



H.K.E. SOCIETY'S

**SMT.CHINNAMMA BASAPPA PATIL ARTS AND
COMMERCE DEGREE COLLEGE CHINCHOLI**



SESSION PLAN 2018-19

B.COM I,III,IV

**HKE SOCIETY'S
SMT. C.B.PATIL ARTS AND COMMERCE
DEGREE COLLEGE CHINCHOLI, KALABURAGI
INDIVIDUAL SESSION PLAN**

NAME OF THE STAFF: *Dr. Laxman. T.* DESIGNATION: *Asst. Prof.*

DEPARTMENT: *Commerce* CLASS: *B.Com - I Semester*

PAPER TITLE: *Financial Accounting-1 (BCS)*

LEARNING OUTCOMES:

- L1. *Identify events of concept and conventions.*
- L2. *General idea of preparation of final accounts of business.*
- L3. *Preparation of consignment accounts*
- L4. *Preparation of various accounts of sale of limited company.*

Teaching Learning Plan of the year: 2018-19.

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Accounting Systems & Principles: Meaning, Definition, Importance & functions	22	class room lecture	C.S. Selvi nath & M.B. Kadkol
II	Preparation of financial statement of sole trading concern: meaning & need.	11	class room lecture	"
III	Accounting for consignment transactions: Meaning of consignment, difference between sale & consignment.	11	class room lecture	"
IV	Bank Reconciliation statement Meaning of BRs Reasons for BRs.	08	case study discussing	Dr. S. S. Hanthinal
V	Sale of partnership to a limited company. Introduction, needs for conversion, Meaning.	05	class room lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1. B.M. Kothari.
2. T2. Chandrashekar S. Subramath, Dr. Pandit C. Bilange
3. T3. Dr. S.S. Hanchinal, Dr. Chandrashekar Shalmanth
4. T4. B. S. Raman.

QUESTION BANK

Short answer Questions

1. what is accounting cycle?
2. what do you mean by Balance Sheet?
3. what is goods sent on consignment?
4. what is meant by Bank Reconciliation?
5. what is meant by conversion in to limited company?

Long answer Questions

1. what are the objectives of accounting?
2. what are the objectives of trading account?
3. Distinguish between consignment and sale.
4. objectives of Bank Reconciliation.
5. what is conversion of partnership into a limited company?
what are the advantages?

Topics for Seminar and Group discussion

1. Seminar by students. (Topic - Journal / - 8 - 2018)
2. open topic discussions.
3. Revision.
4. Assignment given.
5. open writing books.

Staff Member S. Dr. Laxman. T

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NAME OF THE STAFF: Dr. Laxman T

DESIGNATION: Asst. Prof.

DEPARTMENT: Commerce

CLASS: B.COM. III Semester

PAPER TITLE: Financial Accounting III
(Non BCS)

LEARNING OUTCOMES:

- L1. Through this profit and loss appropriation account, the amount of profit transferred to the Reserve of the org.
- L2. Understand the vital factors that have significant.
- L3. Understand the concepts of Group, holding company and subsidiary company.
- L4. Proper Utilization of Human Resources.

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Preparation of trading & profit & loss account and profit and loss appropriation A/c.	17	Seminar	C.S. Salimath
II.	Amalgamation, absorption and reconstruction (external and internal)	12	class room lecture	C.S. Salimath
III.	holding company account: Meaning of holding company and subsidiary, Meaning.	13	class room lecture	Dr. S.S. Hanthiwal
IV	Liquidation of companies account: Meaning of voluntary liquidation.	14	group discussion	Dr. S.S. Hanthiwal
V	Human Resources Accounting Methods of HRA.	07	class room lecture	Mr. B. Karkal
VI	Profit prior to incorporation: Meaning ascertainment of profit prior to incorporation.	06	class room lecture	C.S. Salimath

RESOURCES:-

TEXT BOOKS.

1. T1. Accounting II by A. B. Kulkarni.
2. T2. Dr. S. S. Gaudinal & Dr. Chandrabekar Shalvath.
3. T3. G. S. Sahinath & Dr. Paudit C. Bilange.
4. T4. B. S. Patil.

QUESTION BANK

Short answer Questions

1. What is unsecured loan?
2. Any two characteristics of purchase method.
3. What is meant by consolidated statement.
4. What is Preferential Creditors.
5. What is ratio?

Long answer Questions

1. Methods of computing net profit for remuneration purpose.
2. Difference between the pooling of interest & purchase method.
3. What is meant by minority interest? and calculate minority.
4. Format of Liquidator's financial statement of account.
5. Ascertainment of profit prior and after incorporation.

Topics for Seminar and Group discussion

1. Seminar by students (31-7-2018 Final Account)
2. Revision.
3. Revision about group discussion
4. Group discussion (Topic: GST)
5. Assignment.

Staff Member ; Dr. Lakshman T

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NAME OF THE STAFF: Dr. Laxman T DESIGNATION: Asst Prof.

DEPARTMENT: Commerce CLASS: B.COM-V Semester

PAPER TITLE: Income Tax-1 (Non CBCS)

LEARNING OUTCOMES:

- 1.1. Examine the scope of income of a person based on his residential status
- 1.2. Compute tax on non-agricultural income by applying the concept
- 1.3. Compute deductions on respect of payments applying the provision
- 1.4. Appreciate the meaning and tax treatment of composite rent.

