
Principal  
Mount Mary College  
Mumukhedima : Nagaland


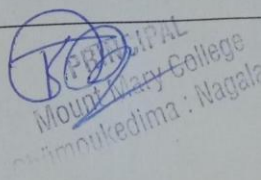


Lesson Topic	UNIT 2: DOCUMENTS MOA, AOA, Doctrine of Constructive notice and indoor management, prospectus, book building, shares, provisions regarding buyback, issue of bonus shares.
Desired Outcome	To enable the students to: (1). Define the concept of different documents of company. (2). Identify provisions regarding buyback & issue of shares. (3). Analyse characters of book building.
Teaching / Learning Method	Lecture method, participative and flipped method.
Materials Needed	Textbook, visual aids & reference books.
Assignment / Follow Up	Group Discussion and Class test.
Lesson Duration	14 classes (till 7th march)
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   SIGNATURE </div> <div style="text-align: right;">   PRINCIPAL  Mount Mary College  Chümoukedima : Nagaland </div> </div>	

Lesson Topic	<p>UNIT 3: MANAGEMENT</p> <p>Directors: types, appointment, disqualification, powers, duties and removal of directors.</p> <p>Meetings: Types, requisites, valid meeting, Audit committee, nomination and remuneration committee.</p>
Desired Outcome	<p>To enable the student to:-</p> <p>(1). Define the concept of directors and meeting.</p> <p>(2). Analyse the appointment and disqualification, powers, duties and removal of directors.</p> <p>(3). Identify the types and requisites of valid meeting.</p>
Teaching / Learning Method	Lecture method, participative and flipped method.
Materials Needed	Textbook, visual aids and reference books.
Assignment / Follow Up	Presentation and class test
Lesson Duration	16 classes (till 31st March)
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   SIGNATURE </div> <div style="text-align: right;">   Principal  Mouling College  Chümoukedima : Nagaland </div> </div>	



Lesson Topic	UNIT 4: WINDING UP AND INSIDER TRADING. Modes of winding up, insider trading, whistle blowing, Concept and mechanism, legal provisions
Desired Outcome	To enable the student to :- (1). Define the concept of winding up, insider trading and whistle blowing. (2). Identify and analyse the modes of winding up, mechanism and legal provisions of insider trading.
Teaching / Learning Method	Lecture method, participative method and flipped method.
Materials Needed	Textbook, visual aids and reference books.
Assignment / Follow Up	Class test and group discussion
Lesson Duration	12 Classes (15 <sup>th</sup> April)
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   SIGNATURE </div> <div style="text-align: right;">  </div> </div>	

Lesson Topic	<p>UNIT 5 : DEPOSITORIES LAW</p> <p>Depositories Act 1996 - Definitions, rights and obligations of depositories, participants issuers and beneficial owners etc.</p>
Desired Outcome	<p>To enable the student to:</p> <p>(1). Define the concept of depositories Act 1996.</p> <p>(2). Identify and analyse the rights and obligations of depositories, participants issuers and beneficial owners.</p>
Teaching / Learning Method	Lecture method, participative and flipped method.
Materials Needed	Textbook, visual aids & reference books.
Assignment / Follow Up	Assignment and class test.
Lesson Duration	10 classes.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   <b>SIGNATURE</b> </div> <div style="text-align: right;">   Principal  Mount Mary College  Mimoukedima : Nagaland </div> </div>	

Course Title: project planning and control (BC-505)

Program Outcomes – Department of Commerce

- 1.Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

#### **Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

Course Outcomes (COs) for "Project Planning and Control"

CO1: Understand the process of identifying and screening investment opportunities within the regulatory framework.

CO2: Conduct comprehensive market and demand analyses using both primary and secondary data sources.

CO3: Evaluate technical aspects of projects, including material requirements, production technology, plant location, and layout.

CO4: Estimate project costs and explore various financing options, including capital structure planning and financial institution schemes.

CO5: Apply principles of project appraisal, monitoring, and control to ensure successful project implementation.

#### MAPPING MATRIX FOR BC505:Project Planning and Control

Course outcome (co8)	Mapped pos	Mapped psos	Justification	
C01	P01, P04	PS01	Strong theoretical foundation, basic investigation, field-specific knowledge	
C02	P02, P03	PS02	Scheduling needs, problem solving, planning, analysis and domain tools	
C03	P03, P04	PS05	Estimation uses design and investigation, integrates pso knowledge	
C04	P04, P05	PS02	Use of modern tools, data interpretation, practical application	
C05	P05, P03	PS02	Risk handling needs analysis	

**Lesson Plan** (June - Dec 2022)

Teacher : Deepika Das  
 Semester : B. Com 5th Semester  
 Paper : Project Planning and Control (Hons)

Lesson Topic	Unit-1: Identification of Investment opportunity
Desired Outcome	(1) Learn how to make project report in detail (2) Learn how to analysis environment (3) Learn the govt. policies
Teaching/ Learning Method	Lecture method, group discussion
Materials Needed	Blackboard, Marker, textbook
Assignment/ Follow Up	Class test
Lesson Duration	3rd, 4th and 5th week of June

PRINCIPAL  
 Mount Mary College  
 Chumukedum

*Deepika*



### Lesson Plan

Teacher : ..... *Deepika* .....

Semester : ..... *B. Com 5th Semester* .....

Paper : ..... *Project planning and Control (BC505)* .....

Lesson Topic	<i>Unit - II : Market and Demand Analysis</i>
Desired Outcome	<i>(1) Learn about sources of information (2) know how to forecast demand</i>
Teaching/ Learning Method	<i>Lecture method</i>
Materials Needed	<i>Blackboard, Marker, Textbook</i>
Assignment/ Follow Up	<i>Presentation, class test</i>
Lesson Duration	<i>1st and 2nd week of July</i>

*(Signature)*

PRINCIPAL  
Mount Mary College  
Chennai

*Deepika*

### Lesson Plan

Teacher : ..... *Deepika* .....  
Semester : ..... *B. Com 5th Semester* .....  
Paper : ..... *Project planning and Control (BC505)* .....

Lesson Topic	<i>Unit - II : Market and Demand Analysis</i>
Desired Outcome	<i>(1) Learn about sources of information (2) know how to forecast demand</i>
Teaching/ Learning Method	<i>Lecture method</i>
Materials Needed	<i>Blackboard, Marker, Textbook</i>
Assignment/ Follow Up	<i>Presentation, class test</i>
Lesson Duration	<i>1st and 2nd week of July</i>

*(Signature)*

PRINCIPAL  
Mount Mary College  
Chennai

*Deepika*



### Lesson Plan

Teacher : Deepika  
Semester : B.Com 5th Semester  
Paper : Project Planning and Control (BC-505)

Lesson Topic	Unit - II Technical Analysis
Desired Outcome	1) Learn about materials and inputs required for business 11) Learn how to select a proper and useful equipment
Teaching/ Learning Method	Lecture method
Materials Needed	Blackboard, Marker
Assignment/ Follow Up	Oral test, classwork
Lesson Duration	2nd, 3rd and 4th week of August.

PRINCIPAL

*(Signature)*

*Deepika*

### Lesson Plan

Teacher : Deepika  
Semester : B.Com 5th Semester  
Paper : Project Planning and Control (BC-505)

Lesson Topic	Unit - IV : Cost of Project and Means of Financing
Desired Outcome	(1) Learn different types of cost involved in business (1) Learn various financing scheme
Teaching/ Learning Method	Lecture method
Materials Needed	Blackboard, Marker, Textbook
Assignment/ Follow Up	Paper presentation / Class Test
Lesson Duration	1 <sup>st</sup> and 2 <sup>nd</sup> week of September

PRINCIPAL  
Mount Mary College  
Chumoukedima, Imphal

Deepika

# Lesson Plan

Teacher : ..... Deepika .....  
 Semester : ..... B. Com 5th Semester .....  
 Paper : ..... Project planning and Control (BC-505) .....

Lesson Topic	Unit - V: Profitability, Financing Projections and Tax Consideration
Desired Outcome	1) Learn how to prepare P/L A/c 2) Learn about balance Sheet 3) Learn about Tax Consideration
Teaching/ Learning Method	Lecture method
Materials Needed	Blackboard, Marker & Textbook
Assignment/ Follow Up	Class Test
Lesson Duration	3 <sup>rd</sup> and 4 <sup>th</sup> week of September

PRINCIPAL  
 Mount Mary College  
 Chittoor

Deepika

Course Title: Fundamentals of Entrepreneurship (BC- 402)

(Old Course)

Semester: 4th Semester

Department: Commerce Department

**Academic Year: January - June, 2023**

**Program Outcomes – As Per UGC Guidelines**

PO1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

## Course outcomes (COs)

Upon successful completion of this course, students will be able to:

CO1: Comprehend the concept of entrepreneurship, its evolution, and the role of entrepreneurs in economic development.

CO2: Analyze various sources of business ideas and assess their feasibility for successful venture creation.

CO3: Acquire skills to formulate comprehensive business plans, including market analysis, organizational structure, and financial projections.

CO4: Understand the legal formalities involved in starting a business and explore financial options for funding entrepreneurial ventures.

CO5: Learn strategies for effective management, innovation, and scaling up of business operations in a competitive environment.

## MAPPING MATRIX FOR BC- 402 : FUNDAMENTALS OF ENTREPRENEURSHIP

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1, PO2	PSO1, PSO3	Establishes foundational knowledge of entrepreneurship and personal readiness.
CO2	PO2, PO3	PSO2, PSO4	Develops analytical skills and market understanding to identify viable

			business ideas.
CO3	PO3, PO4, PO5	PSO5	Encourages strategic planning, integration of cross functional, knowledge and presentation skills.
CO4	PO4	PSO3	Promotes awareness of regulations, ethical practices, and sustainability in new venture.
CO5	PO2	PSO1	Fosters innovation and critical thinking essential for entrepreneurship success. Enhances teamwork, communication, and real world entrepreneurial experience.



MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( 2022 - 2023 )

Course Name: FUNDAMENTALS OF ENTREPRENEURSHIP

Subject Code: BC - 402

Semester: B.COM 4th SEMESTER

Name of Teacher: SHILPA RANLA

Unit	NAME OF THE UNIT	Contents / Topics	No. of Class Required (Duration)
1.	INTRODUCTION	Emergence of entrepreneurial class, Theories of entrepreneurship, role of socio-economic	12 classes
2.	Promotion of Venture	Opportunistic analysis, external environmental analysis, economic, social and technological.	14 classes
3.	Entrepreneurial Behaviour	Innovation and entrepreneur, Entrepreneurial behaviour and psycho-theories.	13 classes
4.	Entrepreneurial Development program	Role of EDP, achievements, Critical evaluation	14 classes
5.	Role of Entrepreneur	Role of entrepreneur in economic growth, employment opportunity, Complementing & Supplementing, Social stability, balance regional development	16 classes

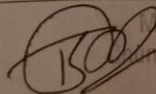
Principal  
Mount Mary College  
Chumoukedima

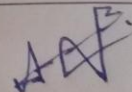
Signature

Teacher ShilpamalaSemester B.COM 4th SemesterPaper Fundamentals of entrepreneurship

Unit Topic	<ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. Promotion of venture</li> <li>3. Entrepreneurial behaviour.</li> <li>4. Entrepreneurial development program.</li> <li>5. Role of an entrepreneur.</li> </ol>
Desired Outcome	<p>To enable the students to:</p> <ol style="list-style-type: none"> <li>(1). Understand about emergence of entrepreneurship and its origin.</li> <li>(2). Identify and analyse EDP and the role of an entrepreneur.</li> </ol>
Teaching / Learning Material Needed	Textbook, visual aids and reference books.
Teaching / Learning Method.	Lecture method; flipped method and participative method.
Assignment / Follow Up	Presentation, group discussion, project work & etc.
Lesson Duration	1st May (Approx 16 weeks).

