

# H.K.E. SOCIETY'S



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



2020-21

B.com I, III & V Sem



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



NAME OF THE STAFF: Dr. Hanuman T DESIGNATION: Ant. Prof  
DEPARTMENT: Commerce CLASS: B.COM - I semester.  
PAPER TITLE: financial accounting - I

LEARNING OUTCOMES:

- L1. Develop the skill of recording financial transactions.
- L2. As we know the trading & profit & loss A/c & it is also called Balance sheet
- L3. Understanding BRS.
- L4. Distribute the share received of purchase consideration among the partners

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Accounting - System and Principal, Meaning, Definition, Important.	15	classroom lecture	M.B. Kadkol
II	Preparation of Financial Statement of Sole trading concern; Meaning.	18	classroom lecture	E.S. Solankar
III	Accounting to Consignment transactions, Meaning of Consignment.	13	classroom lecture	Mr. S. S. Handig
IV	Bank Reconciliation Statement, Meaning of BRS. Reversal.	17	Seminar	r
V	Sale of Partnership to a Limited Company; Introduction, needs for conversion	24	slip Test	E.S. Solankar

**RESOURCES:-**

**TEXT BOOKS.**

1. T1.. B.M. Kulkhol.
2. T2.. Chandrashekar S. Salimanth, Dr. pundit C. B. Bilange
3. T3.. Dr. S.S. Banchinal Dr Chandrashekar Salimanth
4. T4.. B. S. Raman.



**QUESTION BANK**

**Short answer Questions**

1. what is meant by accounting standard?
2. what is meant by manufacturing account?
3. what is meant by consignment?
4. Any two advantages of BRS?
5. what purpose conversion of limited company?


**Long answer Questions**

1. what are Accounting concept & convention.
2. what is final accounts? and with adjustments.
3. what is commission? and type of commission.
4. What is BRS? For state BRS In the Books of pay Books.
5. what is conversion of partnership into Ltd Company. what are its advantages?

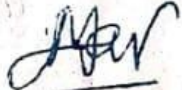
**Topics for Seminar and Group discussion**

1. Group discussion.
2. open writing BAs.
3. Seminar by students (consignment account)
4. Revision.
5. slip test.

Staff Member : Dr. Laxman T

  
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NAME OF THE STAFF: Dr. Hanuman T

DESIGNATION: Asst Prof.

DEPARTMENT: Commerce

CLASS: B.COM - III semester

PAPER TITLE: HRM.

LEARNING OUTCOMES:

- L1. Employee satisfaction
- L2. Employee motivation, employee retention (observe of turnover)
- L3. Employee presence (observe of absenteeism)
- L4. Employee involvement, Trust, Loyalty / Commitment.

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Human Resource Accounting concept of HR Accounting meaning, definition.	16	class room lecture	Dr. Sadashil O. Hadsagi
II.	Human Resource planning and Accounting. HR planning Objectives of HR planning.	22	class room lecture	"
III.	Methods of Human Resource Accounting - Cost of product -ion Approach.	17	class room lecture	"
IV.	Methods of Human Resource Accounting - Capital Used Fanning, Approach.	17	class room lecture	"
V.	Human Resources Audit: Human Resources Audit Meaning	13	class room lecture	"

**RESOURCES:-**

**TEXT BOOKS.**

1. T1. Caplan... E.H. and Landkitch-S. Dr. Sadasiv.
2. T2. Rakesh Chandra Katiyar.
3. T3. S.S. Kanka.
4. T4. R.P. Gupta.



**QUESTION BANK**

**Short answer Questions**

1. Define HRM
2. Define HRD
3. State the four benefits of training to employees.
4. What do you mean by performance appraisal?
5. What do you mean by employee welfare?

**Long answer Questions**

1. Write a note on managerial functions of HRM.
2. Define Job analysis. Explain its process and techniques.
3. Write a note on the objectives of training.
4. Write a note on nature of performance appraisal.
5. Briefly explain benefits of employee welfare.

**Topics for Seminar and Group discussion**

1. Revision
2. Seminar
3. Revision
4. Writing skill
5. Case study discussion.

Staff Member : Dr. Harman. J.

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NAME OF THE STAFF: Dr. Lakshman T

DESIGNATION: Asst. Prof.

DEPARTMENT: Commerce

CLASS: B.Com III<sup>rd</sup>

PAPER TITLE: DM

LEARNING OUTCOMES:

- L1. Introductory questionnaire on DM. to assess the knowledge level of students on DM
- L2. Earth as a system and its component sub systems.
- L3. Types of Natural disaster
- L4. Types of Anthropogenic disaster.

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Introduction to disaster meaning & definition - types.	11	class room lecture	Dr. Dargal R.J Dr. C.G. Gai Khand
II.	disaster preparedness, concept, nature & plans prediction.	11	"	"
III.	disaster Response. concept, meaning, plans, research paper.	11	"	"
IV.	Rehabilitation & Reconstruction & recovery.	13	"	"

## RESOURCES:-

### TEXT BOOKS.

1. T1... Dr. Haralkini pandey.
2. T2... Wilney inder
3. T3... Turhan bhatacharya
4. T4... Jip. Singh, Dr. Danga RI & Dr. C.G. Gokswad.