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Introduction: History of income tax - Meaning of income - Agricultural income	11	class room lecture	prof. C.S. Salimath
II.	Tax free income 10(10), 10(11), 10(12A), 10(13), 10(14), 10(15), 10(16), 10(17), 10(18), 10(19), 10(20), 10(21), 10(22), 10(23), 10(24), 10(25), 10(26), 10(27), 10(28), 10(29), 10(30), 10(31), 10(32), 10(33), 10(34), 10(35), 10(36), 10(37), 10(38), 10(39), 10(40), 10(41), 10(42), 10(43), 10(44), 10(45), 10(46), 10(47), 10(48), 10(49), 10(50), 10(51), 10(52), 10(53), 10(54), 10(55), 10(56), 10(57), 10(58), 10(59), 10(60), 10(61), 10(62), 10(63), 10(64), 10(65), 10(66), 10(67), 10(68), 10(69), 10(70), 10(71), 10(72), 10(73), 10(74), 10(75), 10(76), 10(77), 10(78), 10(79), 10(80), 10(81), 10(82), 10(83), 10(84), 10(85), 10(86), 10(87), 10(88), 10(89), 10(90), 10(91), 10(92), 10(93), 10(94), 10(95), 10(96), 10(97), 10(98), 10(99), 10(100)	06	class room lecture	prof. C.S. Salimath
III.	deductions from Gross Total income Section 80C, 80CC, 80D, 80DD, 80DDB.	13	Seminar	G.B. Baligal
IV.	Computation of Income from Salary.	10	class room lecture	G.B. Baligal
V.	Computation of Income from House property.	11	class room lecture	prof. C.S. Salimath
VI.	Computation of Income from Business and Professions.	15	class room lecture	prof. C.S. Salimath

RESOURCES:-

TEXT BOOKS.

1. T2 Income tax law & practice - M.B Kothkhol.
2. T2 Income tax law & practice - Bhagavati prasad.
3. T3 Prof. Chandrashekhar S. Salimanth & Dr. Pandit C. Bilange.
4. T4 C.B. Patil.

QUESTION BANK

Short answer Questions

1. State the example of direct taxes.
2. What is meant by Encashment of leave salary?
3. What is the maximum limit of deduction vis 80000.
4. What is Provident fund?
5. What is Interest Capital?
6. What is meant by business & professions

Long answer Questions

1. How do you determine the residential status of an individual?
2. Calculate taxable HRA.
3. How do you calculate adjusted Gross total Income?
4. Define Salary vis IT?
5. Calculate Gross Annual Value.
6. What is meant by book profit? and any 4- examples of disallowed expenses.

Topics for Seminar and Group discussion

1. class room lecture
2. class room lecture
3. Seminar by students (Topic: Agricultural Income)
4. open book writing
5. class room lecture.

Staff Member

Dr. Lakshmi T



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NAME OF THE STAFF: Shrilanth. B.D

DESIGNATION: Guest Lecturer

DEPARTMENT: Commerce

CLASS: B. Com I Sem.

PAPER TITLE: Principles of Marketing

LEARNING OUTCOMES:

1. Get the practical knowledge about market
2. understand about the pricing policies
3. come to know about the advertising
4. understand the recent development in market

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction: Nature Scope importance, marketing Concept, marketing mix, marketing environment, functions.	16hrs	classroom lecture	Dr. S. H. Halasagi
II	Market Segmentation: Meaning, importance, strategies, Differences between product differentiation	12hrs	Classroom lecture	"
III	Product: Meaning, feature Product mix, Product life cycle, New product development, Branding, Packaging	10hrs	Classroom lecture	"
IV	Advertising & Publicity: Meaning, Definition, importance, Socio economic effect, media measuring advertising.	13hrs	Classroom lecture	"
V	Price: Meaning, Types of pricing, objectives, Essentials, Promoting mix.	09hrs	classroom lecture	"
VI	Recent development in marketing- online marketing, Direct marketing, Service marketing, Social marketing, Green marketing.	10hrs	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1.....William J. Stanton
2. T2.....Vikas publishing
3. T3.....Philip Kotler
4. T4.....

QUESTION BANK

Short answer Questions

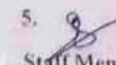
1. Define marketing.
2. what is Segmentation?
3. what is Packing?
4. what is Personnel Selling?
5. what is Product mix?

Long answer Questions

1. Explain the marketing concept.
2. write the importance of Segmentation.
3. Explain the Steps of new Product development.
4. Explain the Pricing Strategies.
5. what is green marketing? Explain features.

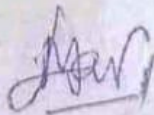
Topics for Seminar and Group discussion

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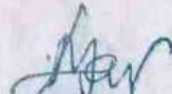

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NAME OF THE STAFF: G.G. Goudapgol DESIGNATION: Asst. Prof

DEPARTMENT: Commerce CLASS: B.Com. III

PAPER TITLE: Quantitative Techniques-I

LEARNING OUTCOMES:

1. Understand about the presentation of data
2. Know about the concepts of measures of central tendency
3. Understand the mean, median, mode
4. Come to know about the Probability & theorem.

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Presentation of data, Classification, tabulation, construction of frequency distribution, graphical representation, frequency polygon, histograms.		classroom lecture	Dr. S.B. Hargaji
02	measures of central tendency, concept of central tendency, mean, median, mode & quartile		classroom lecture	"
03	measures of dispersion, concept of variation, range, mean deviation, quartile deviation, variance and std. deviation		classroom lecture	"
04	Correlation & regression, scatter diagram, Co-efficient of correlation, properties, line of regression, relation b/w correlation & regression		classroom lecture	"
05	Probability - Sample space, event, independent event, mutually exclusive events, def ⁿ of probability, addition theorem, & multiplication		classroom lecture	"
06	Introduction of SPSS package.			

RESOURCES:-

TEXT BOOKS.

1. T1. Srivastava & Sharma - AT for management
2. T2. S.C. Gupta - Fundamental of mathematical Statistics
3. T3. Shenoy & Sharma - Business Statistics
4. T4.....

