



H.K.E. SOCIETY'S

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



2021-22

B.com I, III & V Sem.



H.K.E SOCIETY'S  
SMT. C.B PATIL ARTS AND COMMERCE DEGREE COLLEGE, CHINCHOLI  
DEPARTMENT OF ... Commerce ..

INDIVIDUAL SESSION PLAN

Name of the Staff: Dr. Laxman T Designation: Asst. Prof.  
Paper Title: Financial Accounting Class: B.COM - I Sem.

Learning Outcomes:

- L1. Understand the theoretical frameworks of accounting as well accounting standard
- L2. Demonstrate the preparation of financial statement of manufacture & non-manufacture using entries of sole proprietorship
- L3. Exercise the accounting treatments for consignment transactions of events in the books
- L4. Understand the accounting treatment for royalty transactions of consignor & consignee.

Teaching Learning Plan of the year : 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Theoretical Frameworks of Accounting: Introduction, meaning & scope of accounting.	10	class room Lecture	Dr. Pandit B.B.
II	Financial statements of Sole Proprietorship: Introduction, meaning of sole trader, Trading A/c, P & L A/c & Balance sheet.	12	Seminar	S. Sali Math & Pandit B.B.
III	Consignment Accounts: Introduction - meaning, consignor, consignee, Lessor, Lessee, Product of consignor & consignee A/c.	12	class room Lecture	S. Sali Math & Pandit B.B.
IV	Royalty Account: meaning of Royalty, Short term Erog, Recouperment of S.W. including H. Rest.	14	class room Lecture	Dr. Hanchi & Chandrashekar
V	Emerging Trends in Accounting: Digital transformation of Accounting, Data analytics in accounting & cloud computing.	08	Group discussion	"

RESOURCES:-

TEXT BOOKS.

1. T1. S. Salimath & Dr. Pandit B. B.
2. T2. Dr. Hanchnal & Chedrashekar.
3. T3. M. B. Kadkol.
4. T4.....

QUESTION BANK

Short answer Questions

1. What is meant by accounting?
2. What is Statement of affairs?
3. What is meant by consignor?
4. What is Recouperant of short weight?
5. What is meant by Big Data analytics?

Long answer Questions


1. Objectives of accounting.
2. Features of manufacturing accounting.
3. Features of consignment account.
4. Important content of Royalty account.
5. What is meant by cloud computing? & Features of cloud computing.

Topics for Seminar and Group discussion

1. Seminar conducting.
2. Group discussion.
3. Assignment.
- 4.
- 5.

Staff Member

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INDIVIDUAL SESSION PLAN

Name of the Staff: Dr. Laxman. T. Designation: Asst. Prof.  
 Paper Title: H.R.M. Class: B.COM - III Sem.

Learning Outcomes:

- L1. Understand about HRM.
- L2. Understanding about H. R planning
- L3. Procedure of Training
- L4. Understanding about welfare & safety.

Teaching Learning Plan of the year : 2021-22.

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	<u>Human Resource Management:</u> meaning - concept & functions, role, status, & competencies of HRM	12	class room Lecture	Dr. S.O. Holasagi
II	<u>Human Resource Planning &amp; Recruitment</u> HRM planning - objectives, concepts & sources.	12	class room Lecture	4
III	<u>Training and development</u> meaning concept, importance, Identifying - training - developing	13	Assignment & C.R. Khandelwal	1
IV	<u>Performance Appraisal &amp; Job</u> analysis. Objectives, analysis, modern techniques of performance	14	class room Lecture	1
V	<u>welfare and safety:</u> employee health & safety: modern techniques of performance	15	class room Lecture.	4

RESOURCES:-

TEXT BOOKS.

1. T1. Laxman Frr and Landetich.S. D91. Sdashiw. O. Halasga
2. T2. Rakesh chandra Ratiyar
3. T3. S.S. Kanka
4. T4. R. P. Gupta

QUESTION BANK

Short answer Questions

1. What is Human resource management?
2. What is meant by HRM planning?
3. What is meant by Training?
4. What is meant by Job training?
5. What is meant by welfare?

Long answer Questions


1. concept & function of HRM..
2. Quantitative of HRM planning.
3. Role of training evaluating training effectiveness.
4. methods of Job Analysis
5. employee relation an overview.

Topics for Seminar and Group discussion


1. Seminar
2. Assignment
3. Group discussion.
- 4.
- 5.

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INDIVIDUAL SESSION PLAN

Name of the Staff: Dr. Laxman T.

Designation: Asst. Prof.

Paper Title: D. Management.

Class: B.COM. III.

Learning Outcomes:

- L1. Introduction on DM to assess the knowledge of students
- L2. Earths as a system & its component Sub system
- L3. Types of natural disaster
- L4. Types of anthropogenic disaster

Teaching Learning Plan of the year : 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	<u>Introduction to disaster:</u> Disaster - meaning - Definition - Types, nature & disaster.	13	class room lecture	Dr. Darga B Dr. C.G. Gaitawat
II	<u>Disaster Preparedness:</u> Disaster Preparedness: concept, nature, & plan, Prediction - Early warnings & safety. etc	11	class room lecture	"
III	<u>Disaster Response:</u> concept, meaning, Response plan, Evaluation & logistic management.	10	class room lecture	"
IV	<u>Rehabilitation, Reconstruction &amp; Recovery:</u> Damage Assessment - Reconstruction & Rehabilitation as a means of development.	10	class room lecture.	"

RESOURCES:-

TEXT BOOKS.