### QUESTION BANK

#### Short answer Questions

1. Define disaster
2. Definition of disaster preparedness
3. What is disaster response?
4. What is meant by assessment process?
5. What is meant by psychological rehabilitation?

#### Long answer Questions

1. Types of disasters.
2. The need for preparedness planning.
3. Objectives of disaster response.
4. Concepts of rehabilitation and reconstruction.
5. Guidelines for disaster resistant.

#### Topics for Seminar and Group discussion

1. Assignment
2. Group discussion
3. Open book writing.
- 4.
- 5.

Staff Member Dr. Laxman T.

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NAME OF THE STAFF: Dr. Laxman T

DESIGNATION: Ant. Prof

DEPARTMENT: Commerce.

CLASS: B.COM - V Sem.

PAPER TITLE: Income-Tax-1

LEARNING OUTCOMES:

- L1. Explain the concept of tax and objective for its levy
- L2. As per se. 15 salary consists of Employer or former employee to an extent
- L3. Compute income from co-owned property.
- L4. Compute the deduction available under section 16AA for units.

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Introduction, Meaning & term used persons, Annu. previous year. Amendment	22	class room lecture	C.S. Salimath
II.	Income from Salary: Salary, Allowance, perquisite & Retirements	15	Revision	C.S. Salimath
III.	Income from House property, Annual value letout property	14	class room lecture	G.B. Bahigal
IV.	Income from Business and profession, Income depreciation & others	16	class room lecture	G.B. Bahigal
V.	Income from tax free Income 10(1), 10(2), 10(24), 10(5)	21	class room lecture	C.S. Salimath

**RESOURCES:-**

**TEXT BOOKS.**

1. T1... *Girish Ahuja*
2. T2... *Chandrasekhar S. Salimath*
3. T3... *Dr. Pandit C. Balimager*
4. T4... *V.P. Gaur, G.B. Baligar*



**QUESTION BANK**

**Short answer Questions**

1. State the types of capital assets?
2. What do you mean by Interest on securities?
3. Name the various heads of income in case of Individual.
4. Who is working partner?
5. Define Indian company?

**Long answer Questions**

1. What is indexed cost of acquisition? How is it calculated?
2. Income taxable in particular U.S 56(2).
3. Formula of computation of Total Income of Individual.
4. Calculation of Book Profit & Income from Business or profession by case of firms.
5. What are the different classes of companies?

**Topics for Seminar and Group discussion**

1. Revision & discussion.
2. Seminar by students on 26-6-2021.
3. Assignment
4. Revision.
5. Seminar.

Staff Member *Dr. Laxman T.*

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NAME OF THE STAFF: Roopakala, M DESIGNATION: Guest lecturer

DEPARTMENT: Commerce CLASS: B.Com I<sup>st</sup> Sem

PAPER TITLE: Principles Marketing

LEARNING OUTCOMES:

1. understated the nature of marketing
2. know about the Segmentation and it's procedure
3. understand the product and product mix
4. come to know about recent development in marketing

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction:- meaning & definition of marketing Nature of marketing	22	classroom lecture	Dr.S.O.Habasagi
II	Introduction:- importance of market. Market Segmentation & Analysis	12	classroom lecture	"
III	Introduction:- definition of product. Features of product, Product mix	14	classroom lecture	"
IV	Introduction:- meaning & definitions. Significance of Advertising	19	classroom lecture	"
V	Introduction:- Recent developments of marketing online marketing	6	classroom lecture	"

RESOURCES:-

TEXT BOOKS,

1. T1. Philip. Kotler
2. T2. William...
3. T3. Dutta Pandey
4. T4. Levy.....

QUESTION BANK

Short answer Questions

1. Define marketing
2. what do you mean by market segmentation?
3. what do you mean by product?
4. what is promotion?
5. what is E-commerce?

Long answer Questions

1. Explain the importance of marketing.
2. write the difference b/w market segmentation & differentiation.
3. Explain about product mix.
4. write about distributional channels.
5. write the recent developments in marketing.

Topics for Seminar and Group discussion

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

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NAME OF THE STAFF: G.G. Goudapgoi DESIGNATION: Lecturer

DEPARTMENT: Commerce CLASS: B.Com. III

PAPER TITLE: Quantitative technique - I

LEARNING OUTCOMES:

1. understand the basics of statistics
2. understand about the diagrams and graphs
3. come to know about the importance of stats in business
4. know about the various kinds of calculations

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Introduction, meaning def <sup>n</sup> of statistics, Importance, lim <sup>n</sup> limitation of statistics, types of frequency distribution	10	Classroom lecture	Dr. S.B. Hagarji
02	Diagrams - meaning - Significance, general rules, diagrams, types of graphs.	12	classroom lecture	4
03	measure of central tendency and dispersion - definition - Properties - kinds of average types of dispersions	12	classroom lecture	4
04	Probability - meaning - classical and empirical probability, addition & multiplication random variables binomial poisson distribution	14	Classroom lecture	4
05	mathematical of finance simple & compound interest simple annuity, ratio, Proportion Percentages, commission, discount	10	classroom lecture	4

RESOURCES:-

TEXT BOOKS.