QUESTION BANK

Short answer Questions

1. what is tabulation?
2. How to calculate mode?
3. what do you mean by correlation?
4. Define Probability.
5. Define regression.

Long answer Questions

1. write a short note on histogram.
2. Explain the measure of central tendency
3. Describe the variance in detail
4. Explain the properties of regression
5. Explain the addition theorem.

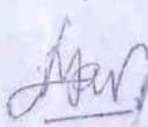
Topics for Seminar and Group discussion

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Syllabus for
Finance



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NAME OF THE STAFF: Koopakala B chadaky DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.com IIIrd Sem.

PAPER TITLE: BCR

LEARNING OUTCOMES:

1. Students get the practical knowledge about letter writing
2. Know about the procedure of quotations.
3. Learn the letter writing skills
4. Know about the market report.

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Introduction, Importance of Business Correspondence Meaning.	17 hours	classroom lecture	
II.	Trade enquiries & Quotations. Types of enquiries, kind of offers, terms used Quotations	26 hours	classroom lecture	
III	Complaint and adjustment Adjustment letters, stages in collection, stage	09 hours	classroom lecture	
IV.	Circular letter, Introduction Meaning, definition & Importance	11 hours	classroom lecture	
V	Advertisement Introduction Adjustment. Meaning.	10 hours	classroom lecture	
VI	Market Report - Meaning Share, Stock Exchange Report terms.	09 hrs		

RESOURCES:-

TEXT BOOKS.

1. T1. *Book... Sharma*
2. T2. *Goswami and Bhushan*
3. T3. *Korahalli*
4. T4. *Mazumdar*

QUESTION BANK

Short answer Questions


1. what is business letters?
2. what is trade Enquiries?
3. Define circular letter.
4. what is advertisement copy.
5. what is market support.


Long answer Questions

1. write the layout of the business letter.
2. Explain the terms used in quotations.
3. write about collection letters & Replies.
4. Drafting of advertisement copy.
5. write about terms used & phrase used in market support.

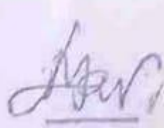
Topics for Seminar and Group discussion

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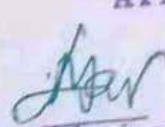

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NAME OF THE STAFF: Roopakala .C . DESIGNATION: Guest Lecturer

DEPARTMENT: commerce CLASS: B com IV

PAPER TITLE: Principles of management

LEARNING OUTCOMES:

1. Understand the basic importance of mgt
2. come to know the management theories
3. understand the procedure of planning
4. understand the stages of organizing

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Meaning, defn of mgt, an activity process, Nature & importance of mgt levels of mgt scope of management	12 hrs	classroom teaching	Dr. S. O. Halasgi
02	Evolution of mgt thought pre-scientific mgt period science management & contribution F. W. Taylor	13 hrs	classroom teaching	"
03	Planning - meaning, Nature importance principle of organization & manual formal & informal orgn types of organization	14 hrs	classroom teaching	"
04	Meaning of organization and importance formal & informal orgn - types of organizing & stages	10 hrs	classroom teaching	"
05	Staffing - meaning man power planning job analysis Recruitment selection Training promotion and performance Appraisal	09 hrs	classroom teaching	"

RESOURCES:-

TEXT BOOKS.

1. T1. Principles of management - Reddy Tripathi
2. T2. Principles of management - Dinkar pagal
3. T3. management principles & Prioti Lallanp
4. T4.

QUESTION BANK

Short answer Questions

1. What is management?
2. Define planning
3. What is organising?
4. Define staffing
5. What is performance appraisal?

Long answer Questions

1. Explain the Nature & Importance of management
2. Describe the evolution thoughts of management
3. Explain the steps of planning
4. Describe the formal & Informal organisational detail.
5. Explain the steps of staffing.

Topics for Seminar and Group discussion

1.

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NAME OF THE STAFF: Jeovan Kumar S.M DESIGNATION: Guest lecturer

DEPARTMENT: Commerce CLASS: Bcom 2nd Sem

PAPER TITLE: Business law.

LEARNING OUTCOMES:

1. Understand the basics of formation of company
2. come to know about amendment of CO's ACT 2013
3. Understand about the Sales contract
4. Understand the Information Technology Act

Teaching Learning Plan of the year: 2018-19.

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
1	Introduction: The Indian Contract Act 1872	09 hours	Classroom lecture	Dr. S. O. Halasagi
2	offer And Acceptance: offer - legal rules regarding offer - Acceptance meaning	05 hours	Classroom lecture	"
3	Sale of Goods Act And AGENT: kinds of goods unpaid seller. Agency	11 hours	Classroom lecture	"
4	Consumer Protection Act And intellectual Property Act: meaning	10 hours	Classroom lecture	"
5	information technology Act: De jure of information.	22 hours	Classroom lecture	"
6				

RESOURCES:-

TEXT BOOKS.

1. T1... *Business Law - P.L. Tulsiam And Bharat Tulsiam.*
2. T2... *Business Law - B.V. Tonson*
3. T3... *Business Law - M.C. Kuchhal - Vikas Publishing House 2013*
4. T4... *Consumer Law - P.S. Gogma - Sutton Chand + Sons.*

QUESTION BANK


Short answer Questions

1. Define contract.
2. what is acceptance ?
3. what is agreement to sell ?
4. what is consumer forum ?
5. what is digital signature ?

Long answer Questions

1. write the essentials elements of valid contract.
2. legal rules regarding offer & acceptance.
3. Explain in detail about kinds of goods.
4. Briefly explain about consumer forum.
5. Explain about the Information technology.