1. T1... Dr. Mithalini Pandey,
2. T2... Welney India
3. T3... Turhan bhattacharya
4. T4.....

QUESTION BANK

Short answer Questions

1. what is disaster?
2. what is meant by disaster Preparedness?
3. what is meant Disaster Response?
4. what is meant by Rehabilitation?
5. creation of long-term Tob.

Long answer Questions

1. Types of disasters.
2. Concept & address of disaster Preparedness.
3. Role of Govt, International & NGO Bodies of Response.
4. Opportunities & livelihood options of Rehabilitation.
5. Role of educational Institute.

Topics for Seminar and Group discussion

1. Assignment
2. Group discussion
- 3.
- 4.
- 5.

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DEPARTMENT OF COMMERCE

INDIVIDUAL SESSION PLAN

Name of the Staff: Dr. Laxman T.

Paper Title: Income Tax - I

Designation: Asst. Prof.

Class: B.Com - 1<sup>st</sup> semester

Learning Outcomes:

- L1. Objectives of Income Tax Act
- L2. Understandable basic concepts of Residential status
- L3. Provision relating to allowance under income tax from <sup>Income tax</sup> salary
- L4. Determination of GAV & annual in House property head.

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	<u>INTRODUCTION</u> : Brief History of Income Tax Act, Finance Act, P.Y. & Y. G.T.I. Total Income	12	class room lecture	S.S. Salimath & Pradip
II	<u>INCIDENCE OF TAX</u> : Residential status of an individual, firm & company. Incidence of Tax.	14	Seminar	"
III	<u>INCOME FROM SALARY</u> : Income from salary, Features of salary, Treatment of allowance, Perquisite, P.F., Retirement benefit problems.	13	class room lecture	B.B. Bahuguna
IV	<u>INCOME FROM HOUSE PROPERTY</u> : Basic charge, Deemed ownership - Exemption, Determination of A.V. G.A.V. computation of Income	14	class room lecture	"
V	<u>INCOME FROM BUSINESS AND PROFESSION</u> : Allowable exp. Disallowable expenses. computation of income from B/S & profession.	16	Seminar	M.B. Kadkol

**RESOURCES:-**

**TEXT BOOKS.**

1. T1... *S. Sahasrab & Dr. Jandith B.*
2. T2... *G.B. Bahigal*
3. T3... *M.B. Kadhol*
4. T4.....

**QUESTION BANK**

**Short answer Questions**

1. what is meant previous year?
2. what is Residential status.
3. what is Gratuity?
4. what is meant by allowable expense
5. what is meant by profession?

**Long answer Questions**

1. calculate of Gross Total Income
2. Basic & subsidiary concept Residential status of Individual.
3. computation of Income from salary
4. what are the A.P. of Furnate House property.
5. Furnate of Business & profession.


**Topics for Seminar and Group discussion**

1. Revision about my I Chapter.
2. Seminar
3. Assignment
4. —
5. —

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INDIVIDUAL SESSION PLAN

Name of the Staff: DR. Laxman T. Designation: Asst. Prof.

Paper Title: Banking operation & Insu. Class: B.COM-V semester

Learning Outcomes:

- L1. Understanding the relation of Banker & customer.
- L2. Understanding of the procedure of lending operation.
- L3. Understand about the Innovating operation
- L4. Understand the claim of Insurance.

Teaching Learning Plan of the year :

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	<u>Banker &amp; customer: Introduction</u> - Banker - customer, collecting Banker - paying Banker	15	class room lecture	Dr. S. D. Halajagi
II	<u>Lending operations:</u> Introduction - Pri of B. lending Kinds of lending: secured & unsecured Advances.	16	class room lecture	"
III	<u>Innovating operation</u> Introduction - New Technology	17	class room lecture	"
IV	<u>RISKS AND INSURANCE:</u> meaning Risk insurance classification, Understanding	08	class room lecture	Dr. G. S. Kulkarni
V	<u>Insurance claims and Regulation: Types, FDI.</u>	10	class room lecture	"

**RESOURCES:-**

**TEXT BOOKS.**

1. T1..... Dr. S. O. Halasagi
2. T2..... Dr. G. S. Kulkarni
3. T3.....
4. T4.....

**QUESTION BANK**

**Short answer Questions**

1. What meant by customer?
2. What is meant by lending operation?
3. What is core banking?
4. What do you mean by Risk?
5. What do you mean by insurance (aim)?

**Long answer Questions**

1. Explain feature of Bankers & customer.
2. Explain the factors of legal of Advances by banks
3. Discuss the advantage & disadvantage of universal banking
4. Write the a short notes of speculative risks.
5. Explain different types of Insurance.


**Topics for Seminar and Group discussion**

1. Seminar. by students.
2. Open writing. Books.
- 3.
- 4.
- 5.


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

DEPARTMENT: Commerce CLASS: B.Com 1st

PAPER TITLE: Principles of marketing

**LEARNING OUTCOMES:**

- L1. Understand about the marketing
- L2. Know about product, price, pricing policies.
- L3. Come to know about the distribution channels
- L4. Understand the how consumer behave to the market - ing changes.

**Teaching Learning Plan of the year: 2021-22**

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Introduction of marketing nature- scope- Imp- concepts need-want- evolution- custom creation, marketing management	17	classroom lecture	Dr. S.O. Halaghi
02	Consumer behaviour & market Segmentation- nature- scope Importance - <del>Product</del> marketing mix product - price - place - Promotion	12	Classroom lecture	"
03	Product & Pricing - concept Importance - classification- Pk new product development process Pricing - pricing policies.	10	Classroom lecture	"
04	Promotion & distribution - nature & Imp - communication Process-Types of promotions, channels of distribution	09	classroom lecture	"
05	Recent development in mkt. social marketing, online mkt direct marketing, mobile mkt network marketing - live videos	08	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1... Dr. S. O. Holagaji
2. T2... G. B. Bahigari
3. T3.....
4. T4.....

