

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: Business Management

Semester: I Sem

Class: I B.com

Name of the Faculty: DEVARAJU K.S

Total Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- Concepts of management, definition, characteristics of management, Management and Administration, functions of management,				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concepts of management, definition, Characteristics of management,	8	Black board/ Lecture /PPT	July	
Management and Administration functions of management	8	Black board/ Lecture /PPT	July	
	Total hours:16			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-2- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentation-functional, project, matrix organization; decentralization and delegation of authority, dynamics of group behavior.				
the process of management planning, decision making,	5	Black board/ Lecture /PPT	August	

Strategy formulation, organizing, basic consideration				
Departmentation-functional, project, matrix organization	5	Black board/ Lecture /PPT	August	
decentralization and delegation of authority	3	Black board/ Lecture /PPT	August	
Dynamics of group behavior.	6	Black board/ Lecture /PPT	September	
Total hours : 19				
UNIT-3- Leadership- concepts, types of leadership, motivation, concepts and theories, Maslow, Herzberg's theory, Mc gregor's theory X and Y.				
Leadership- concepts, types of leadership	4 /PPT	Black board/ Lecture	September	
motivation, concepts and theories, Maslow, Herzberg's theory	6	Black board/ Lecture /PPT	September	
Mc gregor's theory X and Y.	9	Black board/ Lecture /PPT	September	
Total hours : 19				
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-4- Controlling- meaning, definition, techniques of control, PERT, CPM, JIT,budgetary control, standard costing, co-ordination, principles of co-ordination,management audit.				
Controlling- meaning, definition,	6	Black board/ Lecture /PPT	September	
techniques of control, PERT, CPM, JIT,	8	Black board/ Lecture /PPT	October	
budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.	8	Black board/ Lecture /PPT	October	
22				
UNIT-5- Emerging trends in management- Kaizen, TQM, TPM, MIS, ISO, change management, stress management, fish bone(ISHIKAWA)Diagram, business eco system, logistic management.				
- Emerging trends in management- Kaizen, TQM,	7	Black board/ Lecture /PPT	October	

TPM, MIS, ISO				
change management, stress management, fish bone(ISHIKAWA)Diagram	6	Black board/ Lecture /PPT	November	
Business eco system, logistic management.	7	Black board/ Lecture /PPT	November	
	20			
Date of submission of IA Marks :				

Signature of Faculty

Signature of HOD

Principal

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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM

Class: I BCOM

Name of the Faculty: SANDYA B.R

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-ACCOUNTING Principles And Standards- Accounting-Meaning And Definitions- Objectives- Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
ACCOUNTING Principles And Standards	4	Black board/ Lecture PPT	December	
Meaning And Definitions- Objectives-	4	Black board/ Lecture PPT	December	
Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Final accounts of sole trading concern- Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.				
Final accounts of sole trading concern	6	Black board/ Lecture PPT	December	
Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.	10	Black board/ Lecture PPT	January	

	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.				
Departmental accounts-Meaning, objectives, advantages of keeping departmental Accounts	6	Black board/ Lecture PPT	January	
basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.	10	Black board/ Lecture PPT	January/ February	
Total hours :		16		
UNIT-IV- Accounts from incomplete records-Meaning , features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.				
Accounts from incomplete records-Meaning , features and techniques of obtaining complete information	6	Black board/ Lecture PPT	February	
problems on conversion of single entry into double entry system.	10	Black board/ Lecture PPT	February	
Total hours :		16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.				
Branch Account-meaning and objectives of maintaining of branch accounts by head office	6	Black board/ Lecture PPT	March	
goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.	10	Black board/ Lecture PPT	March	
		16		
UNIIT-VI- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.				
Computerized accounting-meaning features, introduction to tally	2	Black board/ Lecture PPT	March	

creation and alteration of company, groups and ledger accounts,	4	Black board/ Lecture PPT	April	
generation of trial balance and financial statements.	10	Black board/ Lecture PPT	April	
	16			

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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: **COST & MANAGEMENT ACCOUNTING I**

Semester: II SEM

Class: I BCOM

Name of the Faculty: PUNITH KUMAR

Total

Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION: Meaning and definition of cost	4	Black board/ Lecture PPT	December	
cost accounting and cost accountancy; objectives,	4	Black board/ Lecture PPT	December	
advantages and limitations of cost accounting, differences between cost accounting and financial accounting.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.				
Elements of cost, classification of cost,	6	Black board/ Lecture PPT	December	
cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.	10	Black board/ Lecture PPT	January	
	Total hours:16			

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.				
Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels,	6	Black board/ Lecture PPT	January	
EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV- Labour: Methods of time keeping and time booking; methods of remuneration time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, rowan plan, Merick differential piece rate system, FW Taylors differential piece system.				
Labour: Methods of time keeping and time booking; methods of remuneration time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment,	6	Black board/ Lecture PPT	February	
overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, rowan plan, Merick differential piece rate system, FW Taylors differential piece system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Overheads: Meaning , Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decisionmaking.				
Overheads: Meaning , Nature, methods of classification of overheads, allocation and apportionment-problems on	6	Black board/ Lecture PPT	March	

primary distribution, secondary distribution, repeated distribution methods				
Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing – Meaning, purpose, benefits, stages, relevance in decisionmaking.	10	Black board/ Lecture PPT	March	
	16			

Signature of Faculty

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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester: II SEM

Class: I BCOM

Name of the Faculty: MOHAMMED FZYULLA

Total Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: UNIT-1-Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for consignment transaction-goods sent at cost price and at invoice price	4	Black board/ Lecture PPT	December	
-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit	4	Black board/ Lecture PPT	December	
valuation of stock on consignment, problems on cost price and invoice price.	8	Black board/ Lecture PPT	December	
	Total hours:16			
Unit 2 : UNIT-2-Accounting for Hire purchase system- features, preparation of				

statement of analysis, ascertainment of cash price of an asset-problems on hire purchase system including repossession.				
Accounting for Hire purchase system- features, preparation of statement of Analysis	6	Black board/ Lecture PPT	December	
ascertainment of cash price of an asset-problems on hire purchase system including repossession.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: UNIT-3- Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.				
Accounting for installment system- meaning, features and differences between hire-purchase and installment system	6	Black board/ Lecture PPT	January	
Problems on installment system.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
Unit 4: UNIT-4-Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)				
Accounting for royalties- minimum rent, short working, recoupment of short working analytical table	6	Black board/ Lecture PPT	February	
preparation of ledger accounts in the books of both parties-sublease (theory only)	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: UNIT-5- Financial statement of non-profit organization-meaning,				

recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet				
Financial statement of non-profit organization-meaning, recognition of capital and revenue items	6	Black board/ Lecture PPT	March	
receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet	10	Black board/ Lecture PPT	March	
	16			
UNIT-6- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.				
Accounting with using tally	2	Black board/ Lecture PPT	March	
Inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount	4	Black board/ Lecture PPT	April	
Tally voucher(accounting and inventory)-creating new voucher type.	10	Black board/ Lecture PPT	April	
	16			
Date of submission of IA Marks :				

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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: . B.com

Course/Paper Name: management of banking operation

Semester: II SEM

Class: I BCOM

Name of the Faculty: PUNITH KUMAR

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Banking Operations : Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
meaning, definition of Banking, , Bank, History of Bank in India	6	: Black board/ Lecture PPT		
functions of Bank,	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-II-Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy- Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy.,				
RoleofCentralBank- PolicyFrameworkforRBI,	6	: Black board/ Lecture PPT		
RBIandMonetaryPolicy- RegulationandSupervisionofBanki ngsystem.	7	: Black board/ Lecture PPT		
	Total hours:13			
Internal Assessment Test/Quiz/Assignment – 01				

UNIT-III- Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) –Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.				
Banking Regulation Act, 1949	3	: Black board/ Lecture PPT		
Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection	4	: Blackboard/ Lecture PPT		
Narasimman Committee Report I and II	7	: Blackboard/ Lecture PPT		
Total hours :	14			
UNIT-IV- The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such Relationship. Nature of Banking Business . Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.				
The legal relationship between the Banker and Customer	3	Black board/ Lecture PPT		
Nature of Banking Business	3	: Black board/ Lecture PPT		
Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.				
Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications	6	: Black board/ Lecture PPT		
Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts	7	: Black board/ Lecture PPT		
	13			
UNIT-VI- The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society.				

The Business of Insurance: Management of risk by individuals	2	: Black board/ Lecture PPT		
management of risk by insurers – fixing of premiums	2	: Black board/ Lecture PPT		
role of insurance in economic development and social security – contribution of insurance to the society.	9	: Black board/ Lecture PPT		
	13			
Date of submission of IA Marks :				

Signature of Faculty

Signature of HOD

Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS DECISION

Semester: III SEM

Class: II BCOM

Name of the Faculty: MANU .K &DEVARAJU K.S

Total

Hours:64

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Introduction-meaning of decisions-importance-Basic concepts of business decisions factors influencing business decisions.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction-meaning of decisions-importance	4	Black board/ Lecture PPT		
Basic concepts of business decisions factors influencing business decisions.	6	Black board/ Lecture PPT		
	Total hours: 10			
UNIT-II-Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.				
Time value of Money-present value and future value concepts-present value of annuity,	6	Black board/ Lecture PPT		
application of present and future value to investment decisions, preparation of amortization table.	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				

UNIT-III-Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing-illustration with problems, multiple product pricing-competitive bidding prices.				
Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing	6	Black board/ Lecture PPT		
illustration with problems, multiple product pricing-competitive bidding prices	10	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV-Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems, application of linear programming problems[Graphical method].				
Linear programming-Meaning, concepts and assumptions of linear programming problems	6	Black board/ Lecture PPT		
methods of solving linear programming problems, application of linear programming problems[Graphical method].	10	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- CALCULUS-Meaning of functions and calculus, application of calculus to compute cost, revenue and profit functions.				
CALCULUS-Meaning of functions and calculus	4	Black board/ Lecture PPT		
reasons for disagreement, reconciliation procedure, problems on reconciliation.	6	Black board/ Lecture PPT		
	10			

Signature of Faculty

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Principal

**Sri Adichunchanagiri First Grade College
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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION-1

Semester: III SEM

Class: II BCOM

Name of the Faculty: GIRISH T.G.

SSTotal Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Brief History of Income Tax Act, Finance Act, Scheme of Income Tax	4	Black board/ Lecture PPT		
Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual	4	Black board/ Lecture PPT		
Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.	8	Black board/ Lecture PPT		

	Total hours:16			
UNIT - II: Heads of Income: Income from Salary -features of salary income-allowances perquisites- provident fund-computation of Taxable salary income				
Heads of Income: Income from Salary -features of salary income-allowances perquisites- provident fund	10	Black board/ Lecture PPT		
computation of Taxable salary income	6	Black board/ Lecture PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III: Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment- problems				
Income from salary: Retirement benefits-Gratuity	8	Black board/ Lecture PPT		
Commutation of Pension, Leave encashment- problems	9	Black board/ Lecture PPT		
Total hours :	17			
UNIT-IV: Income from House Property: basis of charge-deemed ownership-exemptions determination of annual value-Deductions u/s 24-computation of income from house property.				
Income from House Property: basis of charge-deemed ownership	9	Black board/ Lecture PPT		
exemptions determination of annual value-Deductions u/s 24-computation of income from house property.	9	Black board/ Lecture PPT		
Total hours :	18			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V:Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/expenditures u/s 37, lossesdeemed profits-method of accounting-computation of taxable income from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant				
Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible,	6	Black board/ Lecture PPT		
General Deductions/expenditures u/s 37, lossesdeemed profits-method of accounting	3	Black board/ Lecture PPT		
computation of taxable income	7			

from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant				
	16			
UNIT-VI: Deductions u/s 80C to 80 (individual only), Income Tax Authorizes, duties and powers.				
Deductions u/s 80C to 80 (individual only),	7	Black board/ Lecture PPT		
Income Tax Authorizes, duties and powers.	6	Black board/ Lecture PPT		
, under writing of shares and debentures		Black board/ Lecture PPT		
	13			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: CORPORATE ACCOUNTING - I

Semester: III SEM

Class: II BCOM

Name of the Faculty: NANDEESHA S.C

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for share capital: Meaning and types of shares-issue of shares oversubscription and prorata allotment- forfeiture of shares-reissue of forfeited shares passing journal entries and preparing balance sheet.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for share capital: Meaning and types of shares	4	Black board/ Lecture PPT		
issue of shares oversubscription and prorata allotment	4	Black board/ Lecture PPT		
forfeiture of shares-reissue of forfeited shares passing journal entries and preparing balance sheet.	8	Black board/ Lecture PPT		
	Total hours:16			
UNIT-II-Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.				
Financial statements of limited companies: Preparation of financial statements as per	10	Black board/ Lecture PPT		

schedule III of Companies' Act-2013				
Provisions of companies Act-2013 on Declaration of Dividends.	6	Black board/ Lecture PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption meaningof bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.				
Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares	8	Black board/ Lecture PPT		
Accounting procedure for redemption meaningof bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.	8	Black board/ Lecture PPT		
	Total hours :	16		
UNIT-IV-Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures.				
Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures	8	Black board/ Lecture PPT		
journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures	8	Black board/ Lecture PPT		
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation- preparation of liquidator's final statement of account.				
Liquidation of companies-Meaning and circumstances of liquidation	6	Black board/ Lecture PPT		
Preparation of liquidator's final statement of account.	10	Black board/ Lecture PPT		
	16			

UNIT-VI- Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.				
Accounting for employees stock option plan	3	Black board/ Lecture PPT		
buy-back of securities, equity shares with differential rights,	6	Black board/ Lecture PPT		
, under writing of shares and debentures	7	Black board/ Lecture PPT		
	16			

Signature of Faculty

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Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COST & MANAGEMENT ACCOUNTING II

Semester: III SEM

Class: II BCOM

Name of the Faculty: GIRISH T.G

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Costing Methods: Meaning	4	Black board/ Lecture PPT		
Importance and Categories, Cost accounting Standards	4	Black board/ Lecture PPT		
Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability.	8	Black board/ Lecture PPT		
	Total hours:16			
UNIT-II- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause.				
Contract costing: Introduction- Contract account,	6	Black board/ Lecture PPT		
Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause.	10	Black board/ Lecture PPT		

	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products.				
Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits,	6	Black board/ Lecture PPT		
Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products.	10	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV-Operating Costing-Introduction, transport costing, standing charges, operating/running charges, preparations of operating cost sheet.				
Operating Costing-Introduction, transport costing, standing charges, operating/running charges,	6	Black board/ Lecture PPT		
preparations of operating cost sheet.	10	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Reconciliation of cost and financial accounts-need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation.				
Reconciliation of cost and financial accounts-need for reconciliation	6	Black board/ Lecture PPT		
reasons for disagreement, reconciliation procedure, problems on reconciliation.	10	Black board/ Lecture PPT		
	16			

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Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: NANDEESH S.C

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- (a)Depreciation- meaning, computation of Deprecation; (b)Capital Gain- Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Depreciation- meaning, computation of Deprecation;	8	Black board/ Lecture PPT		
Capital Gain- Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes	8	Black board/ Lecture PPT		
	Total hours:16			
UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only)				
Income from other sources (including problems)	8	Black board/ Lecture PPT		
Set off and carry forward of losses (theory only)	2	Black board/ Lecture PPT		

	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III-Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)				
UNIT-III-Assessment of Individual-Application of Deductions u/s 80C-80U	5	Black board/ Lecture PPT		
Section 87A computation of Tax liability.(Available software package for computation of tax	5	Black board/ Lecture PPT		
Total hours :		10		
UNIT-IV-Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G-80JJA-Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)				
Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G	10	Black board/ Lecture PPT		
80JJA-Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)	6	Black board/ Lecture PPT		
Total hours :		16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)				
Assessment of company- Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-	6	Black board/ Lecture PPT		

Residential Status of company-Applicable Deductions u/s 80G -80JJA	3	Black board/ Lecture PPT		
Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package- Quick Books/ Electrocom)	7			
	16			
UNIT-VI-Advance payment of Tax & interest u/s 234A, 234B, 234C, T.D.S- (including Problems), Types of Assessment, Assessment procedure, PAN, e-filing of I.T returns, E-payment of Tax, Tax Return Preparers (TRPs).(Soft ware package- Introduction of Quick Books)				
Advance payment of Tax & interest u/s 234A, 234B, 234C, T.D.S- (including Problems), Types of Assessment, Assessment procedure	6	Black board/ Lecture PPT		
PAN, e-filing of I.T returns, E-payment of Tax, Tax Return Preparers (TRPs).(Soft ware package- Introduction of Quick Books)	6	Black board/ Lecture PPT		
	12			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: MOHAMMED FYZULLA

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for General insurance companies	8	Black board/ Lecture PPT		
fire and marine insurance preparation of final accounts as per latest regulations	8	Black board/ Lecture PPT		
	Total hours:16			
UNIT-II-Accounting for life insurance— preparation of valuation balance sheet, preparation of final accounts as per latest regulations.				
Accounting for life insurance	8	Black board/ Lecture PPT		
preparation of valuation balance sheet, preparation of final accounts as per latest regulations	10	Black board/ Lecture PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				

UNIT-III- Final accounts of electricity companies-Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.				
Final accounts of electricity companies-Forms of financial statements	8	Black board/ Lecture PPT		
differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.	8	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV- Holding company accounts:- Accounting for Holding Company: Preparation of Consolidated Balance Sheet- Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.				
Holding company accounts:- Accounting for Holding Company:	4	Black board/ Lecture PPT		
Preparation of Consolidated Balance Sheet	8			
Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.	4	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models; Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).				
Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models	8	Black board/ Lecture PPT		
Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method	8	Black board/ Lecture PPT		

(C.P.P.M.).				
	16			
UNIT-VI- Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).				
Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements	3	Black board/ Lecture PPT		
Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting	6	Black board/ Lecture PPT		
Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).	7	Black board/ Lecture PPT		
	16			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programe: B.com

Course/Paper Name: COST & MANAGEMENT ACCOUNTING - III

Semester: IV SEM

Class: II BCOM

Name of the Faculty: NANDEESHA C.S

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting –Management accounting and Cost accounting-Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting	4	Black board/ Lecture PPT		
Differences between Management Accounting and Financial Accounting	4	Black board/ Lecture PPT		
Management accounting and Cost accounting-Limitations of Management Accounting.	8	Black board/ Lecture PPT		
	Total hours:16			
UNIT-II-Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
Analysis of Financial Statements	6	Black board/ Lecture PPT		
Common Size statements,	10	Black board/ Lecture		

Comparative Statement, Trend analysis.		PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios.				
Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio	6	Black board/ Lecture PPT		
Fixed assets turnover ratio- Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio- Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios.	10	Black board/ Lecture PPT		
	Total hours :	16		
UNIT-IV-Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations-Procedures for preparation of Funds flow statement- statement of Changes in working capital-statement of funds from operations statement of sources and application of funds				
Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations	6	Black board/ Lecture PPT		
Procedures for preparation of Funds flow statement- statement of Changes in working capital-statement of funds from	10	Black board/ Lecture PPT		

operations statement of sources and application of funds				
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Cost flow statement: Meaning, Definition, Uses and Limitations - Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement (AS-7):Direct method and Indirect Method.				
Cost flow statement: Meaning, Definition, Uses and Limitations- Differences between funds flow statement and cash flow statement	6	Black board/ Lecture PPT		
Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.	10	Black board/ Lecture PPT		
	16			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: E Commerce

Semester: IV SEM

Class: II BCOM

Name of the Faculty: SANDYA B.R

Total Hours: 60

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-An introduction to Electronic commerce, Main activities E-Commerce, Goals of E Commerce, Technical Components of E-Commerce, Functions of E-Commerce ; Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications - C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
An introduction to Electronic commerce, Main activities E-Commerce, Goals of E Commerce, Technical Components of E-Commerce	4			
Functions of E-Commerce ; Advantages and disadvantages of E-Commerce, Scope of E-Commerce	4	Black board/ Lecture PPT		
Electronic Commerce Applications - C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.	4	Black board/ Lecture PPT		
Total hours:	12			
UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.				

Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management	6	Black board/ Lecture PPT		
corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.	6	Black board/ Lecture PPT		
Total hours:	12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III-Business models for E-Commerce-Brokerage Model, Community Model, Value Chain Model, Manufacturer Model, Advertising Model, Subscription Model.				
Business models for E-Commerce-Brokerage Model, Community Model	6	Black board/ Lecture PPT		
Value Chain Model, Manufacturer Model, Advertising Model, Subscription Model.	6	Black board/ Lecture PPT		
Total hours :	12			
UNIT-IV-Introduction – Infrastructure of M–Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business – Benefits And Limitations, Support, Mobile Marketing & Advertisement, Non– Internet Applications In M–Commerce – Wireless/Wired Commerce Comparisons.				
Introduction – Infrastructure of M–Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business	4	Black board/ Lecture PPT		
Benefits And Limitations, Support, Mobile Marketing & Advertisement,	4			
Non– Internet Applications In M–Commerce – Wireless/Wired Commerce Comparisons.	4	Black board/ Lecture PPT		
Total hours :	12			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Electronic Payment System –Introduction- Types of Electronic Payment System- Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT-Paperless bill, Modern Payment Cash , Electronic Cash .				

- Electronic Payment System – Introduction- Types of Electronic Payment System	4	Black board/ Lecture PPT		
Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT- Paperless bill, Modern Payment Cash , Electronic Cash	6	Black board/ Lecture PPT		
	12			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty:DEVARAJU K.S &MANU K

Total

Hours:64

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics – Ethics in Management – Ethics in Business – Importance of Ethics in Business.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics	6	Black board/ Lecture PPT		
Ethics in Management – Ethics in Business – Importance of Ethics in Business	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.				
Value Systems – Introduction – Values – Moral Standards – Source of Ethics	6	Black board/ Lecture PPT		
Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				

UNIT 3: Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics- Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management.				
Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics	10	Black board/ Lecture PPT		
Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT 4: Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers – Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.				
Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers	6	Black board/ Lecture PPT		
Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT 5: Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business? – Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics				
Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business?	5	Black board/ Lecture PPT		
Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics	5	Black board/ Lecture PPT		
Total hours	10			

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**Sri Adichunchanagiri First Grade College
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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty:DEVARAJU K.S

Total Hours:64

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract- Classification of contract-Quasi contractual obligations.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Indian Contract Act 1872- Definition of Contract	6	Black board/ Lecture PPT		
Essentials of a valid contract- Classification of contract-Quasi contractual obligations.	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit-2: Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.				
Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances	8	Black board/ Lecture PPT		
Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.	8	Black board/ Lecture PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				

Unit-3: Consideration-Rules of valid consideration-contracts without consideration-stranger to contract - Legality of object and consideration - Contracts opposed to public policy-Void agreements				
Consideration-Rules of valid consideration-contracts without consideration-stranger to contract	8	Black board/ Lecture PPT		
Legality of object and consideration - Contracts opposed to public policy-Void agreements	10	Black board/ Lecture PPT		
Total hours :	18			
Unit-4: Discharge of contract- Remedies for breach of contract				
Discharge of contract	6	Black board/ Lecture PPT		
Remedies for breach of contract	4	Black board/ Lecture PPT		
Total hours :	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Laws of contract of indemnity and guarantee, Bailment and pledge, Agency				
Laws of contract of indemnity and guarantee	4	Black board/ Lecture PPT		
Bailment and pledge, Agency	4	Black board/ Lecture PPT		
	8			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: GIRISH T.G

Total Hours:64

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification.	6	Black board/ Lecture PPT		
Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit 2: Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression				
Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression	6	Black board/ Lecture PPT		
General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression	6	Black board/ Lecture PPT		

	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3. Ratio, Proportion, Variation and percentages and their application.				
. Ratio, Proportion,	10	Black board/ Lecture PPT		
Variation and percentages and their application	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts; Bankers discount, True discount, Bankers gain and present worth of Bill.				
Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts;	6	Black board/ Lecture PPT		
Bankers discount, True discount, Bankers gain and present worth of Bill.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Calculus: Meaning of Functions and Calculus, Application of Calculus to compute Cost, Revenue and Profit functions.				
Meaning of Functions and Calculus, Application of Calculus to compute Cost	5	Black board/ Lecture PPT		
Revenue and Profit functions.	5	Black board/ Lecture PPT		
Total hours	10			

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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: NANDEESH S.C

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Wealth Tax – Introduction – Definitions – Assets – Valuation Dates – Assessment Year – Net Wealth – Debts.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Wealth Tax – Introduction – Definitions – Assets	5	Black board/ Lecture PPT		
Valuation Dates – Assessment Year – Net Wealth – Debts.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Deemed Assets – Exempted Assets – Valuation of Assets (Immovable Property and Jewellery)				
Deemed Assets – Exempted Assets	10	Black board/ Lecture PPT		
Valuation of Assets (Immovable Property and Jewellery)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				
: Cash Management - Meaning -	10	Black board/ Lecture PPT		

Objectives - Need for Cash - Motives for Holding Cash				
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS- 3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
	20			

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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: PUNITH KUMAR

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Corporate Finance – Meaning – Scope – Objectives – Sources of Corporate Finance				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
:Corporate Finance – Meaning – Scope	5	Black board/ Lecture PPT		
Sources of Corporate Finance	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Working Capital Management - Meaning - Components - Nature and Kinds - Determinants of Working Capital - Estimation of Working Capital Requirements.				
: Working Capital Management - Meaning - Components - Nature and Kinds	10	Black board/ Lecture PPT		
Determinants of Working Capital - Estimation of Working Capital Requirements.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				

: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash	10	Black board/ Lecture PPT		
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS-3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
	20			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: MANU.K

Total Hours:64

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting– Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting	6	Black board/ Lecture PPT		
Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios - Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios.				

Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios	8	Black board/ Lecture PPT		
Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT 3: Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.				
Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement	10	Black board/ Lecture PPT		
Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.	10	Black board/ Lecture PPT		
	Total hours :	20		
UNIT 4: Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor – Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget (Theory only)				
Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor	6	Black board/ Lecture PPT		
Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget(Theory only)	4	Black board/ Lecture PPT		
	Total hours	10		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT 5: Standard Costing – Definition – Difference between Standard Costing and Budgetary Control –				

Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)				
Standard Costing – Definition – Difference between Standard Costing and Budgetary Control	5	Black board/ Lecture PPT		
Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)	5	Black board/ Lecture PPT		
Total hours	10			

Signature of Faculty

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: BUSINESS STATISTICS

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: PUNITHKUMAR

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Meaning and Definition of Statistics –Functions-Limitations –Collection of data – Methods of collecting primary data and sources of secondary data- Classification and Tabulation.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Meaning and Definition of Statistics –Functions-Limitations –Collection of data	5	Black board/ Lecture PPT		
Methods of collecting primary data and sources of secondary data-	4	Black board/ Lecture PPT		
Classification and Tabulation.	5			
Total hours:	14			
Unit 2: Averages – Arithmetic Mean –Median – Quartiles – Mode – Histograms and Ogive curves. Dispersion – Quartile Deviation – Standard Deviation and their Co-efficient of variation				
Averages – Arithmetic Mean – Median – Quartiles – Mode – Histograms and Ogive curves. Dispersion	10	Black board/ Lecture PPT		
Quartile Deviation – Standard Deviation and their Co-efficient of variation	10	Black board/ Lecture PPT		

Total hours:	20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Skewness – Karlpearson’s and Bowley’s Co-efficient of Skewness				
Skewness – Karlpearson’s	10	Black board/ Lecture PPT		
Bowley’s Co-efficient of Skewness	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4 :Correlation – Karl Pearson’s Co-efficient of Correlation. Spearman’s Rank Correlation. Regression –Formation of Regression equation and estimation.				
Correlation – Karl Pearson’s Co- efficient of Correlation. Spearman’s Rank Correlation	8	Black board/ Lecture PPT		
Regression –Formation of Regression equation and estimation	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Statistical decision theory – Meaning- Pay off Table – Expected monetary values and expected values of perfect information.				
Statistical decision theory – Meaning- Pay off Tabl	10	Black board/ Lecture PPT		
Expected monetary values and expected values of perfect information.	3			
Total hours:	13			

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Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COMPANY LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SANDYA B.R&DEVARAJU K.S

Total

Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract	5	Black board/ Lecture PPT		
Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer	5	Black board/ Lecture PPT		
	Total hours:10			
UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.				
Contractual Capacity-Minor's Agreement, Consideration- Definition, Essentials And Exceptions. Free Consent	10	Black board/ Lecture PPT		
Coercion, Undue Influence, Fraud,	10	Black board/ Lecture		

Misrepresentation, Mistake, Definition and Features Only.		PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract, Remedies For Breach Of Contract				
- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract	10	Black board/ Lecture PPT		
Remedies For Breach Of Contract	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT-4- Intellectual Property Act- Definition and Registration Procedure for Patent, Copy Right, Trademarks.				
Intellectual Property Act- Definition and Registration Procedure for Patent	8	Black board/ Lecture PPT		
Copy Right, Trademarks.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.				
Information Technology Act 2000- Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records	8	Black board/ Lecture PPT		
License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.	5			
Total hours:	13			
Unit-6-Competition Act 2002- introduction- Defitnitions-prohibiton of agreementsAnti competitive agreements- prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India- establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj				
Competition Act 2002- introduction- Defitnitions- prohibiton of agreementsAnti competitive agreements	6	Black board/ Lecture PPT		
prohibition of abuse of dominant position-Regualtion of	6	Black board/ Lecture PPT		

combinations-competition commission of India				
. establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj	8	Black board/ Lecture PPT		
Total hours:	20			

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Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: MOHAMMED FYZULLA

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1 Sets Theory: Meaning-Types & Operations on Sets; Application of Venn diagram to represent problems on sets.				
Meaning-Types & Operations on Sets	5	Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Application of Venn diagram	5	Black board/ Lecture PPT		
represent problems on sets.	4	Black board/ Lecture PPT		
	Total hours:14			
Unit 2 : Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation; Combination-Application problems by using Permutation and Combination formula.				
Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation	10	Black board/ Lecture PPT		
Combination-Application problems by using Permutation and Combination formula.	10	Black board/ Lecture PPT		
	Total hours:20			

Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule.				
Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices	10	Black board/ Lecture PPT		
. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming Problem (Graphical Method only).				
Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem	8	Black board/ Lecture PPT		
Application of Linear Programming Problem (Graphical Method only).	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory -41- – Probability laws – addition & multiplication theorem. Application of Binomial theorem in computation of probability				
Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory -41- – Probability laws	10	Black board/ Lecture PPT		
addition & multiplication theorem. Application of Binomial theorem in computation of probability	3			
Total hours:	13			

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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: SANDYA B.R

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Working capital Management- Meaning, Features, types of working capital, factors influencing working capital, level of current assets, operating cycle and cash cycle, current assets financing policy				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Working capital Management- Meaning, Features, types of working capital	4	Black board/ Lecture PPT		
factors influencing working capital, level of current assets	4	Black board/ Lecture PPT		
operating cycle and cash cycle, current assets financing policy	4			
	Total hours:12			
Unit 2: -Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management- credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.				
Cash management-cash budget; cash collection and disbursement, options for investment of surplus	10	Black board/ Lecture PPT		

<p>funds, credit management</p>				
<p>- Credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.</p>	10	Black board/ Lecture PPT		
	Total hours:20			
<p>Internal Assessment Test/Quiz/Assignment – 01</p>				
<p>Unit 3: Working capital financing-Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision; hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing</p>				
<p>Working capital financing- Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision</p>	10	Black board/ Lecture PPT		
<p>hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing</p>	10	Black board/ Lecture PPT		
	Total hours :	20		
<p>Unit 4: Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan- essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms</p>				
<p>Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan</p>	5	Black board/ Lecture PPT		
<p>essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms</p>	5			
	Total hours :	10		
<p>Internal Assessment Test/Quiz/Assignment – 02</p>				
<p>Unit 5: Share holder value creation - financial goals and strategy, shareholder value creation-market value added, Market to book value, Economic value added(EVA)- Balanced scorecard-the learning and growth perspective, significance of balanced score card , implementation of</p>				

score card.				
Share holder value creation - financial goals and strategy, shareholder value creation-market value added	6	Black board/ Lecture PPT		
Market to book value, Economic value added(EVA)- Balanced scorecard- the learning and growth perspective, significance of balanced score card	6			
, implementation of score card.	2			
Total hours:	14			
Unit 6: International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates- foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk- foreign currency option, money market operations- financing international operations.				
International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates	6	Black board/ Lecture PPT		
foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk	6	Black board/ Lecture PPT		
foreign currency option, money market operations- financing international operations.	8	Black board/ Lecture PPT		
Total hours:	20			

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LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons	3	Black board/ Lecture PPT		
Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent	3	Black board/ Lecture PPT		
Problems on determination of value of supply.	4			
Total hours:	10			
Unit 2: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)				
: Input tax credit- meaning, conditions for taking credit,	10	Black board/ Lecture PPT		

ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person				
Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit Notes;. Tax invoice; Prohibition of un authorized collection of tax; Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.				
Tax Invoice, Credit and Debit Notes; Tax invoice; Prohibition of un authorized collection of tax;	10	Black board/ Lecture PPT		
Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration				
Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration	10	Black board/ Lecture PPT		
Rejection of application for registration, cancellation of Registration	3			
	Total hours :	13		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to various GSTRS-procedure for filing various returns				
Returns-Brief introduction to various GSTRS	10	Black board/ Lecture PPT		
procedure for filing various returns	3			
	Total hours :	13		
Unit 6: Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess- Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning- Notified goods –specified goods-	6	Black board/ Lecture PPT		

Prohibition of importation and exportation under sec 11- types of customs duty				
Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess	6	Black board/ Lecture PPT		
Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.	8	Black board/ Lecture PPT		
	20			

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Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2015-16

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: MANU.K

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages	5	Black board/ Lecture PPT		
different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.	6	Black board/ Lecture PPT		
	Total hours:11			
Unit 2: Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book- appointment of a company auditorqualifications, disqualifications-rights and duties of a company auditor.				
Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book	10	Black board/ Lecture PPT		

appointment of a company auditor qualifications, disqualifications-rights and duties of a company auditor.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Internal check and internal control-meaning and objective-Internal Audit internal check for various transactions-limitations of internal control- Difference between internal check, internal control and internal audit-Auditor's Independence.				
Internal check and internal control-meaning and objective- Internal Audi tinternal check for various transactions	10	Black board/ Lecture PPT		
limitations of internal control- Difference between internal check, internal control and internal audit- Auditor's Independence.	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Vouching-meaning, concepts, objectives and importance – General Principles of Vouching- Teeming and lading a challenge to Vouching- Vouching different types of transactions.				
Vouching-meaning, concepts, objectives and importance – General Principles of Vouching	6	Black board/ Lecture PPT		
Teeming and lading a challenge to Vouching- Vouching different types of transactions.	6			
	Total hours :	12		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities				
verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade	7	Black board/ Lecture PPT		
, Investments, Patents, Copy rights and trade marks, plant and	6			

machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities				
Total hours:	13			
Unit 6: Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.				
Audit of different types of organizations-audit of sole trader	6	Black board/ Lecture PPT		
audit of partnership firms, audit of hotels, audit of educational institutions	6	Black board/ Lecture PPT		
audit of trust, audit of co-operative societies.	8	Black board/ Lecture PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)

Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: Business Management

Semester: I Sem

Class: I B.com

Name of the Faculty: DEVARAJU K.S7

Total Hours: 80 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- Concepts of management, definition, characteristics of management, Management and Administration, functions of management,				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concepts of management, definition, Characteristics of management,	8	Black board/ Lecture /PPT	July	
Management and Administration functions of management	8	Black board/ Lecture /PPT	July	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-2- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentation-functional, project, matrix organization; decentralization and delegation of authority, dynamics of group behavior.				
the process of management	5	Black board/ Lecture	August	

planning, decision making, Strategy formulation, organizing, basic consideration		/PPT		
Departmentation-functional, project, matrix organization	5	Black board/ Lecture /PPT	August	
decentralization and delegation of authority	3	Black board/ Lecture /PPT	August	
Dynamics of group behavior.	3	Black board/ Lecture /PPT	September	
Total hours :	16			
UNIT-3- Leadership- concepts, types of leadership, motivation, concepts and theories, Maslow, Herzberg's theory, Mc gregor's theory X and Y.				
Leadership- concepts, types of leadership	4	Black board/ Lecture /PPT	September	
motivation, concepts and theories, Maslow, Herzberg's theory	6	Black board/ Lecture /PPT	September	
Mc gregor's theory X and Y.	6	Black board/ Lecture /PPT	September	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-4- Controlling- meaning, definition, techniques of control, PERT, CPM, JIT,budgetary control, standard costing, co-ordination, principles of co-ordination,management audit.				
Controlling- meaning, definition,	3	Black board/ Lecture /PPT	September	
techniques of control, PERT, CPM, JIT,	6	Black board/ Lecture /PPT	October	
budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.	7	Black board/ Lecture /PPT	October	
	16			
UNIT-5- Emerging trends in management- Kaizen, TQM, TPM, MIS, ISO, change management, stress management, fish bone(ISHIKAWA)Diagram, business eco system, logistic management.				
- Emerging trends in	7	Black board/ Lecture /PPT	October	

management- Kaizen, TQM, TPM, MIS, ISO				
change management, stress management, fish bone(ISHIKAWA)Diagram	6	Black board/ Lecture /PPT	November	
Business eco system, logistic management.	3	Black board/ Lecture /PPT	November	
	16			
Date of submission of IA Marks :				

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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: **COST & MANAGEMENT ACCOUNTING I**

Semester: II SEM

Class: I BCOM

Name of the Faculty: MOHAMMED FYZULLA

Total Hours: 80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION: Meaning and definition of cost	4	Black board/ Lecture PPT	December	
cost accounting and cost accountancy; objectives,	4	Black board/ Lecture PPT	December	
advantages and limitations of cost accounting, differences between cost accounting and financial accounting.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.				
Elements of cost, classification of cost,	6	Black board/ Lecture PPT	December	
cost centre, cost unit, problems on preparation of cost sheet, tenders	10	Black board/ Lecture PPT	January	

and quotations.				
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.				
Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels,	6	Black board/ Lecture PPT	January	
EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV- Labour: Methods of time keeping and time booking; methods of remuneration time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, rowan plan, Merick differential piece rate system, FW Taylors differential piece system.				
Labour: Methods of time keeping and time booking; methods of remuneration time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment,	6	Black board/ Lecture PPT	February	
overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, rowan plan, Merick differential piece rate system, FW Taylors differential piece system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Overheads: Meaning , Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decisionmaking.				
Overheads: Meaning , Nature, methods of classification of	6	Black board/ Lecture PPT	March	

overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods				
Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing – Meaning, purpose, benefits, stages, relevance in decisionmaking.	10	Black board/ Lecture PPT	March	
	16			

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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM

Class: I BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-ACCOUNTING Principles And Standards- Accounting-Meaning And Definitions- Objectives- Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
ACCOUNTING Principles And Standards	4	Black board/ Lecture PPT	December	
Meaning And Definitions- Objectives-	4	Black board/ Lecture PPT	December	
Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Final accounts of sole trading concern- Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.				
Final accounts of sole trading concern	6	Black board/ Lecture PPT	December	

Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.				
Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts	6	Black board/ Lecture PPT	January	
basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Accounts from incomplete records-Meaning , features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.				
Accounts from incomplete records-Meaning , features and techniques of obtaining complete information	6	Black board/ Lecture PPT	February	
problems on conversion of single entry into double entry system.	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.				
Branch Account-meaning and objectives of maintaining of branch accounts by head office	6	Black board/ Lecture PPT	March	
goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.	10	Black board/ Lecture PPT	March	
	16			
UNIIT-VI- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.				

Computerized accounting-meaning features, introduction to tally	2	Black board/ Lecture PPT	March	
creation and alteration of company, groups and ledger accounts,	4	Black board/ Lecture PPT	April	
generation of trial balance and financial statements.	10	Black board/ Lecture PPT	April	
	16			

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name : FINANCIAL ACCOUNTING II

Semester : II SEM

Class: I BCOM

Name of the Faculty: GIRISH T.G

Total Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: UNIT-1-Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for consignment transaction-goods sent at cost price and at invoice price	4	Black board/ Lecture PPT	December	
-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit	4	Black board/ Lecture PPT	December	
valuation of stock on consignment, problems on cost price and invoice price.	8	Black board/ Lecture PPT	December	

	Total hours:16			
Unit 2 : UNIT-2-Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset-problems on hire purchase system including repossession.				
Accounting for Hire purchase system- features, preparation of statement of analysis	6	Black board/ Lecture PPT	December	
ascertainment of cash price of an asset-problems on hire purchase system including repossession.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: UNIT-3- Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.				
Accounting for installment system- meaning, features and differences between hire-purchase and installment system	6	Black board/ Lecture PPT	January	
Problems on installment system.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
Unit 4: UNIT-4-Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)				
Accounting for royalties-minimum rent, short working, recoupment of short working analytical table	6	Black board/ Lecture PPT	February	
preparation of ledger accounts in the books of both parties-sublease (theory only)	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment				

Test/Quiz/Assignment – 02				
Unit 5: UNIT-5- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet				
Financial statement of non-profit organization-meaning, recognition of capital and revenue items	6	Black board/ Lecture PPT	March	
receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet	10	Black board/ Lecture PPT	March	
	16			
UNIT-6- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.				
Accounting with using tally	2	Black board/ Lecture PPT	March	
Inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount	4	Black board/ Lecture PPT	April	
Tally voucher(accounting and inventory)-creating new voucher type.	10	Black board/ Lecture PPT	April	
	16			
Date of submission of IA Marks :				

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: . B.com

Course/Paper Name: management of Banking and Insurance Service

Semester:II SEM

Class: I BCOM

Name of the Faculty:SOWMYA B.K

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Banking Operations : Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
meaning, definition of Banking, , Bank, History of Bank in India	6	: Black board/ Lecture PPT		
functions of Bank,	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-II-Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy- Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy.,				
RoleofCentralBank- PolicyFrameworkforRBI,	6	: Black board/ Lecture PPT		
RBIandMonetaryPolicy- RegulationandSupervisionofBanki ngsystem.	7	: Black board/ Lecture PPT		
	Total hours:13			

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) –Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.				
BankingRegulationAct,1949	3	: Black board/ Lecture PPT		
DefinitionofBanking,Licensing,openingofbranches,FunctionsofBanks,Inspection	4	:Blackboard/Lecture PPT		
Narasimman Committee Report I and II	7	:Blackboard/Lecture PPT		
Total hours :	14			
UNIT-IV- The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such Relationship. Nature of Banking Business . Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.				
The legal relationship between the Banker and Customer	3	Black board/ Lecture PPT		
Nature of Banking Business	3	: Black board/ Lecture PPT		
Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.				
Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications	6	: Black board/ Lecture PPT		
Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts	7	: Black board/ Lecture PPT		
	13			

UNIT-VI- The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society.

The Business of Insurance: Management of risk by individuals	2	: Black board/ Lecture PPT		
management of risk by insurers – fixing of premiums	2	: Black board/ Lecture PPT		
role of insurance in economic development and social security – contribution of insurance to the society.	9	: Black board/ Lecture PPT		
	13			

Date of submission of IA Marks :

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: **COMPANY LAW**

Semester: II SEM

Class: I BCOM

Name of the Faculty: MUNZIRA BHANU

Total Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Company-Definition, features, types- corporate personality, corporate veil and lifting of corporate veil				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Company-Definition, features,	4	Black board/ Lecture PPT	December	
Company types	4	Black board/ Lecture PPT	December	
corporate personality, corporate veil and lifting of corporate veil	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Company formation-promoters-functions, rights, duties and liabilities of promoters, stages of formation of a company, promotion, incorporation, capital subscription, business commencement stage-Corporate Social Responsibility- meaning – scopeconstitution of CSR committee-CSR expenditure- As per Companies’ ACT 2013.				
Company formation-promoters-functions, rights, duties and liabilities of promoters, stages of formation of a company, promotion, incorporation, capital subscription,	6	Black board/ Lecture PPT	December	
business commencement stage-Corporate Social Responsibility-meaning – scopeconstitution of CSR committee-CSR	10	Black board/ Lecture PPT	January	

expenditure- As per Companies' ACT 2013.				
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Memorandum and Articles of Association-contents and its alteration, prospectus contents, registration, misstatement in prospectus-criminal and civil liabilities.				
Memorandum and Articles of Association-contents and its alteration	6	Black board/ Lecture PPT	January	
prospectus contents, registration, misstatement in prospectus-criminal and civil liabilities.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV-Concept of Capital and financing of companies- Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Prospectus- Definition; Abridged Prospectus; Red-Herring Prospectus; Shelf Prospectus.				
Concept of Capital and financing of companies- Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount	6	Black board/ Lecture PPT	February	
Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Prospectus- Definition; Abridged Prospectus; Red-Herring Prospectus; Shelf Prospectus.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Membership of a company-modes of acquiring membership, rights and privileges of members, register of members, shares of a company-definition, types, differences between shares and debentures.				
Membership of a company-modes of acquiring membership, rights and privileges	6	Black board/ Lecture PPT	March	

of members,				
register of members, shares of a company-definition, types, differences between shares and debentures.	10	Black board/ Lecture PPT	March	
	16			
UNIT-VI- Company meetings-types of meetings, provisions and requisites of a valid meeting, meetings of board of directors, statutory meetings, annual general meetings and extra ordinary general meetings.				
Company meetings-types of meetings, provisions and requisites of a valid meeting,	6	Black board/ Lecture PPT	March	
meetings of board of directors, statutory meetings, annual general meetings and extra ordinary general meetings.	10	Black board/ Lecture PPT	March	
	16			

Signature of Faculty

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS DECISIONS

Semester: 3rd Sem

Class: I I B.com

Name of the Faculty: DEVARAJU K.S

Total Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Introduction-meaning of decisions-importance-Basic concepts of business decisionsfactors influencing business decisions.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction-meaning of decisions-importance-Basic concepts of business decisions	8	Black board/ Lecture /PPT	July	
factors influencing business decisions.	8	Black board/ Lecture /PPT	July	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-II-Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.				
Time value of Money-present value and future value concept	5	Black board/ Lecture /PPT	August	
-present value of annuity, application of present	5	Black board/ Lecture /PPT	August	

future value to investment decisions	3	Black board/ Lecture /PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours :	16			
UNIT-III-Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing-illustration with problems, multiple product pricing-competitive bidding prices.				
Leadership- concepts, types of leadership	4	Black board/ Lecture /PPT	September	
Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing	6	Black board/ Lecture /PPT	September	
illustration with problems, multiple product pricing-competitive bidding prices.	6	Black board/ Lecture /PPT	September	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems, application of linear programming problems[Graphical method].				
Linear programming-Meaning, concepts and assumptions of linear programming problems,	3	Black board/ Lecture /PPT	September	
methods of solving linear programming problems	6	Black board/ Lecture /PPT	October	
application of linear programming problems[Graphical method].	7	Black board/ Lecture /PPT	October	
	16			
UNIT-V-CALCULUS-Meaning of functions and calculus, application of calculus to compute cost, revenue and profit functions				
CALCULUS-Meaning of functions and calculus	7	Black board/ Lecture /PPT	October	
application of calculus to compute cost	6	Black board/ Lecture /PPT	November	
revenue and profit functions	3	Black board/ Lecture /PPT	November	
	16			

Date of submission of IA Marks :

Signature of Faculty

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION-I

Semester: 3rd SEM

Class: I I BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year	4	Black board/ Lecture PPT	December	
Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual	4	Black board/ Lecture PPT	December	
Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II:Heads of Income: Income from Salary -features of salary income-allowancesperquisites-provident fund-computation of Taxable salary income				
Heads of Income: Income from Salary -features of salary income-allowancesperquisites	6	Black board/ Lecture PPT	December	
- provident fund-computation of Taxable salary income	10	Black board/ Lecture PPT	January	

	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III: Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment-problems				
: Income from salary: Retirement benefits-Gratuity, Commutation of Pension	6	Black board/ Lecture PPT	January	
Leave encashment- problems	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV: Income from House Property: basis of charge-deemed ownership-exemptionsdetermination of annual value-Deductions u/s 24-computation of income from house property				
Income from House Property: basis of charge-deemed ownership-exemptionsdetermination of annual value	6	Black board/ Lecture PPT	February	
Deductions u/s 24-computation of income from house property	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V:Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/expenditures u/s 37, lossesdeemed profits-method of accounting-computation of taxable income from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant.				
Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/expenditures u/s 37, lossesdeemed profits-method of accounting	6	Black board/ Lecture PPT	March	
computation of taxable income from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant	10	Black board/ Lecture PPT	March	
	16			
UNIT-VI:Deductions u/s 80C to 80 (individual only), Income Tax Authorizes, duties and powers.				
:Deductions u/s 80C to 80 (individual only	2	Black board/ Lecture PPT	March	
Income Tax Authorizes	4	Black board/ Lecture PPT	April	
, duties and powers.	10	Black board/ Lecture PPT	April	

	16			
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Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: CORPORATE ACCOUNTING -I

Semester: 3rd SEM

Class: I I BCOM

Name of the Faculty: NANDEESHA S.C

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for share capital: Meaning and types of shares-issue of sharesoversubscription and prorate allotment- forfeiture of shares-reissue of forfeited sharespassing journal entries and preparing balance sheet.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
- Accounting for share capital: Meaning and types of shares	4	Black board/ Lecture PPT	December	
issue of sharesoversubscription and prorate allotment- forfeiture of shares	4	Black board/ Lecture PPT	December	
reissue of forfeited sharespassing journal entries and preparing balance sheet.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.				
Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013	6	Black board/ Lecture PPT	December	
. Provisions of companies Act-2013 on Declaration of Dividends	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment				

Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.				
- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares	6	Black board/ Lecture PPT	January	
and Accounting procedure for redemption meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV-Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures				
Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures	6	Black board/ Lecture PPT	February	
journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation- preparation of liquidator's final statement of account.				
Liquidation of companies- Meaning	6	Black board/ Lecture PPT	March	
and circumstances of liquidation preparation of liquidator's final statement of account	10	Black board/ Lecture PPT	March	
Total hours :	16			
UNIT-VI- Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.				
- Accounting for employees stock option plan	2	Black board/ Lecture PPT	March	
buy-back of securities, equity shares with differential rights	4	Black board/ Lecture PPT	April	
under writing of shares and debentures	10	Black board/ Lecture PPT	April	
Total hours :	16			

Signature of Faculty

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: NANDEESHA S.C

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for General insurance companies	4	Black board/ Lecture PPT		
fire and marine insurance preparation of final accounts as per latest regulations	6	Black board/ Lecture PPT		
	Total hours:10			
UNIT-II-Accounting for life insurance— preparation of valuation balance sheet, preparation of final accounts as per latest regulations.				
Accounting for life insurance	4	Black board/ Lecture PPT		
preparation of valuation balance sheet, preparation of final accounts as per latest regulations	10	Black board/ Lecture PPT		
	Total hours:14			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Final accounts of electricity companies-Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.				

Final accounts of electricity companies-Forms of financial statements	8	Black board/ Lecture PPT		
differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.	8	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV- Holding company accounts:- Accounting for Holding Company: Preparation of Consolidated Balance Sheet- Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.				
Holding company accounts:- Accounting for Holding Company:	4	Black board/ Lecture PPT		
Preparation of Consolidated Balance Sheet	8			
Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.	4	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models; Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).				
Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models	7	Black board/ Lecture PPT		
Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).	8	Black board/ Lecture PPT		
Total hours :	15			
UNIT-VI- Inflation accounting and income measurement: Inflation Accounting: Concept –				

Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).				
Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements	3	Black board/ Lecture PPT		
Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting	6	Black board/ Lecture PPT		
Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).	7	Black board/ Lecture PPT		
	16			

Signature of Faculty

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: GIRISH T.G

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- (a)Depreciation- meaning, computation of Deprecation; (b)Capital Gain- Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Depreciation- meaning, computation of Deprecation;	8	Black board/ Lecture PPT		
Capital Gain- Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes	8	Black board/ Lecture PPT		
	Total hours:16			
UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only)				
Income from other sources (including problems)	8	Black board/ Lecture PPT		
Set off and carry forward of losses (theory only)	2	Black board/ Lecture PPT		
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				

UNIT-III-Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)				
UNIT-III-Assessment of Individual-Application of Deductions u/s 80C-80U	5	Black board/ Lecture PPT		
Section 87A computation of Tax liability.(Available software package for computation of tax	5	Black board/ Lecture PPT		
Total hours :		10		
UNIT-IV-Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G-80JJA-Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)				
Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G	10	Black board/ Lecture PPT		
80JJA-Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)	6	Black board/ Lecture PPT		
Total hours :		16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)				
Assessment of company- Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-	6	Black board/ Lecture PPT		
Residential Status of company-Applicable Deductions u/s 80G -80JJA	3	Black board/ Lecture PPT		

Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package- Quick Books/ Electrocom)	7			
	16			
UNIT-VI-Advance payment of Tax & interest u/s 234A, 234B, 234C, T.D.S- (including Problems), Types of Assessment, Assessment procedure, PAN, e-filing of I.T returns, E-payment of Tax, Tax Return Preparers (TRPs).(Soft ware package- Introduction of Quick Books)				
Advance payment of Tax & interest u/s 234A, 234B, 234C, T.D.S- (including Problems), Types of Assessment, Assessment procedure	6	Black board/ Lecture PPT		
PAN, e-filing of I.T returns, E-payment of Tax, Tax Return Preparers (TRPs).(Soft ware package- Introduction of Quick Books)	6	Black board/ Lecture PPT		
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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COST AND MANAGEMENT ACCOUNTING-II

Semester: 2nd Sem

Class: I I B.com

Name of the Faculty: MOHAMMED FYZULLA

Total Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards	8	Black board/ Lecture /PPT	July	
Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability	8	Black board/ Lecture /PPT	July	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-II- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause				
- Contract costing: Introduction- Contract account	5	Black board/ Lecture /PPT	August	
, Profit on incomplete contracts, work in progress	5	Black board/ Lecture /PPT	August	
, Contractee's Accounts,	3	Black board/ Lecture	August	

Escalation clause		/PPT		
Dynamics of group behavior.	3	Black board/ Lecture /PPT	September	
Total hours :	16			
UNIT-III-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products				
Leadership- concepts, types of leadership	4	Black board/ Lecture /PPT	September	
-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits,	6	Black board/ Lecture /PPT	September	
, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products	6	Black board/ Lecture /PPT	September	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Operating Costing-Introduction, transport costing, standing charges, operating/running charges, preparations of operating cost sheet.				
Operating Costing-Introduction, transport costing	3	Black board/ Lecture /PPT	September	
standing charges, operating/running charges	6	Black board/ Lecture /PPT	October	
preparations of operating cost sheet.	7	Black board/ Lecture /PPT	October	
	16			
UNIT-V-Reconciliation of cost and financial accounts-need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation				
-Reconciliation of cost and financial accounts	7	Black board/ Lecture /PPT	October	
-need for reconciliation, reasons for disagreement	6	Black board/ Lecture /PPT	November	
reconciliation procedure, problems on reconciliation	3	Black board/ Lecture /PPT	November	
	16			

Date of submission of IA Marks :s

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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COST AND MANAGEMENT ACCOUNTING–III

Semester: 3rdSem

Class: I I B.com

Name of the Faculty: PUNITH KUMAR

Total Hours:96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting – Management accounting and Cost accounting-Limitations of Management Accounting				
-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Differences between Management Accounting and Financial Accounting	8	Black board/ Lecture /PPT	July	
Management accounting and Cost accounting-Limitations of Management Accounting	8	Black board/ Lecture /PPT	July	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-II-Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
-Analysis of Financial Statements	5	Black board/ Lecture /PPT	August	
Common Size statements, Comparative Statement	5	Black board/ Lecture /PPT	August	

Trend analysis.	3	Black board/ Lecture /PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours :	16			
UNIT-III- Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios				
Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios	4 /PPT	Black board/ Lecture	September	
working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio	6	Black board/ Lecture /PPT	September	
(C) Financial ratios-Current Ratio-liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios	6	Black board/ Lecture /PPT	September	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations-Procedures for preparation of Funds flow statement- statement of Changes in working capital-statement of funds from operationsstatement of sources and application of funds				
Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations	3	Black board/ Lecture /PPT	September	
Procedures for preparation of Funds flow statement- statement of Changes in working capital	6	Black board/ Lecture /PPT	October	
statement of funds from operationsstatement of sources and	7	Black board/ Lecture /PPT	October	

application of funds				
	16			
UNIT-V- Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method				
Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement	7	Black board/ Lecture /PPT	October	
Preparation of Cash flow statement(AS-7)	6	Black board/ Lecture /PPT	November	
Direct method and Indirect Method	3	Black board/ Lecture /PPT	November	
	16			
Date of submission of IA Marks :				

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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: E Commerce

Semester: IV SEM

Class: II BCOM

Name of the Faculty: SOMYA B.K

Total Hours: 60

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-An introduction to Electronic commerce, Main activities E-Commerce, Goals of E Commerce, Technical Components of E-Commerce, Functions of E-Commerce ; Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications - C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
An introduction to Electronic commerce, Main activities E-Commerce, Goals of E Commerce, Technical Components of E-Commerce	4			
Functions of E-Commerce ; Advantages and disadvantages of E-Commerce, Scope of E-Commerce	4	Black board/ Lecture PPT		
Electronic Commerce Applications - C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.	4	Black board/ Lecture PPT		
Total hours:	12			
UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.				

Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management	6	Black board/ Lecture PPT		
corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.	6	Black board/ Lecture PPT		
Total hours:	12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III-Business models for E-Commerce-Brokerage Model, Community Model, Value Chain Model, Manufacturer Model, Advertising Model, Subscription Model.				
Business models for E-Commerce-Brokerage Model, Community Model	6	Black board/ Lecture PPT		
Value Chain Model, Manufacturer Model, Advertising Model, Subscription Model.	6	Black board/ Lecture PPT		
Total hours :	12			
UNIT-IV-Introduction – Infrastructure of M–Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business – Benefits And Limitations, Support, Mobile Marketing & Advertisement, Non– Internet Applications In M–Commerce – Wireless/Wired Commerce Comparisons.				
Introduction – Infrastructure of M–Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business	4	Black board/ Lecture PPT		
Benefits And Limitations, Support, Mobile Marketing & Advertisement,	4			
Non– Internet Applications In M–Commerce – Wireless/Wired Commerce Comparisons.	4	Black board/ Lecture PPT		
Total hours :	12			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Electronic Payment System –Introduction- Types of Electronic Payment System- Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT-Paperless bill, Modern Payment Cash , Electronic Cash .				

- Electronic Payment System – Introduction- Types of Electronic Payment System	6	Black board/ Lecture PPT		
Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT- Paperless bill, Modern Payment Cash , Electronic Cash	6	Black board/ Lecture PPT		
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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty:DEVARAJU K.S

Total Hours:64

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics – Ethics in Management – Ethics in Business – Importance of Ethics in Business.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics	6	Black board/ Lecture PPT		
Ethics in Management – Ethics in Business – Importance of Ethics in Business	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.				
Value Systems – Introduction – Values – Moral Standards – Source of Ethics	6	Black board/ Lecture PPT		
Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				

UNIT 3: Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics- Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management.				
Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics	10	Black board/ Lecture PPT		
Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT 4: Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers – Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.				
Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers	6	Black board/ Lecture PPT		
Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT 5: Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business? – Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics				
Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business?	5	Black board/ Lecture PPT		
Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics	5	Black board/ Lecture PPT		
Total hours	10			

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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: KAVYA B.N

Total Hours:64

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract- Classification of contract-Quasi contractual obligations.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Indian Contract Act 1872- Definition of Contract	6	Black board/ Lecture PPT		
Essentials of a valid contract- Classification of contract-Quasi contractual obligations.	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit-2: Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.				
Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances	8	Black board/ Lecture PPT		
Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.	8	Black board/ Lecture PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				

Unit-3: Consideration-Rules of valid consideration-contracts without consideration-stranger to contract - Legality of object and consideration - Contracts opposed to public policy-Void agreements				
Consideration-Rules of valid consideration-contracts without consideration-stranger to contract	8	Black board/ Lecture PPT		
Legality of object and consideration - Contracts opposed to public policy-Void agreements	10	Black board/ Lecture PPT		
Total hours :	18			
Unit-4: Discharge of contract- Remedies for breach of contract				
Discharge of contract	6	Black board/ Lecture PPT		
Remedies for breach of contract	4	Black board/ Lecture PPT		
Total hours :	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Laws of contract of indemnity and guarantee, Bailment and pledge, Agency				
Laws of contract of indemnity and guarantee	4	Black board/ Lecture PPT		
Bailment and pledge, Agency	4	Black board/ Lecture PPT		
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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: PUNITHKUMAR

Total Hours:64

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification.	6	Black board/ Lecture PPT		
Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit 2: Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression				
Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression	6	Black board/ Lecture PPT		
General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression	6	Black board/ Lecture PPT		

	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3. Ratio, Proportion, Variation and percentages and their application.				
. Ratio, Proportion,	10	Black board/ Lecture PPT		
Variation and percentages and their application	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts; Bankers discount, True discount, Bankers gain and present worth of Bill.				
Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts;	6	Black board/ Lecture PPT		
Bankers discount, True discount, Bankers gain and present worth of Bill.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Calculus: Meaning of Functions and Calculus, Application of Calculus to compute Cost, Revenue and Profit functions.				
Meaning of Functions and Calculus, Application of Calculus to compute Cost	5	Black board/ Lecture PPT		
Revenue and Profit functions.	5	Black board/ Lecture PPT		
Total hours	10			

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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: NANDEESHA S.C

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Wealth Tax – Introduction – Definitions – Assets – Valuation Dates – Assessment Year – Net Wealth – Debts.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Wealth Tax – Introduction – Definitions – Assets	5	Black board/ Lecture PPT		
Valuation Dates – Assessment Year – Net Wealth – Debts.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Deemed Assets – Exempted Assets – Valuation of Assets (Immovable Property and Jewellery)				
Deemed Assets – Exempted Assets	10	Black board/ Lecture PPT		
Valuation of Assets (Immovable Property and Jewellery)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				
: Cash Management - Meaning -	10	Black board/ Lecture PPT		

Objectives - Need for Cash - Motives for Holding Cash				
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS- 3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SOMYA B.K

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Corporate Finance – Meaning – Scope – Objectives – Sources of Corporate Finance				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
:Corporate Finance – Meaning – Scope	5	Black board/ Lecture PPT		
Sources of Corporate Finance	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Working Capital Management - Meaning - Components - Nature and Kinds - Determinants of Working Capital - Estimation of Working Capital Requirements.				
: Working Capital Management - Meaning - Components - Nature and Kinds	10	Black board/ Lecture PPT		
Determinants of Working Capital - Estimation of Working Capital Requirements.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				
: Cash Management - Meaning - Objectives - Need for Cash -	10	Black board/ Lecture PPT		

Motives for Holding Cash				
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS-3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
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LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: MUNZIRA BANU

Total Hours:64

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting– Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting	6	Black board/ Lecture PPT		
Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios - Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios.				
Analysis of Financial Statements – Ratio Analysis: Meaning and	8	Black board/ Lecture PPT		

Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios				
Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT 3: Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.				
Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement	10	Black board/ Lecture PPT		
Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.	10	Black board/ Lecture PPT		
	Total hours :	20		
UNIT 4: Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor – Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget (Theory only)				
Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor	6	Black board/ Lecture PPT		
Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget(Theory only)	4	Black board/ Lecture PPT		
	Total hours	10		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT 5: Standard Costing – Definition – Difference between Standard Costing and Budgetary Control – Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)				
Standard Costing – Definition –	5	Black board/ Lecture		

Difference between Standard Costing and Budgetary Control		PPT		
Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)	5	Black board/ Lecture PPT		
Total hours	10			

Signature of Faculty

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: **ADVANCED COST AND MANAGEMENT ACCOUNTING II**

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: NANDEESHA S.C

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting – Management accounting and Cost accounting-Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: Meaning and Definition of Management Accounting	3	Black board/ Lecture PPT		
Scope and Objectives of Management Accounting- Differences between Management Accounting and Financial Accounting	3	Black board/ Lecture PPT		
Management accounting and Cost accounting-Limitations of Management Accounting.	4			
Total hours:	10			
Unit 2: Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
Analysis of Financial Statements: Common Size statements	10	Black board/ Lecture PPT		
Comparative Statement, Trend analysis.	10	Black board/ Lecture PPT		

Total hours:	20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.				
Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio	10	Black board/ Lecture PPT		
Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.				
Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement	8	Black board/ Lecture PPT		
Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement – Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing				

: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –Contribution	10	Black board/ Lecture PPT		
Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing	3			
Total hours:	13			
Unit 6: Budget and Budgeting Control-Definition-Basic Concepts-Budget ManualKey factor-Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash.				
Budget and Budgeting Control-Definition-Basic Concepts	6	Black board/ Lecture PPT		
Budget ManualKey factor-Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT		
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT		
Total hours:	20			

Signature of Faculty

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SANDHAYA & DEVARAJU K.S

Total

Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract	5	Black board/ Lecture PPT		
Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer	5	Black board/ Lecture PPT		
	Total hours:10			
UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.				
Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent	10	Black board/ Lecture PPT		
Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.	10	Black board/ Lecture PPT		
	Total hours:20			

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract, Remedies For Breach Of Contract				
- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract	10	Black board/ Lecture PPT		
Remedies For Breach Of Contract	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT-4- Intellectual Property Act- Definition and Registration Procedure for Patent, Copy Right, Trademarks.				
Intellectual Property Act- Definition and Registration Procedure for Patent	8	Black board/ Lecture PPT		
Copy Right, Trademarks.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.				
Information Technology Act 2000- Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records	8	Black board/ Lecture PPT		
License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.	5			
Total hours:	13			
Unit-6-Competition Act 2002- introduction- Defitnitions-prohibiton of agreementsAnti competitive agreements- prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India- establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj				
Competition Act 2002- introduction- Defitnitions- prohibiton of agreementsAnti competitive agreements	6	Black board/ Lecture PPT		
prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India	6	Black board/ Lecture PPT		
.	8	Black board/ Lecture PPT		

establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj				
Total hours:	20			

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty:

Hours:96

Total

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Working capital Management- Meaning, Features, types of working capital, factors influencing working capital, level of current assets, operating cycle and cash cycle, current assets financing policy				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Working capital Management- Meaning, Features, types of working capital	5	Black board/ Lecture PPT		

factors influencing working capital, level of current assets	5	Black board/ Lecture PPT		
operating cycle and cash cycle, current assets financing policy	5			
	Total hours:15			
Unit 2: -Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management- credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.				
Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management	10	Black board/ Lecture PPT		
- Credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision; hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing				
Working capital financing- Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision	10	Black board/ Lecture PPT		
hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan- essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms				
Venture capital financing- meaning, features, development of venture capital in India, stages	5	Black board/ Lecture PPT		

in venture financing- the business plan				
essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms	5			
Total hours :	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Share holder value creation - financial goals and strategy, shareholder value creation- market value added, Market to book value, Economic value added(EVA)- Balanced scorecard- the learning and growth perspective, significance of balanced score card , implementation of score card.				
Share holder value creation - financial goals and strategy, shareholder value creation- market value added	6	Black board/ Lecture PPT		
Market to book value, Economic value added(EVA)- Balanced scorecard- the learning and growth perspective, significance of balanced score card	6			
, implementation of score card.	2			
Total hours:	14			
Unit 6: International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates- foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk- foreign currency option, money market operations- financing international operations.				
International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates	6	Black board/ Lecture PPT		
foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk	6	Black board/ Lecture PPT		
foreign currency option, money market operations- financing international operations.	8	Black board/ Lecture PPT		
Total hours:	20			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce**

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty:

Hours:96

Total

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons	5	Black board/ Lecture PPT		
Supply through agent, cost based	5	Black board/ Lecture		

value, Residual valuation, specific supplies, Service of pure agent		PPT		
Problems on determination of value of supply.	5			
Total hours:	15			
Unit 2: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)				
: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person	10	Black board/ Lecture PPT		
Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit Notes;. Tax invoice; Prohibition of un authorized collection of tax; Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.				
Tax Invoice, Credit and Debit Notes; Tax invoice; Prohibition of un authorized collection of tax;	10	Black board/ Lecture PPT		
Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration				
Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration	10	Black board/ Lecture PPT		
Rejection of application for registration, cancellation of Registration	3			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				

Unit 5: Returns-Brief introduction to various GSTRS-procedure for filing various returns				
Returns-Brief introduction to various GSTRS	10	Black board/ Lecture PPT		
procedure for filing various returns	3			
Total hours :	13			
Unit 6: Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess- Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty	6	Black board/ Lecture PPT		
Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess	6	Black board/ Lecture PPT		
Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.	8	Black board/ Lecture PPT		
	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: MOHAMMED FYZULLA

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1 Sets Theory: Meaning-Types & Operations on Sets; Application of Venn diagram to represent problems on sets.				
Meaning-Types & Operations on Sets	5	Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Application of Venn diagram	5	Black board/ Lecture PPT		
represent problems on sets.	4	Black board/ Lecture PPT		
	Total hours:14			
Unit 2 : Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation; Combination-Application problems by using Permutation and Combination formula.				
Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation	10	Black board/ Lecture PPT		
Combination-Application problems by using Permutation and Combination formula.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear				

equations by using Cramer's rule.				
Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices	10	Black board/ Lecture PPT		
. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming Problem (Graphical Method only).				
Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem	8	Black board/ Lecture PPT		
Application of Linear Programming Problem (Graphical Method only).	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory -41- – Probability laws – addition & multiplication theorem. Application of Binomial theorem in computation of probability				
Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory -41- – Probability laws	10	Black board/ Lecture PPT		
addition & multiplication theorem. Application of Binomial theorem in computation of probability	3			
Total hours:	13			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2016-17

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: KAVYA B.N & DEVARAJU K.S

Total Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages	5	Black board/ Lecture PPT		
different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book- appointment of a company auditor qualifications, disqualifications-rights and duties of a company auditor.				
Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book	10	Black board/ Lecture PPT		
appointment of a company auditor qualifications, disqualifications-rights and duties of	10	Black board/ Lecture PPT		

a company auditor.				
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Internal check and internal control-meaning and objective-Internal Audit internal check for various transactions-limitations of internal control- Difference between internal check, internal control and internal audit-Auditor's Independence.				
Internal check and internal control-meaning and objective-Internal Audi tinternal check for various transactions	10	Black board/ Lecture PPT		
limitations of internal control- Difference between internal check, internal control and internal audit- Auditor's Independence.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Vouching-meaning, concepts, objectives and importance – General Principles of Vouching- Teeming and lading a challenge to Vouching- Vouching different types of transactions.				
Vouching-meaning, concepts, objectives and importance – General Principles of Vouching	6	Black board/ Lecture PPT		
Teeming and lading a challenge to Vouching- Vouching different types of transactions.	6			
Total hours :	12			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities				
verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade	13	Black board/ Lecture PPT		
, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities	13			

Total hours:				
Unit 6: Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.				
Audit of different types of organizations-audit of sole trader	6	Black board/ Lecture PPT		
audit of partnership firms, audit of hotels, audit of educational institutions	6	Black board/ Lecture PPT		
audit of trust, audit of co-operative societies.	8	Black board/ Lecture PPT		
Total hours:	20			

Signature of Faculty

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: Business Management

Semester: I Sem

Class: I B.com

Name of the Faculty: MUNZIRA BHANU & DEVARAJU K.S

Total

Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- Concepts of management, definition, characteristics of management, Management and Administration, functions of management,				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concepts of management, definition, Characteristics of management,	5	Black board/ Lecture /PPT	July	
Management and Administration functions of management	5	Black board/ Lecture /PPT	July	
	Total hours:10			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-2- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentation-functional, project, matrix organization; decentralization and delegation of authority, dynamics of group behavior.				
the process of management planning, decision making, Strategy formulation,	5	Black board/ Lecture /PPT	August	

organizing, basic consideration				
Departmentation-functional, project, matrix organization	5	Black board/ Lecture /PPT	August	
decentralization and delegation of authority	3	Black board/ Lecture /PPT	August	
Dynamics of group behavior.	3	Black board/ Lecture /PPT	September	
Total hours : 16				
UNIT-3- Leadership- concepts, types of leadership, motivation, concepts and theories, Maslow, Herzberg's theory, Mc gregor's theory X and Y.				
Leadership- concepts, types of leadership	4	Black board/ Lecture /PPT	September	
motivation, concepts and theories, Maslow, Herzberg's theory	6	Black board/ Lecture /PPT	September	
Mc gregor's theory X and Y.	6	Black board/ Lecture /PPT	September	
Total hours : 16				
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-4- Controlling- meaning, definition, techniques of control, PERT, CPM, JIT,budgetary control, standard costing, co-ordination, principles of co-ordination,management audit.				
Controlling- meaning, definition,	3	Black board/ Lecture /PPT	September	
techniques of control, PERT, CPM, JIT,	6	Black board/ Lecture /PPT	October	
budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.	7	Black board/ Lecture /PPT	October	
16				
UNIT-5- Emerging trends in management- Kaizen, TQM, TPM, MIS, ISO, change management, stress management, fish bone(ISHIKAWA)Diagram, business eco system, logistic management.				
- Emerging trends in management- Kaizen, TQM, TPM, MIS, ISO	7	Black board/ Lecture /PPT	October	

change management, stress management, fish bone(ISHIKAWA)Diagram	6	Black board/ Lecture /PPT	November	
Business eco system, logistic management.	3	Black board/ Lecture /PPT	November	
	16			
Date of submission of IA Marks :				

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COMPANY LAW

Semester: II SEM

Class: I BCOM

Name of the Faculty: SHILPA N.B & DEVARAJU K.S

Total

Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Company-Definition, features, types- corporate personality, corporate veil and lifting of corporate veil				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Company-Definition, features,	4	Black board/ Lecture PPT	December	
Company types	4	Black board/ Lecture PPT	December	
corporate personality, corporate veil and lifting of corporate veil	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Company formation-promoters-functions, rights, duties and liabilities of promoters, stages of formation of a company, promotion, incorporation, capital subscription, business commencement stage-Corporate Social Responsibility- meaning – scope constitution of CSR committee-CSR expenditure- As per Companies' ACT 2013.				
Company formation-promoters-functions, rights, duties and liabilities of promoters, stages of formation of a company, promotion, incorporation, capital subscription,	6	Black board/ Lecture PPT	December	
business commencement stage-Corporate Social Responsibility-	10	Black board/ Lecture PPT	January	

meaning – scope constitution of CSR committee-CSR expenditure- As per Companies’ ACT 2013.				
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Memorandum and Articles of Association-contents and its alteration, prospectus contents, registration, misstatement in prospectus-criminal and civil liabilities.				
Memorandum and Articles of Association-contents and its alteration	6	Black board/ Lecture PPT	January	
prospectus contents, registration, misstatement in prospectus-criminal and civil liabilities.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV-Concept of Capital and financing of companies- Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Prospectus- Definition; Abridged Prospectus; Red-Herring Prospectus; Shelf Prospectus.				
Concept of Capital and financing of companies- Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount	6	Black board/ Lecture PPT	February	
Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Prospectus- Definition; Abridged Prospectus; Red-Herring Prospectus; Shelf Prospectus.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Membership of a company-modes of acquiring membership, rights and privileges of members, register of members, shares of a company-definition, types, differences between shares and debentures.				
Membership of a company-modes	6	Black board/ Lecture	March	

of acquiring membership, rights and privileges of members,		PPT		
register of members, shares of a company-definition, types, differences between shares and debentures.	10	Black board/ Lecture PPT	March	
	16			
UNIT-VI- Company meetings-types of meetings, provisions and requisites of a valid meeting, meetings of board of directors, statutory meetings, annual general meetings and extra ordinary general meetings.				
Company meetings-types of meetings, provisions and requisites of a valid meeting,	6	Black board/ Lecture PPT	March	
meetings of board of directors, statutory meetings, annual general meetings and extra ordinary general meetings.	10	Black board/ Lecture PPT	March	
	16			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM

Class: I BCOM

Name of the Faculty: NADEESHA S.C

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-ACCOUNTING Principles And Standards- Accounting-Meaning And Definitions- Objectives- Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
ACCOUNTING Principles And Standards	4	Black board/ Lecture PPT	December	
Meaning And Definitions- Objectives-	4	Black board/ Lecture PPT	December	
Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Final accounts of sole trading concern- Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.				
Final accounts of sole trading concern	6	Black board/ Lecture PPT	December	
Preparation of Trading And Profit	10	Black board/ Lecture	January	

And Loss Account and Balance sheet with adjustments.		PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.				
Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts	6	Black board/ Lecture PPT	January	
basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV- Accounts from incomplete records-Meaning , features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.				
Accounts from incomplete records-Meaning , features and techniques of obtaining complete information	6	Black board/ Lecture PPT	February	
problems on conversion of single entry into double entry system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.				
Branch Account-meaning and objectives of maintaining of branch accounts by head office	6	Black board/ Lecture PPT	March	
goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.	10	Black board/ Lecture PPT	March	
	16			
UNIIT-VI- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.				
Computerized accounting-	2	Black board/ Lecture	March	

meaning features, introduction to tally		PPT		
creation and alteration of company, groups and ledger accounts,	4	Black board/ Lecture PPT	April	
generation of trial balance and financial statements.	10	Black board/ Lecture PPT	April	
	16			

Signature of Faculty

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programe: B.com

Course/Paper Name: **COST & MANAGEMENT ACCOUNTING I**

Semester:II SEM

Class: I BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION: Meaning and definition of cost	4	Black board/ Lecture PPT	December	
cost accounting and cost accountancy; objectives,	4	Black board/ Lecture PPT	December	
advantages and limitations of cost accounting, differences between cost accounting and financial accounting.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.				
Elements of cost, classification of cost,	6	Black board/ Lecture PPT	December	
cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.	10	Black board/ Lecture PPT	January	

	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.				
Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels,	6	Black board/ Lecture PPT	January	
EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV- Labour: Methods of time keeping and time booking; methods of remuneration time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, rowan plan, Merick differential piece rate system, FW Taylors differential piece system.				
Labour: Methods of time keeping and time booking; methods of remuneration time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment,	6	Black board/ Lecture PPT	February	
overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, rowan plan, Merick differential piece rate system, FW Taylors differential piece system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Overheads: Meaning , Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decisionmaking.				
Overheads: Meaning , Nature, methods of classification of overheads, allocation	6	Black board/ Lecture PPT	March	

and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods				
Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing – Meaning, purpose, benefits, stages, relevance in decisionmaking.	10	Black board/ Lecture PPT	March	
	16			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: . B.com

Course/Paper Name: management of Banking and Insurance Service

Semester: II SEM

Class: I BCOM

Name of the Faculty: NIRMALA .N

Total Hours: 80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Banking Operations : Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
meaning, definition of Banking, , Bank, History of Bank in India	6	: Black board/ Lecture PPT		
functions of Bank,	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-II-Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy- Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy.,				
RoleofCentralBank- PolicyFrameworkforRBI,	6	: Black board/ Lecture PPT		
RBIandMonetaryPolicy- RegulationandSupervisionofBanki ngsystem.	7	: Black board/ Lecture PPT		
	Total hours:13			

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) –Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.				
BankingRegulationAct,1949	3	: Black board/ Lecture PPT		
DefinitionofBanking,Licensing,openingofbranches,FunctionsofBanks,Inspection	4	:Blackboard/Lecture PPT		
Narasimman Committee Report I and II	7	:Blackboard/Lecture PPT		
Total hours :	14			
UNIT-IV- The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such Relationship. Nature of Banking Business . Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.				
The legal relationship between the Banker and Customer	3	Black board/ Lecture PPT		
Nature of Banking Business	3	: Black board/ Lecture PPT		
Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.				
Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications	6	: Black board/ Lecture PPT		
Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts	7	: Black board/ Lecture PPT		
	13			

UNIT-VI- The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society.

The Business of Insurance: Management of risk by individuals	2	: Black board/ Lecture PPT		
management of risk by insurers – fixing of premiums	2	: Black board/ Lecture PPT		
role of insurance in economic development and social security – contribution of insurance to the society.	9	: Black board/ Lecture PPT		
	13			

Date of submission of IA Marks :

Signature of Faculty

Signature of HOD

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester: II SEM

Class: I BCOM

Name of the Faculty: MOHAMMED FYZULLA

Total Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: UNIT-1-Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for consignment transaction-goods sent at cost price and at invoice price	4	Black board/ Lecture PPT	December	
-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit	4	Black board/ Lecture PPT	December	
valuation of stock on consignment, problems on	8	Black board/ Lecture PPT	December	

cost price and invoice price.				
	Total hours:16			
Unit 2 : UNIT-2-Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset-problems on hire purchase system including repossession.				
Accounting for Hire purchase system- features, preparation of statement of analysis	6	Black board/ Lecture PPT	December	
ascertainment of cash price of an asset-problems on hire purchase system including repossession.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: UNIT-3- Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.				
Accounting for installment system- meaning, features and differences between hire-purchase and installment system	6	Black board/ Lecture PPT	January	
Problems on installment system.	10	Black board/ Lecture PPT	January/ February	
	Total hours : 16			
Unit 4: UNIT-4-Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)				
Accounting for royalties- minimum rent, short working, recoupment of short working analytical table	6	Black board/ Lecture PPT	February	
preparation of ledger accounts in the books of both parties-sublease (theory only)	10	Black board/ Lecture PPT	February	

Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: UNIT-5- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet				
Financial statement of non-profit organization-meaning, recognition of capital and revenue items	6	Black board/ Lecture PPT	March	
receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet	10	Black board/ Lecture PPT	March	
	16			
UNIT-6- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.				
Accounting with using tally	2	Black board/ Lecture PPT	March	
Inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount	4	Black board/ Lecture PPT	April	
Tally voucher(accounting and inventory)-creating new voucher type.	10	Black board/ Lecture PPT	April	
	16			
Date of submission of IA Marks :				

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS DECISIONS

Semester: 3rd Sem

Class: I I B.com

Name of the Faculty: DEVARAJU K.S

Total Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Introduction-meaning of decisions-importance-Basic concepts of business decisions factors influencing business decisions.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction-meaning of decisions-importance-Basic concepts of business decisions	5	Black board/ Lecture /PPT	July	
factors influencing business decisions.	5	Black board/ Lecture /PPT	July	
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-II-Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.				
Time value of Money-present value and future value concept	5	Black board/ Lecture /PPT	August	

-present value of annuity, application of present	5	Black board/ Lecture /PPT	August	
future value to investment decisions	3	Black board/ Lecture /PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours : 16				
UNIT-III-Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing-illustration with problems, multiple product pricing-competitive bidding prices.				
Leadership- concepts, types of leadership	4 Black board/ Lecture /PPT		September	
Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing	6	Black board/ Lecture /PPT	September	
illustration with problems, multiple product pricing-competitive bidding prices.	6	Black board/ Lecture /PPT	September	
Total hours : 16				
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems, application of linear programming problems[Graphical method].				
Linear programming-Meaning, concepts and assumptions of linear programming problems,	3	Black board/ Lecture /PPT	September	
methods of solving linear programming problems	6	Black board/ Lecture /PPT	October	
application of linear programming problems[Graphical method].	7	Black board/ Lecture /PPT	October	
16				
UNIT-V-CALCULUS-Meaning of functions and calculus, application of calculus to compute cost, revenue and profit functions				
CALCULUS-Meaning of functions and calculus	7	Black board/ Lecture /PPT	October	
application of calculus to compute cost	6	Black board/ Lecture /PPT	November	
revenue and profit functions	3	Black board/ Lecture	November	

		/PPT		
	16			

Date of submission of IA Marks :

Signature of Faculty

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION-I

Semester: 3rd SEM

Class: I I BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year	4	Black board/ Lecture PPT	December	
Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual	4	Black board/ Lecture PPT	December	
Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II:Heads of Income: Income from Salary -features of salary income-allowancesperquisites-provident fund-computation of Taxable salary income				

Heads of Income: Income from Salary -features of salary income-allowancesperquisites	6	Black board/ Lecture PPT	December	
- provident fund-computation of Taxable salary income	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III: Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment-problems				
: Income from salary: Retirement benefits-Gratuity, Commutation of Pension	6	Black board/ Lecture PPT	January	
Leave encashment- problems	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV: Income from House Property: basis of charge-deemed ownership-exemptionsdetermination of annual value-Deductions u/s 24-computation of income from house property				
Income from House Property: basis of charge-deemed ownership-exemptionsdetermination of annual value	6	Black board/ Lecture PPT	February	
Deductions u/s 24-computation of income from house property	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V:Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/expenditures u/s 37, lossesdeemed profits-method of accounting-computation of taxable income from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant.				
Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/expenditures u/s 37, lossesdeemed profits-method of accounting	6	Black board/ Lecture PPT	March	
computation of taxable income from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant	10	Black board/ Lecture PPT	March	
	16			
UNIT-VI:Deductions u/s 80C to 80 (individual only), Income Tax Authorizes, duties and powers.				
:Deductions u/s 80C to 80	2	Black board/ Lecture	March	

(individual only		PPT		
Income Tax Authorizes	4	Black board/ Lecture PPT	April	
, duties and powers.	10	Black board/ Lecture PPT	April	
	16			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING -I

Semester: 3rd SEM

Class: I I BCOM

Name of the Faculty: SHWETHA M.A

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for share capital: Meaning and types of shares-issue of sharesoversubscription and prorate allotment- forfeiture of shares-reissue of forfeited sharespassing journal entries and preparing balance sheet.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
- Accounting for share capital: Meaning and types of shares	4	Black board/ Lecture PPT	December	
issue of sharesoversubscription and prorate allotment- forfeiture of shares	4	Black board/ Lecture PPT	December	
reissue of forfeited sharespassing journal entries and preparing balance sheet.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.				
Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act- 2013	6	Black board/ Lecture PPT	December	