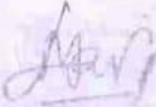
Topics for Seminar and Group discussion

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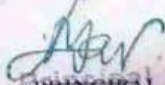
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NAME OF THE STAFF: JEEVAN KUMAR S M DESIGNATION: Guest Lecturer

DEPARTMENT: Commerce CLASS: Bcom Ist Sem

PAPER TITLE: Principles of Auditing

LEARNING OUTCOMES:

1. Understand about the importance of auditing
2. Know about the Internal audit, Internal check
3. Understand the procedure of vouching
4. Know about the importance of audit reporting.

Teaching Learning Plan of the year: 18-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
1	Introduction to Auditing: meaning, Definition, objectives, significance	16 hours	Classroom lecture	Dr. S. B. Hagarji
2	Auditing And Assurance Standards: objectives, Standard setting process.	15 hours	Classroom lecture	
3	Internal Control And Audit: meaning, objective, significance.	15 hours	Classroom lecture	
4	Receipts And Voucherisation: meaning, Definition, Cash Sales.	12 hours	Classroom lecture	
5	Auditing Report: meaning, nature & scope And importance.	09 hours	Classroom lecture	

RESOURCES:-

TEXT BOOKS.

1. T1... Auditing... - T.B Sharma - Sahitya Bhawan, Agart - 2019
2. T2... Financial Auditing - B.V. Tandon - Sultan Chand - 2006
3. T3... Financial Auditing - Spicer And Pegg - HFL - 1978
4. T4... Complementary Auditing - Komal Gupta - Tata Mc Graw Hill New Delhi - 2005

QUESTION BANK

Short answer Questions

1. Define Auditing.
2. what do you mean by auditing Standards?
3. what is Internal check?
4. what is vouchers?
5. what is audit reporting?

Long answer Questions

1. Explain the objectives of Auditing.
2. Write the Standard Setting Process.
3. merits & demerits of Internal check.
4. objectives of vouchers
5. nature & Scope of audit report.

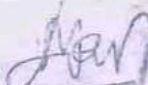
Topics for Seminar and Group discussion

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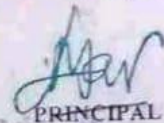
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INDIVIDUAL SESSION PLAN



NAME OF THE STAFF: Roopkala B. Chudhary DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.A. in Jy. Sem

PAPER TITLE: BTB

LEARNING OUTCOMES:

1. Understand the basic concept about bank
2. Get to know the relationship between banker & customer
3. Understands the procedure of opening a bank A/c
4. Understands about paying & collecting bankers.

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Banker & Customer, Meaning & definitions of banker & customer.	12 hours	Classroom lecture	Dr Mahant Singh
II.	Banker as a Business Introduction Meaning	17 hours	Classroom lecture	"
III.	Special types of customer introduction, Meaning & definitions.	27 hours	Classroom lecture	"
IV.	Negotiation of cheques. Essential of a cheque types of cheques.	18 hours	Classroom lecture	"
V.	Paying & collecting payers. Meaning & definitions.	04 hours	Classroom lecture	"

RESOURCES:-

TEXT BOOKS

1. T1. Banking
2. T2. Mathur: v. c
3. T3. Nayar.....
4. T4. M.C. ...

QUESTION BANK

Short answer Questions

1. Define Banking.
2. what do mean by Passbook?
3. who is minor?
4. what is negotiation of cheques?
5. what is paying banker?

Long answer Questions

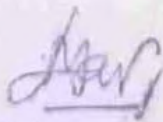
1. Explain the relationship Banker & customer
2. write the types of bank accounts
3. Write the precautions while opening accounts
4. what are essentials of cheque?
5. Duties of paying banker


Topics for Seminar and Group discussion

- 1.
- 2.
- 3.
- 4.
- 5.


Staff Member


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NAME OF THE STAFF: *Soukranth B* DESIGNATION: *Guest Lecturer*

DEPARTMENT: *Commcell* CLASS: *B.com V*

PAPER TITLE: *Cost Accounting - I*

LEARNING OUTCOMES:

1. Understand about the basic classification of costing.
2. Come to know about the Issue of material.
3. Understand about the different type of wage payment.
4. Understand about the overhead.

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
<i>I</i>	<i>Introduction: Cost accounting, meaning, Definition, Importance, different limitation, Installation, cost classification</i>	<i>12hrs</i>	<i>Classroom lecture</i>	<i>Dr. P.C. Birkangi</i>
<i>II</i>	<i>Materials: Introduction, meaning, Importance, Stock level, Issue of material, Pricing numerical problem</i>	<i>10hrs</i>	<i>Classroom lecture</i>	<i>u</i>
<i>III</i>	<i>labours: Introduction, meaning, labour turnover cause & effects, methods of summa numerical Problems</i>	<i>08hrs</i>	<i>Classroom lecture</i>	<i>u</i>
<i>IV</i>	<i>overhead: meaning, Definition, classification, allocation, apportionment, machine hour rate, numerical problems</i>	<i>10hrs</i>	<i>classroom lecture</i>	<i>u</i>
<i>V</i>	<i>Cost control: meaning, diff areas of control, cost reduction, cost audit</i>	<i>10hrs</i>	<i>Classroom lecture</i>	<i>u</i>

RESOURCES:-

TEXT BOOKS.

1. T1. Dr. G. B. Baligan
2. T2. Dr. Pandit. C. Bilange
3. T3. Dr. Kallinath. S. Patil
4. T4.....

QUESTION BANK

Short answer Questions

1. what do you mean by cost accounting ?
2. what is purchase requisition ?
3. what is labour turnover ?
4. what is variable overhead ?
5. what do you mean by cost audit ?

