



H.K.E.Society's



**Smt. Chinnamma Basappa Patil Arts and
Commerce Degree College Chincholi**

Session Plan



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 - I Class: B. Com - I Sem.

Learning Outcomes:

- L1. Understand the theoretical frameworks of accounting as well as S-accounts
- L2. Preparation of financial accounting with statement. Manufacturing.
- L3. consignment transaction & events in the books of consignor & consignee
- L4. Understand the accounting treatment for Royalty transaction & articulation
- L5. outline the Emerging Trends in the field of accounting.

Teaching Learning Plan of the year: 2022-23

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
1.	Theoretical Frameworks of Accounting: meaning & scope of accounting.	10	class room class slip test	Dr. Pandit & C. Salimath.
2.	Financial Statements of sole Proprietors: Introduction - meaning & sole proprietor.	12	class room class chalk & board method	Dr. Harshvard Reference book, prescribed material.
3.	Consignment Accounts: Introduction, meaning - consignor, consignee, commission.	12	using smart board sessions	G.B. Baligar & gold source.
4.	Royalty Accounts: meaning Types, short working, minimum cost.	12	Tutorials	Dr. Pandit
5.	Emerging Trends in accounting Digital Transformation of Accounting - Bio - Data	14	class room class.	Dr. Pandit S.C. Salimath

RESOURCES:-

TEXT BOOKS.

1. T1. Dr. Pandita C.S. Salivath.
2. T2. B.S. Rao.
3. T3. Prof. Hanlinal & Chandrakumar Shalvath
4. T4.

QUESTION BANK

Short answer Questions

1. what is accounting?
2. Define Trading Account?
3. what is meant by consignment account?
4. what is short working?
5. what is meant by emerging trends?

Long answer Questions

1. objectives of Accounting and accounting standard.
2. what is manufacturing account & objectives of manufacturing account.
3. what are the parties of consignment A/c & Features of consignment A/c.
4. Accounting treatment in the books of Lessor & Lessee.
5. Digital Transformation of Accounting - Big Data Analytics in Accounting - cloud computing.

Topics for Seminar and Group discussion

1. slip test.
2. class wise (surprise) Test
3. seminar
4. Tutorial
5. Group discussion.

Staff Member

HOD




H.O.D.

Dept. of Commerce
Smt. C.B. Patil Degree College
CHINCHOLI, Dist. Kalaburagi.

IQAC Co-Ordinator

HKE'S Smt. C.B. Patil Arts & Commerce,
Degree College, Chincholi


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Chincholi Dist. Kalaburagi



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DEPARTMENT OF Commerce

INDIVIDUAL SESSION PLAN

Name of the Staff: Dr. Laxman T. Designation: Asst. Prof.
 Paper Title: Corporate Accounting Class: B.Com-III (PEP)

- Learning Outcomes:
- L1. Understand the treatment of Underwriting of shares
 - L2. Comprehend the computation of profit prior to incorporation.
 - L3. Know the valuation of intangible assets.
 - L4. Know the valuation of shares.

Teaching Learning Plan of the year : 2022-23.

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
1.	<u>Underwriting of shares</u> Introduction - Meaning SEBI, regulations regarding Underwriting.	10	class room Lecture Chal & Bond Method Seminar	Dr. Pandit C.B. Chandrashekar S. Salimath. Reference Books
2.	<u>Profit prior to Incorporation</u> Introduction, meaning - calculations S/R, T/E, weighted ratio.	10	class room Board.	Books prescribed material & govt source.
3.	<u>Valuation of Intangible Assets</u> Valuation of Goodwill. Introduction - need, factors	13	Assignment	
4.	<u>Valuation of shares</u> Introduction - Value of shares - Rights issue valuation	10	class room Lecture	Dr. G.B. Baliagar
5.	<u>Financial statement of company: statutory provision regarding preparation.</u>	13	Group Discussion	Dr. G.B. Baliagar

RESOURCES:-

TEXT BOOKS.

1. T1..... Dr. Pandit. C. B. Lamge, chandra shekar, S. salimath.
2. T2..... Dr. G. B. Bahijay
3. T3..... B.S. Rayan.
4. T4..... M. B. Kadkhil.

QUESTION BANK

Short answer Questions

1. what is Underwriting?
2. what is priority incorporation?
3. Define share.
4. What is good will?
5. what are the parts of final statements?