. Provisions of companies Act-2013 on Declaration of Dividends	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.				
- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares	6	Black board/ Lecture PPT	January	
and Accounting procedure for redemption meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV-Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures				
Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures	6	Black board/ Lecture PPT	February	
journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation- preparation of liquidator's final statement of account.				
Liquidation of companies- Meaning	6	Black board/ Lecture PPT	March	
and circumstances of liquidation preparation of liquidator's final statement of account	10	Black board/ Lecture PPT	March	
	16			
UNIT-VI- Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.				
- Accounting for employees stock option plan	2	Black board/ Lecture PPT	March	
buy-back of securities, equity shares with differential rights	4	Black board/ Lecture PPT	April	
under writing of shares and	10	Black board/ Lecture	April	

debentures		PPT		
	16			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: SHILPA N.B

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for General insurance companies	4	Black board/ Lecture PPT		
fire and marine insurance preparation of final accounts as per latest regulations	6	Black board/ Lecture PPT		
	Total hours:10			
UNIT-II-Accounting for life insurance— preparation of valuation balance sheet, preparation of final accounts as per latest regulations.				
Accounting for life insurance	4	Black board/ Lecture PPT		
preparation of valuation balance sheet, preparation of final accounts as per latest regulations	10	Black board/ Lecture PPT		
	Total hours:14			
Internal Assessment				

Test/Quiz/Assignment – 01				
UNIT-III- Final accounts of electricity companies-Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.				
Final accounts of electricity companies-Forms of financial statements	8	Black board/ Lecture PPT		
differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.	8	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV- Holding company accounts:- Accounting for Holding Company: Preparation of Consolidated Balance Sheet- Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.				
Holding company accounts:- Accounting for Holding Company:	4	Black board/ Lecture PPT		
Preparation of Consolidated Balance Sheet	8			
Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.	4	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment				
Test/Quiz/Assignment – 02				
UNIT-V- Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models; Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).				
Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models	7	Black board/ Lecture PPT		
Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current	8	Black board/ Lecture PPT		

Purchasing Power Method (C.P.P.M.).				
	15			
UNIT-VI- Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).				
Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements	3	Black board/ Lecture PPT		
Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting	6	Black board/ Lecture PPT		
Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).	7	Black board/ Lecture PPT		
	16			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: NIRMALA .N

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- (a)Depreciation- meaning, computation of Deprecation; (b)Capital Gain- Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Depreciation- meaning, computation of Deprecation;	8	Black board/ Lecture PPT		
Capital Gain- Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes	8	Black board/ Lecture PPT		
	Total hours:16			
UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only)				
Income from other sources (including problems	8	Black board/ Lecture PPT		
Set off and carry forward	2	Black board/ Lecture		

of losses (theory only)		PPT		
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III-Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)				
UNIT-III-Assessment of Individual-Application of Deductions u/s 80C-80U	5	Black board/ Lecture PPT		
Section 87A computation of Tax liability.(Available software package for computation of tax	5	Black board/ Lecture PPT		
Total hours :	10			
UNIT-IV-Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G-80JJA-Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)				
Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G	10	Black board/ Lecture PPT		
80JJA-Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)	6	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)				
Assessment of company- Definition of Company, Closely-held company, Widely-held Company, Indian	6	Black board/ Lecture PPT		

Company, Foreign Company-				
Residential Status of company-Applicable Deductions u/s 80G -80JJA	3	Black board/ Lecture PPT		
Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)	7			
	16			
UNIT-VI-Advance payment of Tax & interest u/s 234A, 234B, 234C, T.D.S- (including Problems), Types of Assessment, Assessment procedure, PAN, e-filing of I.T returns, E-payment of Tax, Tax Return Preparers (TRPs).(Soft ware package-Introduction of Quick Books)				
Advance payment of Tax & interest u/s 234A, 234B, 234C, T.D.S- (including Problems), Types of Assessment, Assessment procedure	6	Black board/ Lecture PPT		
PAN, e-filing of I.T returns, E-payment of Tax, Tax Return Preparers (TRPs).(Soft ware package-Introduction of Quick Books)	6	Black board/ Lecture PPT		
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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)

Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COST AND MANAGEMENT ACCOUNTING–III

Semester: 3rd Sem

Class: I I B.com

Name of the Faculty: MUNZIRA BHANU

Total Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting – Management accounting and Cost accounting-Limitations of Management Accounting				
-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Differences between Management Accounting and Financial Accounting	5	Black board/ Lecture /PPT	July	
Management accounting and Cost accounting-Limitations of Management Accounting	5	Black board/ Lecture /PPT	July	
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-II-Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
-Analysis of Financial Statements	5	Black board/ Lecture /PPT	August	

Common Size statements, Comparative Statement	5	Black board/ Lecture /PPT	August	
Trend analysis.	3	Black board/ Lecture /PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours : 16				
UNIT-III- Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios				
Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios	4 /PPT	Black board/ Lecture	September	
working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio	6	Black board/ Lecture /PPT	September	
(C) Financial ratios-Current Ratio-liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios	6	Black board/ Lecture /PPT	September	
Total hours : 16				
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations-Procedures for preparation of Funds flow statement- statement of Changes in working capital-statement of funds from operationsstatement of sources and application of funds				
Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations	3	Black board/ Lecture /PPT	September	
Procedures for preparation of Funds	6	Black board/ Lecture	October	

flow statement- statement of Changes in working capital		/PPT		
statement of funds from operationsstatement of sources and application of funds	7	Black board/ Lecture /PPT	October	
	16			
UNIT-V- Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method				
Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement	7	Black board/ Lecture /PPT	October	
Preparation of Cash flow statement(AS-7	6	Black board/ Lecture /PPT	November	
Direct method and Indirect Method	3	Black board/ Lecture /PPT	November	
	16			
Date of submission of IA Marks :				

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LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: E Commerce

Semester: IV SEM

Class: II BCOM

Name of the Faculty: RACHANA

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-An introduction to Electronic commerce, Main activities E-Commerce, Goals of E Commerce, Technical Components of E-Commerce, Functions of E-Commerce ; Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications - C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
An introduction to Electronic commerce, Main activities E-Commerce, Goals of E Commerce, Technical Components of E-Commerce	4			
Functions of E-Commerce ; Advantages and disadvantages of E-Commerce, Scope of E-Commerce	4	Black board/ Lecture PPT		
Electronic Commerce Applications - C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.	4	Black board/ Lecture PPT		

Total hours:	12			
UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.				
Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management	6	Black board/ Lecture PPT		
corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.	6	Black board/ Lecture PPT		
Total hours:	12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III-Business models for E-Commerce-Brokerage Model, Community Model, Value Chain Model, Manufacturer Model, Advertising Model, Subscription Model.				
Business models for E-Commerce-Brokerage Model, Community Model	6	Black board/ Lecture PPT		
Value Chain Model, Manufacturer Model, Advertising Model, Subscription Model.	6	Black board/ Lecture PPT		
Total hours :	12			
UNIT-IV-Introduction – Infrastructure of M-Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business – Benefits And Limitations, Support, Mobile Marketing & Advertisement, Non- Internet Applications In M-Commerce – Wireless/Wired Commerce Comparisons.				
Introduction – Infrastructure of M-Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business	4	Black board/ Lecture PPT		
Benefits And Limitations, Support, Mobile Marketing & Advertisement,	4			
Non- Internet Applications In M-Commerce – Wireless/Wired Commerce Comparisons.	4	Black board/ Lecture PPT		
Total hours :	12			
Internal Assessment				

Test/Quiz/Assignment – 02				
UNIT-V- Electronic Payment System –Introduction- Types of Electronic Payment System- Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT-Paperless bill, Modern Payment Cash , Electronic Cash .				
- Electronic Payment System – Introduction- Types of Electronic Payment System	4	Black board/ Lecture PPT		
Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT- Paperless bill, Modern Payment Cash , Electronic Cash	6	Black board/ Lecture PPT		
	10			

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LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COST AND MANAGEMENT ACCOUNTING-II

Semester: 2nd Sem

Class: I I B.com

Name of the Faculty: SHWETHA C.S

Total Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards	5	Black board/ Lecture /PPT	July	
Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability	5	Black board/ Lecture /PPT	July	
	Total hours:10			
Internal Assessment				
Test/Quiz/Assignment – 01				
UNIT-II- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause				
- Contract costing: Introduction- Contract account	5	Black board/ Lecture /PPT	August	

, Profit on incomplete contracts, work in progress	5	Black board/ Lecture /PPT	August	
, Contractee's Accounts, Escalation clause	3	Black board/ Lecture /PPT	August	
Dynamics of group behavior.	3	Black board/ Lecture /PPT	September	
Total hours : 16				
UNIT-III-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products				
Leadership- concepts, types of leadership	4 Black board/ Lecture /PPT		September	
-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits,	6	Black board/ Lecture /PPT	September	
, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products	6	Black board/ Lecture /PPT	September	
Total hours : 16				
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Operating Costing-Introduction, transport costing, standing charges, operating/running charges, preparations of operating cost sheet.				
Operating Costing-Introduction, transport costing	3	Black board/ Lecture /PPT	September	
standing charges, operating/running charges	6	Black board/ Lecture /PPT	October	
preparations of operating cost sheet.	7	Black board/ Lecture /PPT	October	
16				
UNIT-V-Reconciliation of cost and financial accounts-need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation				
-Reconciliation of cost and financial accounts	7	Black board/ Lecture /PPT	October	
-need for reconciliation, reasons for disagreement	6	Black board/ Lecture /PPT	November	
reconciliation procedure, problems	3	Black board/ Lecture	November	

on reconciliation		/PPT		
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Date of submission of IA Marks :s

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LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty:DEVARAJU K.S

Total Hours:92

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics – Ethics in Management – Ethics in Business – Importance of Ethics in Business.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics	6	Black board/ Lecture PPT		
Ethics in Management – Ethics in Business – Importance of Ethics in Business	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.				
Value Systems – Introduction – Values – Moral Standards – Source of Ethics	6	Black board/ Lecture PPT		
Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral	6	Black board/ Lecture PPT		

values.				
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT 3: Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics- Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management.				
Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics	10	Black board/ Lecture PPT		
Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT 4: Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers – Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.				
Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers	6	Black board/ Lecture PPT		
Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT 5: Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business? – Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics				
Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business?	5	Black board/ Lecture PPT		
Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics	5	Black board/ Lecture PPT		
Total hours	10			

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(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SHALINI K.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract- Classification of contract-Quasi contractual obligations.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Indian Contract Act 1872- Definition of Contract	6	Black board/ Lecture PPT		
Essentials of a valid contract- Classification of contract-Quasi contractual obligations.	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit-2: Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.				
Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances	8	Black board/ Lecture PPT		
Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.	8	Black board/ Lecture PPT		

	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
Unit-3: Consideration-Rules of valid consideration-contracts without consideration-stranger to contract - Legality of object and consideration - Contracts opposed to public policy-Void agreements				
Consideration-Rules of valid consideration-contracts without consideration-stranger to contract	8	Black board/ Lecture PPT		
Legality of object and consideration - Contracts opposed to public policy- Void agreements	10	Black board/ Lecture PPT		
Total hours :	18			
Unit-4: Discharge of contract- Remedies for breach of contract				
Discharge of contract	6	Black board/ Lecture PPT		
Remedies for breach of contract	4	Black board/ Lecture PPT		
Total hours :	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Laws of contract of indemnity and guarantee, Bailment and pledge, Agency				
Laws of contract of indemnity and guarantee	4	Black board/ Lecture PPT		
Bailment and pledge, Agency	4	Black board/ Lecture PPT		
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LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: POOJA .A

Total Hours:92

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification.	6	Black board/ Lecture PPT		
Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit 2: Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression				
Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression	6	Black board/ Lecture PPT		
General terms & Sum of n terms of	6	Black board/ Lecture		

Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression		PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3. Ratio, Proportion, Variation and percentages and their application.				
. Ratio, Proportion,	10	Black board/ Lecture PPT		
Variation and percentages and their application	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts; Bankers discount, True discount, Bankers gain and present worth of Bill.				
Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts;	6	Black board/ Lecture PPT		
Bankers discount, True discount, Bankers gain and present worth of Bill.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Calculus: Meaning of Functions and Calculus, Application of Calculus to compute Cost, Revenue and Profit functions.				
Meaning of Functions and Calculus, Application of Calculus to compute Cost	5	Black board/ Lecture PPT		
Revenue and Profit functions.	5	Black board/ Lecture PPT		
Total hours	10			

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LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: CHAITHRA .M

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Wealth Tax – Introduction – Definitions – Assets – Valuation Dates – Assessment Year – Net Wealth – Debts.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Wealth Tax – Introduction – Definitions – Assets	5	Black board/ Lecture PPT		
Valuation Dates – Assessment Year – Net Wealth – Debts.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Deemed Assets – Exempted Assets – Valuation of Assets (Immovable Property and Jewellery)				
Deemed Assets – Exempted Assets	10	Black board/ Lecture PPT		
Valuation of Assets (Immovable Property and Jewellery)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				

Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				
: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash	10	Black board/ Lecture PPT		
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS-3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
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LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SHALINI K.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Corporate Finance – Meaning – Scope – Objectives – Sources of Corporate Finance				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
:Corporate Finance – Meaning – Scope	5	Black board/ Lecture PPT		
Sources of Corporate Finance	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Working Capital Management - Meaning - Components - Nature and Kinds - Determinants of Working Capital - Estimation of Working Capital Requirements.				
: Working Capital Management - Meaning - Components - Nature and Kinds	10	Black board/ Lecture PPT		
Determinants of Working Capital - Estimation of Working Capital Requirements.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash				

Planning - Cash Forecasting - Preparation of Cash Budget.				
: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash	10	Black board/ Lecture PPT		
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS-3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
	20			

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LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: ARUN C.S

Total Hours:92

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting– Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting	6	Black board/ Lecture PPT		
Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios - Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of				

Financial Ratios.				
Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios	8	Black board/ Lecture PPT		
Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT 3: Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.				
Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement	10	Black board/ Lecture PPT		
Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.	10	Black board/ Lecture PPT		
	Total hours :	20		
UNIT 4: Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor – Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget (Theory only)				
Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor	6	Black board/ Lecture PPT		
Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget(Theory only)	4	Black board/ Lecture PPT		
	Total hours	10		
Internal Assessment Test/Quiz/Assignment – 02				

UNIT 5: Standard Costing – Definition – Difference between Standard Costing and Budgetary Control – Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)				
Standard Costing – Definition – Difference between Standard Costing and Budgetary Control	5	Black board/ Lecture PPT		
Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)	5	Black board/ Lecture PPT		
Total hours	10			

Signature of Faculty

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: **ADVANCED COST AND MANAGEMENT ACCOUNTING II**

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: MOHHAMED FYZULLA

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting – Management accounting and Cost accounting-Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: Meaning and Definition of Management Accounting	5	Black board/ Lecture PPT		
Scope and Objectives of Management Accounting- Differences between Management Accounting and Financial Accounting	5	Black board/ Lecture PPT		
Management accounting and Cost accounting-Limitations of Management Accounting.	5			
Total hours:	15			
Unit 2: Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
Analysis of Financial Statements: Common Size statements	10	Black board/ Lecture PPT		
Comparative Statement, Trend	10	Black board/ Lecture		

analysis.		PPT		
Total hours:	20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.				
Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio	10	Black board/ Lecture PPT		
Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.				
Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement	8	Black board/ Lecture PPT		
Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –				

Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing				
: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –Contribution	10	Black board/ Lecture PPT		
Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing	3			
Total hours:	13			
Unit 6: Budget and Budgeting Control-Definition-Basic Concepts-Budget ManualKey factor- Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash.				
Budget and Budgeting Control- Definition-Basic Concepts	6	Black board/ Lecture PPT		
Budget ManualKey factor- Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT		
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programe: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: POOJA .A

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract	5	Black board/ Lecture PPT		
Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer	5	Black board/ Lecture PPT		
	Total hours:10			
UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.				
Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent	10	Black board/ Lecture PPT		
Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.	10	Black board/ Lecture PPT		

	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract, Remedies For Breach Of Contract				
- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract	10	Black board/ Lecture PPT		
Remedies For Breach Of Contract	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT-4- Intellectual Property Act- Definition and Registration Procedure for Patent, Copy Right, Trademarks.				
Intellectual Property Act- Definition and Registration Procedure for Patent	8	Black board/ Lecture PPT		
Copy Right, Trademarks.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.				
Information Technology Act 2000- Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records	8	Black board/ Lecture PPT		
License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.	5			
Total hours:	13			
Unit-6-Competition Act 2002- introduction- Defitnitions-prohibiton of agreementsAnti competitive agreements- prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India- establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj				
Competition Act 2002- introduction- Defitnitions- prohibiton of agreementsAnti competitive agreements	6	Black board/ Lecture PPT		
prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India	6	Black board/ Lecture PPT		

. establishment-composition duties and powers of commission-inquiry into combination by commission procedure-Divison of enterprises enj	8	Black board/ Lecture PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: MOHAMMED FYZULLA

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1 Sets Theory: Meaning-Types & Operations on Sets; Application of Venn diagram to represent problems on sets.				
Meaning-Types & Operations on Sets	5	Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Application of Venn diagram	5	Black board/ Lecture PPT		
represent problems on sets.	4	Black board/ Lecture PPT		
	Total hours:14			
Unit 2 : Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation; Combination-Application problems by using Permutation and Combination formula.				
Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation	10	Black board/ Lecture PPT		
Combination-Application problems by using Permutation and Combination formula.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment				

Test/Quiz/Assignment – 01				
Unit 3: Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer’s rule.				
Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices	10	Black board/ Lecture PPT		
. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer’s rule.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming Problem (Graphical Method only).				
Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem	8	Black board/ Lecture PPT		
Application of Linear Programming Problem (Graphical Method only).	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory -41- – Probability laws – addition & multiplication theorem. Application of Binomial theorem in computation of probability				
Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory -41- – Probability laws	10	Black board/ Lecture PPT		
addition & multiplication theorem. Application of Binomial theorem in computation of probability	3			
Total hours:	13			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: MUNZIRA BHANU

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Working capital Management- Meaning, Features, types of working capital, factors influencing working capital, level of current assets, operating cycle and cash cycle, current assets financing policy				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Working capital Management- Meaning, Features, types of working capital	5	Black board/ Lecture PPT		
factors influencing working capital, level of current assets	5	Black board/ Lecture PPT		
operating cycle and cash cycle, current assets financing policy	5			
	Total hours:15			
Unit 2: -Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management- credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.				
Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management	10	Black board/ Lecture PPT		

- Credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision; hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing				
Working capital financing- Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision	10	Black board/ Lecture PPT		
hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan- essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms				
Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan	5	Black board/ Lecture PPT		
essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms	5			
	Total hours :	10		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Share holder value creation - financial goals and strategy, shareholder value creation-market value added, Market to book value, Economic value added(EVA)- Balanced scorecard-the learning and growth perspective, significance of balanced score card , implementation of score card.				
Share holder value creation -	6	Black board/ Lecture		

financial goals and strategy, shareholder value creation-market value added		PPT		
Market to book value, Economic value added(EVA)- Balanced scorecard- the learning and growth perspective, significance of balanced score card	6			
, implementation of score card.	2			
Total hours:	14			
Unit 6: International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates- foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk- foreign currency option, money market operations- financing international operations.				
International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates	6	Black board/ Lecture PPT		
foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk	6	Black board/ Lecture PPT		
foreign currency option, money market operations- financing international operations.	8	Black board/ Lecture PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons	5	Black board/ Lecture PPT		
Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent	5	Black board/ Lecture PPT		
Problems on determination of value of supply.	5			
Total hours:	15			
Unit 2: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)				
: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability	10	Black board/ Lecture PPT		

of credit in special circumstances, Input tax credit and change in constitution of registered person				
Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit Notes;. Tax invoice; Prohibition of un authorized collection of tax; Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.				
Tax Invoice, Credit and Debit Notes; Tax invoice; Prohibition of un authorized collection of tax;	10	Black board/ Lecture PPT		
Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration				
Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration	10	Black board/ Lecture PPT		
Rejection of application for registration, cancellation of Registration	3			
	Total hours :	13		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to various GSTRS-procedure for filing various returns				
Returns-Brief introduction to various GSTRS	10	Black board/ Lecture PPT		
procedure for filing various returns	3			
	Total hours :	13		
Unit 6: Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess- Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and	6	Black board/ Lecture PPT		

exportation under sec 11- types of customs duty				
Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess	6	Black board/ Lecture PPT		
Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.	8	Black board/ Lecture PPT		
	20			

Signature of Faculty

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2017-18

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: VIDYASHREE O.T

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages	5	Black board/ Lecture PPT		
different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book- appointment of a company auditorqualifications, disqualifications-rights and duties of a company auditor.				
Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book	10	Black board/ Lecture PPT		
appointment of a company auditorqualifications, disqualifications-rights and duties of	10	Black board/ Lecture PPT		

a company auditor.				
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Internal check and internal control-meaning and objective-Internal Audit internal check for various transactions-limitations of internal control- Difference between internal check, internal control and internal audit-Auditor's Independence.				
Internal check and internal control-meaning and objective-Internal Audi tinternal check for various transactions	10	Black board/ Lecture PPT		
limitations of internal control- Difference between internal check, internal control and internal audit- Auditor's Independence.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Vouching-meaning, concepts, objectives and importance – General Principles of Vouching- Teeming and lading a challenge to Vouching- Vouching different types of transactions.				
Vouching-meaning, concepts, objectives and importance – General Principles of Vouching	6	Black board/ Lecture PPT		
Teeming and lading a challenge to Vouching- Vouching different types of transactions.	6			
Total hours :	12			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities				
verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade	13	Black board/ Lecture PPT		
, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities	13			

Total hours:				
Unit 6: Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.				
Audit of different types of organizations-audit of sole trader	6	Black board/ Lecture PPT		
audit of partnership firms, audit of hotels, audit of educational institutions	6	Black board/ Lecture PPT		
audit of trust, audit of co-operative societies.	8	Black board/ Lecture PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Program: . B.com

Course/Paper Name: BUSINESS MANAGEMENT

Semester : I SEM

Class: I BCOM

Name of the Faculty:DEVARAJU K.S&

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Concepts of management, definition, characteristics of management, Management and Administration, functions of management				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concepts of management, definition, characteristics of management	6	: Black board/ Lecture PPT		
Management and Administration, functions of management	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-2- Evolution of management thought contributions of F.W. Taylor, Henry Fayol, Elton Mayo, Peter F Drucker. Management by communication, management by systems, management by participation, management by motivation-MBO, MBE.				
Evolution of management thought contributions of F.W. Taylor, Henry Fayol, Elton Mayo, Peter F Drucker.	6	: Black board/ Lecture PPT		
Management by communication, management	7	: Black board/ Lecture PPT		

by systems, management by participation, management by motivation-MBO, MBE.				
	Total hours:13			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentation- functional, project, matrix organization; decentralization and delegation of authority, dynamics of group behavior.				
planning- the process of management planning, decision making, strategy formulation	3	: Black board/ Lecture PPT		
organizing, basic consideration- Departmentation- functional, project, matrix organization	4	:Blackboard/Lecture PPT		
decentralization and delegation of authority, dynamics of group behavior.	7	:Blackboard/Lecture PPT		
Total hours :	14			
UNIT-4- Leadership- concepts, types of leadership, motivation, concepts and theories, Maslow,Herzberg's theory, Mc gregor's theory X and Y.				
Leadership- concepts, types of leadership	3	Black board/ Lecture PPT		
motivation, concepts and theories	3	: Black board/ Lecture PPT		
Maslow,Herzberg's theory, Mc gregor's theory X and Y.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.				
Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control	6	: Black board/ Lecture PPT		

standard costing, co-ordination, principles of co-ordination, management audit.	7	: Black board/ Lecture PPT		
Total hours:	13			
UNIT-6- Emerging trends in management- Kaizen, TQM, TPM, MIS, ISO, change management, stress management, fish bone(ISHIKAWA)Diagram, business eco system, logistic management.				
Emerging trends in management- Kaizen, TQM, TPM	2	: Black board/ Lecture PPT		
MIS, ISO, change management, stress management	2	: Black board/ Lecture PPT		
fish bone(ISHIKAWA)Diagram, business eco system, logistic management.	9	: Black board/ Lecture PPT		
	13			

Date of submission of IA Marks :

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM

Class: I BCOM

Name of the Faculty: ARUN C.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-ACCOUNTING Principles And Standards- Accounting-Meaning And Definitions- Objectives- Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
ACCOUNTING Principles And Standards	4	Black board/ Lecture PPT	December	
Meaning And Definitions- Objectives-	4	Black board/ Lecture PPT	December	
Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Final accounts of sole trading concern- Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.				
Final accounts of sole trading concern	6	Black board/ Lecture PPT	December	
Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.	10	Black board/ Lecture PPT	January	

	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounts from incomplete records-Meaning , features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.				
Accounts from incomplete records-Meaning , features and techniques of obtaining complete information	6	Black board/ Lecture PPT	January	
problems on conversion of single entry into double entry system.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV- Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.				
Branch Account-meaning and objectives of maintaining of branch accounts by head office	6	Black board/ Lecture PPT	February	
goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.				
Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts	6	Black board/ Lecture PPT	March	
basis for allocation of joint expenses, internal transfer	10	Black board/ Lecture PPT	March	

of goods, preparation of profit and loss account and balance sheet.				
	16			
UNIT-VI- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.				
Computerized accounting-meaning features, introduction to tally	2	Black board/ Lecture PPT	March	
creation and alteration of company, groups and ledger accounts,	4	Black board/ Lecture PPT	April	
generation of trial balance and financial statements.	10	Black board/ Lecture PPT	April	
	16			

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DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Program: . B.com

Course/Paper Name: PRINCIPLES OF MARKETING

Semester : II SEM

Class: I BCOM

Name of the Faculty:SOWMYA B.K

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- INTRODUCTION TO MARKEING-meaning, definition of market, marketing, marketing concepts, marketing mix, functions of marketing,				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO MARKEING-meaning, definition of market, marketing	6	: Black board/ Lecture PPT		
marketing concepts, marketing mix, functions of marketing	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-2- Product-meaning; product strategies, product attributes, product classifications, Product life cycle, Branding, packaging , labelling.				
Product-meaning; product strategies, product attributes	6	: Black board/ Lecture PPT		
product classifications, Product life cycle, Branding, packaging , labelling.	7	: Black board/ Lecture PPT		

Total hours:	Total hours:13			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- Service marketing, introduction, meaning, service mix, applications hospital and tourism				
Service marketing, introduction	3	: Black board/ Lecture PPT		
meaning, service mix	4	:Blackboard/Lecture PPT		
Applications hospital and tourism	7	:Blackboard/Lecture PPT		
Total hours :	14			
UNIT-4- Advertising, publicity and event management- meaning and definition, importance advertising copy and layouts, social and economic effects of advertising. Introduction to event management, principles, concepts and designing.				
Advertising, publicity and event management- meaning and definition	3	Black board/ Lecture PPT		
importance advertising copy and layouts, social and economic effects of advertising.	3	: Black board/ Lecture PPT		
Introduction to event management, principles, concepts and designing.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Retail marketing- meaning, nature classification, factors influencing, retailing, functions of retailing-the growing importance of retailing industry-Retail as a career.				
Retail marketing- meaning, nature classification, factors influencing, Retailing	6	: Black board/ Lecture PPT		
functions of retailing-the growing importance of retailing industry-Retail as a career.	7	: Black board/ Lecture PPT		
Total hours:	13			

UNIT-6- Marketing Research- defining the problem and Research objectives- Developing Research plan, Data collection- primary and secondary dataimplementing the research plan, interpreting and reporting the findings. Marketing research in small business and non-profit organizations.