Long answer Questions

1. Explain the importance of cost accounting.
2. Explain the different level of stock valuation.
3. Explain the different methods of measurement of L.T.R.
4. Discuss the various methods of absorption of OHDS.
5. what is cost control ? write a short note on it.

Topics for Seminar and Group discussion

- 1.
- 2.
- 3.
- 4.
- 5.

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INDIVIDUAL SESSION PLAN

NAME OF THE STAFF: *Dr. Laxman T.* DESIGNATION: *Asst. Prof.*

DEPARTMENT: *Commerce* CLASS: *B.COM - I semester*

PAPER TITLE: *Financial Accounting - 2 (CBCS)*

LEARNING OUTCOMES:

- 1.1. calculate the amount of unrealised profit on unsold inter-departmental ^{stock}
- 1.2. Under stand concept of branches and their classification from accounting point
- 1.3. Understand the Accounting Treatment in the books of Lessee and Lessor.
- 1.4. Explain the rules relating to the settlements of claims among all partners

Teaching Learning Plan of the year: 2018-19.

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Departmental Accounts. Meaning and objectives of departmental accounts.	10	class room lecture	M.B. Kadko
II.	Branch Accounts. Meaning, objectives and types of branches dependent branches.	15	class room lecture	B.S. Ramay
III.	Royalty Account. Meaning of Royalty, Minimum rent, short workings.	09	Seminar	A.S. Salimath
IV.	Hi purchase Accounts: Meaning of Hi purchase control legal provisions and definition.	09	class room lecture	Dr. S.S. Hanish -nal
V.	Dissolution of partnership firm. Meaning & cases for dissolution of partnership firm.	06	class room lecture	Dr. Parvathi C. Biplange

RESOURCES:-

TEXT BOOKS.

1. T1. M.B. Kadkol
2. T2. B.S. Ramon
3. T3. Chandrashekar S. Salimanth Dr. Pandil C. Bilange
4. T4. Dr. S.S. Chanchinal & Dr. Chandrashekar Shulvanth

QUESTION BANK

Short answer Questions

1. What do you mean by interdepartmental transactions?
2. What are the branches? why are they opened?
3. What do you mean by lessor and lessee?
4. What is meant by Hire purchase?
5. Who is insolvent partner?

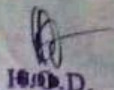
Long answer Questions

1. What are departmental accounts? what are their advantages?
2. What are the different types of branches that Head Office can open?
3. Write short note on: (a) Deed sent by case of strike (b) Royalty.
4. Give the specimen Journal entries in the books of hire purchase.
5. What is realisation account? why it is prepared?

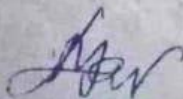
Topics for Seminar and Group discussion

1. Open discussion
2. Seminar (Departmental accounts 7-2-2019)
3. Industrial visit on 5th & 6th March 2019.
4. Seminar by students (Topic: Insolvency account on 23.3.2019)
5. Open Book writing

Staff Member : Dr. Lakshmi T

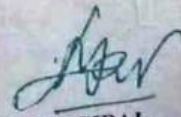

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NAME OF THE STAFF: Dr. Laxman T

DESIGNATION: Asst. Prof.

DEPARTMENT: Commerce

CLASS: B.COM - IV Semester

PAPER TITLE: Financial Accounting^{IV} (Non CBES)

LEARNING OUTCOMES:

- 1.1. Learn how to prepare Balance Sheet.
- 1.2. The maintenance of the quality of the firm's product & development.
- 1.3. Compute the amount of claim for loss of stock and loss of profit.
- 1.4. It is possible to ascertain the accuracy of posting of each ledger.

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	banking company accounts: preparation of profit and loss account & balance sheet.	10	Seminar	M.B. Kadkol
II.	Insolvency claim accounts: fire claim with regard to stock on hand.	10	classroom lecture	M.B. Kadkol
III.	Insurance claim account: preparation of statement of affairs and deficiency.	10	Seminar	C.S. Salimath
IV.	Self balancing ledgers: Meaning and advantages etc.	17	classroom lecture	C.S. Salimath
V.	Valuation of Ltd and share: needs for valuation, factors affecting value of Goodwill	07	class room lecture	Dr. S.S. Hanchi
VI.	Valuation of assets: classification of assets. Valuation of fixed assets.	05	class room lecture	Dr. S.S. Hanchi

RESOURCES:-

TEXT BOOKS

1. T1 MO Indkhal
2. T2 Dr. S. S. Banichand & Dr. Chandrashekar Salimath
3. T3 Prof. C. B. Salimath & Dr. Pundit C. Bilange
4. T4 B. S. Raman

QUESTION BANK

Short answer Questions

1. What is meant by statutory reserves?
2. What is deficiency account?
3. What is average profit?
4. Which are the adjustment account appear in general ledger?
5. What is simple profit method?
6. What is investment?

Long answer Questions

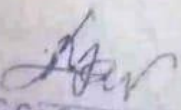
1. Calculate Reserve and surplus with format explain.
2. Draft the format of Statement of affairs.
3. Explain the process involved in file claim.
4. Explain the four steps involved in the self balancing system.
5. What are the methods of valuation of goodwill.
6. Explain the method of valuation of Investment.

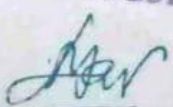
Topics for Seminar and Group discussion

1. Seminar by students (Topic: Banking accounts 31.1.2019)
2. Revision.
3. Assignment given.
4. Open book writing
5. Revision.

Staff Member : Dr Laxman T


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NAME OF THE STAFF: Dr. Lakshmi. T

DESIGNATION: Asst. Prof.