QUESTION BANK

Short answer Questions


1. Define marketing
2. what do you mean by segmentation ?
3. what is product mix ?
4. what are the kinds of distribution channels ?
5. what is personal selling ?

Long answer Questions

1. Explain the Importance of marketing
2. Define price and <sup>explain</sup> policies of pricing.
3. Explain different kinds of promotion.
4. Explain the different ways of distribution channels
5. write a note on recent development in marketing


Topics for Seminar and Group discussion

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

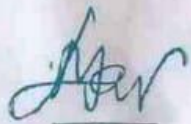
  
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NAME OF THE STAFF: Roopakala - C DESIGNATION: Guest lecture

DEPARTMENT: commerce CLASS: B.com - V

PAPER TITLE: Management Accounting

LEARNING OUTCOMES:

1. Know about the importance of management Accounting
2. Understands about the Funds & cash flow statement
3. Knows about the ratio analysis
4. Understands the difference b/w management Acc & Financial accounts.

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01.	Introduction - meaning, mgt, objectives, functions, significance, FA vs MA, CA vs MA, Tech. of mgt. Installation of mgt Acc	12	Classroom lecture	Dr. G.B. Baliger
02.	Funds flow statements - Preparation of FFS - Schedule of changes in working capital Funds from operations.	13	Classroom lecture	Dr. G.B. Baliger
03.	Cash flow statements vs Funds flow statement, cash from operations, direct & indirect method, Budgeted cash flow statement	10	Classroom lecture	"
04.	Ratio Analysis - meaning, significance, classification, comparison criteria, limitation of ratio analysis	11	Classroom lecture	"
05.	Management reporting features, general principles of good reporting system, kinds of reports	08	Classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1...S.N. Mahatwani principles of mgt Accounting
2. T2... Gupta & Sharma management Accounting
3. T3... Khan & Jain, management Accounting
4. T4... I.M. Pandey, principles of mgt Accounting

QUESTION BANK

Short answer Questions

1. what is management Accounting?
2. what is working capital?
3. Define Budgeting
4. what is ratio analysis?
5. what management reporting?

Long answer Questions

1. Explain the Installation of management Accounting
2. write the Proforma of Fund from operations
3. Explain the difference b/w Fund flow & cash flow
4. write the classifications of ratio analysis
5. Explain the general principles of good reporting

Topics for Seminar and Group discussion

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

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NAME OF THE STAFF: Roopakala

DESIGNATION: Guest Lecturer

DEPARTMENT: Commerce

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

PAPER TITLE: Business Law

**LEARNING OUTCOMES:**

- L1. Understand about Indian contract Act.
- L2. Know about the Sale and agreement to sell
- L3. Know about the consumer forum
- L4. Know about the Intellectual Properties

**Teaching Learning Plan of the year: 2021-22**

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction to The Indian Contract Act 1972 - Definition of contract, kinds of contract, essential element of contract	10	classroom lecture	Dr. S. O. Halasagi
II	Offer & Acceptance & offer - rules, revocation of offer, acceptance, meaning, legal rules, Discharge of contract	09	classroom lecture	"
III	Sales of goods act & Agent essential of sales of goods, kinds, unpaid seller, right agency, Duties, termination	12	classroom lecture	"
IV	Consumer protection act & Intellectual property act. Introduction, meaning, procedure, appeals, Institutional	15	classroom lecture	"
	property act - Definition, registration, procedure of Patent, Copyright, Trademark			"
V	Information technology Act Definition of Information digital signature, license to issue digital signature certificate & Acceptance	10	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

1. T1. Elements of mercantile law - N.D. Kapoor
2. T2. Business law - Kamal Garg
3. T3. Business law - M.C. Kuchhal
4. T4. ....

QUESTION BANK

Short answer Questions

1. Define contract
2. what do you mean by acceptance?
3. what is agreement to sell?
4. who is consumer?
5. what is Intellectual property?

Long answer Questions

1. Explain the essentials of valid contracts.
2. Describe the kinds of contract.
3. Explain the revocation rules for offer.
4. Explain the different appeals of consumer forum.
5. Explain the significance of Information technology.

Topics for Seminar and Group discussion

1. Sale of contract Act - Seminar
- 2.
- 3.
- 4.
- 5.

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

DEPARTMENT: Commerce

CLASS: B.Com I Sem.

PAPER TITLE: Management Principles & Application.

LEARNING OUTCOMES:

1. Understand the different theories of organisation.
2. Compare and choose the different types of motivation.
3. Choose the best controlling technique.
4. Select the best alternative for staffing & recruitment.

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction to Management Meaning, Definition, Importance Functions, evolution thoughts classification of orgn theory	12	Classroom lectures	Dr. S.O. Halasagi
II	Planning - Introduction, Meaning Definition, Nature, Types, process Environmental Analysis & Diagnosis, Decision making	10	Classroom lectures	"
III	Organizing - Introduction, O Meaning, Concept, process, types of authority, Decentralization, Network of orgn structure	12	Classroom lecture	"
IV	Staffing & Leading - Introduction Concept, process, motivation, Theories of motivation, leadership Concept, Theories, Communication	12	Classroom lectures	"
V	Controlling & Coordination - Introduction, Concept, Process, Limitations, Techniques, Ratio Analysis, Coordination, Nature	12	Classroom lectures	"
	Importance, Principles			

## RESOURCES:-

### TEXT BOOKS.

1. T1... Dr. S. O. Halasagi
2. T2... Dr. S. F. Tangade.
3. T3... Prof. Mahantgod Subhash.
4. T4... Dr. S. B. Hagaragi.

### QUESTION BANK

#### Short answer Questions

1. Define Management.
2. What do you mean by planning?
3. What is a line organization?
4. Define recruitment.
5. What do you mean by Controlling.?