1. T1. Statistical methods - G. P. Gupta
2. T2. Quantitative techniques - Dr. Kallinath. S. Patil
3. T3. Quantitative techniques - Dr. S. B. Hargaji & Dr. S. E. Torj
4. T4. ....

QUESTION BANK

Short answer Questions

1. Define Statistics.
2. what is diagram ?
3. what do you mean by dispersion ?
4. Define probability .
5. what do you mean by discount ?

Long answer Questions

1. Write the Importance of Statistics.
2. Explain the significance of diagram
3. write a note on types of dispersion
4. Explain the probability and its classification
5. what is Interest ? Explain the types of Interest

Topics for Seminar and Group discussion

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

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NAME OF THE STAFF: Roopakala.

DESIGNATION: Guest Lecturer.

DEPARTMENT: Commerce.

CLASS: IV<sup>th</sup> Sem

PAPER TITLE: management accounting

LEARNING OUTCOMES:

- L1. Get the knowledge about management AC
- L2. Understand the cash flowes & fund flowes
- L3. Ascertain the ratio analysis.
- L4.

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction: meaning, of mgt accounting, nature of mgt. accounting, objective of mgt accounting	11	CLASSROOM lecture	Dr. G. B. Baliga
II	Funds flow Statement: meaning, objectives and significance of funds flow funds from operations.	23	classroom lecture	4
III	Cash flow Statement: meaning, objectives and significance of each cash flow, method cash flow from operating.	23	classroom lecture	4
IV	Ratio analysis: meaning solvency, classification of ratio - liquidity, financial statement from ratios.	23	classroom lecture	4
V	management Reporting: Introduction, features of good report, general principle of good reporting, kinds.	9	classroom lecture	17

RESOURCES:-

TEXT BOOKS.

1. T1. S. M. Maheshwari
2. T2. Gupta & Sharma
3. T3. Ravi m.
4. T4. Bhattacharya.

QUESTION BANK

Short answer Questions

1. write the meaning of management Accounting.
2. what is fund flow Statement?
3. write the meaning of cashflow.
4. what is solvency ratio?
5. Define reporting.

Long answer Questions

1. explain the objectives of management Accounting.
2. write the significance of fund flow Statement.
3. write the format of cashflow Statement.
4. explain the classification of ratio in detail.
5. write the features of Good reporting.

Topics for Seminar and Group discussion

1. Ratio Analysis - Seminar
2. Introduction to management Accounting - Seminar
- 3.
- 4.
- 5.

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NAME OF THE STAFF: Soundarya.M. Desai DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.Com V Sem

PAPER TITLE: Auditing

LEARNING OUTCOMES:

- L1. understand the importance of auditing
- L2. understand the rights & duties of auditor
- L3. come to know that procedural factors of auditing
- L4. Differentiates the vouching and verification

**Teaching Learning Plan of the year: 2020-21**

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction to auditing & Meaning, definition, objectives, Difference, classification of audit, Appointment, power, duties	12	classroom lecture	Dr. S.F. Tangade Dr. S.B. Haggargi
II	Audit & Assurance standards overview, process, significant, Difference, Role of international Auditing & Assurance Standards	12	classroom lecture	"
III	Internal Control & Audit & Meaning, definition, objectives, significant, elements, evaluation, Internal check & audit	14	classroom lecture	"
IV	Vouchers & Verification & Meaning, Difference, audit of receipts, payment, audit of Assets and Liabilities	10	classroom lecture	"
V	Audit Report & Meaning, nature, scope, importance, types of audit report, content, audit Committee	12	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1... Dr. S. F. Tangade
2. T2... Shivaling. S. Hagaragi
3. T3... Dr. S. B. Hagaragi
4. T4.....

QUESTION BANK

Short answer Questions

1. what is auditing?
2. Define Auditing Standard.
3. what is internal control?
4. Define Verification.
5. what is clean report?

Long answer Questions

1. Explain Different types of audit.
2. Explain the significance of auditing standards.
3. Explain the features of Internal check.
4. How do you vouch receipts from debtors?
5. Explain the duties of an auditor regarding his audit report

Topics for Seminar and Group discussion

1. Introduction to auditing - Seminar
2. Vouching & Audit of Financial Statement - Seminar
3. Assignment
- 4.
- 5.

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NAME OF THE STAFF: Soundarya. M. Desai DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B. Com V<sup>th</sup> Sem

PAPER TITLE: Cost Accounting - B

LEARNING OUTCOMES:

1. Understand about the basic classification of cost
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: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction to Cost Accounting Meaning, Definition, importance, Difference, Limitation, Inter- relations, Cost classification	10	Classroom lecture	Dr. Pandit. C Belimagi
II	Materials: Introduction, Meaning, Importance, Stock level, Issue of material pricing, Numerical problems	12	Classroom lecture	✓
III	Labour: Introduction, Mean- ing, labour turnover, cause & effects, Methods of remun- eration, Numerical problems	12	Classroom lecture	✓
IV	Overheads: Meaning, Defi- nition, classification, allocati- on, apportionment, machine hour rate Numerical problem	14	Classroom lecture	✓
V	Cost Control: Meaning, Defi- nition, areas, cost reduc- tion, cost audit.	08	Classroom lecture	✓

RESOURCES:-

TEXT BOOKS.