PRINCIPAL

 Mount Mary College  
Moukedima : Nagaland





### **Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### **Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

### **Outcomes of advance auditing**

1. Audit of Limited Companies: Understand the procedures for auditing limited companies, including inspection of documents, audit of preliminary expenses, profit prior to incorporation, public deposits, managerial remunerations, share capital, and the provisions of the Companies Act regarding declaration and payment of dividends.
2. Special Audit and Investigation: Gain insights into the auditing processes of banking and insurance companies, differentiate between audit and investigation, and comprehend various types of investigations such as those related to fraud detection, business acquisitions, loan sanctions, and investigations under the Companies Act 1956.
3. Audit of Public Accounts and Government Accounts: Understand the legislative and financial controls over government revenue and expenditure, including the roles of the Consolidated Fund,

Public Accounts, Contingency Funds, the Comptroller and Auditor General (CAG) of India, Public Accounts Committee, Estimate Committee, and Committee on Public Undertakings.

4. Auditing in an EDP Environment: Learn the approaches to computer auditing, characteristics of Electronic Data Processing (EDP) environments, internal controls in EDP settings, and special considerations for auditing in various computer systems, including stand-alone PCs, online systems, data communication networks, Electronic Data Interchange (EDI), and data processed through computer service centers.

5. Professional Conduct and Ethics: Understand the provisions of the Chartered Accountants Act 1949, including the structure of the management council and standing committee, membership criteria, professional misconduct, negligence, and the procedures for inquiry.

Cos	Mapped pos	Mapped psos	Justification
C01	P01	PS01	Understand Advanced Auditing Concepts: Comprehend the principles, objectives, and types of audits, including statutory, internal, management, cost, tax, and social audits.
C02	P02	PS02	Apply Auditing Techniques: Demonstrate proficiency in auditing procedures for limited companies, including inspection of documents, audit of preliminary expenses, and evaluation of managerial remunerations.

C03	P03	PS03	Skill Development: Enhances analytical, ethical, and regulatory compliance skills.
C04	P04	PS04	Global Standards: Introduces international auditing standards like ISA, SA, etc.

FORMAT-2

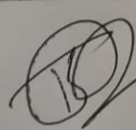
Lesson Plan {Jan - May (2023)}

Teacher... Deepika

Semester... B. Com 4th Semester

Paper... Advanced Auditing (BCAF-04) (Old Course)

Lesson Topic	Unit-1 : Audit of limited Companies
Desired Outcome	(1) To learn how to do audit in Companies (11) To learn the types of registers which has to be audited (1v) To learn the auditor's duties
Teaching / Learning Method	Lecture method, presentation
Materials Needed	White board, Marker, Textbook
Assignment / Follow Up	Class test, oral Test
Lesson Duration	2nd, 3rd & 4th week of Jan



PRINCIPAL  
Mount Mary College  
Chümoukima : Nagaland

Deepika

Teacher.....Geetika  
Semester.....B.Com 4th Semester  
Paper.....Advance Auditing (BCAF-04) (Old course)

Lesson Topic	Unit-II Special Audit and investigation
Desired Outcome	(I) Enable to understand the audit of banking companies (II) Enable to understand the difference between investigation and audit (III) Enable to understand different purpose of investigation
Teaching / Learning Method	Lecture method, Discussion method
Materials Needed	White board, Marker and Textbook
Assignment / Follow Up	Class test
Lesson Duration	5 <sup>th</sup> Week of January & 1 <sup>st</sup> 2 <sup>nd</sup> week of Feb

Teacher.....Rupika

Semester.....B. Com 4th Semester

Paper.....Advance Auditing (BCAF-04) (old course)

Lesson Topic	Unit-II : Audit of public accounts and government Accounts
Desired Outcome	(I) Enable to understand the financial control over revenue and expenditure of govt (II) Enable to learn about CAG of India (III) Enable to learn about the audit of Educational institutions
Teaching / Learning Method	Lecture method, discussion method
Materials Needed	White board, Marker & Text book
Assignment / Follow Up	Class Test
Lesson Duration	3 <sup>rd</sup> & 4 <sup>th</sup> week of Feb and 1 <sup>st</sup> week of March



Teacher... Deepika

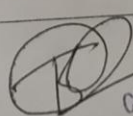
Semester... B Com 4<sup>th</sup> Semester

Paper... Advance Auditing (BCAF-04) (Old course)

Lesson Topic	Unit-IV : Auditing in an EDP Environment
Desired Outcome	(i) Enables to know the types of Computer (ii) Enable to understand the EDP environment (iii)
Teaching / Learning Method	Lecture method, Discussion method
Materials Needed	Whiteboard, Marker and Textbook
Assignment / Follow Up	Class-test
Lesson Duration	2 <sup>nd</sup> , 3 <sup>rd</sup> & 4 <sup>th</sup> week of March

Teacher... Deepika  
 Semester... B. Com 4th Semester  
 Paper... Advance Auditing (BCAF - 04) (Old course)

Lesson Topic	Unit - V Professional Conduct and Ethics
Desired Outcome	(1) enables to understand the provision of C.A Act 1949, its council, committed $\Rightarrow$ Membership
Teaching / Learning Method	Lecture method, discussion method
Materials Needed	White board, Marker, Textbook
Assignment / Follow Up	Class test, Oral test
Lesson Duration	1st, 2nd & 3rd Week of April

 PRINCIPAL  
 Mount Mary College  
 Chümoukedima - Nagaland

Title: project planning and control (BC-505)

Program Outcomes – Department of Commerce



- 1.Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

#### **Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

Course Outcomes (COs) for "Project Planning and Control"

CO1: Understand the process of identifying and screening investment opportunities within the regulatory framework.

CO2: Conduct comprehensive market and demand analyses using both primary and secondary data sources.

CO3: Evaluate technical aspects of projects, including material requirements, production technology, plant location, and layout.

CO4: Estimate project costs and explore various financing options, including capital structure planning and financial institution schemes.

CO5: Apply principles of project appraisal, monitoring, and control to ensure successful project implementation.

#### MAPPING MATRIX FOR BC505:Project Planning and Control

Course outcome (co8)	Mapped pos	Mapped psos	Justification	
C01	P01, P04	PS01	Strong theoretical foundation, basic investigation, field-specific knowledge	
C02	P02, P03	PS02	Scheduling needs, problem solving, planning, analysis and domain tools	
C03	P03, P04	PS05	Estimation uses design and investigation, integrates pso knowledge	
C04	P04, P05	PS02	Use of modern tools, data interpretation, practical application	
C05	P05, P03	PS02	Risk handling needs analysis	

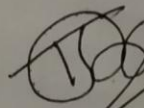
Lesson Plan (June - Dec 2023)

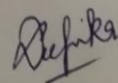
Teacher : Deepika

Semester : B: 1<sup>st</sup> 5<sup>th</sup> Sem

Paper : Project planning & Control (BC-505)

Lesson Topic	Unit-II : Market and Demand Analysis
Desired Outcome	* enables them to understand the concept of market and demand analysis * enables them to identify primary/secondary
Teaching/ Learning Method	Lecture, presentation
Materials Needed	Projectors, <del>Bot</del> Textbook & Blackboard
Assignment/ Follow Up	Class test Discussion after completion of the topic
Lesson Duration	15 periods

  
Mouni  
Chimara



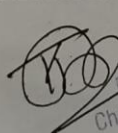
Lesson Plan (June - Dec 2023)

Teacher :.....*Deepika Das*.....

Semester :.....*B.Lam 5<sup>th</sup> Sem*.....

Paper :.....*Project planning & Control (BC-505)*.....

Lesson Topic	<i>Unit -I Identification of investment opportunity</i>
Desired Outcome	<i>* enables them to learn the concept of Project, Preparation of project * enables them to <del>for</del> identify the opportunity and make analysis</i>
Teaching/ Learning Method	<i>Lecture, discussion, presentation</i>
Materials Needed	<i>Blackboard, Textbook, Projector</i>
Assignment/ Follow Up	<i>class test oral discussion after completion of the Chapter</i>
Lesson Duration	<i>20 periods</i>

 PRINCIPAL  
Mount Mary College  
Chumoukedima : Nagaland

*Deepika*

Lesson Plan (June - Dec 2023)

Teacher : ...Deepika.....

Semester : ...B.com 5<sup>th</sup> Semester.....

Paper : ...Project planning & Control (BC-505).....

Lesson Topic	Unit - III : Technical Analysis
Desired Outcome	* enables them to understand about different plant/materials required for a manufacturing units
Teaching/ Learning Method	Lecture, presentation
Materials Needed	Textbook, blackboard
Assignment/ Follow Up	Class test Homework
Lesson Duration	10 periods

PRINCIPAL  
Mount Mary College  
Chumoukedong, Imphal

Deepika

Lesson Plan (June - Dec 2023)

Teacher :.....*Deepika*.....

Semester :.....*B.Com. 5th Semester*.....

Paper :.....*Project planning & Control (BC-505)*.....

Lesson Topic	<i>Unit - IV : Cost of project and means of financing</i>
Desired Outcome	<i>* enables the students to learn different components of finance and learn about financial institutions</i>
Teaching/ Learning Method	<i>Lecture, Discussion</i>
Materials Needed	<i>Textbook, blackboard</i>
Assignment/ Follow Up	<i>Class Test Homework</i>
Lesson Duration	<i>15 periods</i>

*(Signature)* PRINCIPAL

*Deepika*



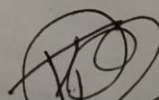
# Lesson Plan (June - Dec 2023)

Teacher :...Deepika.....

Semester :...B.Com. 5<sup>th</sup> Semester.....

Paper :...Project planning & Control (BC - 505).....

Lesson Topic	Unit-V : Profitability, Financing Projections and Tax Considerations
Desired Outcome	→ enable the students to learn about Break even analysis, balance sheet, profit & loss Account and cash flow Statement
Teaching/ Learning Method	Lecture method, discussion method
Materials Needed	Textbook, blackboard
Assignment/ Follow Up	Homework on topic discussed Class test
Lesson Duration	14 periods



Principal  
Mount Mary College  
Chumouke

Deepika

Course Title: Entrepreneurship Development (BC-602)

(Old Course)

Semester: 6th Semester



**Department: Commerce Department**

**Academic Year: January - May, 2023**

**Program Outcomes – As Per UGC Guidelines**

PO1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

### Course outcomes (COs)

Upon successful completion of this course, students will be able to:

CO1: Comprehend the fundamental concepts, characteristics, and significance of entrepreneurship in economic development.

CO2: Analyze various sources of business ideas and assess their feasibility for successful venture creation.

CO3: Acquire skills to formulate comprehensive business plans, including market analysis, organizational structure, and financial projections.

CO4: Understand the legal formalities involved in starting a business and explore financial options for funding entrepreneurial ventures.

CO5: Learn strategies for effective management, innovation, and scaling up of business operations in a competitive environment.

### MAPPING MATRIX FOR BC- 602: ENTREPRENEURSHIP DEVELOPMENT

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1, PO2	PSO1, PSO4	Builds theoretical foundation and appreciation for entrepreneurship as a driver of growth.
CO2	PO2	PSO2	Encourages self-assessment and development of key entrepreneurial skills.
CO3	PO2, PO3	PSO2, PSO5	Enhances opportunity recognition and decision making for enterprise selection.

CO4	PO3, PO4	PSO3,	Integrates cross disciplinary knowledge to plan and evaluate a startup project.
CO5	PO5	PSO3	Enables understanding of policy ecosystem and support mechanisms to aid venture launch.