#### Long answer Questions

1. Explain the nature of management.
2. Briefly explain the planning premises.
3. Explain the process of organizing.
4. Explain the importance of motivation.
5. Briefly explain the steps involved in controlling.

#### Topics for Seminar and Group discussion

1. Seminar By Students - communication
2. Assignment.
3. Seminar By Students.
4. Test.
5. Quiz. *Sudaji*

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

DEPARTMENT: Commerce

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

PAPER TITLE: Corporate Accounting - B

LEARNING OUTCOMES:

- L1. know about Shares, types, re-issue and all
- L2. understand about the underwriting
- L3. know about procedure of merger & Acquisition
- L4. Get the knowledge about internal reconstruction

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Share Capital of Company : Meaning, definition, types, Issue of shares, forfeiture, re-issue of forfeited shares.	10	class room lec thre	Dr G. B. Baliga
II	Under writing of shares and debenture - Meaning, Definition, SEBI Guidelines, types, Journal & ledger entries, Numerical problem	12	class room lec thre	"
III	Final Accounty of Companies : Treatment of managerial remuneration, major concepts preparation of final statement	13	class room lec thre	"
IV	Merger & acquisition of Company Meaning, amalgamation, methods of purchase consideration, Numerical problems.	14	class room lec thre	"
V	Internal reconstruction & Accounting for intangible asset meaning, forms, Journal & ledger entries of IR,	19	class room lec thre	"
VI	types of intangible asset, valuation of Intangible asset problems on Intangible asset	10	class room lec thre	"

RESOURCES:-

TEXT BOOKS.

1. T1. Dr. Pandit C. Bilange
2. T2. Chandrakhekhan. S. Salimath
3. T3. Dr. G. B. Baliga
4. T4. Dr. S. B. Hagaragi.

QUESTION BANK

Short answer Questions

1. Define Company.
2. What is underwriting agreement?
3. Name the final accounts prepared by a Company.
4. What is merger?
5. What is Internal Reconstruction?

Long answer Questions

1. What is the procedure for issue of shares?
2. Explain the types of underwriting.
3. Write about managerial Remuneration.
4. Distinguish between amalgamation in the nature of merger and Amalgamation in the nature of purchase?
5. Write note on reduction of share Capital.

Topics for Seminar and Group discussion

1. Seminar by students.
2. Test.
3. Assignment.
4. Open Book Test
- 5.

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

DEPARTMENT: Commerce

CLASS: B.Com  $\text{B}^{\text{th}}$  Sem

PAPER TITLE: Auditing.

LEARNING OUTCOMES:

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

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction to Auditing - Meaning, definition, objectives Difference, classification of audit Audit Program, Appointment power	10	Classroom lecture	Dr. S. Hagarvi
II	Auditing & Assurance Standards Overview, Process, significant, Difference, Role of international Auditing & Assurance Standards	12	Classroom lecture	"
III	Internal Control & Audit - Meaning, objectives, significant elements, evaluation, Internal check Internal audit, areas.	12	Classroom lecture	"
IV	Vouchers & Verification & Meaning, difference, audit of receipts, payment, audit of Assets & Liabilities.	14	classroom lecture	"
V	Audit Report & Meaning, nature, scope, importance, types of audit report, content audit Committees.	08	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. Define Internal audit.
2. What do you mean by assurance standard?
3. What is Internal check?
4. Define Vouching
5. What is audit report?

Long answer Questions

1. Explain the Qualities of an auditor.
2. Explain the difference between Auditing and Assurance standard.
3. Explain the Internal check for Cash sales.
4. Explain the procedure to be followed in verification of Trade Creditors.
5. What are the types of audit reports.

Topics for Seminar and Group discussion

1. Introduction to auditing - Seminar
2. Audit Report - Seminar
3. Surprise Test
4. Open Book Test
5. Index

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

DEPARTMENT: Commerce

CLASS: B.Com 5<sup>th</sup> Sem

PAPER TITLE: Cost Accounting - B

LEARNING OUTCOMES:

1. understand about importance of costing
2. know about the levels of material issue.
3. understand about the methods of payments
4. understand the allocation regarding overheads

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction & Cost Accounting Meaning, definition, importance, difference, limitation, Installation, cost classification	12	class room lecture	Dr. S.S. Hanchinal
II	Materials & Introduction, Meaning, Importance, stock level, Issue of pricing of material. Numerical problem	10	class room lecture	D. 4
III	Labour & Introduction, Meaning, labour turnover, Cause & effects, methods of remuneration. Numerical problem	10	class room lecture	4
IV	Overheads & Introduction, Meaning, classification, allocation & apportionment, machine hour rate. Numerical problems	08	class room lecture	4
V	Cost Control & Meaning, Definition, areas, Meaning, Definition of Cost reduction and Cost audit.	10	class room lecture	11
			C	

RESOURCES:-

TEXT BOOKS.