1. T1. Dr. G. B. Baligar
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 a 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 levels of stock ?
3. Explain the different methods of measurement of labour turnover.
4. Discuss the various methods of absorption of overheads.
5. what is cost control ? State its elements.

Topics for Seminar and Group discussion

1. Cost control & Cost reduction - Seminar
2. Introduction to cost Acc. - Seminar
3. Assignment.
4. Test.

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NAME OF THE STAFF: Soundaryam. Desai DESIGNATION: Guest Lecturer

DEPARTMENT: Commerce

CLASS: B.Com 3<sup>rd</sup> Sem

PAPER TITLE: Banking Operations & Insurance

LEARNING OUTCOMES:

- L1. understand the basic concept about bank
- L2. get to know the relationship b/w banks & costomer
- L3. understands the procedure of opening a bank A/c
- L4. understands about paying & collecting banks

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Banker & Customer Relations: Meaning, Definitions, general & special relationship, account opening procedure, paying Banker	10	Class room lecture	Dr. S. O. Halasagi
II	Lending Operations & Principles kinds of lending, procedure for lending, Advances.	12	Class room lecture	4
III	Innovative Operations & New technology in banking - E-services, Internal banking, E-wallet, E-payment	12	Class room lecture	4
IV	Risk & Insurance: Risk - Meaning, classification, feature Insurance - meaning, Important functions, classification.	14	Class room lecture	4
V	Insurance claims & Regulation: Meaning, Important, types, procedures, privatization of Insurance industry	10	Classroom lecture	4
	IRDA Regulation.			

RESOURCES:-

TEXT BOOKS.

1. T1. Dr. Mahantesh Angadi.
2. T2. Dr. Mahadev Nayak. N.E.
3. T3. K. Venkataramana.
4. T4.....

QUESTION BANK

Short answer Questions

1. who is a Customer ?
2. what is advance ?
3. what do you mean by E-wallet ?
4. what do you mean by Risk ?
5. Define Insurance claim.

Long answer Questions

1. Explain the banker & customer relationship.
2. Explain the procedure of lending.
3. Explain the New technologies in banking.
4. Explain the classification of Risk.
5. Explain the importance of Insurance.

Topics for Seminar and Group discussion

1. Digital Banking - Seminar by Students
2. core banking - Seminar by Student
3. Assignments
4. Test
5. Idusej

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

DEPARTMENT: *Commerce* CLASS: *B.COM. IV*

PAPER TITLE: *Corporate Administration*

**LEARNING OUTCOMES:**

- L1. Understand the framework of companies act of 2013 & different kinds of company.
- L2. Identify the stages and documents involved in the formation of Co. limited.
- L3. Analyze the role, responsible and functions of key management person in corporate Administration.
- L4. Evaluate the role of liquidator in the process of winding up of the company.

**Teaching Learning Plan of the year: 2020-21**

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
<u>I</u>	Introduction: Meaning types of Company, Formation, Promoters, Contract	08	classroom lecture	Dr. S.O. Halasagi
<u>II</u>	Documents: Meaning, Definition, M. Association, A. Association, Prospect	09	classroom lecture	Dr. S.O. Halasagi
<u>III</u>	Managements: Meaning of company secretary, Co. Administration.	08	Seminar of students	"
<u>IV</u>	Meeting of Share holders Board: Types, Quorum, Postal ballot, Video confer	08	classroom lecture	G.B. Baligae
<u>V</u>	Books of Accounts & winding up: Books of APC, Register, online filing	14	seminar by students	Dr. S.O. Halasagi

RESOURCES:-

TEXT BOOKS.

1. T1..... Dr. Dadarshiv. O. Halasagi Dr. Siddappa Halasagi
2. T2..... Prof Chetan. B. Daga.
3. T3..... G.B. Bahgal.
4. T4.....



QUESTION BANK

Short answer Questions

1. What is meant by company?
2. What is meant by memorandum of association?
3. What is meant by company secretary?
4. What is meant by meeting?
5. What is meant by books of accounts?

Long answer Questions

1. Type of company & formation of company.
2. Alteration of MOA & AOA.
3. Rights and duties of company secretary.
4. Procedure of Annual General meeting sec. 96.
5. Appointment of Auditor sec. 139 explain.

Topics for Seminar and Group discussion


1. Revision.
2. case study. Revision.
3. Seminar on 14-7-2021. (Company secretary)
4. Open book writing.
5. Seminar on 25-9-2021 (Books of account for winding up company)

Staff Member

Dr. Laxman. T

  
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NAME OF THE STAFF: Dr. Laxman.T

DESIGNATION: Asst. Prof.

DEPARTMENT: Commerce.

CLASS: B.Com. VI

PAPER TITLE: Income Tax-2

LEARNING OUTCOMES:

1. identify the transactions not regarded as transfer
2. Compute the Income chargeable to tax under this head.
3. compute deductions in respect of certain income, applying the provisions under relevant sections.
4. comprehend and arrange the order of set-off of losses.