FORMAT-2 Lesson Plan

Teacher: Shilpashila  
Semester: B.COM 6th Semester  
Paper: Entrepreneurship Development

Unit/Topic	1. Introduction 2. Entrepreneurial Environment 3. Idea generation & business opportunity. 4. Business plan 5. Startup Development.
Desired Outcome	To enable the students to: ① Understand about the entrepreneurial venture. ② Assess idea generation, its sources and business opportunity. ③ Analyse business project and startup business.
Teaching / Learning Method	Lecture method, flipped method and participative method.
Materials Needed	Textbook, Visual aids and reference book.
Assignment / Follow Up	Group discussion, Assignment, presentation and Cbt.
Lesson Duration	1st of May, (Approx. 17 weeks).

PRINCIPAL  
Mount Mary College  
Chunaboti, Nagaland

Signature

FORMAT-1

MOUNT MARY COLLEGE  
General Lesson Plan for the Academic Session ( 2023 - 2024 )

Course Name: ENTREPRENEURSHIP DEVELOPMENT  
Subject Code: BC-602  
Semester: B.COM 6th SEMESTER  
Name of Teacher: SHILPASHILA

Unit	NAMES OF THE UNIT	Contents / Topics	No. of Class Required (Duration)
1.	Introduction	Characteristics, qualities, types, role, myths about entrepreneurship & intrapreneurship	12 classes
2.	Entrepreneurial Environment	Factors affecting entrepreneurial growth, government policies & support, ecosystem.	14 classes
3.	Idea generation & business opportunity	Sources of business idea, Creativity & innovation, feasibility, Design thinking approach.	13 classes
4.	Business plan	Element & purpose of business plan, Market analysis, competitive analysis.	14 classes
5.	Startup Development	Types of startups, Challenges, Legal & regulatory issues, role and startup development phases.	16 classes

PRINCIPAL  
Mount Mary College  
Chunaboti, Nagaland

Signature

## **PO-PSO-CO MAPPING MATRIX**

**COURSE TITLE: FINANCIAL ACCOUNTING-1**

**BC-101 (OLD COURSE)**

**SEMESTER: 1<sup>ST</sup> SEMESTER**

**DEPARTMENT OF COMMERCE**

**ACADEMIC YEAR: JUNE –DECEMBER, 2023**

### **Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### **Programme Specific Outcomes (PSOs) – Department of Commerce**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

### **Course Outcomes: Financial Accounting-1**

1. CO1: Describe the evolution and fundamental concepts of financial theories and practices.  
(Knowledge – Remembering/Understanding)
2. CO2: Explain the roles, skills, and functions of Accountants modern organizations.  
(Comprehension – Understanding)
3. CO3: Apply key accounting principles to real-world organizational situations  
(Application – Applying)

4. CO4: Analyze organizational structures, leadership styles, and decision-making processes.

(Analysis – Analyzing)

5. CO5: Evaluate strategic planning processes and the role of account in achieving organizational goals.

# CO-PO Mapping Matrix for Financial Accounting-1

Course Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	JUSTIFICATION
CO1	2	3				Provides fundamental understanding of strongly linked to and basic communication (PO10).
CO2	2	3	1	2		Enhances understanding of accounting roles and functions, contributing to PO1, PO2 (problem analysis), and teamwork (PO9).
CO3	2	3	2	2		Involves applying accounting principles to solve practical issues, linking to PO2, PO3 (design), and PO9.
CO4	2	3	3	3		Develops analytical skills to assess structures and formats aligning with PO2, PO4 and PO9.
CO5	2	3	3	3		Focuses on strategic thinking and decision-making, mapping to PO3, PO4, and fundamentals ethics (PO11, PO12).

UNIT-2  
 Teacher: Debra Das  
 Semester: 7  
 Paper: C-1

Lesson Plan

Lesson Topic	1. Accrual Theory & Concept 2. Accrual Concepts & Conventions 3. Final Accounts of Company 4. Branch & Dependent Branches 5. Hire Purchase System
Desired Outcome	1. Understand Theory & Concepts of Accruals 2. Explain the basic concepts & conventions 3. Draw Final Accounts of Company 4. Prepare branch and dependent branch in different Hire Purchase System.
Teaching / Learning Method	Lecture Method, Discussion Method, Inductive method, Deductive method.
Materials Needed	Projectors, Materials, books, Manuals.
Assignment / Follow Up	prepare final accounts of two companies
Lesson Duration	19 x 50 = 950 minutes

PRINCIPAL  
 Mount Mary College  
 Dharmadacharya Nagar

UNIT-2  
 Teacher: Debra Das  
 Semester: 7  
 Paper: C-1

Lesson Plan

Lesson Topic	1. Accrual Theory & Concept 2. Accrual Concepts & Conventions 3. Final Accounts of Company 4. Branch & Dependent Branches 5. Hire Purchase System
Desired Outcome	1. Understand Theory & Concepts of Accruals 2. Explain the basic concepts & conventions 3. Draw Final Accounts of Company 4. Prepare branch and dependent branch in different Hire Purchase System.
Teaching / Learning Method	Lecture Method, Discussion Method, Inductive method, Deductive method.
Materials Needed	Projectors, Materials, books, Manuals.
Assignment / Follow Up	prepare final accounts of two companies
Lesson Duration	19 x 50 = 950 minutes

PRINCIPAL  
 Mount Mary College  
 Dharmadacharya Nagar



**Course Title: Business Law (C2)**

**(New Course)**

**Semester: 1st Semester**

**Department: Commerce Department**

**Academic Year: June - November, 2023**

**Program Outcomes – As Per UGC Guidelines**

PO1.Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

### **Course outcomes (COs)**

Upon successful completion of this course, students will be able to:

CO1: Understand the essential elements, types, and legal requirements for valid contracts under the Indian Contract Act, 1872.

CO2: Analyze the legal framework governing the sale of goods, including conditions, warranties, transfer of ownership, and rights of unpaid sellers.

CO3: Explain the key features, formation, rights and duties of partners, and dissolution process under the Indian Partnership Act, 1932.

CO4: Understand the legal provisions related to negotiable instruments like promissory notes, bills of exchange, and cheques, including their endorsement and dishonor.

CO5: Evaluate the provisions of the Competition Act, 2002 aimed at promoting fair competition and preventing monopolistic practices, along with the objectives and regulatory framework of the Foreign Exchange Management Act (FEMA), 1999 concerning foreign trade and investment.

### **MAPPING MATRIX FOR C2: BUSINESS LAW**

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1	PSO1,PSO5	Foundation for legal principles in business decisions and awareness of societal and legal issues.
CO2	PO2,PO5	PSO2	Helps students apply legal reasoning and analytical skills to business scenario.
CO3	PO2,PO3	PSO2	Enables legal interpretation and solution formulation in real life commercial disputes.
CO4	PO4	PSO3	Encourages team-based understanding of business partnership and commercial transactions.
CO5	PO1	PSO4	Critical understanding of corporate compliance, regulatory framework, governance, and ethics.

FORMAT-I

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( June - November, 2023 )

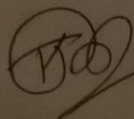
Course Name: BUSINESS LAW

Subject Code: C2

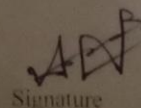
Semester: B.COM 1st Semester

Name of Teacher: SHILPRENLA

Unit	NAME OF THE UNIT	Contents / Topics	No. of Class Required (Duration)
1.	The Indian Contract Act, 1872	Contract : Characteristics, Kinds, essential of a valid contract, offer and acceptance, consideration, contractual capacity, free consent, legality of object, void agreement.	14 classes
2.	The sale of goods Act, 1930	Contract of sale Condition and warranties transfer of ownership, performance of contract of sale and unpaid seller.	14 classes
3.	Partnership Laws	Partnership Act, 1932; nature, type, rights and duties of partners, Mode of dissolution of partnership. LLP Act, 2008.	14 classes
4.	The Negotiable Instrument Act, 1881	Promissory Notes, Bill of exchange, Cheque, endorsement, Crossing of cheque and bouncing of cheque.	13 classes
5.	Competition Act, 2002 & FEMA, 2000.	Prohibition of certain agreements, Abuse of dominant position and regulation of combinations, Duties, powers and functions.	16 classes.



PRINCIPAL  
Mount Mary College  
Chumoukedima : Nagaland



Signature

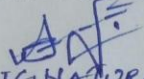
## Lesson Plan

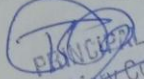
Teacher : SHILVRENLA

Semester : B.COM 1<sup>st</sup> SEMESTER

Paper : BUSINESS LAW (Paper: C2)

Lesson Topic	<p><u>UNIT 1: The Indian Contract Act, 1872.</u></p> <p>Contract: Characteristics, kinds, essential of a valid contract, offer and acceptance, consideration, contractual capacity, free consent, legality of object, void agreement, discharge of a contract, contingent contract, quasi-contract, contract of agency.</p>
Desired Outcome	<p>1. To define the term contract.                  2. To identify the essentials of a valid contract.                  3. To analyse the modes of discharge.</p>
Teaching/ Learning Method	<p>Lecture and participative method.</p>
Materials Needed	<p>Textbook, Journal and visual aids.</p>
Assignment/ Follow Up	<p>* Assignment, class test, Case study, and group presentation.                  * Remedial class and doubt clearing session.</p>
Lesson Duration	<p>4<sup>th</sup> and 5<sup>th</sup> week of August and 1<sup>st</sup> week of September.</p>

  
SIGNATURE

  
Principal  
Mouni Mary College  
Chumoukedima : Nagaland



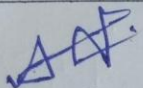
# Lesson Plan

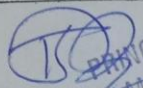
Teacher : SHILURENLA

Semester : B.COM 1<sup>ST</sup> SEMESTER

Paper : BUSINESS LAW

Lesson Topic	<u>UNIT 2: The Sale of Goods Act, 1980</u> Contract of sale, Condition and warranties, transfer of ownership, performance of contract of sale and unpaid seller.
Desired Outcome	1. To enable the students to define the concept of contract of sale. 2. To identify the differences between sale and agreement to sell. 3. To analyse rights of unpaid seller.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook and visual aids.
Assignment/ Follow Up	* class test and Individual presentation. * Remedial class and revision.
Lesson Duration	2 <sup>nd</sup> and 3 <sup>rd</sup> week of September.

  
SIGNATURE

  
PRINCIPAL  
Mount Mary College  
Chümoukedima : Nagaland

# Lesson Plan

Teacher : SHILUKENLA

Semester : B. COM 1st SEMESTER

Paper : BUSINESS LAW

Lesson Topic	UNIT 3: Partnership Laws. *Partnership Act, 1932: Nature, type and registration of partners. Rights and duties of partners. Mode of dissolution of partnership. * LLP Act, 2008: Features, LLP agreement, partners and designated partners.
Desired Outcome	1. To enable the students to define the concept of partnership and LLP. 2. To identify the differences between partnership and LLP.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook, and visual aids.
Assignment/ Follow Up	* Class test, assignment. * Remedial class and revision.
Lesson Duration	4 <sup>th</sup> and 5 <sup>th</sup> week of September.

SIGNATURE

Principal  
Mount Mary College  
Chümoukedima : Nagaland

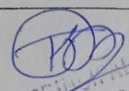


### Lesson Plan

Teacher : SHILURENLA  
Semester : B.COM 1st SEMESTER  
Paper : BUSINESS LAW

Lesson Topic	UNIT 4: The Negotiable Instrument Act 1891. *Promissory Note, Bill of exchange, Cheque, Endorsement. * Crossing of cheque and bouncing of cheque.
Desired Outcome	1. To enable the students to define the concept of NI. 2. To identify the types of NI. 3. To analyse the types of endorsement.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook and Visual aids.
Assignment/ Follow Up	*Class test and group presentation * Remedial class and revision.
Lesson Duration	1st and 2nd Week of October.