- Marketing Research- defining the problem and Research objectives- Developing Research plan	2	: Black board/ Lecture PPT		
Data collection- primary and secondary dataimplementing the research plan	2	: Black board/ Lecture PPT		
interpreting and reporting the findings. Marketing research in small business and non-profit organizations.	9	: Black board/ Lecture PPT		
	13			

Date of submission of IA Marks :

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: **COST ACCOUNTING I**

Semester: II SEM

Class: I BCOM

Name of the Faculty: NANDEESHA S.C

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION: Meaning and definition of cost, costing, cost accounting	4	Black board/ Lecture PPT	December	
cost accountancy; objectives, advantages and limitations of cost accounting	4	Black board/ Lecture PPT	December	
differences between cost accounting and financial accounting.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Elements of cost, classification of cost, cost centre, cost unit, problems				

on preparation of cost sheet, tenders and quotations.				
Elements of cost, classification of cost, cost centre, cost unit	6	Black board/ Lecture PPT	December	
problems on preparation of cost sheet, tenders and quotations.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.				
Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control	6	Black board/ Lecture PPT	January	
stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Labour: Methods of time keeping and time booking; methods of remuneration-time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, Rowan plan, Merick differential piece rate system, FW Taylors differential piece system.				
Labour: Methods of time keeping and time booking; methods of	6	Black board/ Lecture PPT	February	

remuneration-time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment;				
problems on Halsey method, Rowan plan, Merick differential piece rate system, FW Taylors differential piece system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheadsproblems on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decision-making.				
Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods.	6	Black board/ Lecture PPT	March	
Methods of absorption of overheadsproblems on Machine Hour Rate only. Activity based costing – Meaning, purpose, benefits, stages, relevance in decision-making.	10	Black board/ Lecture PPT	March	
	16			
UNIT-VI- Integral (or Integrated) Accounting: Meaning and Advantages of Integral Accounting, Principles of an Integral Accounting System, Essential Features of Integral Accounting, Journal Entries.				

Integral (or Integrated) Accounting: Meaning and Advantages of Integral Accounting	2	Black board/ Lecture PPT	March	
Principles of an Integral Accounting System	4	Black board/ Lecture PPT	April	
Essential Features of Integral Accounting, Journal Entries.	10	Black board/ Lecture PPT	April	
	16			

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester: II SEM

Class: I BCOM

Name of the Faculty: MOHHAMED FYZULLA

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales	4	Black board/ Lecture PPT	December	
valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment	4	Black board/ Lecture PPT	December	
problems on cost price and invoice price.	8	Black board/ Lecture PPT	December	
	Total hours:16			

UNIT-II- Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset-problems on hire purchase system including repossession.				
Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset	6	Black board/ Lecture PPT	December	
problems on hire purchase system including repossession.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.				
Accounting for installment system- meaning, features and differences between hire-purchase and installment system	6	Black board/ Lecture PPT	January	
problems on installment system.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)				
Accounting for royalties- minimum rent, short working, recoupment of short working-analytical table	6	Black board/ Lecture PPT	February	
preparation of ledger accounts in the books of both parties-sublease (theory only)	10	Black board/ Lecture PPT	February	
	Total hours :	16		

Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet				
Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account	6	Black board/ Lecture PPT	March	
income and expenditure account, preparation of income and expenditure account and balance sheet	10	Black board/ Lecture PPT	March	
Total hours:	16			
UNIT-VI- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group-stock categories- units of measures, godown and stock items,entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.				
COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group	2	Black board/ Lecture PPT	March	
stock categories- units of measures, godown and stock items,entering opening stock quantity and amount	4	Black board/ Lecture PPT	April	
tally voucher(accounting and inventory)-creating new voucher type.	10	Black board/ Lecture PPT	April	
	16			

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College

Channarayapatna-573116 DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Program: . B.com

Course/Paper Name: MANAGEMENT OF BANKING AND INSURANCE SERVICES

Semester : I SEM

Class: I BCOM

Name of the Faculty: SHWETHA C.S

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit	6	: Black board/ Lecture PPT		
Overdraft- Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-2- Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy				

Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy, Banking Regulation Act, 1949- objectives and features, Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.				
Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy	6	: Black board/ Lecture PPT		
Banking Regulation Act, 1949- objectives and features, Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.	7	: Black board/ Lecture PPT		
	Total hours:13			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship, Nature of Banking Business, Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.				
The legal relationship between the Banker and Customer	3	: Black board/ Lecture PPT		
the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship	4	:Blackboard/Lecture PPT		
Nature of Banking Business, Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.	7	:Blackboard/Lecture PPT		
Total hours :	14			

<p>UNIT-4- Bank Deposits-types of deposits- fixed deposit- importance- opening of FD a/c-interest, Repayment of Fixed deposits-savings deposit-opening and operation of account, interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c, precautions to be taken to a/c. closing a/c, Non- resident accounts-Rupee a/c, foreign currency a/c.</p>				
Bank Deposits-types of deposits- fixed deposit- importance-opening of FD a/c-interest, Repayment of Fixed deposits-savings deposit-opening and operation of account	3	Black board/ Lecture PPT		
interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c	3	: Black board/ Lecture PPT		
precautions to be taken to a/c. closing a/c, Non- resident accounts- Rupee a/c, foreign currency a/c.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
<p>UNIT-5- Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.</p>				
Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life	6	: Black board/ Lecture PPT		

Insurance with other Insurances,				
Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.	7	: Black board/ Lecture PPT		
Total hours:	13			
UNIT-6 -The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society				
The Business of Insurance: Management of risk by individuals –management of risk by insurers	2	: Black board/ Lecture PPT		
fixing of premiums – reinsurance and its importance for insurers	2	: Black board/ Lecture PPT		
role of insurance in economic development and social security – contribution of insurance to the society	9	: Black board/ Lecture PPT		
	13			
Date of submission of IA Marks :				

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION-I

Semester: 3rd SEM

Class: I I BCOM

Name of the Faculty: SHILPA N.B

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year	4	Black board/ Lecture PPT	December	
Previous Year, Gross Total Income, Total Income, Marginal rate of Tax— Agricultural Income-Residential Status of individual	4	Black board/ Lecture PPT	December	
Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II:Heads of Income: Income from Salary -features of salary income-allowancesperquisites- provident fund-computation of Taxable salary income				
Heads of Income: Income from Salary -features of salary income- allowancesperquisites	6	Black board/ Lecture PPT	December	

- provident fund-computation of Taxable salary income	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III: Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment-problems				
: Income from salary: Retirement benefits-Gratuity, Commutation of Pension	6	Black board/ Lecture PPT	January	
Leave encashment- problems	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV: Income from House Property: basis of charge-deemed ownership-exemptionsdetermination of annual value-Deductions u/s 24-computation of income from house property				
Income from House Property: basis of charge-deemed ownership-exemptionsdetermination of annual value	6	Black board/ Lecture PPT	February	
Deductions u/s 24-computation of income from house property	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V:Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/expenditures u/s 37, lossesdeemed profits-method of accounting-computation of taxable income from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant.				
Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/expenditures u/s 37, lossesdeemed profits-method of accounting	6	Black board/ Lecture PPT	March	
computation of taxable income from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant	10	Black board/ Lecture PPT	March	
	16			
UNIT-VI:Deductions u/s 80C to 80 (individual only), Income Tax Authorizes, duties and powers.				
:Deductions u/s 80C to 80 (individual only)	2	Black board/ Lecture PPT	March	
Income Tax Authorizes	4	Black board/ Lecture PPT	April	

, duties and powers.	10	Black board/ Lecture PPT	April	
	16			

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: CORPORATE ACCOUNTING -I

Semester: 3rd SEM

Class: I I BCOM

Name of the Faculty: CHAITHRA .M

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for share capital: Meaning and types of shares-issue of sharesoversubscription and prorate allotment- forfeiture of shares-reissue of forfeited sharespassing journal entries and preparing balance sheet.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
- Accounting for share capital: Meaning and types of shares	4	Black board/ Lecture PPT	December	
issue of sharesoversubscription and prorate allotment- forfeiture of shares	4	Black board/ Lecture PPT	December	
reissue of forfeited sharespassing journal entries and preparing balance sheet.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.				
Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013	6	Black board/ Lecture PPT	December	
. Provisions of companies Act-2013 on Declaration of Dividends	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment				

Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.				
- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares	6	Black board/ Lecture PPT	January	
and Accounting procedure for redemption meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV-Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures				
Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures	6	Black board/ Lecture PPT	February	
journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation- preparation of liquidator's final statement of account.				
Liquidation of companies- Meaning	6	Black board/ Lecture PPT	March	
and circumstances of liquidation preparation of liquidator's final statement of account	10	Black board/ Lecture PPT	March	
Total hours :	16			
UNIT-VI- Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.				
- Accounting for employees stock option plan	2	Black board/ Lecture PPT	March	
buy-back of securities, equity shares with differential rights	4	Black board/ Lecture PPT	April	
under writing of shares and debentures	10	Black board/ Lecture PPT	April	
Total hours :	16			

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS DECISIONS

Semester: 3rd Sem

Class: I I B.com

Name of the Faculty: SHALINI K.S&DEVARAJU K.S

Total

Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Introduction-meaning of decisions-importance-Basic concepts of business decisionsfactors influencing business decisions.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction-meaning of decisions-importance-Basic concepts of business decisions	5	Black board/ Lecture /PPT	July	
factors influencing business decisions.	5	Black board/ Lecture /PPT	July	
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-II-Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.				
Time value of Money-present value and future value concept	5	Black board/ Lecture /PPT	August	
-present value of annuity,	5	Black board/ Lecture	August	

application of present		/PPT		
future value to investment decisions	3	Black board/ Lecture /PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours :		16		
UNIT-III-Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing-illustration with problems, multiple product pricing-competitive bidding prices.				
Leadership- concepts, types of leadership	4 Black board/ Lecture /PPT		September	
Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing	6	Black board/ Lecture /PPT	September	
illustration with problems, multiple product pricing-competitive bidding prices.	6	Black board/ Lecture /PPT	September	
Total hours :		16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems, application of linear programming problems[Graphical method].				
Linear programming-Meaning, concepts and assumptions of linear programming problems,	3	Black board/ Lecture /PPT	September	
methods of solving linear programming problems	6	Black board/ Lecture /PPT	October	
application of linear programming problems[Graphical method].	7	Black board/ Lecture /PPT	October	
		16		
UNIT-V-CALCULUS-Meaning of functions and calculus, application of calculus to compute cost, revenue and profit functions				
CALCULUS-Meaning of functions and calculus	7	Black board/ Lecture /PPT	October	
application of calculus to compute cost	6	Black board/ Lecture /PPT	November	
revenue and profit functions	3	Black board/ Lecture /PPT	November	
		16		

Date of submission of IA Marks :

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COST AND MANAGEMENT ACCOUNTING-II

Semester: 2nd Sem

Class: I I B.com

Name of the Faculty: SHILPA N.B

Total Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards	5	Black board/ Lecture /PPT	July	
Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability	5	Black board/ Lecture /PPT	July	
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-II- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause				
- Contract costing: Introduction- Contract account	5	Black board/ Lecture /PPT	August	
, Profit on incomplete contracts, work in progress	5	Black board/ Lecture /PPT	August	
, Contractee's Accounts,	3	Black board/ Lecture	August	

Escalation clause		/PPT		
Dynamics of group behavior.	3	Black board/ Lecture /PPT	September	
Total hours :	16			
UNIT-III-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products				
Leadership- concepts, types of leadership	4	Black board/ Lecture /PPT	September	
-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits,	6	Black board/ Lecture /PPT	September	
, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products	6	Black board/ Lecture /PPT	September	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Operating Costing-Introduction, transport costing, standing charges, operating/running charges, preparations of operating cost sheet.				
Operating Costing-Introduction, transport costing	3	Black board/ Lecture /PPT	September	
standing charges, operating/running charges	6	Black board/ Lecture /PPT	October	
preparations of operating cost sheet.	7	Black board/ Lecture /PPT	October	
	16			
UNIT-V-Reconciliation of cost and financial accounts-need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation				
-Reconciliation of cost and financial accounts	7	Black board/ Lecture /PPT	October	
-need for reconciliation, reasons for disagreement	6	Black board/ Lecture /PPT	November	
reconciliation procedure, problems on reconciliation	3	Black board/ Lecture /PPT	November	
	16			

Date of submission of IA Marks :s

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: ARUN C.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- (a)Depreciation- meaning, computation of Deprecation; (b)Capital Gain- Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Depreciation- meaning, computation of Deprecation;	8	Black board/ Lecture PPT		
Capital Gain- Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes	8	Black board/ Lecture PPT		
	Total hours:16			
UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only)				
Income from other sources (including problems)	8	Black board/ Lecture PPT		
Set off and carry forward of losses (theory only)	2	Black board/ Lecture PPT		
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				

UNIT-III-Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)				
UNIT-III-Assessment of Individual-Application of Deductions u/s 80C-80U	5	Black board/ Lecture PPT		
Section 87A computation of Tax liability.(Available software package for computation of tax	5	Black board/ Lecture PPT		
Total hours :		10		
UNIT-IV-Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G-80JJA-Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)				
Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G	10	Black board/ Lecture PPT		
80JJA-Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)	6	Black board/ Lecture PPT		
Total hours :		16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V-Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)				
Assessment of company- Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-	6	Black board/ Lecture PPT		
Residential Status of company-Applicable Deductions u/s 80G -80JJA	3	Black board/ Lecture PPT		

Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package- Quick Books/ Electrocom)	7			
	16			
UNIT-VI-Advance payment of Tax & interest u/s 234A, 234B, 234C, T.D.S- (including Problems), Types of Assessment, Assessment procedure, PAN, e-filing of I.T returns, E-payment of Tax, Tax Return Preparers (TRPs).(Soft ware package- Introduction of Quick Books)				
Advance payment of Tax & interest u/s 234A, 234B, 234C, T.D.S- (including Problems), Types of Assessment, Assessment procedure	6	Black board/ Lecture PPT		
PAN, e-filing of I.T returns, E-payment of Tax, Tax Return Preparers (TRPs).(Soft ware package- Introduction of Quick Books)	6	Black board/ Lecture PPT		
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Sri Adichunchanagiri First Grade College
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LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: MUNZIRA BHANU

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for General insurance companies	4	Black board/ Lecture PPT		
fire and marine insurance preparation of final accounts as per latest regulations	6	Black board/ Lecture PPT		
	Total hours:10			
UNIT-II-Accounting for life insurance— preparation of valuation balance sheet, preparation of final accounts as per latest regulations.				
Accounting for life insurance	4	Black board/ Lecture PPT		
preparation of valuation balance sheet, preparation of final accounts as per latest regulations	10	Black board/ Lecture PPT		
	Total hours:14			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Final accounts of electricity companies-Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.				

Final accounts of electricity companies-Forms of financial statements	8	Black board/ Lecture PPT		
differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.	8	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV- Holding company accounts:- Accounting for Holding Company: Preparation of Consolidated Balance Sheet- Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.				
Holding company accounts:- Accounting for Holding Company:	4	Black board/ Lecture PPT		
Preparation of Consolidated Balance Sheet	8			
Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.	4	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models; Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).				
Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models	7	Black board/ Lecture PPT		
Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).	8	Black board/ Lecture PPT		
	15			
UNIT-VI- Inflation accounting and income measurement: Inflation Accounting: Concept –				

Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).				
Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements	3	Black board/ Lecture PPT		
Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting	6	Black board/ Lecture PPT		
Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).	7	Black board/ Lecture PPT		
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LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COST AND MANAGEMENT ACCOUNTING–III

Semester: 3rd Sem

Class: I I B.com

Name of the Faculty: CHAITHRA .M

Total Hours: 96 hours

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting – Management accounting and Cost accounting-Limitations of Management Accounting				
-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Differences between Management Accounting and Financial Accounting	5	Black board/ Lecture /PPT	July	
Management accounting and Cost accounting-Limitations of Management Accounting	5	Black board/ Lecture /PPT	July	
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-II-Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
-Analysis of Financial Statements	5	Black board/ Lecture /PPT	August	
Common Size statements, Comparative Statement	5	Black board/ Lecture /PPT	August	

Trend analysis.	3	Black board/ Lecture /PPT	August	
preparation of amortization table.	3	Black board/ Lecture /PPT	September	
Total hours :	16			
UNIT-III- Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios				
Ratio Analysis: Meaning and Objectives-Types of rations-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios	4 /PPT	Black board/ Lecture	September	
working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio	6	Black board/ Lecture /PPT	September	
(C) Financial ratios-Current Ratio-liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios	6	Black board/ Lecture /PPT	September	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-IV-Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations-Procedures for preparation of Funds flow statement- statement of Changes in working capital-statement of funds from operationsstatement of sources and application of funds				
Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations	3	Black board/ Lecture /PPT	September	
Procedures for preparation of Funds flow statement- statement of Changes in working capital	6	Black board/ Lecture /PPT	October	
statement of funds from operationsstatement of sources and	7	Black board/ Lecture /PPT	October	

application of funds				
	16			
UNIT-V- Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method				
Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement	7	Black board/ Lecture /PPT	October	
Preparation of Cash flow statement(AS-7)	6	Black board/ Lecture /PPT	November	
Direct method and Indirect Method	3	Black board/ Lecture /PPT	November	
	16			
Date of submission of IA Marks :				

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LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: E Commerce

Semester: IV SEM

Class: II BCOM

Name of the Faculty: SOWMYA B.K

Total Hours: 80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-An introduction to Electronic commerce, Main activities E-Commerce, Goals of E Commerce, Technical Components of E-Commerce, Functions of E-Commerce ; Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications - C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
An introduction to Electronic commerce, Main activities E-Commerce, Goals of E Commerce, Technical Components of E-Commerce	4			
Functions of E-Commerce ; Advantages and disadvantages of E-Commerce, Scope of E-Commerce	4	Black board/ Lecture PPT		
Electronic Commerce Applications - C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.	4	Black board/ Lecture PPT		
Total hours:	12			
UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.				

Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management	6	Black board/ Lecture PPT		
corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.	6	Black board/ Lecture PPT		
Total hours:	12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III-Business models for E-Commerce-Brokerage Model, Community Model, Value Chain Model, Manufacturer Model, Advertising Model, Subscription Model.				
Business models for E-Commerce-Brokerage Model, Community Model	6	Black board/ Lecture PPT		
Value Chain Model, Manufacturer Model, Advertising Model, Subscription Model.	6	Black board/ Lecture PPT		
Total hours :	12			
UNIT-IV-Introduction – Infrastructure of M–Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business – Benefits And Limitations, Support, Mobile Marketing & Advertisement, Non– Internet Applications In M–Commerce – Wireless/Wired Commerce Comparisons.				
Introduction – Infrastructure of M–Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business	4	Black board/ Lecture PPT		
Benefits And Limitations, Support, Mobile Marketing & Advertisement,	4			
Non– Internet Applications In M–Commerce – Wireless/Wired Commerce Comparisons.	4	Black board/ Lecture PPT		
Total hours :	12			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Electronic Payment System –Introduction- Types of Electronic Payment System- Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT-Paperless bill, Modern Payment Cash , Electronic Cash .				

- Electronic Payment System – Introduction- Types of Electronic Payment System	4	Black board/ Lecture PPT		
Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT- Paperless bill, Modern Payment Cash , Electronic Cash	6	Black board/ Lecture PPT		
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LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: GIRISH T.G

Total Hours:92

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics – Ethics in Management – Ethics in Business – Importance of Ethics in Business.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics	6	Black board/ Lecture PPT		
Ethics in Management – Ethics in Business – Importance of Ethics in Business	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.				
Value Systems – Introduction – Values – Moral Standards – Source of Ethics	6	Black board/ Lecture PPT		
Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				

UNIT 3: Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics- Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management.				
Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics	10	Black board/ Lecture PPT		
Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT 4: Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers – Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.				
Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers	6	Black board/ Lecture PPT		
Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT 5: Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business? – Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics				
Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business?	5	Black board/ Lecture PPT		
Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics	5	Black board/ Lecture PPT		
Total hours	10			

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(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SOWMYA B.

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract- Classification of contract-Quasi contractual obligations.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Indian Contract Act 1872- Definition of Contract	6	Black board/ Lecture PPT		
Essentials of a valid contract- Classification of contract-Quasi contractual obligations.	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit-2: Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.				
Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances	8	Black board/ Lecture PPT		
Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.	8	Black board/ Lecture PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				

Unit-3: Consideration-Rules of valid consideration-contracts without consideration-stranger to contract - Legality of object and consideration - Contracts opposed to public policy-Void agreements				
Consideration-Rules of valid consideration-contracts without consideration-stranger to contract	8	Black board/ Lecture PPT		
Legality of object and consideration - Contracts opposed to public policy-Void agreements	10	Black board/ Lecture PPT		
Total hours :	18			
Unit-4: Discharge of contract- Remedies for breach of contract				
Discharge of contract	6	Black board/ Lecture PPT		
Remedies for breach of contract	4	Black board/ Lecture PPT		
Total hours :	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Laws of contract of indemnity and guarantee, Bailment and pledge, Agency				
Laws of contract of indemnity and guarantee	4	Black board/ Lecture PPT		
Bailment and pledge, Agency	4	Black board/ Lecture PPT		
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LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: POOJA .A

Hours:92

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification.	6	Black board/ Lecture PPT		
Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit 2: Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression				
Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression	6	Black board/ Lecture PPT		
General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression	6	Black board/ Lecture PPT		

	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3. Ratio, Proportion, Variation and percentages and their application.				
. Ratio, Proportion,	10	Black board/ Lecture PPT		
Variation and percentages and their application	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts; Bankers discount, True discount, Bankers gain and present worth of Bill.				
Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts;	6	Black board/ Lecture PPT		
Bankers discount, True discount, Bankers gain and present worth of Bill.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Calculus: Meaning of Functions and Calculus, Application of Calculus to compute Cost, Revenue and Profit functions.				
Meaning of Functions and Calculus, Application of Calculus to compute Cost	5	Black board/ Lecture PPT		
Revenue and Profit functions.	5	Black board/ Lecture PPT		
Total hours	10			

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(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com
Course/Paper Name: BUSINESS TAXATION
Semester: 5th SEM
Class: III BCOM
Name of the Faculty: NANDEESH C.S
Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Wealth Tax – Introduction – Definitions – Assets – Valuation Dates – Assessment Year – Net Wealth – Debts.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Wealth Tax – Introduction – Definitions – Assets	5	Black board/ Lecture PPT		
Valuation Dates – Assessment Year – Net Wealth – Debts.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Deemed Assets – Exempted Assets – Valuation of Assets (Immovable Property and Jewellery)				
Deemed Assets – Exempted Assets	10	Black board/ Lecture PPT		
Valuation of Assets (Immovable Property and Jewellery)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				

: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash	10	Black board/ Lecture PPT		
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS-3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
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(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SHWETHA B.K

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Corporate Finance – Meaning – Scope – Objectives – Sources of Corporate Finance				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
:Corporate Finance – Meaning – Scope	5	Black board/ Lecture PPT		
Sources of Corporate Finance	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Working Capital Management - Meaning - Components - Nature and Kinds - Determinants of Working Capital - Estimation of Working Capital Requirements.				
: Working Capital Management - Meaning - Components - Nature and Kinds	10	Black board/ Lecture PPT		
Determinants of Working Capital - Estimation of Working Capital Requirements.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				
: Cash Management - Meaning - Objectives - Need for Cash -	10	Black board/ Lecture PPT		

Motives for Holding Cash				
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS-3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
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(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SHILPA N.B

Total Hours:92

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting– Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting	6	Black board/ Lecture PPT		
Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios - Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios.				
Analysis of Financial Statements – Ratio Analysis: Meaning and	8	Black board/ Lecture PPT		

Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios				
Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT 3: Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.				
Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement	10	Black board/ Lecture PPT		
Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.	10	Black board/ Lecture PPT		
	Total hours :	20		
UNIT 4: Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor – Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget (Theory only)				
Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor	6	Black board/ Lecture PPT		
Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget(Theory only)	4	Black board/ Lecture PPT		
	Total hours	10		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT 5: Standard Costing – Definition – Difference between Standard Costing and Budgetary Control – Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)				
Standard Costing – Definition –	5	Black board/ Lecture		

Difference between Standard Costing and Budgetary Control		PPT		
Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)	5	Black board/ Lecture PPT		
Total hours	10			

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: **ADVANCED COST AND MANAGEMENT ACCOUNTING II**

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: SUKANYA H.K

Total Hours: 96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting – Management accounting and Cost accounting-Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: Meaning and Definition of Management Accounting	5	Black board/ Lecture PPT		
Scope and Objectives of Management Accounting- Differences between Management Accounting and Financial Accounting	5	Black board/ Lecture PPT		
Management accounting and Cost accounting-Limitations of Management Accounting.	5			
Total hours:	15			
Unit 2: Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
Analysis of Financial Statements: Common Size statements	10	Black board/ Lecture PPT		
Comparative Statement, Trend analysis.	10	Black board/ Lecture PPT		

Total hours:	20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.				
Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio	10	Black board/ Lecture PPT		
Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.				
Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement	8	Black board/ Lecture PPT		
Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement – Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing				

: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –Contribution	10	Black board/ Lecture PPT		
Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing	3			
Total hours:	13			
Unit 6: Budget and Budgeting Control-Definition-Basic Concepts-Budget ManualKey factor- Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash.				
Budget and Budgeting Control- Definition-Basic Concepts	6	Black board/ Lecture PPT		
Budget ManualKey factor- Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT		
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT		
Total hours:	20			

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: ARUN C.S

Hours:96

Total

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract	5	Black board/ Lecture PPT		
Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer	5	Black board/ Lecture PPT		
	Total hours:10			
UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.				
Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent	10	Black board/ Lecture PPT		
Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.	10	Black board/ Lecture PPT		
	Total hours:20			

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract, Remedies For Breach Of Contract				
- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract	10	Black board/ Lecture PPT		
Remedies For Breach Of Contract	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT-4- Intellectual Property Act- Definition and Registration Procedure for Patent, Copy Right, Trademarks.				
Intellectual Property Act- Definition and Registration Procedure for Patent	8	Black board/ Lecture PPT		
Copy Right, Trademarks.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.				
Information Technology Act 2000- Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records	8	Black board/ Lecture PPT		
License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.	5			
Total hours:	13			
Unit-6-Competition Act 2002- introduction- Defitnitions-prohibiton of agreementsAnti competitive agreements- prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India- establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj				
Competition Act 2002- introduction- Defitnitions- prohibiton of agreementsAnti competitive agreements	6	Black board/ Lecture PPT		
prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India	6	Black board/ Lecture PPT		
.	8	Black board/ Lecture PPT		

establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj				
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: QUANTITATIVE TECHNIQUES

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: MOHAMMED FYZULLA

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1 Sets Theory: Meaning-Types & Operations on Sets; Application of Venn diagram to represent problems on sets.				
Meaning-Types & Operations on Sets	5	Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Application of Venn diagram	5	Black board/ Lecture PPT		
represent problems on sets.	4	Black board/ Lecture PPT		
	Total hours:14			
Unit 2 : Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation; Combination-Application problems by using Permutation and Combination formula.				
Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation	10	Black board/ Lecture PPT		
Combination-Application problems by using Permutation and Combination formula.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear				

equations by using Cramer's rule.				
Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices	10	Black board/ Lecture PPT		
. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming Problem (Graphical Method only).				
Linear Programming: Meaning- Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem	8	Black board/ Lecture PPT		
Application of Linear Programming Problem (Graphical Method only).	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory -41- – Probability laws – addition & multiplication theorem. Application of Binomial theorem in computation of probability				
Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory -41- – Probability laws	10	Black board/ Lecture PPT		
addition & multiplication theorem. Application of Binomial theorem in computation of probability	3			
Total hours:	13			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Working capital Management- Meaning, Features, types of working capital, factors influencing working capital, level of current assets, operating cycle and cash cycle, current assets financing policy				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Working capital Management- Meaning, Features, types of working capital	5	Black board/ Lecture PPT		
factors influencing working capital, level of current assets	5	Black board/ Lecture PPT		
operating cycle and cash cycle, current assets financing policy	5			
	Total hours:15			
Unit 2: -Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management- credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.				
Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management	10	Black board/ Lecture PPT		
- Credit policy variables-credit	10	Black board/ Lecture		

evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.		PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision; hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing				
Working capital financing- Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision	10	Black board/ Lecture PPT		
hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan- essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms				
Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan	5	Black board/ Lecture PPT		
essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms	5			
	Total hours :	10		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Share holder value creation - financial goals and strategy, shareholder value creation-market value added, Market to book value, Economic value added(EVA)- Balanced scorecard-the learning and growth perspective, significance of balanced score card , implementation of score card.				
Share holder value creation - financial goals and strategy,	6	Black board/ Lecture PPT		

shareholder value creation- market value added				
Market to book value, Economic value added(EVA)- Balanced scorecard- the learning and growth perspective, significance of balanced score card	6			
, implementation of score card.	2			
Total hours:	14			
Unit 6: International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates- foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk- foreign currency option, money market operations- financing international operations.				
International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates	6	Black board/ Lecture PPT		
foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk	6	Black board/ Lecture PPT		
foreign currency option, money market operations- financing international operations.	8	Black board/ Lecture PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: SHWETHA C.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons	5	Black board/ Lecture PPT		
Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent	5	Black board/ Lecture PPT		
Problems on determination of value of supply.	5			
Total hours:	15			
Unit 2: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)				
: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in	10	Black board/ Lecture PPT		

constitution of registered person				
Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit Notes;. Tax invoice; Prohibition of un authorized collection of tax; Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.				
Tax Invoice, Credit and Debit Notes; Tax invoice; Prohibition of un authorized collection of tax;	10	Black board/ Lecture PPT		
Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration				
Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration	10	Black board/ Lecture PPT		
Rejection of application for registration, cancellation of Registration	3			
	Total hours :	13		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to various GSTRS-procedure for filing various returns				
Returns-Brief introduction to various GSTRS	10	Black board/ Lecture PPT		
procedure for filing various returns	3			
	Total hours :	13		
Unit 6: Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess- Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of	6	Black board/ Lecture PPT		

customs duty				
Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess	6	Black board/ Lecture PPT		
Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.	8	Black board/ Lecture PPT		
	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2018-19