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	Capital Gains: Capital Anch, types, transfer cost of acquisition	11	classroom lecture	prof. C.S. Salimath
II.	Income from Other Sources Income from Setoff and carry forward	08	seminar	prof. C.S. Salimath
III.	Assessment of Individual deduction u/s 80C - 80D, Section 7A	11	classroom lecture	prof. C.S. Salimath
IV.	Assessment of partnership Firm, definition of firm partner, Partnership.	14	classroom lecture	G.B. Baligant
V.	Assessment of Company, definition of company, closely,	08	classroom lecture	G.B. Baligant
VI.	Procedure for assessment types of assessment. Filing of Return of Income.	12	classroom lecture	G.B. Baligant

**RESOURCES:-**

**TEXT BOOKS.**

1. T1... Girish Ahuja
2. T2... Chandrabhakaran S. Salimath
3. T3... Dr. Pandit C. Balimager
4. T4... V.P. Gaur, G.B. Baligar



**QUESTION BANK**

**Short answer Questions**

1. State the types of capital assets?
2. What do you mean by Interest on securities?
3. Name the various heads of income in case of Individual.
4. Who is working partner?
5. Define Indian Company?

**Long answer Questions**

1. What is indexed cost of acquisition? How is it calculated?
2. Income taxable in particular U/s 56(2).
3. Formulae of computation of Total Income of Individual.
4. Calculation of Book Profit & Income from Business or profession in case of Firm.
5. What are the different classes of Companies?


**Topics for Seminar and Group discussion**

1. Revision & discussion.
2. Seminar by students on 26-6-2021.
3. Assignment
4. Revision.
5. Seminars.

Staff Member Dr. Laxman T.

  
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NAME OF THE STAFF: Dr. Laxman T.

DESIGNATION: Asst Prof.

DEPARTMENT: Commerce

CLASS: B.com VI<sup>th</sup>

PAPER TITLE: GST

**LEARNING OUTCOMES:**

- L1. Explain the concept of tax and the objective for its levy.
- L2. Explain the concept of GST and the need for GST in India.
- L3. Explain the constitutional provisions pertaining to levy of various taxes.
- L4. Appreciate the need for constitutional amendment paving way for GST.

**Teaching Learning Plan of the year: 2020-21**

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction, Constitutional, framework of tax before inclusion.	10	class room lecture	Dr. Anit Kumar Reddy
II	levy and collection of GST. Taxable events, supply of Goods & Services	10	class room lecture	Dr. Anit Kumar Reddy
III	Input tax Credit. Eligible and ineligible supply for input tax	10	class room lecture	C.S. Sahasrabudhe
IV	GST procedure: Tax invoice, credit & debit notes.	11	seminar	G. B. Bhatnagar
V	Special provisions. Taxability of E-commerce. Anti-profiteering	13	class room lecture	Dr. Anit Kumar Reddy

**RESOURCES:-**

**TEXT BOOKS.**

1. T1. Dr. Amith Kumar Reddy.
2. T2. Shivanth. Dr. Pandit.
3. T3. Salimanth
4. T4. C. Bilmage.



**QUESTION BANK**

**Short answer Questions**

1. what do you mean by Indirect tax?
2. what do you mean by supply?
3. what do you mean by In-pat tax credit?
4. what is Job work?
5. what do you mean by Tax Invoice?

**Long answer Questions**

1. what are Indirect-Tax, what are its features?
2. Define supply what are the deemed supply of Goods & Services.
3. State certain discipline in ITC. (ITC)
4. what are the mandatory of GST Invoice?
5. what are the cases under which credit note is issued?

**Topics for Seminar and Group discussion**

1. Assign ment
2. open book writing.
3. Revision.
4. Seminar on 30-9-2021
5. slip test

Staff Member : Dr. Lakshman T.

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NAME OF THE STAFF: Soundarya. N. Desai DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.Com 2<sup>nd</sup> Sem

PAPER TITLE: Principles of Management

LEARNING OUTCOMES:

1. understand the theories of management
2. compare and choose the different types of motivation
3. choose the best staffing method
4. choose the best controlling technique.

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction, Meaning, Definition, Nature, scope of management, Importance, levels of management.	12 hrs	classroom lecture	Dr. S.O. Halasagi
II	Evolution of Management thought: pre-scientific management, scientific management, Taylor, L.H. Gilbreth, Gantt, F.W. Taylor, H.P.M., S.P.M.M.	13 hrs	classroom lecture	"
III	Planning: Meaning, Definition, Importance, Merits & Demerits, Steps, planning premises, Types of planning premises.	10 hrs	classroom lecture	"
IV	Organization: Meaning, Definition, nature, Importance, Principles, Types of organization, Departmentation.	09 hrs	classroom lecture	"
V	Direction: Meaning, Definition, nature, scope, Techniques, characteristics of good order or Instruction.	10 hrs	classroom lecture	"
	Supervision: Meaning, Defn, features, Difference, function & qualities of supervisor.		classroom lecture	"

RESOURCES:-

TEXT BOOKS,

1. T1... Dr. S. N. Halawagi
2. T2... Dr. P. F. Tangadi
3. T3... Dr. P. B. Halawagi
4. T4... Prof. Mahantgol Subhesh.

QUESTION BANK

Short answer Questions

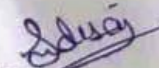
1. Define management.
2. who is father of scientific management?
3. Define planning.
4. what do you mean by organization?
5. what is direction?