1. T1...Dr. G.B. Baligani
2. T2...Dr. Pandit. C. Bilange.
3. T3...Dr. Kallinath S. Padil.
4. T4...P:.....

QUESTION BANK

Short answer Questions

1. what is cost?
2. what is material control?
3. what is time keeping?
4. what is overhead?
5. Name any two techniques of cost control.

Long answer Questions

1. Name the different bases for classification of Cost.
2. what are the functions of storekeeper?
3. what are the difference between Halsey plan + Rowan plan?
4. Discuss the various methods of re-apportionment of overheads.
5. Explain the different areas of cost reduction.

Topics for Seminar and Group discussion


1. cost reduction - Seminar
2. Introduction to cost - Seminar
3. Test (Groupwise Test)
4. Unit Test

5.   
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2021-22

B. com II, IV & VI Sem



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

DEPARTMENT: Commerce CLASS: B. Com - II Sem

PAPER TITLE: Advanced Financial Accounting

LEARNING OUTCOMES:

- L1. Understanding & compute the amount of claims for loss of stock
- L2. Learn various methods of accounting for hire purchase transaction
- L3. Deal with the inter-departmental transfers & their accounting.
- L4. Demonstrate various accounting treatments for dependent & interdependent financial statements from incomplete records.

Teaching Learning Plan of the year: 2021-22.

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Insurance claims for loss of stock & loss of profit	10	class room lecture	Chandrasekar S. Salimetty Dr. Pandit C.
II	Hire purchase accounting introduction - meaning of hire purchase, difference.	10	class room lecture	"
III	Departmental accounts meaning, advantages, methods allocation of exp & income.	12	Seminar	Dr. S.S. Hanumanth
IV	Accounting for branches meaning, difference, types	12	class room seminar	Prof. Chandrasekar Salimetty
V	Conversion of single entry into double entry. meaning, limitations & problems	12	Assignment	"

## RESOURCES:-

### TEXT BOOKS.

1. T1... Dr. S.S. Hanthanal.
2. T2... Prof. Chandrabhaskar S. Salimath, Dr. Pandit. C. Bilange
3. T3... B.S. Rayan.
4. T4.....

### QUESTION BANK

#### Short answer Questions

1. What is fire insurance?
2. What is Hire purchase system?
3. What do you mean by
4. What do you mean by ranch?
5. What is single entry system?
6. What is statement of affairs?

#### Long answer Questions

1. Give the format of memorandum trading account.
2. What are the difference between Hire purchase & Installment system?
3. What do you mean by departmental accounts? State its objectives.
4. What do you mean by branch? Explain types of branches.
5. How do ascertain profit or loss under single entry system?
6. Explain the steps for conversion of single entry into double entry.

#### Topics for Seminar and Group discussion

1. Slip test.
2. ~~Open~~ open book writing.
3. Seminar
4. —
5. Assignment

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**DEPARTMENT OF ..... Commerce .....**

**INDIVIDUAL SESSION PLAN**

Name of the Staff: Dr. Laxman. T.      Designation: Asst. Prof.

Paper Title: Corporate Administration.      Class: B.COM - IV Sem.

**Learning Outcomes:**

- L1. Understand the framework of Companies Act of 2013 & different kinds.
- L2. Identify the stages & documents involved by the formation of CO. in India
- L3. Analyse the role, responsibilities & functions of key managerial personal in Corporate Administration.
- L4. Evaluate the role of liquidator in the process of winding up of the company.

Teaching Learning Plan of the year : 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	<u>Introduction: meaning, definition</u> TYPE of company. Formation, Promoter & contract	12.	class room lecture	Dr. S. O. Halasagi
II	<u>Formation of companies:</u> Introduction, Promoter's role, functions M-A, AOA, & prospects & conclusion.	12	class room lecture (Assignment)	Dr. S. O. Halasagi
III	<u>Company Administration:</u> Introduction, Key managerial personal, Shareholder, Removal or dismissal.	12	Seminar	Dr. B. Baliga
IV	<u>Corporate meeting: meaning,</u> Types, Difference, Registration of a valid meeting. Role of a company secretary in conveni- ng the meetings.	10	class room lecture	"
V	<u>winding up: meaning, modes,</u> Liquidator, & Insolvency code.	10	group test	Dr. S. O. Halasagi

RESOURCES:-

TEXT BOOKS.

1. T1..... Dr. Sadashiv. O. Halasagi
2. T2..... G.B. Baligar
3. T3..... Prof. Chelam. B. Daga.
4. T4.....

QUESTION BANK

Short answer Questions

1. Kinds of company?
2. What is meant by Article of Association?
3. What is meant by promoter?
4. Kinds of meeting.
5. What is meant by Books of Accounts?

Long answer Questions

1. Functions of company with explain.
2. What is meant by prospectus & Importance of prospectus.
3. Liability of company secretary.
4. Procedure of Annual General Meeting sec. 96.
5. Appointment of company auditor sec. 139.

Topics for Seminar and Group discussion

1. Reading skill.
2. Assignment given.
3. Open book reading.
4. Seminar by students
5. Slip test -

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INDIVIDUAL SESSION PLAN

Name of the Staff: Dr. Kavayati T.

Designation: Asst. Prof.

Paper Title: Income Tax - 2.

Class: B.COM. VI semester.