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: NANDEESH S.C

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages	5	Black board/ Lecture PPT		
different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book- appointment of a company auditorqualifications, disqualifications-rights and duties of a company auditor.				
Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book	10	Black board/ Lecture PPT		
appointment of a company auditorqualifications, disqualifications-rights and duties of	10	Black board/ Lecture PPT		

a company auditor.				
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Internal check and internal control-meaning and objective-Internal Audit internal check for various transactions-limitations of internal control- Difference between internal check, internal control and internal audit-Auditor's Independence.				
Internal check and internal control-meaning and objective-Internal Audi tinternal check for various transactions	10	Black board/ Lecture PPT		
limitations of internal control- Difference between internal check, internal control and internal audit- Auditor's Independence.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Vouching-meaning, concepts, objectives and importance – General Principles of Vouching- Teeming and lading a challenge to Vouching- Vouching different types of transactions.				
Vouching-meaning, concepts, objectives and importance – General Principles of Vouching	6	Black board/ Lecture PPT		
Teeming and lading a challenge to Vouching- Vouching different types of transactions.	6			
Total hours :	12			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities				
verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade	13	Black board/ Lecture PPT		
, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities	13			

Total hours:				
Unit 6: Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.				
Audit of different types of organizations-audit of sole trader	6	Black board/ Lecture PPT		
audit of partnership firms, audit of hotels, audit of educational institutions	6	Black board/ Lecture PPT		
audit of trust, audit of co-operative societies.	8	Black board/ Lecture PPT		
Total hours:	20			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Program: . B.com

Course/Paper Name: BUSINESS MANAGEMENT

Semester : I SEM

Class: I BCOM

Name of the Faculty: MUNZIRA BHANU

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Concepts of management, definition, characteristics of management, Management and Administration, functions of management				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concepts of management, definition, characteristics of management	6	: Black board/ Lecture PPT		
Management and Administration, functions of management	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-2- Evolution of management thought contributions of F.W. Taylor, Henry Fayol, Elton Mayo, Peter F Drucker. Management by communication, management by systems, management by participation, management by motivation-MBO, MBE.				
Evolution of management thought contributions of F.W. Taylor, Henry Fayol, Elton Mayo, Peter F Drucker.	6	: Black board/ Lecture PPT		
Management by communication, management by systems, management by	7	: Black board/ Lecture PPT		

participation, management by motivation-MBO, MBE.				
	Total hours:13			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentation- functional, project, matrix organization; decentralization and delegation of authority, dynamics of group behavior.				
planning- the process of management planning, decision making, strategy formulation	3	: Black board/ Lecture PPT		
organizing, basic consideration- Departmentation- functional, project, matrix organization	4	:Blackboard/Lecture PPT		
decentralization and delegation of authority, dynamics of group behavior.	7	:Blackboard/Lecture PPT		
Total hours :	14			
UNIT-4- Leadership- concepts, types of leadership, motivation, concepts and theories, Maslow,Herzberg's theory, Mc gregor's theory X and Y.				
Leadership- concepts, types of leadership	3	Black board/ Lecture PPT		
motivation, concepts and theories	3	: Black board/ Lecture PPT		
Maslow,Herzberg's theory, Mc gregor's theory X and Y.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.				
Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control	6	: Black board/ Lecture PPT		
standard costing, co-	7	: Black board/ Lecture PPT		

ordination, principles of co-ordination, management audit.				
Total hours:	13			
UNIT-6- Emerging trends in management- Kaizen, TQM, TPM, MIS, ISO, change management, stress management, fish bone(ISHIKAWA)Diagram, business eco system, logistic management.				
Emerging trends in management- Kaizen, TQM, TPM	2	: Black board/ Lecture PPT		
MIS, ISO, change management, stress management	2	: Black board/ Lecture PPT		
fish bone(ISHIKAWA)Diagram, business eco system, logistic management.	9	: Black board/ Lecture PPT		
	13			

Date of submission of IA Marks :

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Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM

Class: I BCOM

Name of the Faculty: VIDYASHREE OT

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-ACCOUNTING Principles And Standards- Accounting-Meaning And Definitions- Objectives- Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
ACCOUNTING Principles And Standards	4	Black board/ Lecture PPT	December	
Meaning And Definitions- Objectives-	4	Black board/ Lecture PPT	December	
Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Final accounts of sole trading concern- Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.				
Final accounts of sole trading concern	6	Black board/ Lecture PPT	December	
Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.	10	Black board/ Lecture PPT	January	
	Total hours:16			

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounts from incomplete records-Meaning , features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.				
Accounts from incomplete records-Meaning , features and techniques of obtaining complete information	6	Black board/ Lecture PPT	January	
problems on conversion of single entry into double entry system.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV- Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.				
Branch Account-meaning and objectives of maintaining of branch accounts by head office	6	Black board/ Lecture PPT	February	
goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.				
Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts	6	Black board/ Lecture PPT	March	
basis for allocation of joint expenses, internal transfer of	10	Black board/ Lecture PPT	March	

goods, preparation of profit and loss account and balance sheet.				
	16			
UNIT-VI- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.				
Computerized accounting-meaning features, introduction to tally	2	Black board/ Lecture PPT	March	
creation and alteration of company, groups and ledger accounts,	4	Black board/ Lecture PPT	April	
generation of trial balance and financial statements.	10	Black board/ Lecture PPT	April	
	16			

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LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Program: . B.com

Course/Paper Name: PRINCIPLES OF MARKETING

Semester : II SEM

Class: I BCOM

Name of the Faculty:SHILPA N.B

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- INTRODUCTION TO MARKEING-meaning, definition of market, marketing, marketing concepts, marketing mix, functions of marketing,				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO MARKEING-meaning, definition of market, marketing	6	: Black board/ Lecture PPT		
marketing concepts, marketing mix, functions of marketing	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-2- Product-meaning; product strategies, product attributes, product classifications, Product life cycle, Branding, packaging , labelling.				
Product-meaning; product strategies, product attributes	6	: Black board/ Lecture PPT		
product classifications, Product life cycle, Branding, packaging , labelling.	7	: Black board/ Lecture PPT		
Total hours:	Total hours:13			

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- Service marketing, introduction, meaning, service mix, applications hospital and tourism				
Service marketing, introduction	3	: Black board/ Lecture PPT		
meaning, service mix	4	:Blackboard/Lecture PPT		
Applications hospital and tourism	7	:Blackboard/Lecture PPT		
Total hours :	14			
UNIT-4- Advertising, publicity and event management- meaning and definition, importance advertising copy and layouts, social and economic effects of advertising. Introduction to event management, principles, concepts and designing.				
Advertising, publicity and event management- meaning and definition	3	Black board/ Lecture PPT		
importance advertising copy and layouts, social and economic effects of advertising.	3	: Black board/ Lecture PPT		
Introduction to event management, principles, concepts and designing.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Retail marketing- meaning, nature classification, factors influencing, retailing, functions of retailing-the growing importance of retailing industry-Retail as a career.				
Retail marketing- meaning, nature classification, factors influencing, retailing	6	: Black board/ Lecture PPT		
functions of retailing-the growing importance of retailing industry-Retail as a career.	7	: Black board/ Lecture PPT		
Total hours:	13			

UNIT-6- Marketing Research- defining the problem and Research objectives- Developing Research plan, Data collection- primary and secondary dataimplementing the research plan, interpreting and reporting the findings. Marketing research in small business and non-profit organizations.

- Marketing Research- defining the problem and Research objectives- Developing Research plan	2	: Black board/ Lecture PPT		
Data collection- primary and secondary dataimplementing the research plan	2	: Black board/ Lecture PPT		
interpreting and reporting the findings. Marketing research in small business and non-profit organizations.	9	: Black board/ Lecture PPT		
	13			

Date of submission of IA Marks :

Signature of Faculty

Signature of HOD

Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: COST ACCOUNTING I

Semester: II SEM

Class: I BCOM

Name of the Faculty: CHAITHRA M

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION: Meaning and definition of cost, costing, cost accounting	4	Black board/ Lecture PPT	December	
cost accountancy; objectives, advantages and limitations of cost accounting	4	Black board/ Lecture PPT	December	
differences between cost accounting and financial accounting.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.				

Elements of cost, classification of cost, cost centre, cost unit	6	Black board/ Lecture PPT	December	
problems on preparation of cost sheet, tenders and quotations.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.				
Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control	6	Black board/ Lecture PPT	January	
stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Labour: Methods of time keeping and time booking; methods of remuneration-time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, Rowan plan, Merick differential piece rate system, FW Taylors differential piece system.				
Labour: Methods of time keeping and time booking; methods of remuneration-time rate, piece rate, Halsey and	6	Black board/ Lecture PPT	February	

Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment;				
problems on Halsey method, Rowan plan, Merick differential piece rate system, FW Taylors differential piece system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheadsproblems on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decision-making.				
Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods.	6	Black board/ Lecture PPT	March	
Methods of absorption of overheadsproblems on Machine Hour Rate only. Activity based costing – Meaning, purpose, benefits, stages, relevance in decision-making.	10	Black board/ Lecture PPT	March	
	16			
UNIT-VI- Integral (or Integrated) Accounting: Meaning and Advantages of Integral Accounting, Principles of an Integral Accounting System, Essential Features of Integral Accounting, Journal Entries.				
Integral (or Integrated)	2	Black board/ Lecture	March	

Accounting: Meaning and Advantages of Integral Accounting		PPT		
Principles of an Integral Accounting System	4	Black board/ Lecture PPT	April	
Essential Features of Integral Accounting, Journal Entries.	10	Black board/ Lecture PPT	April	
	16			

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester: II SEM

Class: I BCOM

Name of the Faculty: SOWMYA B.K

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales	4	Black board/ Lecture PPT	December	
valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment	4	Black board/ Lecture PPT	December	
problems on cost price and invoice price.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Accounting for Hire purchase system- features, preparation of statement of				

analysis, ascertainment of cash price of an asset-problems on hire purchase system including repossession.				
Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset	6	Black board/ Lecture PPT	December	
problems on hire purchase system including repossession.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.				
Accounting for installment system- meaning, features and differences between hire-purchase and installment system	6	Black board/ Lecture PPT	January	
problems on installment system.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)				
Accounting for royalties- minimum rent, short working, recoupment of short working-analytical table	6	Black board/ Lecture PPT	February	
preparation of ledger accounts in the books of both parties-sublease (theory only)	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				

UNIT-V- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet				
Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account	6	Black board/ Lecture PPT	March	
income and expenditure account, preparation of income and expenditure account and balance sheet	10	Black board/ Lecture PPT	March	
Total hours:	16			
UNIT-VI- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group-stock categories- units of measures, godown and stock items,entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.				
COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group	2	Black board/ Lecture PPT	March	
stock categories- units of measures, godown and stock items,entering opening stock quantity and amount	4	Black board/ Lecture PPT	April	
tally voucher(accounting and inventory)-creating new voucher type.	10	Black board/ Lecture PPT	April	
	16			

Signature of Faculty

Signature of HOD

Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Program: . B.com

Course/Paper Name: MANAGEMENT OF BANKING AND INSURANCE SERVICES

Semester : I SEM

Class: I BCOM

Name of the Faculty: VIDYASHRE O.T

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit	6	: Black board/ Lecture PPT		
Overdraft- Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-2- Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy, Banking Regulation Act, 1949- objectives and features,				

Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.				
Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy	6	: Black board/ Lecture PPT		
Banking Regulation Act, 1949- objectives and features, Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.	7	: Black board/ Lecture PPT		
	Total hours:13			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship, Nature of Banking Business, Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.				
The legal relationship between the Banker and Customer	3	: Black board/ Lecture PPT		
the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship	4	:Blackboard/Lecture PPT		
Nature of Banking Business, Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.	7	:Blackboard/Lecture PPT		
	Total hours :	14		
UNIT-4- Bank Deposits-types of deposits- fixed deposit- importance- opening of FD				

a/c-interest, Repayment of Fixed deposits-savings deposit-opening and operation of account, interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c, precautions to be taken to a/c. closing a/c, Non- resident accounts-Rupee a/c, foreign currency a/c.				
Bank Deposits-types of deposits- fixed deposit-importance-opening of FD a/c-interest, Repayment of Fixed deposits-savings deposit-opening and operation of account	3	Black board/ Lecture PPT		
interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c	3	: Black board/ Lecture PPT		
precautions to be taken to a/c. closing a/c, Non- resident accounts- Rupee a/c, foreign currency a/c.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.				
Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances,	6	: Black board/ Lecture PPT		

Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.	7	: Black board/ Lecture PPT		
Total hours:	13			
UNIT-6 -The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society				
The Business of Insurance: Management of risk by individuals –management of risk by insurers	2	: Black board/ Lecture PPT		
fixing of premiums – reinsurance and its importance for insurers	2	: Black board/ Lecture PPT		
role of insurance in economic development and social security – contribution of insurance to the society	9	: Black board/ Lecture PPT		
	13			
Date of submission of IA Marks :				

Signature of Faculty

Signature of HOD

Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING I

Semester: III SEM

Class: II BCOM

Name of the Faculty: ARUN C.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for share capital: Meaning and types of shares-issue of shares over-subscription and prorata allotment- forfeiture of shares-reissue of shares-passing journal entries and preparing balance sheet.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for share capital: Meaning and types of shares	4	Black board/ Lecture PPT	December	
issue of shares over-subscription and prorata allotment- forfeiture of shares	4	Black board/ Lecture PPT	December	
reissue of forfeited shares-passing journal entries and preparing balance sheet.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.				
Financial statements of limited companies:	6	Black board/ Lecture PPT	December	

Preparation of financial statements as per schedule III of Companies' Act-2013				
. Provisions of companies Act-2013 on Declaration of Dividends.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption; meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.				
Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption	6	Black board/ Lecture PPT	January	
meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Issue and redemption of debentures: meaning and types of debentures methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures.				
Issue and redemption of debentures: meaning and types of debentures methods of redemption of debentures	6	Black board/ Lecture PPT	February	
journal entries for issue of debentures and conditions for redemption-financing for redemption of	10	Black board/ Lecture PPT	February	

debentures.				
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation preparation of liquidator's final statement of account.				
Liquidation of companies- Meaning and circumstances of liquidation	6	Black board/ Lecture PPT	March	
preparation of liquidator's final statement of account.	10	Black board/ Lecture PPT	March	
Total hours:	16			
UNIT-VI- Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.				
Accounting for employees stock option plan	2	Black board/ Lecture PPT	March	
buy-back of securities, equity shares with differential rights	4	Black board/ Lecture PPT	April	
under writing of shares and debentures.	10	Black board/ Lecture PPT	April	
	16			

Signature of Faculty

Signature of HOD

Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name : INCOME TAX I

Semester: III SEM

Class: II BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts	4	Black board/ Lecture PPT	December	
Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax	4	Black board/ Lecture PPT	December	
Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not	8	Black board/ Lecture PPT	December	

form part of Total Income U/S 10.				
	Total hours:16			
UNIT-II- Heads of Income: Income from Salary -features of salary income allowances, perquisites, provident fund, computation of Taxable salary income				
Heads of Income: Income from Salary -features of salary income allowances	6	Black board/ Lecture PPT	December	
perquisites, provident fund, computation of Taxable salary income	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment- problems				
Income from salary: Retirement benefits- Gratuity	6	Black board/ Lecture PPT	January	
Commutation of Pension, Leave encashment- problems	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV- Income from House Property: basis of charge-deemed ownership exemptions determination of annual value-Deductions u/s 24-computation of income from house property.				
Income from House Property: basis of charge-deemed ownership exemptions determination of annual value	6	Black board/ Lecture PPT	February	
Deductions u/s 24-computation of income from house property.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Profits and gains of Business and profession (Individual Assesseees)- Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.				

Profits and gains of Business and profession (Individual Assesseees)- Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37	6	Black board/ Lecture PPT	March	
losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.	10	Black board/ Lecture PPT	March	
Total hours:	16			
UNIT-VI- Capital gains- meaning- definitions-capital asset, transfer of capital assetcost of acquisition- Assets, bonus shares, rights shares and goodwill -computation of capital gains- long term and short termgains-Exempted capital gains-sec 54, sec 54F, and sec 54GB				
Capital gains- meaning- definitions-capital asset, transfer of capital assetcost of acquisition	2	Black board/ Lecture PPT	March	
Assets, bonus shares, rights shares and goodwill - computation of capital gains-	4	Black board/ Lecture PPT	April	
long term and short termgains-Exempted capital gains-sec 54, sec 54F, and sec 54GB	10	Black board/ Lecture PPT	April	
Total hours:	16			

Signature of Faculty

Signature of HOD

Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Semester: IV SEM

Class: II BCOM

Name of the Faculty: VIDYASHREE O.T

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- INTRODUCTION TO SUPPLY CHAIN MANAGEMENT, Supply chain – objectives, importance, decision phases, process view, competitive and supply chain strategies, achieving strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, information, sourcing, pricing.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO SUPPLY CHAIN MANAGEMENT, Supply chain – objectives, importance, decision phases, process view, competitive and supply chain strategies	4	Black board/ Lecture PPT		
achieving strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, information, sourcing, pricing.	6	Black board/ Lecture PPT		

	Total hours:10			
UNIT-II- DESIGNING THE SUPPLY CHAIN NETWORK, Designing the distribution network, role of distribution, factors influencing distribution, design options – ebusiness and its impact, distribution networks in practice, network design in the supply chain, role of network ,factors affecting the network design decisions, modeling for supply chain.				
DESIGNING THE SUPPLY CHAIN NETWORK, Designing the distribution network, role of distribution, factors influencing distribution, design options – ebusiness and its impact	4	Black board/ Lecture PPT		
distribution networks in practice, network design in the supply chain, role of network ,factors affecting the network design decisions, modeling for supply chain.	10	Black board/ Lecture PPT		
	Total hours:14			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- DESIGNING AND PLANNING TRANSPORTATION NETWORKS-Role of transportation, modes and their performance, transportation, infrastructure and policies, design options and their trade-offs, Tailored transportation. SOURCING AND PRICING: Sourcing, In-house or Outsource – 3rd and 4th PLs – supplier scoring and assessment, selection , design collaboration, procurement process, sourcing planning and analysis. Pricing and revenue management for multiple customers, perishable products, seasonal demand, bulk and spot contracts.				
DESIGNING AND PLANNING TRANSPORTATION NETWORKS-Role of transportation, modes and	8	Black board/ Lecture PPT		

their performance, transportation, infrastructure and policies, design options and their trade-offs, Tailored transportation.				
SOURCING AND PRICING: Sourcing, In-house or Outsource – 3 rd and 4 th PLs – supplier scoring and assessment, selection , design collaboration, procurement process, sourcing planning and analysis. Pricing and revenue management for multiple customers, perishable products, seasonal demand, bulk and spot contracts.	8	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV- INFORMATION TECHNOLOGY IN THE SUPPLY CHAIN-IT Framework – customer relationship management, internal supply chain management – supplier relationship management, transaction management, future of IT. COORDINATION IN A SUPPLY CHAIN: Lack of supply chain coordination and the Bullwhip effect, obstacle to coordination, managerial levers, building partnerships and trust ,continuous replenishment and vendor-managed inventories, collaborative planning, forecasting and replenishment.				
INFORMATION TECHNOLOGY IN THE SUPPLY CHAIN-IT Framework – customer relationship management, internal supply chain management – supplier	4	Black board/ Lecture PPT		

relationship management, transaction management, future of IT.				
COORDINATION IN A SUPPLY CHAIN: Lack of supply chain coordination and the Bullwhip effect, obstacle to coordination, managerial levers, building partnerships and trust	8			
continuous replenishment and vendor-managed inventories, collaborative planning, forecasting and replenishment.	4	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- DIMENSIONS OF LOGISTICS-Introduction: A macro and micro dimension, logistics interfaces with other areas, approach to analysing logistics systems, logistics and systems analysis, techniques of logistics system analysis – factors affecting the cost and importance of logistics.				
DIMENSIONS OF LOGISTICS-Introduction: A macro and micro dimension, logistics interfaces with other areas, approach to analysing logistics systems	7	Black board/ Lecture PPT		
logistics and systems analysis, techniques of logistics system analysis – factors affecting the cost and importance of logistics.	8	Black board/ Lecture PPT		
Total hours:	15			
UNIT-VI- Supply Chain Management and profitability – quality management – mass customization and globalization – ethical Supply Chains – e-business and SCM –Balanced Score Card – Benchmarking, Performance measurement				

Supply Chain Management and profitability – quality management	3	Black board/ Lecture PPT		
mass customization and globalization – ethical Supply Chains – e-business and SCM	6	Black board/ Lecture PPT		
Balanced Score Card – Benchmarking, Performance measurement	7	Black board/ Lecture PPT		
Total hours:	16			

Signature of Faculty

Signature of HOD

Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: COMPANY LAW AND SECRETARIAL PRACTICE

Semester: III SEM

Class: II BCOM

Name of the Faculty: POOJA .A

Total

Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Companies Act- Introduction- companies Act 2013- features of companies Act -2013, Types of companies- Public companies, Pvt company, statutory corporation, One person company, Dormant company, Associate company, Small company, Limited Liability Partnership- Application of Company Law to banking/insurance sector- Registrar of companies- functions, Ministry of Corporate affairs-functions; SEBI-functions of SEBI.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
- Companies Act- Introduction- companies Act 2013- features of companies Act -2013, Types of companies- Public companies, Pvt company, statutory corporation, One person company, Dormant company, Associate company, Small company	4	Black board/ Lecture PPT		
Limited Liability Partnership- Application of	6	Black board/ Lecture PPT		

Company Law to banking/insurance sector-Registrar of companies-functions, Ministry of Corporate affairs-functions; SEBI-functions of SEBI.				
Total hours:	10			
UNIT-II- Secretary- Definition, Who can be company secretary, Appointment, General Legal position, Duties of a Company Secretary, Rights of Company Secretary, Liabilities of Company Secretary, Qualification For Appointment as secretary, Dismissal of the Secretary, Secretary in the Whole time practice, Secretarial Compliance certificate, Specimen form				
Secretary- Definition, Who can be company secretary, Appointment, General Legal position, Duties of a Company Secretary, Rights of Company Secretary, Liabilities of Company Secretary	4	Black board/ Lecture PPT		
Qualification For Appointment as secretary, Dismissal of the Secretary, Secretary in the Whole time practice, Secretarial Compliance certificate, Specimen form	10	Black board/ Lecture PPT		
	Total hours:14			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Company Formation And Conversion Choice of the form of the business entity, Conversion/reconversion of one form of business entity into another, Procedure for incorporation of private/public companies, Companies limited by guarantee and unlimited companies and their conversion/re-conversion registration., Obtaining certificate of commencement of business, Obtaining certificate of re-registration, Commencement of new business and certification				
Company Formation And Conversion Choice of the form of the business entity, Conversion/reconversion of	8	Black board/ Lecture PPT		

one form of business entity into another, Procedure for incorporation of private/public companies				
Companies limited by guarantee and unlimited companies and their conversion/re-conversion registration., Obtaining certificate of commencement of business, Obtaining certificate of re-registration, Commencement of new business and certification	8	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV- Procedure for alteration of various clauses of memorandum, Procedures for alteration of articles, Effect of alteration, specimen forms: Procedure for issue of Shares – Public Issue, Rights Issue and Bonus Shares, Issue of Shares at Par/Premium/Discount; Issue of Shares on Preferential /Private Placement Basis – Allotment, Calls on Shares and Issue of Certificates – Issue of Sweat Equity Shares, Employees Stock Option Scheme (ESOPs), Employees Stock Purchase Scheme (ESPS), Shares with Differential Voting Rights				
Procedure for alteration of various clauses of memorandum, Procedures for alteration of articles, Effect of alteration, specimen forms: Procedure for issue of Shares – Public Issue, Rights Issue and Bonus Shares	4	Black board/ Lecture PPT		
Issue of Shares at Par/Premium/Discount;	8			

Issue of Shares on Preferential /Private Placement Basis – Allotment, Calls on Shares and Issue of Certificates				
Issue of Sweat Equity Shares, Employees Stock Option Scheme (ESOPs), Employees Stock Purchase Scheme (ESPS), Shares with Differential Voting Rights	4	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Meetings, Collective Decision Making Forums, Authority, Accountability, Delegation and Responsibility ; Board Meetings , Convening and Management of Meetings of Board and Committees; Preparation of Notices and Agenda Papers, General Meetings, Convening and Management of Statutory Meeting, Annual and Extra-Ordinary General Meetings, Voting through Electronic Means; Conducting a Poll and Adjournment of a Meeting; Post-Meeting Formalities, Preparation of Minutes and Dissemination of Information and Decisions.				
Meetings, Collective Decision Making Forums, Authority, Accountability, Delegation and Responsibility ; Board Meetings , Convening and Management of Meetings of Board and Committees; Preparation of Notices and Agenda Papers, General Meetings, Convening and Management of Statutory Meeting	7	Black board/ Lecture PPT		
Annual and Extra-Ordinary General Meetings, Voting through Electronic Means;	8	Black board/ Lecture PPT		

Conducting a Poll and Adjournment of a Meeting; Post-Meeting Formalities, Preparation of Minutes and Dissemination of Information and Decisions.				
Total hours:	15			
UNIT-VI- The objectives of Secretarial Audit, Scope of Secretarial Audit- Need for Secretarial Audit- Secretarial Audit & Company Secretary in Practice (PCS)- Benefits and beneficiaries of Secretarial Audit- Secretarial Standards - Scope of Secretarial Standards-procedure for issuing Secretarial Standards- Need for Secretarial Standards- Compliance of Secretarial Standards for good governance- Secretarial Standards and the Companies Act, 2013 - Secretarial Audit Report.				
The objectives of Secretarial Audit, Scope of Secretarial Audit- Need for Secretarial Audit- Secretarial Audit & Company Secretary in Practice (PCS)	3	Black board/ Lecture PPT		
Benefits and beneficiaries of Secretarial Audit- Secretarial Standards - Scope of Secretarial Standards-procedure for issuing Secretarial Standards- Need for Secretarial Standards	6	Black board/ Lecture PPT		
Compliance of Secretarial Standards for good governance- Secretarial Standards and the Companies Act, 2013 - Secretarial Audit Report.	7	Black board/ Lecture PPT		
Total hours:	16			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: ARUN C.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for General insurance companies	4	Black board/ Lecture PPT		
fire and marine insurance preparation of final accounts as per latest regulations	6	Black board/ Lecture PPT		
	Total hours:10			
UNIT-II-Accounting for life insurance— preparation of valuation balance sheet, preparation of final accounts as per latest regulations.				
Accounting for life insurance	4	Black board/ Lecture PPT		
preparation of valuation balance sheet, preparation of final accounts as per latest regulations	10	Black board/ Lecture PPT		
	Total hours:14			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting for General insurance companies, fire and marine insurance,				

preparation of final accounts as per latest regulations				
Accounting for General insurance companies, fire and marine insurance,	8	Black board/ Lecture PPT		
preparation of final accounts as per latest regulations	8	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV- Holding company accounts:- Accounting for Holding Company: Preparation of Consolidated Balance Sheet- Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.				
Holding company accounts:- Accounting for Holding Company:	4	Black board/ Lecture PPT		
Preparation of Consolidated Balance Sheet	8			
Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.	4	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models; Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).				
Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models	7	Black board/ Lecture PPT		
Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).	8	Black board/ Lecture PPT		

Total hours:	15			
UNIT-VI- Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).				
Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements	3	Black board/ Lecture PPT		
Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting	6	Black board/ Lecture PPT		
Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).	7	Black board/ Lecture PPT		
	16			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name : INCOME TAX II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Depreciation- meaning, computation of Deprecation; (b)Capital Gain, Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Depreciation- meaning, computation of Deprecation; (b)Capital Gain, Capital Asset	4	Black board/ Lecture PPT	December	
Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain	4	Black board/ Lecture PPT	December	
exemptions for individual assessee u/s 54-54GB-problmes	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only)				
Income from other sources (including problems)	6	Black board/ Lecture PPT	December	

Set off and carry forward of losses (theory only)	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)				
Assessment of Individual-Application of Deductions u/s 80C-80U	6	Black board/ Lecture PPT	January	
Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)- Deductions from 80G80JJA- Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)				
Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status - conditions u/s 184, Provisions u/s 40(b)- Deductions from 80G80JJA	6	Black board/ Lecture PPT	February	
Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software	10	Black board/ Lecture PPT	February	

package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)				
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)				
Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company	6	Black board/ Lecture PPT	March	
Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)	10	Black board/ Lecture PPT	March	
Total hours:	16			
UNIT-VI- Assessment procedure- PAN- Quoting of Aadhar Number, types of assessment- self-assessment- summary assessment-Regular assessment- best judgment assessment- Income tax authorities-classes of authorities- powers of CBDT- Assessing officers-Rights and duties				
Assessment procedure- PAN- Quoting of Aadhar Number, types of assessment	2	Black board/ Lecture PPT	March	
self-assessment- summary assessment-Regular assessment- best	4	Black board/ Lecture PPT	April	

judgment assessment				
Income tax authorities- classes of authorities- powers of CBDT- Assessing officers- Rights and duties	10	Black board/ Lecture PPT	April	
Total hours:	16			

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**Sri Adichunchanagiri First Grade College
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LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name : QUANTITATIVE TECHNIQUES

Semester: IV SEM

Class: II BCOM

Name of the Faculty: MOHAMMED FYZULLA

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Indices and Logarithms-Meaning-Basic laws of Indices and their application for simplification, laws of logarithms-common logarithms, application of log table for simplification.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Indices and Logarithms-Meaning-Basic laws of Indices	4	Black board/ Lecture PPT	December	
and their application for simplification, laws of logarithms	4	Black board/ Lecture PPT	December	
common logarithms, application of log table for simplification.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Progression-Meaning of sequence, progression; types of progressions; arithmetic progression and geometric progression-general terms and sum of 'n' term of Arithmetic progression and Geometric Progression-Application problems on Arithmetic progression and geometric progression.				