Long answer Questions

1. what is marked & unmarked application & gross liability?
2. what is the exp. which are to be allocated on the basis of time ratio.
3. Discuss the need for valuation of shares.
4. Explain the factors which will affect the value of good will.
5. Discuss the special points of revised schedule VI.

Topics for Seminar and Group discussion

1. Assignment.
2. Seminar
3. open book writing.
4. skip test.
5. Group discussion.

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INDIVIDUAL SESSION PLAN



NAME OF THE STAFF: Dr. Laxman T DESIGNATION: Asst. Prof
 DEPARTMENT: commerce CLASS: B. Com - II semester
 PAPER TITLE: Advanced Financial Accounting.

LEARNING OUTCOMES:

- L1. Understand & compute the account & claims for loss of stocks & profit ^{loss & profit}
- L2. Learn various methods of accounting for hire purchase transactions
- L3. Deal with the inter-departmental transfer & their accounting treat
- L4. Demonstrate various accounting treatments for dependent & independent ^{real-branch}
- L5. Prepare financial statements from incomplete records.

Teaching Learning Plan of the year: 2022-23

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Insurance claims for loss of stocks & loss of profit.	10	online notes	Chandrashekar S. Salimath & Dr. Pandit. C. Bilange
II	Hire purchase Accounting.	10	Class room Seminar	"
III	Departmental Accounts Introduction - meaning - Adv & Dis. Adv & problems	12	youtube Notes	Prof. Hanchinad Chandrashekar
IV	Accounting for Branches Introduction - meaning, Type & solve problem	12	Class room Lecture	M. B. Kadkol.
V	Conversion of Single Entry into Double Entry.	12	"	"

RESOURCES:-

TEXT BOOKS.

1. T1. S.C. Saliwath
2. T2. M. Kadkhol.
3. T3. Prof. Hanchinihal
4. T4.....

QUESTION BANK

Short answer Questions

1. what is meant fire Insurance?
2. what do you mean by departments?
3. what is Hire purchase system?
4. what do you mean by branch?
5. what is Single Entry system?

Long answer Questions


1. Give the format of memorandum trading account.
2. How do you allocate common expenses among various departments?
3. what are the difference between Hire purchase & Installment system?
4. what are the accounts prepared under stock & debtors system?
5. Explain the steps for conversion of single entry into double entry.

Topics for Seminar and Group discussion

- 1.
2. Seminar by students
3. Assignment given to students
- 4.
- 5.

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NAME OF THE STAFF: Dr. Laxman T DESIGNATION: Asst. Prof
DEPARTMENT: Commerce CLASS: B. Com - VI sem
PAPER TITLE: Income Tax - 2.

LEARNING OUTCOMES:

1. Understand Capital gain according to DTG & STG.
2. Calculate Total Under Individual & Firm.
3. Understand Income from other sources.
4. Understand about set-off carry forward loss & Fine head Income.

Teaching Learning Plan of the year: 2022-23

Unit	Topic	Lecture Hours	Teaching Pedagogy	Resources
I	Capital Gain: meaning Types, cost of Acq; Impo venity, formula of gain	10	class room Lecture.	Prof. C.S. Salimath & Dr. Pandith
II	Income from other sources: meaning, winni ng from lottery, puzzle.	12	class room Lecture.	'
III	Total Income of Individual, Firm & HUF, Company	14		H.B. Kadbid
IV	computation of Tax liabi -lity of Indivi, HUF & Firm.	10		"
V	set-off & carry forward of losses, subtraction of Income.	08		Prof. Salimath & Dr. Pandith-B.
VI	proced use for amend -ment, Types of Amendment, Filing of Returns.	12		"

RESOURCES:-

TEXT BOOKS.

1. T1... Prof. C. S. Patil & Dr. Pandit C. Balimogge
2. T2... G. B. Baligar.
3. T3... M. B. Kadshol.
4. T4.....

QUESTION BANK

Short answer Questions

1. what is meant by ATCG & STCG.
2. what is meant Interest on securities?
3. what is meant by Individual.
4. What is meant by set-off carry forward losses?
5. what is meant by PAX & TAX.

Long answer Questions

1. Format of STCG
2. Income taxable in General US. 56(V).
3. computation of Total Income of Individual with Form 6.
4. calculate Book Profit? & Income from Profits
5. procedure of PAX & TAX.

Topics for Seminar and Group discussion

1. Assignment
2. Seminar by students taken.
- 3.
- 4.
- 5.

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