Learning Outcomes:

- L1. Understand capital gain according to ITCG & STCG.
- L2. calculate total under individual & Firm.
- L3. Understandable Income from other sources.
- L4. understand about set-off carry forward loss & Five heads income

Teaching Learning Plan of the year : 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I.	capital gain: meaning, types, cost of acquisition, Improvement Indexed cost of acc & Improve. Fair rate of capital gain.	10	class room lecture	Prof. C.S. Salimath & Pr. Pandit B.
II	Income from other sources: meaning, winning from lottery.	12	class room lecture	"
III	Other heads Income: Total Income & Assessment of Individual; Firm & company	14	assignment	M.B. Kadshi
IV	computed of tax liability of Individual, Firm & company.	10	seminar	"
V	Set-off & carry forward of losses & clubbing of Income.	08	class room lecture	Dr. B. Baliga
VI	Procedure for Assessment: Types of Assessment, Filing of Return of Income.	12	class room lecture.	C.S. Salimath & Pr. Pandit B.

RESOURCES:-

TEXT BOOKS.

1. T1..... Prof. C.S. Salimatti & Mr. Pandit G. Balimaje.
2. T2..... G.B. Baligal
3. T3..... M.S. Kad Bholi
4. T4..... V.P. Gaur.

QUESTION BANK

Short answer Questions

1. What is meant by STCGain?
2. What is meant by Interest on Securities?
3. What is meant by Individual.
4. What is meant by set-off carry forward losses?
5. What is meant by PAA & TAN?

Long answer Questions


1. Formulae of long term capital gain.
2. Income Tax rate in General DL 56(1)
3. Computation of Total Income of Individual with formulae.
4. Calculate Book Profit & Income from professional in case of Firm.
5. Procedure of PAA & TAN.

Topics for Seminar and Group discussion

1. Revision work.
2. Home Assignment.
3. Assignment in class rooms.
4. Seminar by students.
5. Open book Reading.

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NAME OF THE STAFF: Swathi J. Reddy DESIGNATION: Guest lecturer

DEPARTMENT: Commerce CLASS: B.com. II<sup>nd</sup> Sem

PAPER TITLE: Corporate Administration

LEARNING OUTCOMES:

- 1.1. understand the framework of companies
- 1.2. Identify the stages & documents for formation of co.
- 1.3. Analyse the roles, duties & functions of managers
- 1.4. Examine the procedure involved in the meetings

Teaching Learning Plan of the year: - 2021 - 22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Introduction to co. - meaning, definition, feature, Highlights, kinds of companies	12	Classroom lecture & Seminar	Corporate administration Dr. Mahantesh Angadi Dr. Mahadwa Nayak
02	Formation of co's - promotion, promoter, functions, Incorporation, Subscription stage, Commencement stage - Formation of Ltd	12	Classroom lecture	- do -
03	Company administration - kind, Director, CS, CFO, Appointment Powers, Duties, Responsibilities, Qualifications, Removal	12	Classroom lecture	- do -
04	Corporate meeting - types, importance - Distinction, Resolutions, valid meeting, notice, Quorum, proxies - Voting - Registration	10	Classroom lecture	- do -
05	winding up - meaning - modes of winding up - consequences, official liquidator - Role & Responsibilities of liquidator	10	Classroom lecture & Seminar	- do -

RESOURCES:-

TEXT BOOKS.

1. T1... Corporate administration - Dr. Mahanesh Angad
2. T2... Secretarial practice - Dr. S.O. Halasagi
3. T3... Secretarial practice - K.D. Basawa.
4. T4.....

QUESTION BANK

Short answer Questions

1. Define company.
2. What is prospectus?
3. Who appoints directors?
4. What are resolutions?
5. Who is proxy?

Long answer Questions

- 1.
2. Describe the stages of company promotion.
3. State the statutory duties of directors.
4. What are the objectives of Annual general meetings?
5. Explain the mode of winding up of company.

Topics for Seminar and Group discussion

1. Introduction of company and its features (Seminar)
2. Introduction and Procedure about winding up of company. (Seminar)
- 3.
- 4.
- 5.

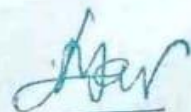
  
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NAME OF THE STAFF: Soundarya M. Desai DESIGNATION: Guest Lecturer

DEPARTMENT: Commerce CLASS: B.Com II<sup>nd</sup> Sem

PAPER TITLE: Law and Practice of Banking.

LEARNING OUTCOMES:

- 1.1. understand the basic concept about banking
- 1.2. yet to know the relationship b/w banker & customer
- 1.3. understands the procedure of opening a bank A/c
- 1.4. understands about paying & collecting banker

Teaching Learning Plan of the year: 2021-22.

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction to Banking: Meaning, Definition, Need, Importance, functions, Banker's customer relationship. RBI	09	Classroom lecture	Dr. K.A. Rajure
II	Paying & Collecting banker meaning - defn - Role - Fun <sup>n</sup> - Duties Precautions & Statutory Provisions Collecting banker - Duties & Responsibilities Precautions & Statutory	10	Classroom lecture	Dr. K.A. Rajure
III	customer & Account Holder types of customers & A/c's Procedure of opening A/c's minor, Joint A/c, Firms etc	08	Classroom lecture	Dr. K.A. Rajure
IV	Negotiable Instruments - meaning - defn - features - kinds Promissory notes - Bills of Exchange Cheque - crossing - Endorsement	09	Classroom lecture	Dr. K.A. Rajure
V	Recent development Banking New technology in banking E-Services, debit - credit Inflow, KYC norms - Basel normal, mobile banking	10	Classroom lecture	Dr. K.A. Rajure

RESOURCES:-

TEXT BOOKS.

1. T1. ~~Dr~~ K.A. Rasire
2. T2. S.V. Maheshwari - Banking Law & Practice
3. T3. Varshney & Sundaram - Banking Law & Practice
4. T4.....