  
SIGNATURE

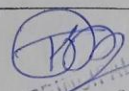
  
Principal  
Mount Mary College  
Chümoukedima : Nagaland

### Lesson Plan

Teacher : SHILURENLA  
Semester : B.COM 1st SEMESTER  
Paper : BUSINESS LAW

Lesson Topic	UNIT 4: The Negotiable Instrument Act 1891. *Promissory Note, Bill of exchange, Cheque, Endorsement. * Crossing of cheque and bouncing of cheque.
Desired Outcome	1. To enable the students to define the concept of NI. 2. To identify the types of NI. 3. To analyse the types of endorsement.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook and Visual aids.
Assignment/ Follow Up	*Class test and group presentation * Remedial class and revision.
Lesson Duration	1st and 2nd Week of October.

  
SIGNATURE

  
Principal  
Mount Mary College  
Chümoukedima : Nagaland



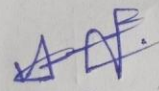
## Lesson Plan

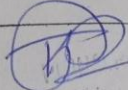
Teacher :.....SHILPRENLA.....

Semester :.....B.COM 1st SEMESTER.....

Paper :.....BUSINESS LAW.....

Lesson Topic	<p style="text-align: center;"><u>UNIT: 5, Competition Act, 2002 and FEMA, 2000.</u></p> <p>*Prohibition of certain agreements, Abuse of dominant position and regulation of combinations, Duties, powers and functions of commission. * Regulation and Management of FEMA.</p>
Desired Outcome	<p>1. To enable the students to define the concept of competition Act &amp; FEMA. 2. To identify and analyse the regulations of Competition Act &amp; FEMA.</p>
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook and visual aids.
Assignment/ Follow Up	<p>*Class test, assignment and group discussion. * Remedial class and revision.</p>
Lesson Duration	3rd and 4th week of October.

  
SIGNATURE

  
Mount Mary College  
Chümoukedima : Nagaland

**Course Title: Human Resource Management (BCM-05)**

**(Old Course)**

**Semester: 5th Semester**

**Department: Commerce Department**

**Academic Year: June - November, 2023**

**Program Outcomes – As Per UGC Guidelines**

PO1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

## Course outcomes (COs)

Upon successful completion of this course, students will be able to:

CO1: Comprehend the basic concepts, functions, and significance of Human Resource Management (HRM) in organizational settings.

CO2: Analyze various methods and strategies involved in the recruitment and selection of employees, ensuring the acquisition of suitable talent.

CO3: Evaluate the importance of employee training and development programs in enhancing organizational performance and employee growth.

CO4: Understand the techniques of performance appraisal and the components of compensation management to motivate and retain employees effectively.

CO5: Examine the aspects of employee relations, including grievance handling, discipline, and the legal provisions related to labor laws and industrial relations.

## MAPPING MATRIX FOR BC-05: HUMAN RESOURCES MANAGEMENT

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1	PSO1	Builds Foundational knowledge and understanding of organisational behaviour, aligns with (PSO1) basic understanding of HR practices.
CO2	PO2,PO5	PSO1, PSO2	Enhances analytical thinking (PO2), fosters team and individual decision making

			(PO5) supports practical HR operations (PSO2)
CO3	PO3	PSO2, PSO4	Develops application and design of HR processes (PO3), improves communication and interpersonal skills, supports PSO2: applied HR knowledge.
CO4	PO2, PO4	PSO2, PSO5	Promotes evaluative thinking (PO2), ethical understanding and societal impact (PO4), aligns with practice oriented outcomes (PSO2).
CO5	PO4	PSO3	Reinforces ethical responsibility and legal aspects (PO4), contributes to PSO3, ethical and legal dimensions of HR.


## Lesson Plan

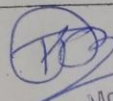
Teacher : ...SHILDRENLA.....

Semester : ...B.COM 5th SEMESTER.....

Paper : ...HRM (BCM-05).....

Lesson Topic	UNIT - 1: An Introduction to HRM. Concept, Personnel management and HRM. Evolution of HRM. Human relation theory, objectives. Scope of HR in India.
Desired Outcome	Enable the students: (1). To define the concept of HRM. (2). To identify its need and evolution. (3). To analyse HR theory, its objectives and scope of HR in India.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook, visual aids, Journals and articles.
Assignment/ Follow Up	Assignment: CIt, assignment on relevant topics and project. Follow Up: Remedial class/Revision
Lesson Duration	4 <sup>rd</sup> and 5 <sup>th</sup> week of August and 1 <sup>st</sup> <del>st</del> week of September.

  
SIGNATURE

 **PRINCIPAL**  
Mount Mary College  
Chumoukedima : Nagaland



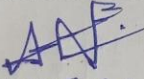
## Lesson Plan


Teacher : SHILDRENLA

Semester : B.COM 5<sup>th</sup> SEMESTER

Paper : HRM

Lesson Topic	<u>Unit-2: Human Resource planning.</u> Concept, Need, process, HR planning system, Responsibility of HR planning.
Desired Outcome	Enable the students: (i). To define the concept of HR planning. (e). To analyse HR planning system and its responsibility.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook, Visual aids and Journal.
Assignment/ Follow Up	Assignment: Class test, quiz and <del>gr</del> individual presentation. Follow up: Remedial and revision class.
Lesson Duration	2 <sup>nd</sup> , 3 <sup>rd</sup> and 4 <sup>th</sup> week of September.

  
SIGNATURE

  
PRINCIPAL  
Mount Mary College  
Chümoukedima : Nagaland

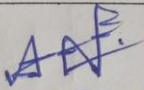
# Lesson Plan

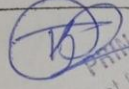
Teacher : ...SHILURENLA.....

Semester : B.com 5<sup>th</sup> SEMESTER

Paper : HRM... (B.COM-05).....

Lesson Topic	UNIT: 3: Procurement Process. Recruitment and selection, factors, sources of recruitment, Selection policies, recruitment practices in India, selection techniques.
Desired Outcome	Enable the student:- 1. To define the process of recruitment and selection. 2. To analyse the recruitment and selection, techniques practices in India.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook, journal and visual aids.
Assignment/ Follow Up	Assignment: Class Test, assigned case study. Follow up: Remedial and revision class.
Lesson Duration	5 <sup>th</sup> Week of September and first week of October.

  
SIGNATURE

  
PRINCIPAL  
Mount Mary College  
Chimoukema : Nagaland

# Lesson Plan

Teacher : SHT LURENLA

Semester : B. COM 5th SEMESTER

Paper : HRM

Lesson Topic	UNIT: 5, EMPLOYEE GROWTH AND PERFORMANCE APPRAISAL. Concept, Career planning, Succession planning, Career programmes, employee appraisal, types and methods of employees performance appraisal.
Desired Outcome	Enable the students: ①. To define the concept of career planning, Succession planning, career program. ②. To analyse types of employees appraisal method.
Teaching/ Learning Method	Lecture and Participative method.
Materials Needed	Textbook, articles and visual aids.
Assignment/ Follow Up	*Class test, Assignment and group discussion. *Remedial class and revision class.
Lesson Duration	5 <sup>th</sup> week of October and 1 <sup>st</sup> week of November.

AA  
SIGNATURE

DD

Principal  
Mount Mary College  
Chennai



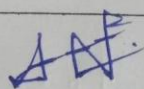
# Lesson Plan

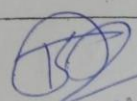
Teacher : SHILPURNI

Semester : B. COM 5th SEMESTER

Paper : HUMAN RESOURCE MANAGEMENT

Lesson Topic	UNIT-4: HUMAN RESOURCE DEVELOPMENT. Training and development, meaning, importance, needs, types, evaluation of training.
Desired Outcome	Enable the students :- (1) To define the concept of training (2) To analyse the need, importance and types of training (3) To analyse why training fails.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook, HRM & HRD Journals, visual aids etc.
Assignment/ Follow Up	Class test, individual presentation and assignment. Follow up: Remedial class and revision process.
Lesson Duration	2nd, 3rd and 4th week of October.

  
SIGNATURE

 PRINCIPAL  
Mount Mary College  
Chumoukedima : Nagaland

Course Title: Company Law (BC-504)

(Old Course)

Semester: 5th Semester

Department: Commerce Department

**Academic Year: June - November, 2023**

**Program Outcomes – As Per UGC Guidelines**

PO1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

**Course outcomes (COs)**

Upon successful completion of this course, students will be able to:

CO1: Understand the concept of corporate personality and the various types of companies, including the processes involved in their promotion and incorporation.

CO2: Analyze the contents and significance of the Memorandum of Association, Articles of Association, and Prospectus, as well as comprehend the aspects related to share capital, membership, and the transfer and transmission of shares.

CO3: Evaluate the mechanisms of capital management, including borrowing powers, mortgages and charges, and the issuance of debentures.

CO4: Examine the roles and responsibilities of company directors, including managing and whole-time directors, and understand the procedures and legal requirements of company meetings, such as types, quorum, voting, resolutions, and minute keeping.

CO5: Assess the rights of majority and minority shareholders, understand the legal provisions for the prevention of oppression and mismanagement, and comprehend the procedures involved in the winding up of companies.

#### **MAPPING MATRIX FOR BC-504: COMPANY LAW**

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1	PSO1,PSO5	Builds foundational legal and organizational knowledge for a business, company and legal environment.

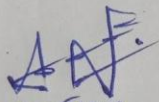


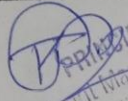
CO2	PO3,PO5	PSO2	Enhances analytical and critical thinking related to corporate governance.
CO3	PO2,PO4	PSO2	Encourages interpretation of legal rules and practical application.
CO4	PO5	PSO3	Improves understanding of corporate finance law and statutory compliance.
CO5	PO4	PSO4	Supports legal reasoning and ethical implications in corporate restructuring.

## Lesson Plan

Teacher : SHILURENLA  
 Semester : B.COM 5th SEMESTER  
 Paper : COMPANY LAW (BC-504)

Lesson Topic	UNIT-1, CORPORATE PERSONALITY concept, kinds of company, promotion and steps involved in promotion of company, Incorporation of company.
Desired Outcome	Enable the students :- (1). To define the concept of Co. (2). To analyse kinds of company. (3). To identify the steps in promotion & incorporation of company.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook, Audio - visual aids and business brochure
Assignment/ Follow Up	Assignment, project work, ppt & presentation will be conducted. And follow up like remedial class will be provided.
Lesson Duration	4 <sup>th</sup> week <sup>guly</sup> and 1 <sup>st</sup> week of August.

  
SIGNATURE

 PRINCIPAL  
 Mouli Mary College  
 Chumoukelima : Nagaland


# Lesson Plan

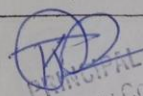
Teacher : SHILURANLA

Semester : B.COM 5th SEMESTER

Paper : COMPANY LAW (BC-504)

Lesson Topic	UNIT - 2, FORMATION OF COMPANY. MOA, AOA, Prospectus, share capital, members, transfer of share, transmission of shares.
Desired Outcome	Enable the Students :- (1). To define the concept of MOA, AOA, prospectus and share capital. (2). To identify members, transfer of share, transmission of share in a co.
Teaching/ Learning Method	Lecture method and participative method
Materials Needed	Textbook and Audio Visual aids.
Assignment/ Follow Up	Assignment, Presentation, etc and quiz will be conducted. Remedial class will be provided as follow-up.
Lesson Duration	2nd and 4th week of August.