Progression-Meaning of sequence, progression; types of progressions; arithmetic progression and geometric progression	6	Black board/ Lecture PPT	December	
general terms and sum of 'n' term of Arithmetic progression and Geometric Progression-Application problems on Arithmetic progression and geometric progression.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Ratio, proportion, variation, and percentages and their application to business				
Ratio, proportion, variation	6	Black board/ Lecture PPT	January	
percentages and their application to business	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT- IV- Matrices and determinants, meaning and types of matrices, matrix operation -addition, subtraction and multiplication . Determinants of a matrix and its evaluation; solutions of linear equations by using cramer's rule.				
Matrices and determinants, meaning and types of matrices, matrix operation -addition, subtraction and multiplication	6	Black board/ Lecture PPT	February	
Determinants of a matrix and its evaluation; solutions of linear equations by using cramer's rule.	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Probability: Meaning, Utility of Probability to business, key terms used				

<p>in probability: experiments-deterministic and random, sample space, types of events. About common illustrations used in solving problems on probability- Approaches to probability: classical, relative frequency, subjective and axiomatic probabilityproblems.</p>				
Probability: Meaning, Utility of Probability to business, key terms used in probability: experiments-deterministic and random, sample space, types of events	6	Black board/ Lecture PPT	March	
About common illustrations used in solving problems on probability-Approaches to probability: classical, relative frequency, subjective and axiomatic probabilityproblems.	10	Black board/ Lecture PPT	March	
Total hours:	16			
<p>UNIT-VI- Theoretical Distributions: Random variable-observed and theoretical distributions-Binomial Distribution: meaning, properties, problems on Binomial distribution- Fitting a Binomial Distribution-Poisson distribution: meaning and conditions for Poisson distribution- properties of Poisson Distribution ,application of Poisson distribution in business-illustrations-fitting a Poisson distribution-Normal distribution: significance, properties, standard normal curve- Area under normal curve-problems on area under the normal curve-fitting normal distributionproblems on fitting normal distribution.</p>				
Theoretical Distributions: Random variable-observed and theoretical distributions-Binomial Distribution: meaning, properties, problems on Binomial distribution- Fitting a Binomial Distribution	2	Black board/ Lecture PPT	March	
Poisson distribution: meaning and conditions for Poisson	4	Black board/ Lecture PPT	April	

distribution- properties of Poisson Distribution ,application of Poisson distribution in business-illustrations- fitting a Poisson distribution				
Normal distribution: significance, properties, standard normal curve- Area under normal curve-problems on area under the normal curve-fitting normal distributionproblems on fitting normal distribution.	10	Black board/ Lecture PPT	April	
Total hours:	16			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS ETHICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: MUNZIRA BHANU

Total Hours:92

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics – Ethics in Management – Ethics in Business – Importance of Ethics in Business.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics	6	Black board/ Lecture PPT		
Ethics in Management – Ethics in Business – Importance of Ethics in Business	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.				
Value Systems – Introduction – Values – Moral Standards – Source of Ethics	6	Black board/ Lecture PPT		
Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				

UNIT 3: Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics- Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management.				
Values for Indian Managers – Need for business Ethics – Universal criteria –Indian value system and Business Ethics	10	Black board/ Lecture PPT		
Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT 4: Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers – Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.				
Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers	6	Black board/ Lecture PPT		
Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT 5: Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business? – Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics				
Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business?	5	Black board/ Lecture PPT		
Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics	5	Black board/ Lecture PPT		
Total hours	10			

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**Sri Adichunchanagiri First Grade College
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LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SOWMYA B.K

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract- Classification of contract-Quasi contractual obligations.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Indian Contract Act 1872- Definition of Contract	6	Black board/ Lecture PPT		
Essentials of a valid contract- Classification of contract-Quasi contractual obligations.	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit-2: Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.				
Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances	8	Black board/ Lecture PPT		
Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.	8	Black board/ Lecture PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				

Unit-3: Consideration-Rules of valid consideration-contracts without consideration-stranger to contract - Legality of object and consideration - Contracts opposed to public policy-Void agreements				
Consideration-Rules of valid consideration-contracts without consideration-stranger to contract	8	Black board/ Lecture PPT		
Legality of object and consideration - Contracts opposed to public policy-Void agreements	10	Black board/ Lecture PPT		
Total hours :	18			
Unit-4: Discharge of contract- Remedies for breach of contract				
Discharge of contract	6	Black board/ Lecture PPT		
Remedies for breach of contract	4	Black board/ Lecture PPT		
Total hours :	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Laws of contract of indemnity and guarantee, Bailment and pledge, Agency				
Laws of contract of indemnity and guarantee	4	Black board/ Lecture PPT		
Bailment and pledge, Agency	4	Black board/ Lecture PPT		
	8			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS MATHAMETICS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SHALINI K.S

TotalHours:92

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification.	6	Black board/ Lecture PPT		
Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification	6	Black board/ Lecture PPT		
	Total hours: 12			
Unit 2: Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression				
Progressions: Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression	6	Black board/ Lecture PPT		
General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression	6	Black board/ Lecture PPT		
	Total hours:12			

Internal Assessment Test/Quiz/Assignment – 01				
Unit 3. Ratio, Proportion, Variation and percentages and their application.				
. Ratio, Proportion,	10	Black board/ Lecture PPT		
Variation and percentages and their application	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts; Bankers discount, True discount, Bankers gain and present worth of Bill.				
Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts;	6	Black board/ Lecture PPT		
Bankers discount, True discount, Bankers gain and present worth of Bill.	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Calculus: Meaning of Functions and Calculus, Application of Calculus to compute Cost, Revenue and Profit functions.				
Meaning of Functions and Calculus, Application of Calculus to compute Cost	5	Black board/ Lecture PPT		
Revenue and Profit functions.	5	Black board/ Lecture PPT		
Total hours	10			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS TAXATION

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: GIRISH T.G

TotalHours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Wealth Tax – Introduction – Definitions – Assets – Valuation Dates – Assessment Year – Net Wealth – Debts.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Wealth Tax – Introduction – Definitions – Assets	5	Black board/ Lecture PPT		
Valuation Dates – Assessment Year – Net Wealth – Debts.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Deemed Assets – Exempted Assets – Valuation of Assets (Immovable Property and Jewellery)				
Deemed Assets – Exempted Assets	10	Black board/ Lecture PPT		
Valuation of Assets (Immovable Property and Jewellery)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				
: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash	10	Black board/ Lecture PPT		

Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS-3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
	20			

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LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SHALINI K.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Corporate Finance – Meaning – Scope – Objectives – Sources of Corporate Finance				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
:Corporate Finance – Meaning – Scope	5	Black board/ Lecture PPT		
Sources of Corporate Finance	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Working Capital Management - Meaning - Components - Nature and Kinds - Determinants of Working Capital - Estimation of Working Capital Requirements.				
: Working Capital Management - Meaning - Components - Nature and Kinds	10	Black board/ Lecture PPT		
Determinants of Working Capital - Estimation of Working Capital Requirements.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				
: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash	10	Black board/ Lecture PPT		

Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS-3]	13	Black board/ Lecture PPT		
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	13	Black board/ Lecture PPT		
	13			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	8	Black board/ Lecture PPT		
	20			

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LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: MANAGEMENT ACCOUNTING

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: MOHAMMED FYZULLA

Total Hours:92

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1: Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting– Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting	6	Black board/ Lecture PPT		
Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.	6	Black board/ Lecture PPT		
	Total hours: 12			
UNIT 2: Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios - Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios.				
Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A)	8	Black board/ Lecture PPT		

Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios				
Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios	6	Black board/ Lecture PPT		
	Total hours:12			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT 3: Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.				
Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement	10	Black board/ Lecture PPT		
Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT 4: Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor – Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget (Theory only)				
Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor	6	Black board/ Lecture PPT		
Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget(Theory only)	4	Black board/ Lecture PPT		
Total hours	10			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT 5: Standard Costing – Definition – Difference between Standard Costing and Budgetary Control – Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)				
Standard Costing – Definition – Difference between Standard	5	Black board/ Lecture PPT		

Costing and Budgetary Control				
Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)	5	Black board/ Lecture PPT		
Total hours	10			

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: **ADVANCED COST AND MANAGEMENT ACCOUNTING II**

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: NANDEESHA C.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting – Management accounting and Cost accounting-Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: Meaning and Definition of Management Accounting	5	Black board/ Lecture PPT		
Scope and Objectives of Management Accounting- Differences between Management Accounting and Financial Accounting	5	Black board/ Lecture PPT		
Management accounting and Cost accounting-Limitations of Management Accounting.	5			
Total hours:	15			
Unit 2: Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
Analysis of Financial Statements: Common Size statements	10	Black board/ Lecture PPT		
Comparative Statement, Trend analysis.	10	Black board/ Lecture PPT		

Total hours:	20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.				
Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio	10	Black board/ Lecture PPT		
Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.				
Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement	8	Black board/ Lecture PPT		
Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement – Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing				

: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –Contribution	10	Black board/ Lecture PPT		
Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing	3			
Total hours:	13			
Unit 6: Budget and Budgeting Control-Definition-Basic Concepts-Budget ManualKey factor- Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash.				
Budget and Budgeting Control-Definition-Basic Concepts	6	Black board/ Lecture PPT		
Budget ManualKey factor- Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT		
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SHWETHA C.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract	5	Black board/ Lecture PPT		
Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer	5	Black board/ Lecture PPT		
	Total hours:10			
UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.				
Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent	10	Black board/ Lecture PPT		
Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment				

Test/Quiz/Assignment – 01				
UNIT-3- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract, Remedies For Breach Of Contract				
- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract	10	Black board/ Lecture PPT		
Remedies For Breach Of Contract	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT-4- Intellectual Property Act- Definition and Registration Procedure for Patent, Copy Right, Trademarks.				
Intellectual Property Act- Definition and Registration Procedure for Patent	8	Black board/ Lecture PPT		
Copy Right, Trademarks.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.				
Information Technology Act 2000- Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records	8	Black board/ Lecture PPT		
License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.	5			
Total hours:	13			
Unit-6-Competition Act 2002- introduction- Defitnitions-prohibiton of agreementsAnti competitive agreements- prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India- establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj				
Competition Act 2002- introduction- Defitnitions- prohibiton of agreementsAnti competitive agreements	6	Black board/ Lecture PPT		
prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India	6	Black board/ Lecture PPT		
. establishment-compositionduties	8	Black board/ Lecture PPT		

and powers of commission-inquiry into combination by commission procedure-Divison of enterprises enj				
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: **BRM**

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: MUNZIRA BHANU

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: INTRODUCTION TO BUSINESS RESEARCH-Meaning, types, criteria of good research, scientific approach to research in physical and management science, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, preparation of business research plan/proposal.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO BUSINESS RESEARCH-Meaning, types, criteria of good research, scientific approach to research in physical and management science	5	Black board/ Lecture PPT		
, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, preparation of business research plan/proposal.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: BUSINESS RESEARCH DESIGN-Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis, formulation, Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research: Meaning,				

various types of experimental designs, types of errors affecting research design.				
BUSINESS RESEARCH DESIGN-Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis, formulation	10	Black board/ Lecture PPT		
Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research: Meaning, various types of experimental designs, types of errors affecting research design.	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: DATA COLLECTION -Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection. Measurement and Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.				
DATA COLLECTION-Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection	10	Black board/ Lecture PPT		
Measurement and Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: SAMPLING AND HYPOTHESIS TESTING -Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non probability Sampling Techniques, Errors in sampling. Hypothesis: Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.				
: SAMPLING AND HYPOTHESIS TESTING- Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non probability Sampling Techniques	8	Black board/ Lecture PPT		
Errors in sampling. Hypothesis:	5			

Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.				
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: DATA ANALYSIS -Editing, Coding, Classification, Tabulation, Univariate, Bivariate and multivariate Analysis, Interpretation.				
DATA ANALYSIS-Editing, Coding, Classification, Tabulation	10	Black board/ Lecture PPT		
Univariate, Bivariate and multivariate Analysis, Interpretation.	3			
Total hours:	13			
Unit 6: RESEARCH REPORT -Types, advantages, disadvantages, Components of research reports, format, chapterisation, language, referencing.				
RESEARCH REPORT-Types	6	Black board/ Lecture PPT		
advantages, disadvantages, Components of research reports	6	Black board/ Lecture PPT		
format, chapterisation, language, referencing.	8	Black board/ Lecture PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: VIDHYASHREE OT

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Working capital Management- Meaning, Features, types of working capital, factors influencing working capital, level of current assets, operating cycle and cash cycle, current assets financing policy				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Working capital Management- Meaning, Features, types of working capital	5	Black board/ Lecture PPT		
factors influencing working capital, level of current assets	5	Black board/ Lecture PPT		
operating cycle and cash cycle, current assets financing policy	5			
	Total hours:15			
Unit 2: -Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management- credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.				
Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management	10	Black board/ Lecture PPT		
- Credit policy variables-credit	10	Black board/ Lecture		

evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.		PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision; hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing				
Working capital financing- Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision	10	Black board/ Lecture PPT		
hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan- essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms				
Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan	5	Black board/ Lecture PPT		
essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms	5			
	Total hours :	10		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Share holder value creation - financial goals and strategy, shareholder value creation-market value added, Market to book value, Economic value added(EVA)- Balanced scorecard-the learning and growth perspective, significance of balanced score card , implementation of score card.				
Share holder value creation - financial goals and strategy,	6	Black board/ Lecture PPT		

shareholder value creation- market value added				
Market to book value, Economic value added(EVA)- Balanced scorecard- the learning and growth perspective, significance of balanced score card	6			
, implementation of score card.	2			
Total hours:	14			
Unit 6: International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates- foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk- foreign currency option, money market operations- financing international operations.				
International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates	6	Black board/ Lecture PPT		
foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk	6	Black board/ Lecture PPT		
foreign currency option, money market operations- financing international operations.	8	Black board/ Lecture PPT		
Total hours:	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: GIRISH T.G

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons	5	Black board/ Lecture PPT		
Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent	5	Black board/ Lecture PPT		
Problems on determination of value of supply.	5			
Total hours:	15			
Unit 2: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)				
: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in	10	Black board/ Lecture PPT		

constitution of registered person				
Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit Notes;. Tax invoice; Prohibition of un authorized collection of tax; Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.				
Tax Invoice, Credit and Debit Notes; Tax invoice; Prohibition of un authorized collection of tax;	10	Black board/ Lecture PPT		
Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration				
Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration	10	Black board/ Lecture PPT		
Rejection of application for registration, cancellation of Registration	3			
	Total hours :	13		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to various GSTRS-procedure for filing various returns				
Returns-Brief introduction to various GSTRS	10	Black board/ Lecture PPT		
procedure for filing various returns	3			
	Total hours :	13		
Unit 6: Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess- Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of	6	Black board/ Lecture PPT		

customs duty				
Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess	6	Black board/ Lecture PPT		
Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.	8	Black board/ Lecture PPT		
	20			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2019-20

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: SHILPA N.B

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages	5	Black board/ Lecture PPT		
different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book- appointment of a company auditorqualifications, disqualifications-rights and duties of a company auditor.				
Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book	10	Black board/ Lecture PPT		
appointment of a company auditorqualifications, disqualifications-rights and duties of	10	Black board/ Lecture PPT		

a company auditor.				
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Internal check and internal control-meaning and objective-Internal Audit internal check for various transactions-limitations of internal control- Difference between internal check, internal control and internal audit-Auditor's Independence.				
Internal check and internal control-meaning and objective-Internal Audi tinternal check for various transactions	10	Black board/ Lecture PPT		
limitations of internal control- Difference between internal check, internal control and internal audit- Auditor's Independence.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Vouching-meaning, concepts, objectives and importance – General Principles of Vouching- Teeming and lading a challenge to Vouching- Vouching different types of transactions.				
Vouching-meaning, concepts, objectives and importance – General Principles of Vouching	6	Black board/ Lecture PPT		
Teeming and lading a challenge to Vouching- Vouching different types of transactions.	6			
Total hours :	12			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities				
verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade	13	Black board/ Lecture PPT		
, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities	13			

Total hours:				
Unit 6: Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.				
Audit of different types of organizations-audit of sole trader	6	Black board/ Lecture PPT		
audit of partnership firms, audit of hotels, audit of educational institutions	6	Black board/ Lecture PPT		
audit of trust, audit of co-operative societies.	8	Black board/ Lecture PPT		
Total hours:	20			

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Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Program: . B.com

Course/Paper Name: BUSINESS MANAGEMENT

Semester : I SEM

Class: I BCOM

Name of the Faculty: POOJA A

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Concepts of management, definition, characteristics of management, Management and Administration, functions of management				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concepts of management, definition, characteristics of management	8	: Black board/ Lecture PPT		
Management and Administration, functions of management	7	: Black board/ Lecture PPT		
	Total hours:15			
UNIT-2- Evolution of management thought contributions of F.W. Taylor, Henry Fayol, Elton Mayo, Peter F Drucker. Management by communication, management by systems, management by participation, management by motivation-MBO, MBE.				
Evolution of management thought contributions of F.W. Taylor, Henry Fayol, Elton Mayo, Peter F Drucker.	8	: Black board/ Lecture PPT		
Management by communication, management by systems, management by	7	: Black board/ Lecture PPT		

participation, management by motivation-MBO, MBE.				
	Total hours:15			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentation- functional, project, matrix organization; decentralization and delegation of authority, dynamics of group behavior.				
planning- the process of management planning, decision making, strategy formulation	5	: Black board/ Lecture PPT		
organizing, basic consideration- Departmentation- functional, project, matrix organization	6	:Blackboard/Lecture PPT		
decentralization and delegation of authority, dynamics of group behavior.	7	:Blackboard/Lecture PPT		
Total hours :	18			
UNIT-4- Leadership- concepts, types of leadership, motivation, concepts and theories, Maslow,Herzberg’s theory, Mc gregor’s theory X and Y.				
Leadership- concepts, types of leadership	5	Black board/ Lecture PPT		
motivation, concepts and theories	5	: Black board/ Lecture PPT		
Maslow,Herzberg’s theory, Mc gregor’s theory X and Y.	8	: Black board/ Lecture PPT		
Total hours :	18			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.				
Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control	8	: Black board/ Lecture PPT		
standard costing, co-	7	: Black board/ Lecture PPT		

ordination, principles of co-ordination, management audit.				
Total hours:	15			
UNIT-6- Emerging trends in management- Kaizen, TQM, TPM, MIS, ISO, change management, stress management, fish bone(ISHIKAWA)Diagram, business eco system, logistic management.				
Emerging trends in management- Kaizen, TQM, TPM	3	: Black board/ Lecture PPT		
MIS, ISO, change management, stress management	3	: Black board/ Lecture PPT		
fish bone(ISHIKAWA)Diagram, business eco system, logistic management.	9	: Black board/ Lecture PPT		
	Total hours 15			

Date of submission of IA Marks :

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING I

Semester: I SEM

Class: I BCOM

Name of the Faculty: NALINI D R

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I-ACCOUNTING Principles And Standards- Accounting-Meaning And Definitions- Objectives- Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
ACCOUNTING Principles And Standards	4	Black board/ Lecture PPT	December	
Meaning And Definitions- Objectives-	4	Black board/ Lecture PPT	December	
Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II-Final accounts of sole trading concern- Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.				
Final accounts of sole trading concern	6	Black board/ Lecture PPT	December	
Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.	10	Black board/ Lecture PPT	January	
	Total hours:16			

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounts from incomplete records-Meaning , features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.				
Accounts from incomplete records-Meaning , features and techniques of obtaining complete information	6	Black board/ Lecture PPT	January	
problems on conversion of single entry into double entry system.	10	Black board/ Lecture PPT	January/ February	
Total hours :	16			
UNIT-IV- Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.				
Branch Account-meaning and objectives of maintaining of branch accounts by head office	6	Black board/ Lecture PPT	February	
goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.				
Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts	6	Black board/ Lecture PPT	March	
basis for allocation of joint expenses, internal transfer of	10	Black board/ Lecture PPT	March	

goods, preparation of profit and loss account and balance sheet.				
	16			
UNIT-VI- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.				
Computerized accounting-meaning features, introduction to tally	2	Black board/ Lecture PPT	March	
creation and alteration of company, groups and ledger accounts,	4	Black board/ Lecture PPT	April	
generation of trial balance and financial statements.	10	Black board/ Lecture PPT	April	
	16			

Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Program: . B.com

Course/Paper Name: PRINCIPLES OF MARKETING

Semester : II SEM

Class: I BCOM

Name of the Faculty:SHALINI KS

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- INTRODUCTION TO MARKEING-meaning, definition of market, marketing, marketing concepts, marketing mix, functions of marketing,				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO MARKEING-meaning, definition of market, marketing	9	: Black board/ Lecture PPT		
marketing concepts, marketing mix, functions of marketing	7	: Black board/ Lecture PPT		
	Total hours:16			
UNIT-2- Product-meaning; product strategies, product attributes, product classifications, Product life cycle, Branding, packaging , labelling.				
Product-meaning; product strategies, product attributes	6	: Black board/ Lecture PPT		
product classifications, Product life cycle, Branding, packaging , labelling.	6	: Black board/ Lecture PPT		
Total hours:	Total hours:12			

Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- Service marketing, introduction, meaning, service mix, applications hospital and tourism				
Service marketing, introduction	3	: Black board/ Lecture PPT		
meaning, service mix	3	:Blackboard/Lecture PPT		
Applications hospital and tourism	5	:Blackboard/Lecture PPT		
Total hours :	11			
UNIT-4- Advertising, publicity and event management- meaning and definition, importance advertising copy and layouts, social and economic effects of advertising. Introduction to event management, principles, concepts and designing.				
Advertising, publicity and event management- meaning and definition	3	Black board/ Lecture PPT		
importance advertising copy and layouts, social and economic effects of advertising.	3	: Black board/ Lecture PPT		
Introduction to event management, principles, concepts and designing.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Retail marketing- meaning, nature classification, factors influencing, retailing, functions of retailing-the growing importance of retailing industry-Retail as a career.				
Retail marketing- meaning, nature classification, factors influencing, retailing	6	: Black board/ Lecture PPT		
functions of retailing-the growing importance of retailing industry-Retail as a career.	7	: Black board/ Lecture PPT		
Total hours:	13			

UNIT-6- Marketing Research- defining the problem and Research objectives- Developing Research plan, Data collection- primary and secondary dataimplementing the research plan, interpreting and reporting the findings. Marketing research in small business and non-profit organizations.

- Marketing Research- defining the problem and Research objectives- Developing Research plan	3	: Black board/ Lecture PPT		
Data collection- primary and secondary dataimplementing the research plan	2	: Black board/ Lecture PPT		
interpreting and reporting the findings. Marketing research in small business and non-profit organizations.	9	: Black board/ Lecture PPT		
	13			

Date of submission of IA Marks :

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: COST ACCOUNTING I

Semester: II SEM

Class: I BCOM

Name of the Faculty: VIDHYA SHREE OT

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION: Meaning and definition of cost, costing, cost accounting	4	Black board/ Lecture PPT	December	
cost accountancy; objectives, advantages and limitations of cost accounting	4	Black board/ Lecture PPT	December	
differences between cost accounting and financial accounting.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.				