Long answer Questions

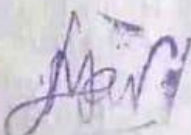
1. Explain the levels of management.
2. Briefly explain the Contribution of F. W. Taylor in scientific management.
3. Explain the types of planning premises.
4. write note on types of organisation.
5. explain the functions & qualities of supervisor.

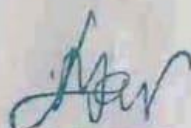
Topics for Seminar and Group discussion

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

  
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NAME OF THE STAFF: G.G. Goudapgoi DESIGNATION:

DEPARTMENT: Commerce

CLASS: B.com IV

PAPER TITLE: Quantitative technique - II

**LEARNING OUTCOMES:**

- L1. Understand about the calculation of correlation
- L2. Know about the construction of Index number
- L3. Understand about different methods of LPP
- L4. Understand the basic calculation of Interest, discount, profit & loss.

**Teaching Learning Plan of the year: 2020-21**

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
1	correlation & regression Types, methods, meaning and definition	12	classroom lecture	Dr. S.B. Hargogi
2	Index number-meaning, definition, construction, methods of Index number	10	classroom lecture	"
3	Linear Programming Problem Formation, methods of LPP	12	classroom lecture	"
4	network analysis, CPM PERT, construction of network, activity, analysis	14	classroom lecture	"
5	Present worth and discounts bills of exchange, profit & loss, Percentage of profit & loss selling price, cost price	10	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1..... S.P. Gupta - Statistical methods
2. T2..... Iyer & Bari - commercial arithmetic
3. T3..... Dr. S.B. Hagaragi & Dr. S.F. Tangade - Quantitative technique
4. T4.....

QUESTION BANK

Short answer Questions

1. what is correlation ?
2. Define Index number. ?
3. what do you mean by linear programming problems ?
4. what is network analysis ?
5. what is true discount ?

Long answer Questions

1. Explain the different kinds of regression
2. Explain the methods for construction of Index number
3. Explain the formation steps for L.P.
4. write a note on network analysis.
5. Explain the methods of calculation of discounts

Topics for Seminar and Group discussion

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

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NAME OF THE STAFF: Roopakala, M

DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.com VI<sup>th</sup> Sem

PAPER TITLE: Computer Application for business &  
E-Commerce. Financial Management

LEARNING OUTCOMES:

- L1. Get the knowledge about basics of computer
- L2. know about the softwares of computing
- L3. learn the practical knowledge of computing
- L4. know the importance of E-commerce

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
(i)	Introduction :- Computer data processing, computer generation. Basic computer	9	Classroom lecture	P.K.Sinha
(ii)	Software : introduction firmware, steps involved in software, middleware	14	classroom lecture	u
(iii)	Introduction :- Network types, network topology, forms of data transmission	26	classroom lecture	u
(iv)	Introduction :- meaning and concept. E-commerce vs Traditional commerce	12	Classroom lecture	u
(v)	Introduction :- marketing strategies & e-commerce smart card, credit card	15	classroom lecture	u

RESOURCES:-

TEXT BOOKS.

1. T1...P.K. Sinha
2. T2...S.K. Basandoo
3. T3...Nasib Singh
4. T4...Ravi.....

QUESTION BANK

Short answer Questions

1. what is computer?
2. what do mean by software?
3. what is network?
4. what is E-commerce?
5. what is credit cards?

Long answer Questions

1. write the generation of computer
2. Explain about operating system.
3. discuss about network topologies.
4. Explain the difference between E-commerce & Traditional commerce
5. Briefly Explain the smart cards.

Topics for Seminar and Group discussion

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

Staff Member

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INDIVIDUAL SESSION PLAN



NAME OF THE STAFF: Roopakala . M DESIGNATION: Guest lecturer

DEPARTMENT: Commerce CLASS: B.com. VI<sup>th</sup> sem.

PAPER TITLE: Financial management

LEARNING OUTCOMES:

- L1. Understand about finance and financial management
- L2. Know about the calculation of cost of capital
- L3. Learn about the budgeting system
- L4. Come to know about markets of finance

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Financial mgt - scope, functions, Goals, profit & wealth maximisation. Time value of money.	12	classroom lecture	Dr. G.B. Baligar
02	Concept of cost of capital measures of specific & overall cost of capital. Financing Decision	10	Classroom lecture	Dr. G.B. Baligar
03	Capital budgetting- Evaluate techniques, Traditional & discounted cash flow techniques. capital rationing	12	classroom lecture	Dr. G.B. Baligar
04	Dividend decision- Factors dividend policy- working Capital mgt - need & return computation of working capital	14	classroom lecture	Dr. G.B. Baligar
05.	Financial market - money market - Capital market. Recent Trends in capital market mutual funds - Depositor	08	classroom lecture	Dr. G.B. Baligar

RESOURCES:-

TEXT BOOKS.