  
SIGNATURE

  
Principal  
Mount Mary College  
Chümoukedima : Nagaland

# Lesson Plan

Teacher : SHILURENLA

Semester : B.COM 5th SEMESTER

Paper : COMPANY LAW

Lesson Topic	UNIT-3 CAPITAL MANAGEMENT Concept, Borrowing powers, mortgages and charges, and debenture.
Desired Outcome	Enable the students to :- (1). To define the concept of capital management. (2). To analyze borrowing powers, mortgages, and charges and debenture.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook, and Audio-visual aids.
Assignment/ Follow Up	Assignment, group presentation, Clt and quiz. Remedial classes will be provided.
Lesson Duration	5th week of August and 1st and 2nd week of September.

Signature

Principal  
Mount Mary College  
Chumoukedima : Nagaland



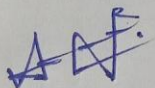
## Lesson Plan


Teacher : SHILURENLA

Semester : B.COM 5th SEMESTER

Paper : COMPANY LAW

Lesson Topic	UNIT-4: COMPANY DIRECTORS AND MEETINGS. Board of Directors, MD, WTD, company meetings, kinds of meeting, quorum for meetings of board, resolutions, minutes of meeting.
Desired Outcome	Enable the students:- ①. To define the concept of directors. ②. To identify kinds of meetings and quorum for meetings. ③. To analyse resolutions and minutes of meeting in company.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook and Visual aids
Assignment/ Follow Up	Assignment: Ckt, individual presentation and project. Follow up: Remedial class and doubt clearing session.
Lesson Duration	2nd, 3rd and 4th week of September.

  
SIGNATURE

  
PRINCIPAL  
Mount Mary College  
Chümoukedima : Nagaland

# Lesson Plan

Teacher : SHILURENLA

Semester : B.COM 5th SEMESTER

Paper : COMPANY LAW

Lesson Topic	UNIT - 5: MAJORITY POWERS AND MINORITY RIGHTS. Concept, Prevention of oppression and mismanagement, winding up, kinds and conducts.
Desired Outcome	Enable the students :- ①. To define the concept of MP & MR ②. To analyse how to prevent oppression and mismanagement. ③. To analyse kinds and conducts of winding up of company.
Teaching/ Learning Method	Lecture and participative method.
Materials Needed	Textbook and visual aids.
Assignment/ Follow Up	Assignment: class test, quiz and group discussion.
Lesson Duration	5th, Week of September and 1st and 2nd week of October.

AA  
SIGNATURE

Principal  
Mount Mary College  
Chumoukedima : Nagaland

FOR THE ACADEMIC YEARS: DEC - JUNE 2024

B.COM 6TH YEAR, SEMESTER)

SUBJECT: COMMERCE



**NAME OF THE PAPER: GST**

**PAPER CODE:C12**

**Program Outcomes**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs) – Department of Commerce**

PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

**Course Outcomes (COs) – Goods and Services Tax (GST)**

**CO1: Understand the basic concepts, structure, and need for the implementation of GST in India.**

**CO2: Explain the provisions relating to supply, time and value of supply, and place of supply under GST law.**

**CO3: Analyze the registration process, types of GST returns, and the procedure for filing returns.**

**CO4: Apply the provisions related to Input Tax Credit (ITC) and compute the GST liability.**

**CO5: Evaluate the compliance requirements including tax invoices, credit and debit notes, accounts, and audit under GST.**

**CO6: Demonstrate the practical application of GST using relevant software or manual computation for business transactions.**

**CO-PO Matrix Mapping for Cost Accounting**

<b>Course Outcomes (COs)</b>	<b>Po1</b>	<b>Po2</b>	<b>Po3</b>	<b>Po4</b>	<b>Po5</b>	<b>JUSTIFICATION</b>
<b>CO1</b>	<b>3</b>	<b>2</b>				<b>Understand the basic structure and rationale of GST</b>
<b>CO2:</b>	<b>3</b>	<b>3</b>	<b>2</b>			<b>(Critical thinking and analytical reasoning) – 2: Requires analyzing why GST was introduced and how it improves the indirect tax system.</b>
<b>CO3:</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>2</b>	<b>Analyze registration process and GST return filing</b>
<b>CO4:</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>2</b>	<b>Apply ITC provisions and compute GST liability</b>

CO5	3	3	3		2	Evaluate compliance requirements under GST
-----	---	---	---	--	---	--

**FOR THE ACADEMIC YEARS: DEC – MAY 2024**

**B.COM THIRD YEAR, 2<sup>ND</sup> SEMESTER)**

**SUBJECT: COMMERCE**

**NAME OF THE PAPER: CORPORATE ACCOUNTING**

**PAPER CODE: C9**

**Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs) – Department of Commerce**

PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

**COURSE OUTCOME**

**Here's a set of Course Outcomes (COs) for the course Corporate Accounting, typically offered in B.Com or accounting programs:**

**CO1: Understand the conceptual framework and regulatory environment of corporate accounting.**

**CO2: Prepare and present financial statements of companies in accordance with relevant accounting standards.**

**CO3: Account for issue, forfeiture, and reissue of shares and debentures as per company law.**

**CO4: Analyze and prepare final accounts of companies, including adjustments and managerial remuneration.**

**CO5: Apply accounting treatment for amalgamation, absorption, and reconstruction of companies.**

#### **CO-PO Matrix Mapping for Corporate Accounting**

##### **Course Outcomes (COs)**

<b>COURSE OUTCOMES COs</b>	<b>Po1</b>	<b>Po2</b>	<b>Po3</b>	<b>Po4</b>	<b>Po5</b>	<b>JUSTIFICATION</b>
<b>CO1: Understand the framework and regulation of corporate accounting</b>	<b>3</b>	<b>3</b>				Foundation for the role and scope of management accounting
<b>CO2: Prepare and present financial statements of companies</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	Helps students apply analyses and interpret cost behavior
<b>CO3: Account for shares and debentures</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>1</b>	Enable legal interpretation and solution formulation in real life budget evaluation
<b>CO4: Prepare final accounts with adjustments</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	Encourage team based understanding of business analysis for decision
<b>CO5: Apply accounting for amalgamation and reconstruction</b>	<b>3</b>	<b>3</b>	<b>3</b>			Critical understanding of cost account compliance, regulatory

						framework, governance and norm
--	--	--	--	--	--	--------------------------------------



Station 120  
AI Quad Camera

FORMAT-1

General Lesson Plan for the Academic Session (Dec - May, 2019)

Course Name: GST  
Subject Code: GST  
Semester: 6th Semester  
Name of Teacher: Mridul Chawla

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	Basic concept	Concept and Features of Indirect taxes, Definition Definition under GST law	12
2	Concept of supply & Levy of GST	Concept of supply including composite and mixed supply	14
3	Levy of GST	Basic of Change of GST, Interstate supply, Intra state Supply	16
4	Procedure Under GST	Registration under GST Law, Tax Invoice credit & debit notes	14
5	Customs duty	Concepts, Territorial extent High Seas, Levy of Customs duty	18



Station 120  
AI Quad Camera

FORMAT-2

Lesson Plan

Teacher: Mridul Chawla  
Semester: 6th Semester  
Subject: GST

Unit between Topic	1. Basic concepts of GST 2. Concept of supply and Levy of GST 3. Procedures under GST 4. Customs law 5. Levy of GST
Desired Outcome	1. Understand about behaviour of employees in the organisation 2. Analysis of the various GST rates 3. Identify GST authorities
Teaching / Learning Method	Lecture materials, text book, visual aid, and Reference book
Materials Needed	Lecture method, flipped method & participative method
Assignment / Follow Up	Assignment & presentation of debate
Lesson Duration	3rd week of April

**B.COM: 5<sup>TH</sup> SEMESTER)**

**SUBJECT: COMMERCE**

**ACADEMIC YEAR: JUNE –DEC 2024**

**NAME OF THE PAPER: MANAGEMENT ACCOUNTING**

**PAPER CODE:C9**

**Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs) – Department of Commerce**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.



**Course Outcomes for Management Accounting:****1. CO1: Understand the Concepts and Role of Management Accounting**

Explain the nature, scope, and functions of management accounting in decision-making.

**2. CO2: Analyze and Interpret Financial Statements for Managerial Use.** Interpret balance sheets, income statements, and cash flow statements from a managerial perspective.

**3. CO3: Apply Cost Accounting Methods and Techniques.** Identify and apply various costing methods (job, process, activity-based) in real-world scenarios.

**4. CO4: Prepare Budgets and Forecasts for Planning and Control.** Develop and evaluate operating and capital budgets, and use variance analysis for control.

**5. CO5: Use Management Accounting Tools for Decision-Making**

**CO-PO MATRIX MAPPING FOR MANAGEMENT ACCOUNTING**

COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	JUSTIFICATION
CO1: UNDERSTAND THE ROLE AND SCOPE OF MANAGEMENT ACCOUNTING	3	2				Foundation for the role and scope of management accounting
CO2: ANALYSE AND INTERPRET COST BEHAVIOUR	3		3	2		Helps students apply analyses and interpret cost behavior
CO3:PREPARE AND EVALUATE BUDGETS AND VARIANCE REPORTS	2		3			Enable legal interpretation and solution formulation in real life budget evaluation.
CO4:APPLY COSTING AND BREAK EVEN ANALYSIS FOR DECISIONS			3	3		Encourage team based understanding of business analysis for decision
CO5: USE STANDARD COSTING AND RESPONSIBILITY ACCOUNTING	2		3			Critical understanding of cost account compliance, regulatoryframework, governance and norms.

Shot on V30  
AI Quad Camera

FORMAT-1

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session: June - Dec 2024

Course Name: Management Accounting

Subject Code: 293

Semester: 3rd

Name of Teacher: Mridul Gaurang

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	Introduction	Meaning, objectives, nature and scope of management accounting	14
2	Budgetary Control	Budgeting and Budgetary control	12
3	Standard costing	Meaning of standard cost and standard costing, Disposition of variances	12
4	Marginal Costing	Features and Income determination, Cost volume Profit Analysis	12
5	Cash flow Statement and Ratio Analysis	Classification of ratios according to sources & purposes, computation of ratios	18

Signature

Shot on V30  
AI Quad Camera

Lesson Plan

Mridul

B.Com 3rd Semester

Management Accounting

Unit / Lesson Topic	1. Nature and scope of management accounting 2. Concept of budget, budgeting & budgetary control 3. Classification of ratios 4. Distinctive features and Income determination
Desired Outcome	1. Identify the purpose and sources of Ratio 2. Understand the determination of Cost Indifference Point 3. Analyse the importance of budgetary control
Teaching / Learning Method	Lecture, materials, text books, visual aid, reference books.
Materials Needed	Lecture method, flipped method & participative method
Assignment / Follow Up	Assignment, presentation and debate
Lesson Duration	3rd Week of November

Signature

FOR THE ACADEMIC YEARS: JUNE – DEC 2024

B.COM THIRD YEAR, 3<sup>rd</sup> SEMESTER)

SUBJECT: COMMERCE

NAME OF THE PAPER: ITLP

**PAPER CODE: C6****Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs) – Department of Commerce**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

**Couse outcome for ITLP**

Here is a set of Course Outcomes (COs) for the course Income Tax Law and Practice—typically taught in B.Com, BBA, or similar undergraduate commerce programs:

**Course Title: Income Tax Law and Practice**

**Course Outcomes (COs):**

CO1: Understand the basic concepts, definitions, and provisions of the Income Tax Act, 1961.

CO2: Determine residential status and compute total income of individuals.

CO3: Identify and classify different heads of income and compute income under each head (Salary, House Property, PGBP, Capital Gains, and Other Sources).

CO4: Apply deductions under Chapter VI-A and compute gross total income and tax liability of individuals.

CO5: Understand the concept of Tax Deducted at Source (TDS), advance tax, and filing of income tax returns.