QUESTION BANK

Short answer Questions

1. what is Bailee - Bailor?
2. what is crossed cheque?
3. what are partnership accounts?
4. what is cheque?
5. what is RTGS?

Long answer Questions

1. Explain the Primary functions of a Banker.
2. Explain the reasons for dishonour of cheque.
3. Explain the procedure for opening bank Accounts?
4. what are the various classes of endorsement?
5. Explain the advantages & disadvantages credit cards.

Topics for Seminar and Group discussion

1. Assignment
2. Seminar by students.
3. Unit Test
4. Open Book Test
5. ~~Essay~~

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

DEPARTMENT: Commerce

CLASS: B.Com IV Sem.

PAPER TITLE: Corporate Accounting - II

LEARNING OUTCOMES:

1. Know about the accounting procedure of companies
2. Understand about the Holding Companies accounting
3. Learn about the liquidation of companies
4. Learn about Shares, valuations etc.

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Accounts of Banking Companies, Meaning, Books of accounts, Rebate on bills Discounted, Preparation of final account	12	classroom lecture	C.S. salimath
II	Accounts of Insurance Company, Meaning, types, IRDA regulation, Preparation of Final Account with schedule problems.	14	classroom lecture	"
III	Accounts of Holding Companies, Meaning of Holding & Subsidiary Company, preparation of consolidated Balance sheet, Problems.	12	classroom lecture	"
IV	Valuation of Shares: Meaning, Definition, Methods of valuation of shares, Problems on valuation of shares.	10	classroom lecture	"
V	Liquidation of Companies: Meaning, Voluntary liquidation, preparation of liquidation final statement of account, Numerical problems	08	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

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

QUESTION BANK

Short answer Questions

1. what is Banking Company?
2. Define Insurance.
3. what is subsidiary company?
4. what is valuation of shares?
5. Define liquidation.

Long answer Questions

1. Explain the classification of non-performing Assets
2. Explain the types of Insurance.
3. write the procedure of Consolidation.
4. Explain the various methods of valuation shares.
5. write a note on liquidator's remuneration.

Topics for Seminar and Group discussion

1. Seminar By students - Formation of Company
2. Seminar By students -
3. Assignment.
4. Test

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NAME OF THE STAFF: Swathi. J. Reddy DESIGNATION: Guest lecturer

DEPARTMENT: Commerce

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

PAPER TITLE: Quantitative Techniques - II.

**LEARNING OUTCOMES:**

- L1. Understand about the calculation of correlations.
- L2. Understand the different types of Index number.
- L3. Come to know about the linear programming problems.
- L4. Understand the calculations regarding discount, cost price, Sale Price etc.

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01.	Correlation & regression - meaning, def <sup>n</sup> , types - methods Scatter diagram, Karl Pearson's Co-efficient of correlation, regd	10	Classroom lecture	Dr. S.B. Hagaragi
02	Index Number - Introduction Construction of Index method types of Index no. test for an ideal index no. cost of living	13	Classroom lecture	Dr. S.B. Hagaragi
03	Linear Programming problem Formulation, graphical methods, transportation problems. ISBF problems, optimum sol	14	Classroom lecture	Dr. S.B. Hagaragi
04	Network analysis - CPM, PERT, construction of Pw float of an activity, CPA	16	Classroom lecture	Dr. S.B. Hagaragi
05.	Present worth & discount bills of exchange, discounting techniques of exchange, P&L Acc	10	Classroom lecture	Dr. S.B. Hagaragi

RESOURCES:-

TEXT BOOKS.

1. T1... Quantitative technique - Kalinath Patil
2. T2... Business Statistics - S.C. Gupta
3. T3... Q.T-I & II - Dr. S.B. Hagaragi
4. T4.....

QUESTION BANK

Short answer Questions

1. What is correlation ?
2. What is Index number ?
3. mention the methods of LHP .
4. What is network analysis ?
5. How to calculate true discount ?

Long answer Questions

1. Explain the properties of Regression.
2. Describe the advantages of Index number
3. Explain various method of Index number
4. Explain the procedure for calculation of ISBF.
5. What is true discount ? How is to be calculated ?

Topics for Seminar and Group discussion

1. Assignment
2. Unit Test
3. Seminar By Students
- 4.
5. Swathi.

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NAME OF THE STAFF: Swathi. J. Reddy DESIGNATION: Guest Lectur

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

PAPER TITLE: Financial management

**LEARNING OUTCOMES:**

- L1. understand about the importance of finance in business
- L2. know about the calculation of cost of capital
- L3. learn about the budgeting system
- L4. come to know about markets & mutual funds

**Teaching Learning Plan of the year: 2021-22**

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Introduction - Scope-finance and other related disciplines- Functions, Goals, time value of money capitalisation.	10	classroom teaching	Dr. G.B. Baligan
02	cost of capital - measures of specific & overall cost. leverage, capital structure	12	classroom teaching	Dr. G.B. Baligan
03	capital Budgeting. Cash Flows - evaluation Techniques Discounted cash flow techniques Capital rationing	14	classroom teaching	Dr. G.B. Baligan
04	Dividend decision - Factors dividend policy, working capital management, Inventory accounts, receivables & payables	10	classroom teaching	Dr. G.B. Baligan
05	Financial markets - money market - capital market - Recent trends - mutual fund depositories	08	classroom teaching	Dr. G.B. Baligan

RESOURCES:-

TEXT BOOKS.

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

QUESTION BANK

Short answer Questions

1. what is capitalization?
2. what is cost of equity?
3. what is net present value?
4. what is retained earnings?
5. what is Financial market?

