

Notes of Lesson

for

Even Semester

Feb - 2022

Time Table

1	III A	III D	III A	III B
2		III D	III A	III B
3	III A	III D	III A	III B
4	III D	III B		
5				
	III A	III D	III A	III B
	III A	III D	III A	III B
	III A	III D	III A	III B
	III A	III D	III A	III B
	III A	III D	III A	III B

- III B. com CA 'A' - Practical Auditing & Project
- III B. com CA 'B' - Practical Auditing, Project <sup>Marketing</sup>
- III B. com CA 'D' - Human Resource Management
- Online business, GS

Independence

class: III A, B

Personal

class: III A, B

India (ICAI)

tribute of

Auditor.

class: III A, B



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*Handwritten signature in green ink.*

Date: 08/3/22  
Time: 12:30 PM  
Class: III A, B

- > on the basis of organization.
- > on the basis of functions.
- > on the basis of Audit Approach
- > on the basis of Audit Dimension

Types of Auditing

Date: 08/3/22  
Time: 12:30 PM  
Class: III A, B

- > Audit conclusions and Reporting
- > Accounts system and Internal control

Assistant Professor  
 Dept of Commerce with CIA  
 JS College of Arts & Sciences  
 Pudukkottai.

Notes of lesson

Five Semester - Feb-2022.

1	D1	<del>IIA</del>	IIA	IIA	IIA	IIA
2	D2	IIA	IIA	IIA	IIA	IIA
3	D3	IIA	IIA	IIA	IIA	IIA
4	D4	IIA	IIA	IIA	IIA	IIA
5	D5	IIA	IIA	IIA	IIA	IIA
6	D6	IIA	IIA	IIA	IIA	IIA

Handwritten notes at the top of the page, including the word "Dissertation" and other illegible text.

DOI: 2  
Date: 10/10/20

Handwritten notes in the middle section of the page.

Handwritten notes below the middle section.



DOI: 11

Date: 10/10/20  
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Registration  
Account, Renewal from flow  
Different

\* through Issue  
\* through Transactions etc.  
\* Age

W  
P  
M  
G  
  
K  
K  
K  
K  
K





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*G. Gov*

Page: 16, 65, 66

M.P.H

Introduction to Amalgamation  
- Types of amalgamations  
→ Types of Partner consideration  
→ Methods of amalgamation  
Source: Financial A/c

Home: 1  
Unit: 1

Date: 18/5/22  
Day: 5

51:52

4

Page: 16, 62, 63

M.P.H

Compare how the problem of death of  
a partner for the life insurance  
policy followed form.  
Source: Financial A/c

3,49

V. Lavanya.  
Department of Commerce CA  
Lesson plan (Even semester)  
2021 - 2022

- III B.Com CA (H) Human Resource Management
- II B.Com CA (H) Legal Aspects of Business.
- II B.Com CA ~~CA~~ CA D e-banking.



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S. Adackalavan  
2015-2017

W  
P  
G  
K  
K  
K  
K  
K

→ Importance of performance appraisal.  
→ Career development.

Date 13.5.22  
class III Bcom CA : A  
Hours 14<sup>th</sup>  
Doyyada

Competency mapping.

Date 13.5.22  
class III Bcom CA : A  
Hours 14<sup>th</sup>  
Doyyada

Functions of performance appraisal.

11.6.22

S. Mahaswari  
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Q1 & Q3  
 Solve the problem process  
 account and writing Method

S. Madhavan  
 Signature of  
 class in-charge

405

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 12/19/2022

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 Computer Science

1	D1	II B	III A	III A	II B	
2	D2	II B	II B			
3	D3	II A	II A	III A	II B	
4	D4	II A	II A	III A	III A	
5	D5	II B	II B	III A	II B	
6	D6	II B	II A	II A	II B	

1  
2  
3  
4  
5



T. KATASRI M.Sc, M.Phil  
 Assistant Professor  
 Dept of commerce with CA

Time Table

	1	2	3	4	5
D1	IC	IPK	IPK		IPD
D2	IB	IPD	IB	←	
D3		IC	IPK	IPK	
D4	IB	IB		IPD	IC
D5		IPK	IPD	←	←
D6	IPD	IC		IPK	IB

4


2

4

class: IT4 sem. 5  
Topic: Vectors: I  
How: IV  
date: 17/5/2020

Pointers:  
- A pointer is a variable that holds the address of another variable.