**CO-PO Matrix Mapping for Income Tax Law and Practice**

Course Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	JUSTIFICATION
CO1: Understand basic concepts of Income Tax Act	3	3				Foundation for the role and scope of management accounting
CO2: Determine residential status and total income	3	3	2			Helps students apply analyses and interpret cost behavior
CO3: Classify heads of income and compute income	3	3	3			Enable legal interpretation and solution formulation in real life budget evaluation
CO4: Apply deductions and compute tax liability	3	3	3			Encourage team based understanding of business analysis for decision
CO5: Understand TDS, advance tax, and ITR filing	2	3	2	2		Critical understanding of cost

						account compliance, regulatory framework, governance and norm
--	--	--	--	--	--	--

FORMAT-I

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( June - Dec 2024 )

Course Name: Income tax law & practice

Subject Code: CE

Semester: B.Com 3rd semester

Name of Teacher: Arindam Choudhury

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	Basic Concepts	Income, agricultural income, people, assesses, assessment year	8
2	Computation of Income	Incomes from salaries, Income from house property	12
3	Computation of Income under head - 2	Profits and gains of business or profession, Capital gain	12
4	Computation of total income & tax liability	Set off and carry forward of losses, tax liability of an individual	12
5	Filing of returns & appeals	Filing of returns of returns, appeals and Appellate authority	6

Signature: \_\_\_\_\_

Shot on Y30 AI Quad Camera

FORMAT-I

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( June - Dec 2024 )

Course Name: Income tax law & practice

Subject Code: CE

Semester: B.Com 3rd semester

Name of Teacher: Arindam Choudhury

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	Basic Concepts	Income, agricultural income, people, assesses, assessment year	8
2	Computation of Income	Incomes from salaries, Income from house property	12
3	Computation of Income under head - 2	Profits and gains of business or profession, Capital gain	12
4	Computation of total income & tax liability	Set off and carry forward of losses, tax liability of an individual	12
5	Filing of returns & appeals	Filing of returns of returns, appeals and Appellate authority	6

Signature: \_\_\_\_\_

Shot on Y30 AI Quad Camera

## **PO-PSO-CO MAPPING MATRIX**

**COURSE TITLE: FINANCIAL ACCOUNTING-1**

**BC-101 (OLD COURSE)**

**SEMESTER: 1<sup>ST</sup> SEMESTER**

**DEPARTMENT OF COMMERCE**

**ACADEMIC YEAR: JUNE –DECEMBER, 2024**

### **Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### **Programme Specific Outcomes (PSOs) – Department of Commerce**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.
2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.
3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.
4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.
5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

### **Course Outcomes: Financial Accounting-1**

1. CO1: Describe the evolution and fundamental concepts of financial theories and practices.



(Knowledge – Remembering/Understanding)

2. CO2: Explain the roles, skills, and functions of Accountants modern organizations.

(Comprehension – Understanding)

3. CO3: Apply key accounting principles to real-world organizational situations

(Application – Applying)

4. CO4: Analyze organizational structures, leadership styles, and decision-making processes.

(Analysis – Analyzing)

5. CO5: Evaluate strategic planning processes and the role of account in achieving organizational goals.

CO-PO Mapping Matrix for Financial Accounting-1

Course Outcome s (COs)	PO 1	PO 2	PO 3	PO 4	PO 5	JUSTIFICATION
CO1	2	3				Provides fundamental understanding of strongly linked to and basic communication (PO10).
CO2	2	3	1	2		Enhances understanding of accounting roles and functions, contributing to PO1, PO2 (problem analysis), and teamwork (PO9).

CO3	2	3	2	2		Involves applying accounting principles to solve practical issues, linking to PO2, PO3 (design), and PO9.
CO4	2	3	3	3		Develops analytical skills to assess structures and formats aligning with PO2, PO4 and PO9.
CO5	2	3	3	3		Focuses on strategic thinking and decision-making, mapping to PO3, PO4, and fundamentals ethics (PO11, PO12).

FORMAT-

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session (June - Dec 2024)

Course Name: Financial Accounting - I

Subject Code: 21

Semester: FIRST

Name of Teacher: Dokina Das

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	1	Accounting Theory & Concept	3
2	2	Accounting Concepts and Conventions	3
3	3	Final Account of Companies	5
4	4	Branch and Subsidiary Accounts	5
5	5	Home Purchase System	3



Principal  
Mount Mary College  
Odisha, India

Dokina Das  
Signature

PMAT-2  
 Lesson Plan  
 Teacher: Latini Das  
 Semester: 1  
 Paper: C-I

Lesson Topic	1. Accounting Theory & Concept. 2. Accounting concepts & Conventions 3. Final Accounts of Companies. 4. Branch & Departmental System 5. Hire Purchase System
Desired Outcome	1. Understand Theory & Concepts of Accounts. 2. Explore the Concepts and Conventions of accounting. 3. Prepare Final Accounts of Companies. 4. Hire Purchase System Analysis
Teaching / Learning Method	Lecture method, Demonstration method, Inductive, Deductive method.
Materials Needed	Books, materials, Journals, articles, projectors.
Assignment / Follow Up	Prepare Final Accounts and Statements of Companies.
Lesson Duration	19 x 50 = 950 minutes

(Signature)  
 PRINCIPAL  
 Alimul Uddin College  
 Chittagong

**Course Title: Corporate Law (C-2)**

**(New Course)**

**Semester: 2nd Semester**

**Department: Commerce Department**

**Academic Year: January - May 2024**

### **Program Outcomes – As Per UGC Guidelines**

PO1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### **Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

### **Course outcomes (COs)**

Upon successful completion of this course, students will be able to:

CO1: Understand the administration of company law, including the roles of the National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), and Special Courts. Identify the characteristics, types and formation of a company.

CO2: Analyze the contents and significance of the Memorandum of Association, Articles of Association and Prospectus. Apply the doctrines of constructive notice and indoor management. Understand the procedures related to issue of shares.

CO3: Classify and understand the different types of directors, their qualifications, disqualifications, appointment, legal positions, powers, duties, and removal processes of directors.

CO4: Recognize the roles of key managerial personnel, such as managing directors and managers. Familiarize with the procedures and legal requirements of various company meetings, including shareholder and board meetings, and understand concepts like postal ballots, video conferencing, and e-voting.

CO5: Comprehend the definitions and roles of depositories, participants, issuers, and beneficial owners under the Depositories Act, 1996. Understand the rights and obligations of these entities, as well as the procedures for inquiry, inspections,

#### **MAPPING MATRIX FOR C4: CORPORATE LAW**

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1	PSO1	Builds foundational knowledge of corporate structures and statutory regulation.
CO2	PO2	PSO1	Enhances analytical skills to understand incorporation and legal



			classification.
CO3	PO2, PO5	PSO2, PSO4	Encourages ethical and legal evaluation of corporate leadership and governance.
CO4	PO3	PSO3, PSO5	Facilitates legal application in corporate finance and stakeholders compliance.
CO5	PO4,PO5,	PSO3	Strengthen capacity to detect and respond to corporate malpractices responsibility.

FORMAT-I

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( 2023 - 2024 )

Course Name: CORPORATE LAWS

Subject Code: C4

Semester: B.COM 2<sup>nd</sup> SEMESTER

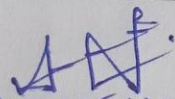
Name of Teacher: SHILPRENLA

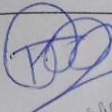
Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
Unit 1: Introduction		Administration of Company Law, NCLT, NCLAT, Special Courts. Characteristics, types and formation of company, lifting of corporate veil.	14 Class
Unit 2: Documents		MOA, AOA, Doctrine of constructive notice and indoor management, prospectus, book-building, shares.	14 Class
Unit 3: Management		Directors; types, appointment, disqualification, powers, duties and removal of directors. Meetings; Types, requisites, valid meeting etc.	16 Class
Unit 4: Winding Up and Insider Trading.		Modes of winding up, insider trading, whistle blowing; concept and mechanism, legal provisions.	12 Class
Unit 5: Depositories Law		Depositories Act 1996 - Definitions, rights and obligations of depositories, participants issuers and beneficial owners, etc.	12 Class

(Signature)

(Signature)  
Signature

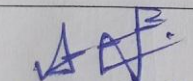
Lesson Topic	UNIT-1: INTRODUCTION Administration of company law, NCTT, special courts, character, types, formation, lifting of corporate veil, promoters; legal position, Online filling of documents.
Desired Outcome	To enable the student to :- (1). Define the concept of company law. (2). Identify special courts, characteristics, types of company. (3). Analyse the stages in formation of company.
Teaching / Learning Method	Lecture method, participative method and flipped method.
Materials Needed	Textbook, Visual aids & reference books.
Assignment / Follow Up	Assignment and class test.
Lesson Duration	12 classes (till 17 <sup>th</sup> FEB)


  
SIGNATURE

  
PRINCIPAL  
Mount Mary College  
Mimoukedima : Nagaland

Teacher... SHILPRENLA  
 Semester... B.COM 2nd SEMESTER  
 Paper... CA: CORPORATE LAWS

Lesson Topic	UNIT 2: DOCUMENTS MOA, AOA, Doctrine of Constructive notice and indoor management, prospectus, book building, shares, provisions regarding buyback, issue of bonus shares.
Desired Outcome	To enable the students to: (1). Define the concept of different documents of company. (2). Identify provisions regarding buyback & issue of shares. (3). Analyse characters of book building.
Teaching / Learning Method	Lecture method, participative and flipped method.
Materials Needed	Textbook, visual aids & reference books.
Assignment / Follow Up	Group Discussion and Class test.
Lesson Duration	14 classes (till 4th march)

  
SIGNATURE

  
 PRINCIPAL  
 Mount Mary College  
 Chumoukedima : Nagaland



Teacher... SHILPRENLA  
 Semester... B.COM 2nd SEMESTER  
 Paper... CH: CORPORATE LAWS

Lesson Topic	<p>UNIT 3: MANAGEMENT</p> <p>Directors; types, appointment, disqualification, powers, duties and removal of directors.</p> <p>Meetings: Types, requisites, valid meeting, Audit committee, nomination and remuneration committee.</p>
Desired Outcome	<p>To enable the student to:-</p> <p>(1). Define the concept of directors and meeting.</p> <p>(2). Analyse the appointment and disqualification, powers, duties and removal of directors.</p> <p>(3). Identify the types and requisites of valid meeting.</p>
Teaching / Learning Method	Lecture method, participative and flipped method.
Materials Needed	Textbook, visual aids and reference books.
Assignment / Follow Up	Presentation and class test
Lesson Duration	16 classes (till 31st March)

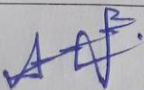
SHILPRENLA  
 SIGNATURE


PRINCIPAL  
Shilprenla College  
 Chumoukema : Nagaland

# Lesson Plan

Teacher: SHILDRENIA  
Semester: B.COM 2nd SEMESTER  
Paper: CH: CORPORATE LAWS

Lesson Topic	UNIT 5 : DEPOSITORIES LAW Depositories Act 1996 - Definitions, rights and obligations of depositories, participants issuers and beneficial owners etc.
Desired Outcome	To enable the student to: (1). Define the concept of depositories Act 1996. (2). Identify and analyse the rights and obligations of depositories, participants issuers and beneficial owners.
Teaching / Learning Method	Lecture method, participative and flipped method.
Materials Needed	Textbook, visual aids & reference books.
Assignment / Follow Up	Assignment and class test.
Lesson Duration	10 classes.