1. T1. M.Y. Khan
2. T2. Im. Pandey
3. T3. S.V. Maheswari
4. T4. Prasanna Chandra

QUESTION BANK

Short answer Questions

1. Define financial management
2. what is cost of capital.
3. what is capital budgeting ?
4. Define dividend policy.
5. what is financial marketing ?

Long answer Questions

1. write the difference b/w Profit v/s wealth maximisation
2. what are the specific & overall cost of capital.
3. what is capital budgeting? what are the techniques of capital budgeting
4. what are the factors affecting dividend policy
5. Explain difference b/w capital & money market.

Topics for Seminar and Group discussion

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

Staff Member

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NAME OF THE STAFF: Soundarya M. Desai DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.Com 2<sup>nd</sup> Sem

PAPER TITLE: Principles of Management

LEARNING OUTCOMES:

1. understand the theories of management
2. compare and choose the different types of motivation
3. choose the best Staffing method
4. choose the best controlling technique.

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction, Meaning, Definition, Nature, scope of management, Importance, levels of management.	12 hrs	classroom lecture	Dr. S.O. Halasagi
II	Evolution of Management thoughts: pre-scientific management, scientific management, Taylor, L. Gilbreth, H. L. Gantt, F. W. Taylor, H. L. Gantt, F. W. Taylor.	13 hrs	classroom lecture	4
III	Planning: Meaning, Definition, Importance, Merits & Demerits, Steps, planning premises, Types of planning premises.	10 hrs	classroom lecture	4
IV	Organization: Meaning, Definition, nature, Importance, Principles, Types of organization, Departmentation.	09 hrs	classroom lecture	4
V	Direction: Meaning, Definition, nature, scope, Techniques, characteristics of good order or instruction.	10 hrs	classroom lecture	4
	Supervision: Meaning, Defn, features, Difference, functions & qualities of supervisor.		classroom lecture	4

RESOURCES:-

TEXT BOOKS.

1. T1...Dr. S. A. Halayagi
2. T2...Dr. P. F. Tangade
3. T3...Dr. S. B. Hagaragi
4. T4...Prof. Mahantgol Subhash.

QUESTION BANK

Short answer Questions

1. Define management.
2. who is father of scientific management?
3. Define planning.
4. what do you mean by organization?
5. what is direction?

Long answer Questions

1. Explain the levels of management.
2. Briefly explain the Contribution of F. W. Taylor in scientific management.
3. Explain the types of planning premises.
4. write note on types of organisation.
5. explain the functions + qualities of supervisor

Topics for Seminar and Group discussion

1. Assignment
2. Seminar
3. Surprise Test
4. Unit Test
5. ~~Quiz~~

Staff Member

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NAME OF THE STAFF: Soundarya.M. Desai DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.Com IV sem

PAPER TITLE: Corporate Accounting - II

**LEARNING OUTCOMES:**

- L1. know about the accounting of bankings
- L2. understand about the Shares, Evaluations
- L3. learn about the liquidation of companies
- L4. know about practical knowledge about various companies

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Accounts of banking Companies - Meaning, books of accounts, Rebate on bills discounted, Preparation of final accounts.	10	classroom lecture	Dr. P.C. Bilamagi
II	Accounts of Insurance Companies - Meaning, types, IRDA regulation, Preparation of final accounts with schedules.	12	classroom lecture	"
III	Accounts of holding Companies - meaning of holding & subsidiary Company, preparation of consolidated balance sheet.	14	classroom lecture	"
IV	valuation of shares - Meaning, definition, methods of valuation of shares, problems on valuation of shares.	14	classroom lecture	"
V	Liquidation of Companies - meaning, voluntary liquidation preparation of liquidatory final statement of accounts.	08	classroom lecture	"
	Numerical problems.			

RESOURCES:-

TEXT BOOKS.

1. T1...Dr. Pandit C. Bilamge
2. T2...Chandrashekar. S. Salimath
3. T3...C. S. Salimath.
4. T4...M. B. Kadkol.

QUESTION BANK

Short answer Questions

1. Define Banking.
2. What is life insurance?
3. What is Holding Company?
4. What are the methods of valuation of shares?
5. What is liquidation?

Long answer Questions

1. Explain the classification of Non-performing Assets.
2. Explain the types of Insurance.
3. Write the procedure of Consolidation, ~~Balance Sheet~~.
4. Briefly explain the various methods of valuation shares.
5. Write a note on liquidators remuneration.

Topics for Seminar and Group discussion

1. Seminar by students
2. Assignment
3. Open Book Test
4. Surprise Test
5. ~~Survey~~

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NAME OF THE STAFF: Sundaya N. Desai DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.Com V<sup>th</sup> sem

PAPER TITLE: Cost Accounting - B

LEARNING OUTCOMES:

- L1. Understand basic Importance of costing in business
- L2. Understand the different type of wage payment.
- L3. Come to know about the budgeting
- L4. Understand about the importance of ABC costing

**Teaching Learning Plan of the year: 2020-21**

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Methods of Costing & Unit Cost - Meaning, Content, Numerical problems. Operating Cost - Meaning, Numerical problems.	12	Classroom lecture	Dr. G. B. Baligar
	Contract Costing - and process Costing - Meaning, Concepts, Numerical problems.	4	Classroom lecture	"
II	Marginal Costing - Meaning, Definition, features, Merits, Demerits, Concepts, Practical problems.	08	Classroom lecture	"
III	Budgetary Control: Meaning, features, merits & Demerits, Types of Budget, Zero Base budget, problems.	10	class room lec true	"
IV	Standard Costing: Meaning, Definition, Merits & Demerits, Variance Analysis, Numerical problems.	14	class room lec true	"
V	Activity Based Costing: Meaning, need, features, process merits & limitations, kaizen Costing & Target Costing.	10	class room lec true	"

RESOURCES:-

TEXT BOOKS.