This pointer:  
- Each object maintain a pointer to itself which is called the this pointer.  
- Each object can determine its own address by using the "this" keyword.

  
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NOTES OF LESSON

J. J. College of Arts & Science (A),  
Pudukkottai

EVEN SEMESTER : FEBRUARY 2022

Subject

1. Financial Accounting - II [U4RICMCC7] - II B.Com (CA) 2'
2. MANAGEMENT ACCOUNTING [UBRICMCC13] - III B.Com (CA) 3'
3. Business Research Methods [P2RICMCC6] - I M.Com (CA)

Date: 19/3/2022

Day order: D2

Hour: III

Problem solved in admission of a New Partner.

Book: Partnership Accounting

Page No: 4.38

Problem: 33

Author: Dr. S. Peer Mohamed

S. Peer Mohamed  
19/3/2022  
A.H. 1443

Date: 21/3/2022

Day order: D3

Hour: I

Retirement of a Partner

A partner who wish to leave from the partnership firm due to some personal reasons like old age, bad health, illness etc. is called a ~~setting~~ retiring partner.

Adjustments to be made at the time of a Partner:

- (i) Determination of new profit sharing ratio
- (ii) Revaluation of assets & liabilities
- (iii) Transfer of reserves and accumulated profits/losses
- (iv) Adjustment for goodwill of the firm.
- (v) Calculation of total amount due to the retiring partner.
- (vi) Re-arrangement of capital of the existing
- (vii) Paying office the amount due to retiring partner.

Date: 22/3/2022

Day order: D4

Hour: IV

Problem solved in Retirement of a

Date: 10/5/2022 Day: order: D2

Hour: 14

Under what circumstances is a firm dissolved

- (a) Without the intervention of Court
  - (i) Dissolution by agreement
  - (ii) Compulsory dissolution
  - (iii) Dissolution on the happening of certain contingencies.
  - (iv) Dissolution by notice of partnership
- (b) Dissolution by the court:-
  - When a partner becomes in sane or unsound of mind
  - When a partner becomes permanently incapable of performing his duties be it mental or physical.

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Date :- 28.9.2021

Hour :- II

Day :- 6

## MID-SEMESTER EXAMINATIONS

Date :- 8.10.2021

Hour :- V

Day :- 4

UNIT :- III

Computation of Purchase Consideration  
in Net asset Method and Net payment  
method.

Page :-

Source :- Corporate Acc. T. S. Reddy

Date :- 11.10.2021

Hour :- I

Day :- 5

UNIT :- II

Computation of purchase Consideration  
in pooling of Interest Method.

Source :- Corporate Accounting

T. S. Reddy (MB)

21.10.2021

Hour :- III

Day :- 11

UNIT :- III

Computation of Purchase Consideration in  
Nature of purchase

Source :- T. S. Reddy

Page :- 30, 31, 32

Corporate Accounting (MB)

Date:- 23.10.2021

Date:- ~~Do~~

Hour:- 14

UNIT:- III

### Net Asset Method

Computation of Purchase Consideration

Some Corporate Accounting (MB)

Ts Reddy Murthy

Page:- 10, 33, 34, 35

Date:- 26.10.2021

Day:- 3

Hour:- 11

UNIT:- III

### Computation of PC

Some:- Corporate Accounting

Ts Reddy Murthy (MB)

Page:- 10, 36, 37

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31/11/2021

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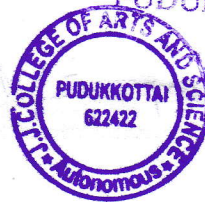
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18.12.21 class: I-M-com (CA) Day order: D<sub>6</sub> Hours

- \* Introduction to protocols.
- \* Discuss about types of protocols.

20.12.21 class: I-M-com (CA) Day order: D<sub>4</sub> Hours

- \* Introduction to office Automation

21.12.21 class: I-M-com (CA) Day order: D<sub>4</sub> Hours

- \* I-unit Seminar class

22.12.21 class: I-M-com (CA) Day order: D<sub>2</sub> Hours

- \* I-unit Seminar class.

23.12.21 class: I-M-com (CA) Day order: D<sub>2</sub> Hours

- \* office Automation
- \* office Automation Systems.

24.12.21 class: I-M-com (CA) Day order: D<sub>3</sub> Hours

- \* Business Analysis system

27.12.21 class: I-M-com (CA) Day order: D<sub>3</sub> Hours

29.12.21

class: I-M-Com (CA)

Day order: D4

Hour: III

\* Students attended the conference.