  
SIGNATURE

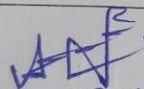
  
Mouni Mary College  
Chümoukedima : Nagaland

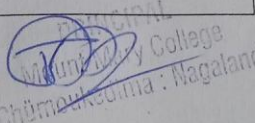


# Lesson Plan

Teacher: SHILDRENLA  
Semester: B.COM 2nd SEMESTER  
Paper: CH: CORPORATE LAWS

Lesson Topic	UNIT 4: WINDING UP AND INSIDER TRADING. Modes of winding up, insider trading, whistle blowing, Concept and mechanism, legal provisions.
Desired Outcome	To enable the student to :- (i). Define the concept of winding up, insider trading and whistle blowing. (e). Identify and analyse the modes of winding up, mechanism and legal provisions of insider trading.
Teaching / Learning Method	Lecture method, participative method and flipped method.
Materials Needed	Textbook, visual aids and reference books.
Assignment / Follow Up	Class test and group discussion
Lesson Duration	12 Classes (15th April)

  
SIGNATURE

  
M. J. College  
Chumukedima : Nagaland

Course Title: Entrepreneurship & Startup Business (SEC3)

(New Course)

Semester: 4th Semester

Department: Commerce Department

**Academic Year: January - May 2024**

**Program Outcomes – As Per UGC Guidelines**

PO1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

**Course outcomes (COs)**

Upon successful completion of this course, students will be able to:

CO1: Understand the Fundamentals of Entrepreneurship.

CO2: Develop and Evaluate Business Ideas.

Understand the importance and components of a business plan or project proposal.

CO3: Understand the principles of operation planning and control. Apply strategic planning techniques to business development.

CO4: Explore Financing Options for Enterprises and Startups. Understand the need for financial planning in business.

CO5: Understand the importance of marketing in startup success. Develop marketing strategies tailored to startup businesses.

#### **MAPPING MATRIX FOR SEC3: ENTREPRENEURSHIP & STARTUP BUSINESS**

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1	PSO1	This outcome aligns with NEP'S emphasis on multidisciplinary and practical education by giving students a base in entrepreneurial thought.
CO2	PO2	PSO2	Encourages innovation and critical thinking, in line with NEP'S

			focus on creative problem solving and application based learning.
CO3	PO3	PSO3	Reflects NEP'S vocational and skills based learning objectives by emphasizing real world application of business design and financial literacy.
CO4	PO4	PSO4	Aligns with NEP'S digital literacy and future, readiness goals, introducing students to contemporary tech solutions like digital marketing and e-commerce.
CO5	PO5	PSO5	Encourages interpersonal and collaboration skills, which are integral to NEP'S holistic development.

FORMAT-1

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( 2024 - 2025 )

Course Name: ENTREPRENEURSHIP AND STARTUP BUSINESS

Subject Code: SEC-3

Semester: B.COM 4<sup>th</sup> SEMESTER

Name of Teacher: SHILORENLA

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
Unit 1: Introduction		Meaning, elements, determinants, importance of entrepreneurship and creative behaviour, Entrepreneurship and creative response to the society problems and of work.	12 class
Unit 2: Sources of business ideas and tests of feasibility.		Business plan/project proposal, contents of business plan; designing business process, location, layout, operation, planning and control.	12 Class
Unit 3: Financing of enterprise and start-ups.		Meaning, need of financial planning. Sources of finance, Startups; types, components, benefits for the economy. Digital and viral marketing etc.	12 Class.

Principal  
Mount Mary College  
Chumoukedima, Nagaland

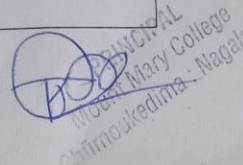
Signature



Teacher... SHILDRENLA  
 Semester... B.COM 4<sup>th</sup> SEMESTER  
 Paper... ENTREPRENEURSHIP AND STARTUP BUSINESS  
(SEC3)

Lesson Topic	Unit 1: Introduction. Meaning, elements, determinants and importance of entrepreneurship and creative behaviour, entrepreneurship and creative response to the society problems and at work.
Desired Outcome	To enable the students to:- (1). Define the concept of Entrepreneurship. (2). Identify the importance of entrepreneurship. (3). Analyse the societal problems and find out solution through creative response.
Teaching / Learning Method	Lecture method, participative method and flipped method.
Materials Needed	Textbook, visual aids and reference books.
Assignment / Follow Up	Assignment and Class test.
Lesson Duration	12 classes (till 17 <sup>th</sup> Feb.)

AA.F.  
SIGNATURE

  
 St. Mary's College  
 Chirroukedima - Nagaland

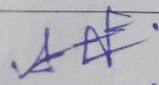


Teacher: SHILURENLA

Semester: B.COM 4<sup>th</sup> SEMESTER

Paper: ENTREPRENEURSHIP AND STARTUP BUSINESS  
(SEC 3)

Lesson Topic	Unit 2: Sources of business ideas and tests of feasibility. Significance of writing the business plan/project proposal; Contents of business plan, Designing business processes, location, layout, operation, planning and control.
Desired Outcome	To enable the students to :- ①. Define the sources of business ideas and tests of feasibility. ②. Analyse the significance of writing the business plan. ③. Identify the contents of business plan.
Teaching / Learning Method	Lecture method, participative method and flipped method
Materials Needed	Textbook, visual aids and reference books.
Assignment / Follow Up	Project work and class test.
Lesson Duration	12 classes (till 7 <sup>th</sup> march)

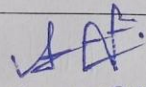
  
SIGNATURE




SHILURENLA  
Mount Mary College  
Moukheema : Nagaland

Teacher: SHILPRENLASemester: B.COM 4th SEMESTERPaper: SEC 3: ENTREPRENEURSHIP AND STARTUP BUSINESS

Lesson Topic	UNIT 3: FINANCING OF ENTERPRISE AND START-UPS Meaning and need for financial planning, source of finance - internal & external, startups; meaning, types, components, benefits for the economy. Effective ways of marketing for start-ups.
Desired Outcome	To enable the students to:- (1). Define the concept of financial planning. (2). Identify the sources of finance. (3). Analyse the effective ways of marketing for start-ups.
Teaching / Learning Method	Lecture method, participative method and flipped method.
Materials Needed	Textbook, visual aids and reference books.
Assignment / Follow Up	Class test
Lesson Duration	14 classes (till 29th march)

  
SIGNATURE

  
PRINCIPAL  
Mount Mary College  
Chumoukedima : Nagaland

Title: Entrepreneurship Development (BC-602)

(Old Course)

Semester: 6th Semester

Department: Commerce Department

**Academic Year: January - May 2024**

**Program Outcomes – As Per UGC Guidelines**

PO1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.

PO2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.

PO3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.

PO4. Communicate effectively in both oral and written forms in business and social contexts.

PO5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

**Programme Specific Outcomes (PSOs)**

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

**Course outcomes (COs)**

Upon successful completion of this course, students will be able to:

CO1: Comprehend the fundamental concepts, characteristics, and significance of entrepreneurship in economic development.

CO2: Analyze various sources of business ideas and assess their feasibility for successful venture creation.

CO3: Acquire skills to formulate comprehensive business plans, including market analysis, organizational structure, and financial projections.

CO4: Understand the legal formalities involved in starting a business and explore financial options for funding entrepreneurial ventures.

CO5: Learn strategies for effective management, innovation, and scaling up of business operations in a competitive environment.

#### **MAPPING MATRIX FOR BC- 602: ENTREPRENEURSHIP DEVELOPMENT**

COURSE OUTCOMES (COs)	MAPPED POs	MAPPED PSOs	JUSTIFICATION
CO1	PO1, PO2	PSO1, PSO4	Builds theoretical foundation and appreciation for entrepreneurship as a driver of growth.
CO2	PO2	PSO2	Encourages self assessment and development of key entrepreneurial skills.

CO3	PO2, PO3	PSO2, PSO5	Enhances opportunity recognition and decision making for enterprise selection.
CO4	PO3, PO4	PSO3	Integrates cross disciplinary knowledge to plan and evaluate a startup project.
CO5	PO5	PSO3	Enables understanding of policy ecosystem and support mechanisms to aid venture launch.



## MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( 2023 - 2024 )

Course Name: ENTREPRENEURSHIP DEVELOPMENT

Subject Code: BC-602

Semester: B.COM 6th SEMESTER

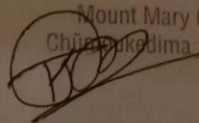
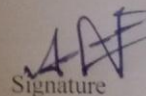
Name of Teacher: SHILPRENKA

Unit	NAME OF THE UNIT	Contents / Topics	No. of Class Required (Duration)
1.	Introduction	Characteristics, qualities, types, role, myths about entrepreneurship & Entrepreneur	12 classes
2.	Entrepreneurial Environment	Factors affecting entrepreneurial growth, government policies & support, ecosystem.	14 classes
3.	Idea generation & Business opportunity	Sources of business idea. Creativity & innovation, feasibility, Design thinking approach.	13 classes
4.	Business plan	Element & purpose of business plan. Market analysis, competitive analysis.	14 classes.
5.	Startup Development.	Types of Startup, Challenges, legal & regulatory issues, role and startup development phases.	16 classes

PRINCIPAL

Mount Mary College

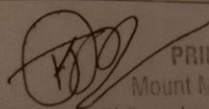
Chünakadima - Nagaland



  
Signature

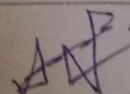


Teacher ShilunaklaSemester B.com 6th SemesterPaper Entrepreneurship Development.

Unit Topic	1. Introduction 2. Entrepreneurial Environment 3. Idea generation & business opportunity. 4. Business plan 5. Startup Development.
Desired Outcome	To enable the students to: (1). Understand about the entrepreneurial venture. (2). Assess idea generation, its sources and business opportunity. (3). Analyse business project and startup business.
Teaching / Learning Method	Lecture method, flipped method and participation method.
Materials Needed	Textbook, visual aids and reference book.
Assignment / Follow Up	Group discussion, Assignment, presentation and Cbt.
Lesson Duration	1st of May. (Approx. 17 weeks).



 PRINCIPAL  
 Mount Mary College  
 Chumoukima, Meghalaya



FOR THE ACADEMIC YEARS: DEC – JUNE 2025

B.COM THIRD YEAR, 2<sup>ND</sup> SEMESTER)

SUBJECT: COMMERCE

## **NAME OF THE PAPER: CORPORATE ACCOUNTING**

### **PAPER CODE: C9**

#### **Program Outcomes – Department of Commerce**

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

#### **Programme Specific Outcomes (PSOs) – Department of Commerce**

PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

#### **COURSE OUTCOME**

**Here's a set of Course Outcomes (COs) for the course Corporate Accounting, typically offered in B.Com or accounting programs:**

**CO1: Understand the conceptual framework and regulatory environment of corporate accounting.**

**CO2: Prepare and present financial statements of companies in accordance with relevant accounting standards.**

**CO3: Account for issue, forfeiture, and reissue of shares and debentures as per company law.**

**CO4: Analyze and prepare final accounts of companies, including adjustments and managerial remuneration.**

**CO5: Apply accounting treatment for amalgamation, absorption, and reconstruction of companies.**

#### **CO-PO Matrix Mapping for Corporate Accounting**

##### **Course Outcomes (COs)**

<b>COURSE OUTCOMES COs</b>	<b>Po1</b>	<b>Po2</b>	<b>Po3</b>	<b>Po4</b>	<b>Po5</b>	<b>JUSTIFICATION</b>
<b>CO1: Understand the framework and regulation of corporate accounting</b>	<b>3</b>	<b>3</b>				Foundation for the role and scope of management accounting
<b>CO2: Prepare and present financial statements of companies</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	Helps students apply analyses and interpret cost behavior
<b>CO3: Account for shares and debentures</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>1</b>	Enable legal interpretation and solution formulation in real life budget evaluation
<b>CO4: Prepare final accounts with adjustments</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	Encourage team based understanding of business analysis for decision
<b>CO5: Apply accounting for amalgamation and reconstruction</b>	<b>3</b>	<b>3</b>	<b>3</b>			Critical understanding of cost account compliance, regulatory framework, governance and norm