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

QUESTION BANK

Short answer Questions

1. what do you mean by Cost?
2. what is marginal cost?
3. Define Budget.
4. what is standard Costing?
5. State any two objectives of Activity based Costing.

Long answer Questions

1. Explain the different types of Cost.
2. Explain the Concepts of marginal Costing.
3. Briefly explain the budgeting process.
4. write the Difference between Budgetary Control & Standard Costing.
5. write steps in ABC System.

Topics for Seminar and Group discussion

1. Seminar By Students
2. Assignment
3. Test (Open Book Test)
4. Unit Test
5. Survey

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NAME OF THE STAFF: Soundarya.M. Desai DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.Com V Sem

PAPER TITLE: Auditing

LEARNING OUTCOMES:

- L1. understand the importance of auditing
- L2. understand the rights & duties of auditor
- L3. come to know that procedural factors of auditing
- L4. Differentiates the vouching and verification

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction to auditing & Meaning, definition, objectives, Difference, classification of audit, Appointment, power, duties	12	classroom lecture	Dr. S.F. Tangade Dr. S.B. Haggargi
II	Audit & Assurance standards overview, process, significant, Difference, Role of international Auditing & Assurance Standard	12	classroom lecture	"
III	Internal Control & Audit & Meaning, definition, objectives, significant, elements, evaluation, Internal check & audit	14	classroom lecture	"
IV	Vouchers & Verification & Meaning, Difference, audit of receipts, payment, audit of Assets and Liabilities	10	classroom lecture	"
V	Audit Report & Meaning, nature, scope, importance, types of audit report, content, audit Committee	12	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1... Dr. S. F. Tangade
2. T2... Shivaling. S. Hagaragi
3. T3... Dr. S. B. Hagaragi
4. T4.....

QUESTION BANK

Short answer Questions

1. what is auditing?
2. Define Auditing Standard.
3. what is internal Control?
4. Define Verification.
5. what is clean report?

Long answer Questions

1. Explain Different types of audit.
2. Explain the significance of auditing standards.
3. Explain the features of Internal check.
4. How do you vouch receipts from debtors?
5. Explain the duties of an auditor regarding his audit report

Topics for Seminar and Group discussion

1. Introduction to auditing - Seminar
2. Vouching & Audit of Financial Statement - Seminar
3. Assignment
- 4.
- 5.

Staff Member

H. O. D.

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CHINCHOLI, Dist. Kalaburagi.

IQAC Co-Ordinator

HKE'S Smt. C.B. Patil Arts & Commerce  
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Principal

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HKE SOCIETY'S  
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DEGREE COLLEGE CHINCHOLI, KALABURAGI  
INDIVIDUAL SESSION PLAN



NAME OF THE STAFF: Soundarya. M. Desai DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

CLASS: B.Com 3<sup>rd</sup> Sem.

PAPER TITLE: Indian Financial System

LEARNING OUTCOMES:

- L1. know about the financial system
- L2. understand about the markets
- L3. learn about the Stock market, regulation etc.
- L4. understand about the Instruments of marketing

Teaching Learning Plan of the year: 2020-21

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction, meaning, definition, Component & functions of Financial System, Role of financial System in economy, Major Reform	08	Classroom lecture	Dr. G. B. Bahigat
II	Money market & Capital Market Meaning, Role, Instruments, Major players in money market relation b/w Money & Capital mkt	12	Classroom lecture	4
III	Financial Market - Meaning Importance & classification, Stock exchange, functions, development, regulation.	14	Classroom lecture	4
IV	Financial Intermediaries Meaning, Role, classification functions & types. NBFC, other mediacies	10	Classroom lecture	4
V	Financial Regulation - Meaning, objectives, significance of financial regulation Resuram Rajan Committee	08	Classroom lecture	4



## RESOURCES:-

### TEXT BOOKS.

1. T1...Dr. G. B. Baligam
2. T2.....
3. T3.....
4. T4.....

### QUESTION BANK

#### Short answer Questions

1. What is Financial System?
2. What is Capital Market?
3. What do you mean by Secondary market?
4. Define NBFC
5. Write two objectives of Financial Regulation.

#### Long answer Questions

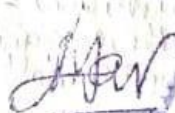
1. Explain the components of Financial System.
2. Explain the relationship between Money market & Capital Market
3. Explain the functions of Financial Market.
4. Write the classification of Financial Intermediaries.
5. Explain the significance of Financial Regulation.

#### Topics for Seminar and Group discussion

1. Oral Test.
2. Assignment.
3. Seminar.
4. Open book Test
5. Essay

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