DEPARTMENT: Commerce

CLASS: B. Com - V Semester

PAPER TITLE: Income Tax - 2 (Non-CBCS)

LEARNING OUTCOMES:

- 1.1. comprehend & identify the assets classified as 'capital assets'
- 1.2. know ~~are~~ what are inadmissible deductions while computing income under this head
- 1.3. Examine the applicability of the provision of alternate maximum tax & if applicable.
- 1.4. comprehend the conditions to be satisfied for carry forward & set off of losses under different heads

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Computation of Income from Capital Gain.	14	seminar	G.B. Bhatnagar
II.	Computation of Income from other sources.	09	class room lecture	Prof. C.S. Satnamti
III.	Computation of Total income of individual, HUF and firm.	14	class room lecture	Prof. C.S. Satnamti
IV.	Computation of tax liability of individual, HUF & firm.	09	group discuss	G.B. Bhatnagar
V.	Set-off and carry forward of losses & clubbing of income.	11	class room lecture	M.B. Kulkarni
VI.	Procedure for Amendment Types of Amendment, filing of return of income	5	class room lecture	Satnamti

RESOURCES:-

TEXT BOOKS.

1. T1. C.B. Baliga
2. T2. Prof. C.S. Salimath & Dr. Pandit C. Bilange
3. T3. B.S. Raman
4. T4. M.B. Karkkul



QUESTION BANK

Short answer Questions

1. what is meant by transfer sec. 2(4)?
2. what is less Tax commercial securities?
3. How do you treat the share of income received by an Individual & HUF?
4. what is clubbing of income?
5. state the income tax rates of an individual below the age of 60 years.
6. what is self Amusement sec. 110A?

Long answer Questions

1. Exemption u/s 4 E.C. with forstate explain.
2. kinds of securities. brief explain.
3. How are the following income treated while computing the total income of an individual?
4. Explain a note on Advance Payment of Tax.
5. In case of an Individual Senior Citizen (60 years & above but less than 90 years)
6. Filing of Return of Income.

Topics for Seminar and Group discussion

1. Seminar on 1-2-2019 Topic: Capital Gain.
2. Revision.
3. Industrial visit on 5th & 6th March 2019.
4. Group discussion on 09/01/2018.
5. Revision.

Staff Member

Dr. Lakshman. T.

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NAME OF THE STAFF: Srikant - B DESIGNATION: Guest Lecturer

DEPARTMENT: Commerce CLASS: B.COM II

PAPER TITLE: Principles of management

LEARNING OUTCOMES:

1. Understand about the management principles
2. Come to know about the evolution of management
3. Understand about the planning procedure
4. Know about the organizing & its types.

Teaching Learning Plan of the year: 2018 - 19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction: meaning Definition, Academic discipline, nature of management, importance level scope	12 hrs	Classroom Lecture	R.S. Gupta
II	Evolution of management thought pre-scientific period F.W. Taylor, Henry Fayol Human Relation movement	13 hrs	Classroom Lecture	"
III	Planning: meaning, Definition, nature, importance, merits demerits, steps, planning premises, types of premises	08 hrs	Classroom Lecture	"
IV	Organization: meaning Definition, nature importance principles, types of organization, formal, informal organization	09 hrs	Classroom Lecture	"
V	Direction & Supervision: Introduction, meaning of direction, technique, essential feature of direction	10 hrs	Classroom Lecture	"
	Supervision: meaning, def feature, difference bet direction & supervision, function qualities of supervision			

RESOURCES:-

TEXT BOOKS.

1. T1. Reddy...³ Tripathi - principles of management
2. T2. Dinkar... pagade - principles of management
3. T3. L.M. Prasad - principles of management
4. T4. R.S. Gupta - principles of management.

QUESTION BANK

Short answer Questions

1. Define management
2. what is planning
3. what do you mean by organising?
4. what is staffing?
5. what is directing?

Long answer Questions

1. Explain the important functions of management
2. Explain the Evolutions of management
3. Explain the steps of planning
4. Explain the different types of organising
5. write the procedure of Staffing

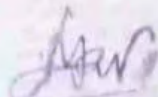
Topics for Seminar and Group discussion

- 1.
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- 5.

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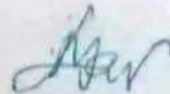
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INDIVIDUAL SESSION PLAN**



NAME OF THE STAFF: G. G. Goudapgal DESIGNATION: Guest Lecturer
DEPARTMENT: Commerce CLASS: B.com IV
PAPER TITLE: Quantitative techniques - II

LEARNING OUTCOMES:

1. understand about the time series
2. know about the construction of Index numbers.
3. know about demand analysis and supply.
4. understand about the Linear Programming Problems

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Time Series analysis, components, trend, periodic changes, Analysis, measurement of trend, Seasonal fluctuations	10	classroom lecture	DRS B. Hagarji
02	Index number - construction of index numbers, criteria of a good index number, classification of living index number	12	classroom lecture	"
03	Demand Analysis - Demand & Supply, elasticity of demand, estimation of elasticity, least square method, pareto's law of fit	10	classroom lecture	"
04	Linear programming - formulation and graphical method, Simplex method, big m method, transportation problem	14	classroom lecture	"
05	Project Scheduling - PERT and CPM, basic diff b/w PERT & CPM, contracting network, float of an activity & crashing activity	08	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1. S.C. Gupta & Kapoor - Fundamentals of Applied Statistics
2. T2. J.K. Sharma - Mathematical models in operation Research
3. T3. Kalavathy - Operations Research.
4. T4. Shenoy & Sharma - Business Statistics

QUESTION BANK

Short answer Questions

1. what is time series?
2. Define Index number.
3. what do you mean by elasticity of demand?
4. what is CPM?
5. what is linear programming?