Station V30  
AI Quad Camera

FORMAT-1  
MOUNT MARY COLLEGE  
General Lesson Plan for the Academic Session (Dec - May 2020)

Course Name: Corporate Accounting  
Subject Code: CG  
Semester: B.Com 2nd Sem  
Name of Teacher: Anindha Cunniff

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	Accounting of Share Capital & Debentures	Issue, forfeiture and redemption of preference shares	15
2	Company final Accounts & Variation of dividend	Preparation of the Statement of Profit & Loss and Balance Sheet	14
3	Amalgamation & Liquidation	Concepts and Accounting treatment as per accounting standards	13
4	Accounts for trading companies & mercantile co.	Preparation of consolidated Balance Sheet with notes	12
5	Banking companies	Differences between balance sheets of banking and non-banking co.	15

Signature: [Signature]

Station V30  
AI Quad Camera

FORMAT-1  
MOUNT MARY COLLEGE  
General Lesson Plan for the Academic Session (Dec - Dec 2023)

Course Name: Income Tax Law and Practice  
Subject Code: CG  
Semester: B.Com 2nd Semester  
Name of Teacher: Anindha Cunniff

Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	Basic concepts	Income, agricultural income, capital gains, assessment year	8
2	Computation of Income	Income from salaries, Income from house property	12
3	Computation of Income from business	Profits and gains of business, tax profession, capital gain	12
4	Computation of total income and tax liability	Set-off and carry forward of losses, tax liability of an individual	12
5	Filing of returns & Appeals	Filing of returns, appeals and Appellate Authority	6

Signature: [Signature]

FOR THE ACADEMIC YEARS: 2022-25

B.COM: 6<sup>TH</sup> SEMESTER

SUBJECT: COMMERCE

NAME OF THE PAPER: GST

PAPER CODE:C12

Program Outcomes – Department of Commerce

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behaviour and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### **Programme Specific Outcomes (PSOs) – Department of Commerce**

PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyse market trends and business data.

**Here's a sample Course Outcome (CO) for a course on Goods and Services Tax (GST), typically offered in commerce, accounting, or business programs. These outcomes can be tailored depending on the level (undergraduate, postgraduate) and focus of the course (theoretical, practical, legal, etc.).**

---

### **Course Outcomes (COs) – Goods and Services Tax (GST)**

**CO1: Understand the basic concepts, structure, and need for the implementation of GST in India.**

**CO2: Explain the provisions relating to supply, time and value of supply, and place of supply under GST law.**

**CO3: Analyze the registration process, types of GST returns, and the procedure for filing returns.**

**CO4: Apply the provisions related to Input Tax Credit (ITC) and compute the GST liability.**

**CO5: Evaluate the compliance requirements including tax invoices, credit and debit notes, accounts, and audit under GST.**

**CO6: Demonstrate the practical application of GST using relevant software or manual computation for business transactions.**

---

Let me know if you'd like these COs mapped to Bloom's Taxonomy levels or aligned with specific program outcomes (POs).

#### CO-PO Matrix Mapping for Cost Accounting

Course Outcomes (COs)	Po1	Po2	Po3	Po4	Po5	JUSTIFICATION
CO1	3	2				Understand the basic structure and rationale of GST
CO2:	3	3	2			(Critical thinking and analytical reasoning) – 2: Requires analyzing why GST was introduced and how it improves the indirect tax system.
CO3:	3	3	3		2	Analyze registration process and GST return



						filing
CO4:	3	3	3		2	Apply ITC provisions and compute GST liability
CO5	3	3	3		2	Evaluate compliance requirements under GST

Section V/30  
AI Qued Camera

FORMAT-I

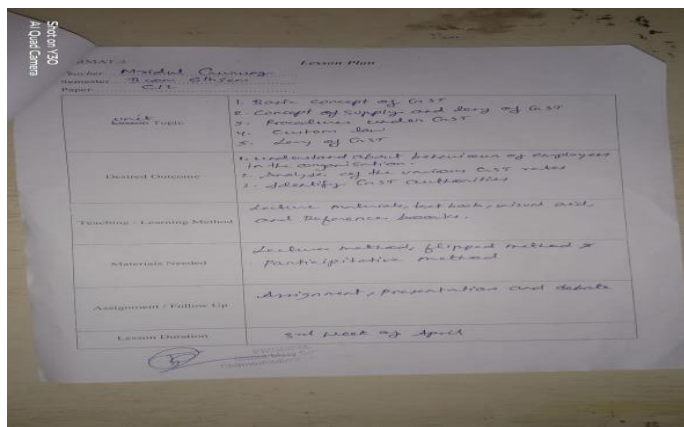
MOUNT MARY COLLEGE  
General Learning Plan for the Academic Session ( Dec - May 2025 )

Course Name: GST  
Subject Code: S12  
Semester: Second 5th Sem  
Name of Teacher: Mridul Chaurang

Unit	Chapter	Concepts / Topics	No. of Class Required (Duration)
1	Basic concept	Concept and feature of Indirect taxes, Relevant Definition under GST law	12
2	Concept of supply & levy of GST	Concept of supply including composite and mixed supply	14
3	Levy of GST	Basis of Charge of GST, Interstate supply, Intra State supply	16
4	Registration under GST	Registration under GST, Input tax credit & debit notes	17
5	Customs law	Concepts, territorial duties, High seas, levy of custom duty	15

Principal  
Mount Mary College  
Mangaluru, Kerala

Signature



**Course Title: Indian Financial system Semester: 4th semester**  
**Department: commerce**  
**Department Academic year: Jan - May, 2024**

### Program Outcomes – Department of Commerce

1. Acquire fundamental and advanced knowledge in areas like accounting, finance, marketing, economics, taxation, and business laws.
2. Develop analytical and problem-solving skills to make data-driven decisions in a dynamic business environment.
3. Demonstrate ethical behavior and integrity in personal and professional dealings, with awareness of corporate social responsibility.
4. Communicate effectively in both oral and written forms in business and social contexts.
5. Foster entrepreneurial thinking and leadership qualities to manage and lead business ventures.

### Programme Specific Outcomes (PSOs)

1. PSO 1: Demonstrate comprehensive knowledge of accounting principles, financial statements, budgeting, and financial analysis to support business decision-making.

2. PSO 2: Understand and apply relevant commercial, corporate, and taxation laws in a business context, ensuring compliance and ethical conduct.

3. PSO 3: Acquire in-depth knowledge of banking operations, financial markets, insurance, and investment strategies.

4. PSO 4: Apply principles of management, marketing, and human resource development to effectively manage business operations and develop strategies for growth.

5. PSO 5: Use economic theories, quantitative techniques, and statistical tools to analyze market trends and business data.

#### **Course outcomes of Indian financial system**

CO1: Understand the structure and components of the Indian financial system, including its functions and significance.

CO2: Analyze the roles and responsibilities of key regulatory bodies such as the Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority of India (IRDAI), and Pension Fund Regulatory and Development Authority (PFRDA).

CO3: Evaluate the functioning of various financial markets, including the money market and capital market, and their impact on the economy.

CO4: Assess the operations and services of financial institutions, including banking and non-banking financial companies, mutual funds, insurance companies, and pension funds.

CO5: Develop analytical skills to interpret financial data and trends, facilitating informed decision-making in financial contexts.

<b>Cos</b>	<b>Mapped pos</b>	<b>Mapped psos</b>	<b>Justification</b>
<b>C01</b>	<b>P01, P04</b>	<b>PSO1</b>	<b>Strong knowledge of financial structure is foundational</b>
<b>C02</b>	<b>P02, P03</b>	<b>PSO2</b>	<b>Ability to analyze institutions like RBI, SEBI aligns with managerial understanding</b>
<b>C03</b>	<b>P03, P04</b>	<b>PSO5</b>	<b>Evaluating markets links to analytical and decision making skills</b>
<b>C04</b>	<b>P04, P05</b>	<b>PSO2</b>	<b>Understanding regulatory framework builds ethical and legal awareness</b>
<b>C05</b>	<b>P05, P03</b>	<b>PSO2</b>	<b>Practical application enhances decision making, entrepreneurship and specific program skills</b>

FORMAT-1

MOUNT MARY COLLEGE

General Lesson Plan for the Academic Session ( Jan - May 2024 )

Course Name: Indian Financial System

Subject Code: C8

Semester: B. Com 4th Semester

Name of Teacher: Deepika

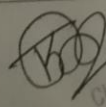
Unit	Chapter	Contents / Topics	No. of Class Required (Duration)
1	-	Financial system	8
2	-	Money and Indian Banking System	8
3	-	Financial Markets	12
4	-	Non-Banking Financial Companies	12
5	=	Regulatory Framework	13

PRINCIPAL  
Mount Mary College  
Chümoukedima : Nagaland

Deepika  
Signature

Teacher.....Geetika  
Semester.....B.Com Vth  
Paper.....C8

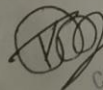
Lesson Topic	1. Categories of finance 2. Significance of finance 3. Functions, Technique & Roles of financial intermediaries 4. Financial system 5. Structure of Indian financial system
Desired Outcome	* To learn the concept of finance * To learn about financial intermediaries and Indian financial system
Teaching / Learning Method	Lecture Method
Materials Needed	Blackboard, Marker, & Textbook
Assignment / Follow Up	Write meaning of Saving & Investment
Lesson Duration	8 periods

 Preeti  
Mount Mary College  
Chamouke Road, Bangalore



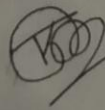
Teacher... Deepika  
Semester... B.com 4th  
Paper... CS

Lesson Topic	1. Introduction to bank 2. Commercial banks 3. Credit creation by commercial banks 4. High powered money 5. RBI 6. Development Banks
Desired Outcome	* To learn about banks and its functions.
Teaching / Learning Method	Lecture method & Presentation
Materials Needed	Blackboard, Marker & Textbook
Assignment / Follow Up	Conduct class test on this unit
Lesson Duration	8 periods

 P. M. Mary  
Chumoukedima, Nagaland

Teacher... Deepika  
Semester... B. Com 4th  
Paper... C8

Lesson Topic	1. Introduction To financial Markets 2. Money Market 3. Call Money Market 4. Capital Market 5. Primary market 6. Secondary market
Desired Outcome	* To learn the concept of financial markets and to learn about different types of market.
Teaching / Learning Method	Lecture method
Materials Needed	Blackboard, Marker & Textbook
Assignment / Follow Up	Conduct class-test
Lesson Duration	12 periods

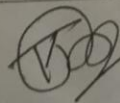


Principal  
Mount St. Xavier's  
Chimankota

Lesson Plan

Teacher.....Deepika  
Semester.....B. Com 4th  
Paper.....28

Lesson Topic	Meaning, features, types, importance growth, Reason for expansion and Regulation of Non-Banking financial companies
Desired Outcome	* To learn about NBFCs and its different branches
Teaching / Learning Method	Lecture method
Materials Needed	Blackboard, Marker and Textbook
Assignment / Follow Up	Project report on few NBFCs banks
Lesson Duration	12 periods

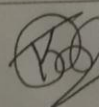


Principal  
Mount Mary College  
Chumoukedima - Nagaland

# Lesson Plan

Name: Dafika  
 Semester: B.Com 4th  
 Paper: C8

Lesson Topic	1. Concept and overview of Regulatory Framework 2. RBI Act, 1949 3. Scope of Securities Contract Act 1956 4. Provision of Companies Act, 2013
Desired Outcome	* To learn about regulatory framework according to different acts.
Teaching / Learning Method	Lecture method
Materials Needed	Blackboard, Marker & Textbook
Assignment / Follow Up	To prepare a report on Regulatory framework of financial system
Lesson Duration	13 Periods



Principal  
 Mount Mary College  
 Chumoukedima : Nagaland