30.12.21

class: I-M-Com (CA)

Day order: D5

Hour: II

\* ~~Some~~ Seminar class of students.

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Date: 25.10.2021

Day order: 3

Topic:

Hour: 2

Problem of Piece wage System

Problem no: 17, Page no: 3.28,

Book Name: Cost Accounting, Dr. Peer Mohamed.

Date: 26.10.2021

Day order: 4

Topic:

Hour: 1.5

Overhead Analysis

Overhead Accounting

Any expenditure over and above the prime cost is known as overhead.

Definition

"Total cost of indirect materials, wages and expenses" - ICMA.

Date: 27.10.2021

Day order: 5

Topic:

Hour: 1.5

Steps Involved in Overhead Accounting

- \* Collection of overhead
- \* Classification of overhead
- \* Allocation or apportionment of overhead
- \* Re-apportionment of service department costs to

Date: 29.10.2021

Day order: 11

Hour: 11

Topic:

Problem of overhead Distribution

Page no: 4.109, Problem no :- 5

Book: Cost Accounting  
Dr. Peer Mohamed.

Date: 30.10.2021

Day order: 5

Hour: 11

Topic:

Re-distribution Problem.

Page no: 4.12, Problem no - 8

Book: Cost Accounting  
Dr. Peer Mohammed.

Date: 30.10.2021

Day order: 5

Hour: 11

Topic:

Re-distribution Problem:

Page no: 4.12, Problem no - 9

Book: Cost Accounting  
Dr. Peer Mohamed

*G.D*

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31/10/2021

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626 433



## UNIT - II

### Amalgamation, Absorption and External Reconstruction

Date: 28/7/21

Day order: (5)

Hour: III

Content: Introduction, Amalgamation, Absorption

Learning objective: To understand the meaning of Amalgamation and Absorption

Amalgamation:

When two or more existing companies doing similar business combining together by dissolution to form a new company is called amalgamation.

Absorption:-

When one or more existing company takes over the business of one or more existing companies, it is called absorption.

Date: 29/7/21

Day order (6)

Hour: I

Advantages and disadvantages of Amalgamation.

- (i) Management expenses, establishment charges are reduced.
- (ii) Economies of large scale production is available
- (iii) Competitions among the amalgamating companies are eliminated.

Disadvantages:-

1. Amalgamation may result in over capitalisation
2. The identity and goodwill of the old companies are lost.

Date: 30/7/21

Day order: (1)

Hour: IV

Purchase consideration

20/10/2021

Day order D5

Hours: II

## Holding Company

Economics of large scale production have given impetus to business-combinations. Mergers and acquisitions have become the order of the day in the corporate world.

Meaning and definition of Holding Company & Subsidiary Company.

- \* Holding majority shares
- \* Controlling the composition of Board of Directors
- \* Controlling a holding company with subsidiaries.

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Head, C.A.

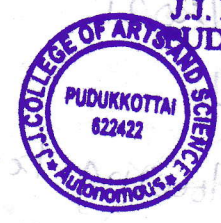
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T. RAJASRI M.Sc, M.Phil  
 Assistant Professor  
 Dept of Commerce - CA

use-  
ls  
type

TIME TABLE

	1	2	3	4	5
D1	III C	III B	III D		III D
D2	IIA ↔		III A1	III C	III B
D3	III A1	III D	III B	III C	
D4	III B	III A1		III D	III C
D5	III D	III C		III B	
D6	III C	III B	III D ↔		III D

class: III B.com A, B

Dayorder: D2

9/7/2021  
Hour: 2, 5, 4

## Database Applications:

Eg: Enterprise: operational data  
Manufacturing: Product data  
University: student data, courses  
Hospital: patient data, facilities  
Bank: Account data

class: III B.com A, B

Dayorder: D2

12/7/2021  
Hour: 1, 3, 4

## Typical Environment of Database:

- corporate Enterprise
- Data with large homogenous parts eg. formatted data
- Data Relevant over a long time
- Data used by many simultaneous users (Batch and online users) for Retrieval and update.

class: III B.com A, B

Dayorder: D2

13/7/2021  
Hour: 7, 5

## file system:

- co-ordinates only the physical Access to the data
- data written by one program may not be Readable by another Program.

Character functions

Case Manipulation Functions

- Lower
- upper
- title case

Character manipulation functions

- concat
- Substr
- length
- insert
- Replace

30/12/21

Class: B.Com B.C.I.D

Day: V

SQL commands - test

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