Long answer Questions

1. Explain the components of time series
2. write the classification of Index number
3. Explain the Pareto's Law of income distribution.
4. Describe the formulation of Linear Programming Problems
5. write the difference b/w PERT & CPM

Topics for Seminar and Group discussion

- 1.
- 2.
- 3.
- 4.
- 5.

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NAME OF THE STAFF: Roopa K. B.

DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: Bcom IVth Bcom

PAPER TITLE: CLSP

LEARNING OUTCOMES:

1. Understand the importance of Companies Act.
2. Know about the secretary and qualifications
3. Understand about issue and allotment of shares
4. Know about the importance of meeting

Teaching Learning Plan of the year: 2018-2019

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
1	Company: introduction-meaning of Company	17 hours	classroom lecture	Dr. S. O. Halasagi
2	Company Secretary: introduction-meaning Definition	18 hours	classroom lecture	"
3	issue of shares: introduction-meaning allotment of shares.	10 hours	classroom lecture	"
4	meeting of company: introduction-valuation meeting	12 hours	classroom lecture	"
5	Development: registering company. Collecting documents	05 hours	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1. An. m. i. o. r. a. l. i. n. i
2. T2. Arjun Singh K
3. T3. S. P. J.
4. T4. Shalish; Ghulada, Sharma

QUESTION BANK

Short answer Questions

1. Define company.
2. who is secretary?
3. Define shares
4. what is meeting?
5. what is Prospectus?

Long answer Questions

1. write the features of company.
2. Explain the duties & rights of secretary.
3. Explain about allotment of shares.
4. Explain the essentials of valid meeting.
5. Explain the important contents of Annual reporting.

Topics for Seminar and Group discussion

1. GD
2. Seminars
- 3.
- 4.
- 5.

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NAME OF THE STAFF: *Roopalal.B*

DESIGNATION: *Guest lecturer*

DEPARTMENT: *Commerce*

CLASS: *Bcom VIth Sem*

PAPER TITLE: *management Accounting*

LEARNING OUTCOMES:

1. Learn the basics of management technique
2. Get the knowledge about Fund flows & cash flow
3. understand the ratio analysis in business
4. understand the importance of mgt reporting

Teaching Learning Plan of the year: 2018-2019

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
1	<i>Introduction: meaning Definition, financial Analysis in management</i>	<i>07 hours</i>	<i>Classroom lecture</i>	<i>Dr. G. B. Beligari</i>
2	<i>Fund Flow Statement: meaning, objective & Signification.</i>	<i>11 hours</i>	<i>classroom lecture</i>	<i>4</i>
3	<i>Cash Flow Statement: meaning, Definition objective</i>	<i>11 hours</i>	<i>classroom lecture</i>	<i>4</i>
4	<i>Ratio Analysis: meaning, objective Sign. Significance.</i>	<i>28 hours</i>	<i>classroom lecture</i>	<i>4</i>
5	<i>management Reporting: in introduction. feature Reports.</i>	<i>04 hours</i>	<i>Classroom lecture</i>	<i>4</i>

RESOURCES:-

TEXT BOOKS.

1. T1... *S.N. Mahawani*
2. T2... *Patiltech. Bomerjee*
3. T3... *Gupta. And Sharma*
4. T4... *Balvi... m. Ku'shore*

QUESTION BANK

Short answer Questions

1. what is Management accounting ?
2. what is fund ?
3. what are the types of cash-flow ?
4. what is ratio ?
5. what is management Reporting ?

Long answer Questions

1. Explain the scope of management accounting.
2. what are the source of fund & uses of fund.
3. what do you mean by Cashflow Statement. explain type.
4. explain the advantages & limitation of Ratio Analysis.
5. Explain the essentials of good Reporting System.

Topics for Seminar and Group discussion

- 1.
- 2.
- 3.
- 4.
- 5.

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NAME OF THE STAFF: JEEVAN KUMAR SM DESIGNATION:

DEPARTMENT: Commerce

CLASS: B-com IIIrd Sem.

PAPER TITLE: Auditing

LEARNING OUTCOMES:

1. Understand the importance of auditing
2. Come to know that procedural factors of audit
3. Differentiate the vouching & verification
4. Understand the rights & duties of auditor

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Contemporary Auditing Introduction, Meaning, definition on importance	12 hrs	Classroom teaching	Dr. S.P. Tangade
II	Auditing and Assurance Standards, Meaning	13 hrs	Classroom teaching	+
III	Internal Control and Audit Meaning, objectives and significance	10 hrs	Classroom teaching	+
IV	Vouching and Verification on Meaning of Vouching	08 hrs	Classroom teaching	+
V	Audit Report - Meaning, definition, scope & duties	10 hrs	Classroom teaching	.

RESOURCES:-

TEXT BOOKS.

1. T1... T.R. Sharan
2. T2... B.N. Tandon
3. T3... Kamal Gupta
4. T4... Spiciness & Peglas

QUESTION BANK

Short answer Questions

1. what is auditing?
2. what are the audit standards?
3. Define Internal control.
4. what do mean by verification?
5. what is audit report?

Long answer Questions


1. Describe the Importance of audit.
2. Explain the objectives of audit standards.
3. what are the objectives of Internal audit?
4. Describe the procedure of vouching.
5. Explain the scope of audit report.

Topics for Seminar and Group discussion

- 1.
- 2.
- 3.
- 4.
- 5.