Long answer Questions

1. Explain the steps for wealth maximisation.
2. Explain the different types of cost classification.
3. what are the objectives of capital budgeting?
4. Explain the types of dividend.
5. Explain the functions of money market.

Topics for Seminar and Group discussion

1. Assignment
2. Seminar By students
3. Open Book Test
- 4.
- 5.

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NAME OF THE STAFF: Swathi. J.Reddy DESIGNATION: Guest lecturer

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

PAPER TITLE: Goods & Service Tax

LEARNING OUTCOMES:

- 1.1. Understand about the basic importance of GST.
- 1.2. Know about the collection of GST
- 1.3. Understand the procedural factors of GST registration
- 1.4. Understand about the supply and place of supply.

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
01	Introduction-Constitutional Framework - concept of VAT, Structure of Indirect taxes, GST Council, GST network, compensation mechanism, registration	10	classroom lecture	Dr. G. B. Baligan
02	Levy & Collection of GST-taxable event, supply, place of supply within state, import & Export, value of GST valuation duty composition scheme	13	classroom lecture	Dr. G. B. Baligan
03	Input tax credit - eligible & Ineligible supply for Input tax credit Apportionment of credit & Blocked credit Reverse charge mechanism, Refund	14	classroom lecture	Dr. G. B. Baligan
04	GST Procedures - tax invoice, Credit & debit notes, GST compliant Returns, audit, assessment Summary & Scrutiny	08	Classroom lecture	Dr. G. B. Baligan
05	Special Provisions - taxability of E-commerce, Anti-profiteering GSt computation, Avoidance of dual control, E-way bills.	08	classroom lecture	Dr. G. B. Baligan

RESOURCES:-

TEXT BOOKS.

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

QUESTION BANK

Short answer Questions

1. Expand GST
2. what is GST network ?
3. what is Supply ?
4. what is surcharge mechanism ?
5. what is composite GST ?

Long answer Questions

1. what is Indirect tax ? Explain the limitation of it.
2. Explain the taxable events of Supply.
3. Explain the advantages of GST.
4. what is E-way bill ? Explain the advantages.
5. Explain the procedure of Secretary of return


Topics for Seminar and Group discussion

1. Seminar By student
2. Assignment
3. Unit Test
- 4.
5. Swathi.

Staff Member

  
H.O.D.

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IQAC Co-Ordinator

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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 V Sem*

PAPER TITLE: *Indian Financial System.*

LEARNING OUTCOMES:

1. *know about the Indian Financial System*
2. *understand about the money market & capital mkt*
3. *know about the financial intermediaries.*
4. *learn about the significance of financial market*

Teaching Learning Plan of the year: *2021-22*

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Introduction, Meaning, Definition, Component & functions of financial system, Role of financial system in economy, Reforms.	10	classroom lecture	Dr. G. B. Baligan
II	Money market & Capital Market Meaning, Role, Instruments, Major players, in money market Relationship b/w money & capital	13	classroom lecture	"
III	Financial Market: Meaning, Importance & classification, Stock exchange, functions, development, Regulation.	14	classroom lecture	"
IV	Financial Intermediaries: Meaning, Definition, Role, classification, functions & types, NBFC, other mediaries	10	classroom lecture	"
V	Financial Regulation: Meaning, objectives, significance of financial regulation Rajaram Rajan Committee	12	classroom lecture	"

RESOURCES:-

TEXT BOOKS.

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

QUESTION BANK

Short answer Questions

1. Define Financial System?
2. Define Money Market.
3. What do you mean by primary market?
4. Define Financial Intermediaries.
5. What is Financial regulation?

Long answer Questions

1. Briefly explain the significance financial System.
2. Explain the Difference between money market + Capital market
3. Explain the types of Financial market.
4. Explain the functions of Financial Intermediaries?
5. write note on Raghuram Rajan Committee

Topics for Seminar and Group discussion

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

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

DEPARTMENT: Commerce

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

PAPER TITLE: Cost Accounting - B

LEARNING OUTCOMES:

1. understanding about the various types of costing
2. know about the process of Budget. Budgetary control
3. Get practical knowledge about Standard costing
4. marginal costing and etc.

Teaching Learning Plan of the year: 2021-22

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Methods of Costing : Unit Cost - Meaning, Content Numerical problems. Operating Cost - Meaning, Numerical problems.	10	Classroom lecture	Dr. Kallinath Patil
	Contract Costing - Format Numerical problems. Process Cost - Numerical problems	12	classroom lec ture	"
II	Marginal Costing : Meaning definition, features, Merits & Demerits; Concepts, practical problems.	14	classroom lec ture	"
III	Budgetary Control : Meaning features, Merits & Demerits, Types, zero Based Budget, Numerical problems.	10	classroom lec ture	"
IV	Standard Costing : Meaning definition, Merits & Demerits, variance Analysis, Numerical problems.	08	classroom lec ture	"
V	Activity Based Costing : Meaning, Need, features, process, merits & Demerits, Kaizen Cost & Target Costing.	12	classroom lec ture	"

RESOURCES:-

TEXT BOOKS.

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

QUESTION BANK

Short answer Questions

1. Define. Output Cost.
2. Define Marginal Cost.
3. What do you mean by Budgeting?
4. What is variance?
5. Define Target Costing.

Long answer Questions

- 1.
2. Explain the Concepts of Marginal Costing.
3. Briefly explain the budgeting types.
4. Write the difference between Budgetary Control & Standard Costing.
5. Write steps in ABC system.

Topics for Seminar and Group discussion

1. Assignment
2. Seminar By students
3. Open Book Test
- 4.
- 5.

Staff Member

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