Staff Member


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Smt. C.B. Puri Degree College


IQAC Co-Ordinator
Smt. C.B. Puri Arts & Commerce
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INDIVIDUAL SESSION PLAN



NAME OF THE STAFF: Jewan kumar DESIGNATION: Guest lecture

DEPARTMENT: Commerce

CLASS: B.com VI

PAPER TITLE: Business Law

LEARNING OUTCOMES:

1. Learn about the contract of Bailment & Pledge
2. understand about contracts of agency
3. know about the Sale of goods
4. know about Appeals of Information Commission

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Indemnity & Guarantee - defn - Rights - contract of Guarantee - nature - Discharge of Surety, from liability	12hrs	Classroom lecture	Dr. S.O. Halayagi
02	Bailment & Pledge - kinds Rights & duties of Bailor & Bailee Pledge: rights - duties of Pawnor and Pawnee	10hrs	classroom lecture	"
03	contract of agency - test of agency - creation of agency - duties of agent - termination of agent	08hrs	Classroom lecture	"
04	Contract of sale of goods essentials of sale of goods - kinds of goods - unpaid seller Rights of unpaid seller	10hrs	classroom lecture	"
05	consumer protection Act, 1986 who is consumer, consumer court, procedure of filing complaint, Disposal, Relief	09hrs	Classroom lecture	"
06.	Rights to Information Act Public authority - records - Procedure for obtaining Inform. Information Commission, appeals	10hrs	Classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1... B.N. Tandon - Business Law
2. T2... B.S. Raman - Business Law
3. T3... Avtar Singh - Mercantile Law
4. T4... M.C. Kuchhal - Business Law

QUESTION BANK

Short answer Questions


1. what is Indemnity ?
2. what is Bailment ?
3. who is unpaid seller ?
4. who is consumer ?
5. Define the Pledge.

Long answer Questions

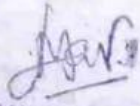
1. Explain the Rights of Indemnity holder
2. Explain the rights & duties of pawnee
3. Explain the kinds of goods
4. write the procedure for filing a complaint
5. Explain the exemptions for providing information

Topics for Seminar and Group discussion

- 1.
- 2.
- 3.
- 4.
- 5.


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NAME OF THE STAFF: Soukranth B. DESIGNATION: Guest lecturer

DEPARTMENT: Commerce CLASS: B. Com VI

PAPER TITLE: management Techniques

LEARNING OUTCOMES:

- L1. Know about the leader. Leadership styles
- L2. Know about the motivational theories
- L3. Understand regarding communication & its barriers
- L4. understand about controlling steps.

Teaching Learning Plan of the year: 2018 - 19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Leadership - meaning - importance Leadership - traits - Leadership style - Autocratic - Democratic Free Rein Leadership	12 hrs	classroom Lecture	Dr. S. O. Halayagi
02	Motivation - meaning - nature importance - Benefits - theories of motivations.	10 hrs	classroom Lecture	"
03	Communication - meaning nature - types - Barriers strategies to overcome these barriers	11 hrs	classroom Lecture	"
04	Controlling - meaning - process Need for control - control techniques budgeting & over - budgeting controls	08 hrs	classroom Lecture	"
05	management by objectives meaning - features - significance steps involves in management by objectives	09 hrs	classroom Lecture.	"

RESOURCES:-

TEXT BOOKS.

1. T1. Reddy & Tripathi - principles of management
2. T2. Dinkar Pagare - principles of management
3. T3. Lallan Prasad & Gulshan - management principles & practice.
4. T4.....

QUESTION BANK

Short answer Questions

1. what is leadership?
2. Define motivation?
3. what do you mean by communication?
4. what is controlling?
5. what is management by objective?

Long answer Questions

1. Explain the different styles of leadership
2. write a note on theories of motivation
3. what are the barriers for communication? Explain
4. Explain the need for controlling in organisation
5. Explain the features of management by objectives.

Topics for Seminar and Group discussion

- 1.
- 2.
- 3.
- 4.
- 5.

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NAME OF THE STAFF: Srikanth . B DESIGNATION: Guest Lecturer

DEPARTMENT: Commerce CLASS: B.Com VI

PAPER TITLE: Cost Accounting - II

LEARNING OUTCOMES:

- L1. understand about the output costing
- L2. Know about the marginal costing
- L3. understand about the process of budget & budgetary control
- L4. Know about the variances like labour & material variance

Teaching Learning Plan of the year: 2018-19

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	meaning & numerical problem on unit ^{cost} output cost shut-tender quotations - operating costing contract costing - process costing	12 hrs	classroom Lecture	Dr. B. B. Kumbhar
02	marginal costing - meaning - diff - features - advantages & disadvantages contribution, BEP, Plurality mos, Break - even chart - per unit product	12 hrs	classroom Lecture	"
03	budgetary control - meaning budgeting - Advantages & disadvantages types of budget - zero base budget cash budget & flexible budget	12 hrs	classroom Lecture	"
04	standard costing - meaning merits demerits - variance analysis - numerical problems on material & labour variance	10 hrs	classroom Lecture	"
05	Activity based costing - meaning and characteristics - process advantages - Limitations - numerical problems - Kaizen costing	08 hrs	classroom Lecture	"

RESOURCES:-

TEXT BOOKS

1. T1. M.C. Shukla & T.S. Grover - cost accounting
2. T2. S.P. Aiyer - cost accounting
3. T3. D.P. S.N. Maheshwari - cost accounting
4. T4. Ravi. M. K. Hire - cost management

QUESTION BANK

Short answer Questions

1. What is output costing?
2. What do you mean by marginal costing?
3. What is budgeting?
4. What is standard costing?
5. What is activity based costing?

Long answer Questions

1. Explain the advantages of marginal costing
2. Explain the types of budgeting
3. Explain the merits & demerits of standard costing
4. Explain the characteristics of ABC costing
5. Write a note on kaizen costing

Topics for Seminar and Group discussion

- 1.
- 2.
- 3.
- 4.
- 5.

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