Elements of cost, classification of cost, cost centre, cost unit	6	Black board/ Lecture PPT	December	
problems on preparation of cost sheet, tenders and quotations.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.				
Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control	6	Black board/ Lecture PPT	January	
stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Labour: Methods of time keeping and time booking; methods of remuneration-time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, Rowan plan, Merick differential piece rate system, FW Taylors differential piece system.				
Labour: Methods of time keeping and time booking; methods of remuneration-time rate, piece rate, Halsey and	6	Black board/ Lecture PPT	February	

Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment;				
problems on Halsey method, Rowan plan, Merick differential piece rate system, FW Taylors differential piece system.	10	Black board/ Lecture PPT	February	
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheadsproblems on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decision-making.				
Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods.	6	Black board/ Lecture PPT	March	
Methods of absorption of overheadsproblems on Machine Hour Rate only. Activity based costing – Meaning, purpose, benefits, stages, relevance in decision-making.	10	Black board/ Lecture PPT	March	
	16			
UNIT-VI- Integral (or Integrated) Accounting: Meaning and Advantages of Integral Accounting, Principles of an Integral Accounting System, Essential Features of Integral Accounting, Journal Entries.				
Integral (or Integrated)	2	Black board/ Lecture	March	

Accounting: Meaning and Advantages of Integral Accounting		PPT		
Principles of an Integral Accounting System	4	Black board/ Lecture PPT	April	
Essential Features of Integral Accounting, Journal Entries.	10	Black board/ Lecture PPT	April	
	16			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: FINANCIAL ACCOUNTING II

Semester: II SEM

Class: I BCOM

Name of the Faculty: DHARSHAN C.M

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales	4	Black board/ Lecture PPT	December	
valuation of goods lost in transitvaluation of goods lost in transit-valuation of stock on consignment	4	Black board/ Lecture PPT	December	
problems on cost price and invoice price.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Accounting for Hire purchase system- features, preparation of statement of				

analysis, ascertainment of cash price of an asset-problems on hire purchase system including repossession.				
Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset	6	Black board/ Lecture PPT	December	
problems on hire purchase system including repossession.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.				
Accounting for installment system- meaning, features and differences between hire-purchase and installment system	6	Black board/ Lecture PPT	January	
problems on installment system.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)				
Accounting for royalties- minimum rent, short working, recoupment of short working-analytical table	6	Black board/ Lecture PPT	February	
preparation of ledger accounts in the books of both parties-sublease (theory only)	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				

UNIT-V- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet				
Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account	6	Black board/ Lecture PPT	March	
income and expenditure account, preparation of income and expenditure account and balance sheet	10	Black board/ Lecture PPT	March	
Total hours:	16			
UNIT-VI- COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group-stock categories- units of measures, godown and stock items,entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.				
COMPUTERISED ACCOUNTING-Accounting with using tally – inventory creating stock group	2	Black board/ Lecture PPT	March	
stock categories- units of measures, godown and stock items,entering opening stock quantity and amount	4	Black board/ Lecture PPT	April	
tally voucher(accounting and inventory)-creating new voucher type.	10	Black board/ Lecture PPT	April	
	16			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Program: . B.com

Course/Paper Name: MANAGEMENT OF BANKING AND INSURANCE SERVICES

Semester : I SEM

Class: I BCOM

Name of the Faculty: VIDHYASHREE OT

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit	6	: Black board/ Lecture PPT		
Overdraft- Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.	7	: Black board/ Lecture PPT		
	Total hours:13			
UNIT-2- Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy, Banking Regulation Act, 1949- objectives and features,				

Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.				
Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy	6	: Black board/ Lecture PPT		
Banking Regulation Act, 1949- objectives and features, Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.	7	: Black board/ Lecture PPT		
	Total hours:13			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-3- The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship, Nature of Banking Business, Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.				
The legal relationship between the Banker and Customer	3	: Black board/ Lecture PPT		
the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship	4	:Blackboard/Lecture PPT		
Nature of Banking Business, Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.	7	:Blackboard/Lecture PPT		
	Total hours :	14		
UNIT-4- Bank Deposits-types of deposits- fixed deposit- importance- opening of FD				

a/c-interest, Repayment of Fixed deposits-savings deposit-opening and operation of account, interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c, precautions to be taken to a/c. closing a/c, Non- resident accounts-Rupee a/c, foreign currency a/c.				
Bank Deposits-types of deposits- fixed deposit-importance-opening of FD a/c-interest, Repayment of Fixed deposits-savings deposit-opening and operation of account	3	Black board/ Lecture PPT		
interest, restrictions on SB a/c, current a/c-privileges of the current a/c holders, opening of current a/c	3	: Black board/ Lecture PPT		
precautions to be taken to a/c. closing a/c, Non- resident accounts- Rupee a/c, foreign currency a/c.	8	: Black board/ Lecture PPT		
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.				
Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances,	6	: Black board/ Lecture PPT		

Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.	7	: Black board/ Lecture PPT		
Total hours:	13			
UNIT-6 -The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society				
The Business of Insurance: Management of risk by individuals –management of risk by insurers	2	: Black board/ Lecture PPT		
fixing of premiums – reinsurance and its importance for insurers	2	: Black board/ Lecture PPT		
role of insurance in economic development and social security – contribution of insurance to the society	9	: Black board/ Lecture PPT		
	13			
Date of submission of IA Marks :				

Signature of Faculty

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Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: CORPORATE ACCOUNTING I

Semester: III SEM

Class: II BCOM

Name of the Faculty: CHITHRA C.R

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for share capital: Meaning and types of shares-issue of shares over-subscription and prorata allotment- forfeiture of shares-reissue of shares-passing journal entries and preparing balance sheet.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for share capital: Meaning and types of shares	4	Black board/ Lecture PPT	December	
issue of shares over-subscription and prorata allotment- forfeiture of shares	4	Black board/ Lecture PPT	December	
reissue of forfeited shares-passing journal entries and preparing balance sheet.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.				
Financial statements of limited companies:	6	Black board/ Lecture PPT	December	

Preparation of financial statements as per schedule III of Companies' Act-2013				
. Provisions of companies Act-2013 on Declaration of Dividends.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption; meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.				
Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption	6	Black board/ Lecture PPT	January	
meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Issue and redemption of debentures: meaning and types of debentures methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures.				
Issue and redemption of debentures: meaning and types of debentures methods of redemption of debentures	6	Black board/ Lecture PPT	February	
journal entries for issue of debentures and conditions for redemption-financing for redemption of	10	Black board/ Lecture PPT	February	

debentures.				
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation preparation of liquidator's final statement of account.				
Liquidation of companies- Meaning and circumstances of liquidation	6	Black board/ Lecture PPT	March	
preparation of liquidator's final statement of account.	10	Black board/ Lecture PPT	March	
Total hours:	16			
UNIT-VI- Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.				
Accounting for employees stock option plan	2	Black board/ Lecture PPT	March	
buy-back of securities, equity shares with differential rights	4	Black board/ Lecture PPT	April	
under writing of shares and debentures.	10	Black board/ Lecture PPT	April	
	16			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name : INCOME TAX I

Semester: III SEM

Class: II BCOM

Name of the Faculty:SHRIDHAR A.N

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts	4	Black board/ Lecture PPT	December	
Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax	4	Black board/ Lecture PPT	December	
Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not	8	Black board/ Lecture PPT	December	

form part of Total Income U/S 10.				
	Total hours:16			
UNIT-II- Heads of Income: Income from Salary -features of salary income allowances, perquisites, provident fund, computation of Taxable salary income				
Heads of Income: Income from Salary -features of salary income allowances	6	Black board/ Lecture PPT	December	
perquisites, provident fund, computation of Taxable salary income	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment- problems				
Income from salary: Retirement benefits- Gratuity	6	Black board/ Lecture PPT	January	
Commutation of Pension, Leave encashment- problems	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT-IV- Income from House Property: basis of charge-deemed ownership exemptions determination of annual value-Deductions u/s 24-computation of income from house property.				
Income from House Property: basis of charge-deemed ownership exemptions determination of annual value	6	Black board/ Lecture PPT	February	
Deductions u/s 24-computation of income from house property.	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Profits and gains of Business and profession (Individual Assesseees)- Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.				

Profits and gains of Business and profession (Individual Assesseees)- Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37	6	Black board/ Lecture PPT	March	
losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.	10	Black board/ Lecture PPT	March	
Total hours:	16			
UNIT-VI- Capital gains- meaning- definitions-capital asset, transfer of capital assetcost of acquisition- Assets, bonus shares, rights shares and goodwill -computation of capital gains- long term and short termgains-Exempted capital gains-sec 54, sec 54F, and sec 54GB				
Capital gains- meaning- definitions-capital asset, transfer of capital assetcost of acquisition	2	Black board/ Lecture PPT	March	
Assets, bonus shares, rights shares and goodwill - computation of capital gains-	4	Black board/ Lecture PPT	April	
long term and short termgains-Exempted capital gains-sec 54, sec 54F, and sec 54GB	10	Black board/ Lecture PPT	April	
Total hours:	16			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programe: B.com

Course/Paper Name: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Semester: IV SEM

Class: II BCOM

Name of the Faculty: SHALINI KS

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- INTRODUCTION TO SUPPLY CHAIN MANAGEMENT, Supply chain – objectives, importance, decision phases, process view, competitive and supply chain strategies, achieving strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, information, sourcing, pricing.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO SUPPLY CHAIN MANAGEMENT, Supply chain – objectives, importance, decision phases, process view, competitive and supply chain strategies	6	Black board/ Lecture PPT		
achieving strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, information, sourcing, pricing.	6	Black board/ Lecture PPT		

	Total hours:12			
UNIT-II- DESIGNING THE SUPPLY CHAIN NETWORK, Designing the distribution network, role of distribution, factors influencing distribution, design options – ebusiness and its impact, distribution networks in practice, network design in the supply chain, role of network ,factors affecting the network design decisions, modeling for supply chain.				
DESIGNING THE SUPPLY CHAIN NETWORK, Designing the distribution network, role of distribution, factors influencing distribution, design options – ebusiness and its impact	6	Black board/ Lecture PPT		
distribution networks in practice, network design in the supply chain, role of network ,factors affecting the network design decisions, modeling for supply chain.	10	Black board/ Lecture PPT		
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- DESIGNING AND PLANNING TRANSPORTATION NETWORKS-Role of transportation, modes and their performance, transportation, infrastructure and policies, design options and their trade-offs, Tailored transportation. SOURCING AND PRICING: Sourcing, In-house or Outsource – 3rd and 4th PLs – supplier scoring and assessment, selection , design collaboration, procurement process, sourcing planning and analysis. Pricing and revenue management for multiple customers, perishable products, seasonal demand, bulk and spot contracts.				
DESIGNING AND PLANNING TRANSPORTATION NETWORKS-Role of transportation, modes and	9	Black board/ Lecture PPT		

their performance, transportation, infrastructure and policies, design options and their trade-offs, Tailored transportation.				
SOURCING AND PRICING: Sourcing, In-house or Outsource – 3 rd and 4 th PLs – supplier scoring and assessment, selection , design collaboration, procurement process, sourcing planning and analysis. Pricing and revenue management for multiple customers, perishable products, seasonal demand, bulk and spot contracts.	9	Black board/ Lecture PPT		
Total hours :	18			
UNIT-IV- INFORMATION TECHNOLOGY IN THE SUPPLY CHAIN-IT Framework – customer relationship management, internal supply chain management – supplier relationship management, transaction management, future of IT. COORDINATION IN A SUPPLY CHAIN: Lack of supply chain coordination and the Bullwhip effect, obstacle to coordination, managerial levers, building partnerships and trust ,continuous replenishment and vendor-managed inventories, collaborative planning, forecasting and replenishment.				
INFORMATION TECHNOLOGY IN THE SUPPLY CHAIN-IT Framework – customer relationship management, internal supply chain management – supplier	4	Black board/ Lecture PPT		

relationship management, transaction management, future of IT.				
COORDINATION IN A SUPPLY CHAIN: Lack of supply chain coordination and the Bullwhip effect, obstacle to coordination, managerial levers, building partnerships and trust	8			
continuous replenishment and vendor-managed inventories, collaborative planning, forecasting and replenishment.	4	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- DIMENSIONS OF LOGISTICS-Introduction: A macro and micro dimension, logistics interfaces with other areas, approach to analysing logistics systems, logistics and systems analysis, techniques of logistics system analysis – factors affecting the cost and importance of logistics.				
DIMENSIONS OF LOGISTICS-Introduction: A macro and micro dimension, logistics interfaces with other areas, approach to analysing logistics systems	8	Black board/ Lecture PPT		
logistics and systems analysis, techniques of logistics system analysis – factors affecting the cost and importance of logistics.	8	Black board/ Lecture PPT		
Total hours:	16			
UNIT-VI- Supply Chain Management and profitability – quality management – mass customization and globalization – ethical Supply Chains – e-business and SCM –Balanced Score Card – Benchmarking, Performance measurement				

Supply Chain Management and profitability – quality management	5	Black board/ Lecture PPT		
mass customization and globalization – ethical Supply Chains – e-business and SCM	6	Black board/ Lecture PPT		
Balanced Score Card – Benchmarking, Performance measurement	7	Black board/ Lecture PPT		
Total hours:	18			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: COMPANY LAW AND SECRETARIAL PRACTICE

Semester: III SEM

Class: II BCOM

Name of the Faculty: VIDYASHREE OT

+Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Companies Act- Introduction- companies Act 2013- features of companies Act -2013, Types of companies- Public companies, Pvt company, statutory corporation, One person company, Dormant company, Associate company, Small company, Limited Liability Partnership- Application of Company Law to banking/insurance sector- Registrar of companies- functions, Ministry of Corporate affairs-functions; SEBI-functions of SEBI.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
- Companies Act- Introduction- companies Act 2013- features of companies Act -2013, Types of companies- Public companies, Pvt company, statutory corporation, One person company, Dormant company, Associate company, Small company	6	Black board/ Lecture PPT		
Limited Liability Partnership- Application of Company Law to	6	Black board/ Lecture PPT		

banking/insurance sector- Registrar of companies- functions, Ministry of Corporate affairs-functions; SEBI-functions of SEBI.				
Total hours:	12			
UNIT-II- Secretary- Definition, Who can be company secretary, Appointment, General Legal position, Duties of a Company Secretary, Rights of Company Secretary, Liabilities of Company Secretary, Qualification For Appointment as secretary, Dismissal of the Secretary, Secretary in the Whole time practice, Secretarial Compliance certificate, Specimen form				
Secretary- Definition, Who can be company secretary, Appointment, General Legal position, Duties of a Company Secretary, Rights of Company Secretary, Liabilities of Company Secretary	4	Black board/ Lecture PPT		
Qualification For Appointment as secretary, Dismissal of the Secretary, Secretary in the Whole time practice, Secretarial Compliance certificate, Specimen form	10	Black board/ Lecture PPT		
	Total hours:14			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Company Formation And Conversion Choice of the form of the business entity, Conversion/reconversion of one form of business entity into another, Procedure for incorporation of private/public companies, Companies limited by guarantee and unlimited companies and their conversion/re-conversion registration., Obtaining certificate of commencement of business, Obtaining certificate of re-registration, Commencement of new business and certification				
Company Formation And Conversion Choice of the form of the business entity, Conversion/reconversion of one form of business entity	8	Black board/ Lecture PPT		

into another, Procedure for incorporation of private/public companies				
Companies limited by guarantee and unlimited companies and their conversion/re-conversion registration., Obtaining certificate of commencement of business, Obtaining certificate of re-registration, Commencement of new business and certification	8	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV- Procedure for alteration of various clauses of memorandum, Procedures for alteration of articles, Effect of alteration, specimen forms: Procedure for issue of Shares – Public Issue, Rights Issue and Bonus Shares, Issue of Shares at Par/Premium/Discount; Issue of Shares on Preferential /Private Placement Basis – Allotment, Calls on Shares and Issue of Certificates – Issue of Sweat Equity Shares, Employees Stock Option Scheme (ESOPs), Employees Stock Purchase Scheme (ESPS), Shares with Differential Voting Rights				
Procedure for alteration of various clauses of memorandum, Procedures for alteration of articles, Effect of alteration, specimen forms: Procedure for issue of Shares – Public Issue, Rights Issue and Bonus Shares	6	Black board/ Lecture PPT		
Issue of Shares at Par/Premium/Discount; Issue of Shares on	8			

Preferential /Private Placement Basis – Allotment, Calls on Shares and Issue of Certificates				
Issue of Sweat Equity Shares, Employees Stock Option Scheme (ESOPs), Employees Stock Purchase Scheme (ESPS), Shares with Differential Voting Rights	6	Black board/ Lecture PPT		
Total hours :	20			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Meetings, Collective Decision Making Forums, Authority, Accountability, Delegation and Responsibility ; Board Meetings , Convening and Management of Meetings of Board and Committees; Preparation of Notices and Agenda Papers, General Meetings, Convening and Management of Statutory Meeting, Annual and Extra-Ordinary General Meetings, Voting through Electronic Means; Conducting a Poll and Adjournment of a Meeting; Post-Meeting Formalities, Preparation of Minutes and Dissemination of Information and Decisions.				
Meetings, Collective Decision Making Forums, Authority, Accountability, Delegation and Responsibility ; Board Meetings , Convening and Management of Meetings of Board and Committees; Preparation of Notices and Agenda Papers, General Meetings, Convening and Management of Statutory Meeting	8	Black board/ Lecture PPT		
Annual and Extra-Ordinary General Meetings, Voting through Electronic Means; Conducting a	8	Black board/ Lecture PPT		

Poll and Adjournment of a Meeting; Post-Meeting Formalities, Preparation of Minutes and Dissemination of Information and Decisions.				
Total hours:	16			
UNIT-VI- The objectives of Secretarial Audit, Scope of Secretarial Audit- Need for Secretarial Audit- Secretarial Audit & Company Secretary in Practice (PCS)- Benefits and beneficiaries of Secretarial Audit- Secretarial Standards - Scope of Secretarial Standards-procedure for issuing Secretarial Standards- Need for Secretarial Standards- Compliance of Secretarial Standards for good governance- Secretarial Standards and the Companies Act, 2013 - Secretarial Audit Report.				
The objectives of Secretarial Audit, Scope of Secretarial Audit- Need for Secretarial Audit- Secretarial Audit & Company Secretary in Practice (PCS)	5	Black board/ Lecture PPT		
Benefits and beneficiaries of Secretarial Audit- Secretarial Standards - Scope of Secretarial Standards-procedure for issuing Secretarial Standards- Need for Secretarial Standards	6	Black board/ Lecture PPT		
Compliance of Secretarial Standards for good governance- Secretarial Standards and the Companies Act, 2013 - Secretarial Audit Report.	7	Black board/ Lecture PPT		
Total hours:	18			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: CORPORATE ACCOUNTING-II

Semester: IV SEM

Class: II BCOM

Name of the Faculty: CHITHRA C.R

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Accounting for General insurance companies- fire and marine insurance preparation of final accounts as per latest regulations				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Accounting for General insurance companies	8	Black board/ Lecture PPT		
fire and marine insurance preparation of final accounts as per latest regulations	8	Black board/ Lecture PPT		
	Total hours:16			
UNIT-II-Accounting for life insurance— preparation of valuation balance sheet, preparation of final accounts as per latest regulations.				
Accounting for life insurance	5	Black board/ Lecture PPT		
preparation of valuation balance sheet, preparation of final accounts as per latest regulations	10	Black board/ Lecture PPT		
	Total hours:15			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Accounting for General insurance companies, fire and marine insurance,				

preparation of final accounts as per latest regulations				
Accounting for General insurance companies, fire and marine insurance,	8	Black board/ Lecture PPT		
preparation of final accounts as per latest regulations	8	Black board/ Lecture PPT		
Total hours :	16			
UNIT-IV- Holding company accounts:- Accounting for Holding Company: Preparation of Consolidated Balance Sheet- Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.				
Holding company accounts:- Accounting for Holding Company:	4	Black board/ Lecture PPT		
Preparation of Consolidated Balance Sheet	8			
Minority interest, Computation of Goodwill/ Capital Reserve- Revaluation of assets of subsidiary Company.	4	Black board/ Lecture PPT		
Total hours :	16			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models; Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).				
Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models	7	Black board/ Lecture PPT		
Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).	8	Black board/ Lecture PPT		

Total hours:	15			
UNIT-VI- Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).				
Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements	5	Black board/ Lecture PPT		
Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting	6	Black board/ Lecture PPT		
Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).	7	Black board/ Lecture PPT		
	Total Hours	18		

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Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name : INCOME TAX II

Semester: IV SEM

Class: II BCOM

Name of the Faculty:SHRIDHAR A.N

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Depreciation- meaning, computation of Deprecation; (b)Capital Gain, Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Depreciation- meaning, computation of Deprecation; (b)Capital Gain, Capital Asset	2	Black board/ Lecture PPT	December	
Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain	2	Black board/ Lecture PPT	December	
exemptions for individual assessee u/s 54-54GB-problmes	6	Black board/ Lecture PPT	December	
	Total hours:10			
UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only)				

Income from other sources (including problems)	5	Black board/ Lecture PPT	December	
Set off and carry forward of losses (theory only)	5	Black board/ Lecture PPT	January	
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)				
Assessment of Individual-Application of Deductions u/s 80C-80U	4	Black board/ Lecture PPT	January	
Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)	10	Black board/ Lecture PPT	January/ February	
	Total hours :	14		
UNIT-IV- Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)- Deductions from 80G80JJA- Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)				
Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status - conditions u/s 184, Provisions u/s 40(b)- Deductions from 80G80JJA	4	Black board/ Lecture PPT	February	
Alternate Minimum Tax(AMT)-Computation of	10	Black board/ Lecture PPT	February	

tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)				
Total hours :	14			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)				
Assessment of company- Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company	6	Black board/ Lecture PPT	March	
Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)	10	Black board/ Lecture PPT	March	
Total hours:	16			
UNIT-VI- Assessment procedure- PAN- Quoting of Aadhar Number, types of assessment- self-assessment- summary assessment-Regular assessment- best judgment assessment- Income tax authorities-classes of authorities- powers of CBDT- Assessing officers-Rights and duties				
Assessment procedure- PAN- Quoting of Aadhar Number, types of assessment	2	Black board/ Lecture PPT	March	
self-assessment- summary	4	Black board/ Lecture PPT	April	

assessment-Regular assessment- best judgment assessment				
Income tax authorities- classes of authorities- powers of CBDT- Assessing officers- Rights and duties	10	Black board/ Lecture PPT	April	
Total hours:	16			

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**Sri Adichunchanagiri First Grade College
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LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name : QUANTITATIVE TECHNIQUES

Semester: IV SEM

Class: II BCOM

Name of the Faculty: SHALINI K.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-I- Indices and Logarithms-Meaning-Basic laws of Indices and their application for simplification, laws of logarithms-common logarithms, application of log table for simplification.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Indices and Logarithms-Meaning-Basic laws of Indices	4	Black board/ Lecture PPT	December	
and their application for simplification, laws of logarithms	4	Black board/ Lecture PPT	December	
common logarithms, application of log table for simplification.	8	Black board/ Lecture PPT	December	
	Total hours:16			
UNIT-II- Progression-Meaning of sequence, progression; types of progressions; arithmetic progression and geometric progression-general terms and sum of 'n' term of Arithmetic progression and Geometric Progression-Application problems on Arithmetic progression and geometric progression.				

Progression-Meaning of sequence, progression; types of progressions; arithmetic progression and geometric progression	6	Black board/ Lecture PPT	December	
general terms and sum of 'n' term of Arithmetic progression and Geometric Progression-Application problems on Arithmetic progression and geometric progression.	10	Black board/ Lecture PPT	January	
	Total hours:16			
Internal Assessment Test/Quiz/Assignment – 01				
UNIT-III- Ratio, proportion, variation, and percentages and their application to business				
Ratio, proportion, variation	6	Black board/ Lecture PPT	January	
percentages and their application to business	10	Black board/ Lecture PPT	January/ February	
	Total hours :	16		
UNIT- IV- Matrices and determinants, meaning and types of matrices, matrix operation -addition, subtraction and multiplication . Determinants of a matrix and its evaluation; solutions of linear equations by using cramer's rule.				
Matrices and determinants, meaning and types of matrices, matrix operation -addition, subtraction and multiplication	6	Black board/ Lecture PPT	February	
Determinants of a matrix and its evaluation; solutions of linear equations by using cramer's rule.	10	Black board/ Lecture PPT	February	
	Total hours :	16		
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-V- Probability: Meaning, Utility of Probability to business, key terms used				

<p>in probability: experiments-deterministic and random, sample space, types of events. About common illustrations used in solving problems on probability- Approaches to probability: classical, relative frequency, subjective and axiomatic probabilityproblems.</p>				
Probability: Meaning, Utility of Probability to business, key terms used in probability: experiments-deterministic and random, sample space, types of events	6	Black board/ Lecture PPT	March	
About common illustrations used in solving problems on probability-Approaches to probability: classical, relative frequency, subjective and axiomatic probabilityproblems.	10	Black board/ Lecture PPT	March	
Total hours:	16			
<p>UNIT-VI- Theoretical Distributions: Random variable-observed and theoretical distributions-Binomial Distribution: meaning, properties, problems on Binomial distribution- Fitting a Binomial Distribution-Poisson distribution: meaning and conditions for Poisson distribution- properties of Poisson Distribution ,application of Poisson distribution in business-illustrations-fitting a Poisson distribution-Normal distribution: significance, properties, standard normal curve- Area under normal curve-problems on area under the normal curve-fitting normal distributionproblems on fitting normal distribution.</p>				
Theoretical Distributions: Random variable-observed and theoretical distributions-Binomial Distribution: meaning, properties, problems on Binomial distribution- Fitting a Binomial Distribution	2	Black board/ Lecture PPT	March	
Poisson distribution: meaning and conditions for Poisson	4	Black board/ Lecture PPT	April	

distribution- properties of Poisson Distribution ,application of Poisson distribution in business-illustrations- fitting a Poisson distribution				
Normal distribution: significance, properties, standard normal curve- Area under normal curve-problems on area under the normal curve-fitting normal distributionproblems on fitting normal distribution.	10	Black board/ Lecture PPT	April	
Total hours:	16			

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**Sri Adichunchanagiri First Grade College
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LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: ADVANCED COST AND MANAGEMENT ACCOUNTING I

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: NANDHEESH C.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to Costing Methods: Meaning, Importance and Categories	5	Black board/ Lecture PPT		
Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)	5	Black board/ Lecture PPT		
Purpose, Objective and Applicability.				
Total hours:	10			
Unit 2: Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause.				
Contract costing: Introduction- Contract account, Profit on incomplete contracts	10	Black board/ Lecture PPT		
work in progress, Contractee's Accounts,	10	Black board/ Lecture PPT		

Escalation clause.				
Total hours:	20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits, Joint products and by products- Meaning, features, differences, problems on process accounts including joint and by products.				
Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits, Joint products	10	Black board/ Lecture PPT		
by products- Meaning, features, differences, problems on process accounts including joint and by products.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Operating Costing-Introduction, transport costing, standing charges, operating/running charges, preparations of operating cost sheet.				
Operating Costing- Introduction, transport costing, standing charges	13	Black board/ Lecture PPT		
operating/running charges, preparations of operating cost sheet.				
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Reconciliation of cost and financial accounts-need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation.				
Reconciliation of cost and financial accounts	13	Black board/ Lecture PPT		
need for reconciliation, reasons for disagreement	13			
reconciliation procedure, problems on reconciliation.				
Total hours:	26			
Unit 6: Activity based costing(ABC);Defintion,Features, Advantages, Differences between ABC and traditional costing, Allocation of overheads; Objectives of				

ABC,Development of ABC, Implementation of ABC, Problems on Computation of Activity Based Costing and Traditional Costing				
Activity based costing(ABC);Defintion,Features, Advantages, Differences between ABC and traditional costing	6	Black board/ Lecture PPT		
Allocation of overheads; Objectives of ABC,Development of ABC, Implementation of ABC	6	Black board/ Lecture PPT		
Problems on Computation of Activity Based Costing and Traditional Costing	8	Black board/ Lecture PPT		
Total hours:	20			

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**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: ENTREPRENEURSHIP DEVELOPMENT

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: BINDURAJ

TotalHours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Meaning, definition of Entrepreneur, Enterprise, Entrepreneurship, Characteristics of successful entrepreneur, Functions, Role of entrepreneur in economic development, women entrepreneur, Rural entrepreneur, Agricultural entrepreneur-meaning and challenges.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Meaning, definition of Entrepreneur, Enterprise, Entrepreneurship, Characteristics of successful entrepreneur	5	Black board/ Lecture PPT		
Functions, Role of entrepreneur in economic development, women entrepreneur, Rural entrepreneur, Agricultural entrepreneur-meaning and challenges.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Entrepreneurship development program(EDP), meaning, objective, importance, institutions doing EDP in India, DIC, CEDOCK, SSI, NSIC, EDII,				

AWAKE, KVIC,RUDSET, Industrial estate-Meaning and importance.				
Entrepreneurship development program(EDP), meaning, objective, importance, institutions doing EDP in India	5	Black board/ Lecture PPT		
DIC, CEDOCK, SSI, NSIC, EDII, AWAKE, KVIC,RUDSET, Industrial estate-Meaning and importance.	5	Black board/ Lecture PPT		
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Financing of small business in India, institutional and non-institutional assistance-SFCs, banks, SIDBI, NBFC-meaning and schemes; venture capital, bills discounting, factoring, state and central government subsidies and incentives for SSI(existing)-recent industrial policy(2011), PM MUDRA yojana- meaning, objectives, procedures for obtaining loan under MUDRA.				
Financing of small business in India, institutional and non-institutional assistance-SFCs, banks, SIDBI, NBFC-meaning and schemes; venture capital, bills discounting	5	Black board/ Lecture PPT		
factoring, state and central government subsidies and incentives for SSI(existing)-recent industrial policy(2011), PM MUDRA yojana- meaning, objectives, procedures for obtaining loan under MUDRA.	5	Black board/ Lecture PPT		
	Total hours :	10		
Unit 4: Setting up of new business, forms for small business- small proprietorship, partnership, private company, cooperative society-meaning and nature, project				

formulation, project report-meaning, importance, general format of project report, project appraisal, financial, technical, marketing, social feasibility study, obtaining license, clearance certificate, registration procedure.				
Setting up of new business, forms for small business-small proprietorship, partnership, private company, cooperative society-meaning and nature, project formulation	13	Black board/ Lecture PPT		
project report-meaning, importance, general format of project report, project appraisal, financial, technical, marketing, social feasibility study, obtaining license, clearance certificate, registration procedure.				
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Business ethics-meaning, ethics in business, importance, various social responsibility of an entrepreneur towards customers, suppliers, government and society, self-employment-recent trends in the areas of self employment-event management-meaning and areas of business in event management(party organizing , catering, wedding plan and corporate event plan) tourism-meaning, tourism products, E-marketing as self employment opportunity.				
Business ethics-meaning, ethics in business, importance, various social responsibility of an entrepreneur towards customers, suppliers	10	Black board/ Lecture PPT		
government and society, self-employment-recent trends in the areas of self employment-event management	10			
meaning and areas of				

business in event management(party organizing , catering, wedding plan and corporate event plan) tourism-meaning, tourism products, E-marketing as self employment opportunity.				
Total hours:	20			
Unit 6: Event management-meaning and areas of business in event management (party organizing, catering, wedding plan and corporate event plan) tourism-meaning, tourism products, E-marketing as self employment opportunity. Entrepreneurs in India: Family business, New generation entrepreneurs, Women entrepreneurs.				
Event management-meaning and areas of business in event management (party organizing	4	Black board/ Lecture PPT		
catering, wedding plan and corporate event plan) tourism-meaning, tourism products	5	Black board/ Lecture PPT		
E-marketing as self employment opportunity. Entrepreneurs in India: Family business, New generation entrepreneurs, Women entrepreneurs.	8	Black board/ Lecture PPT		
Total hours:	17			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT I

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: CHITHRA C.R

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction to financial management, meaning-scope-goals of financial management-sources of finance.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to financial management, meaning	5	Black board/ Lecture PPT		
scope-goals of financial management-sources of finance.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.				
Time value of Money-present value and future value concepts-present value of annuity	5	Black board/ Lecture PPT		
application of present and future value to investment decisions, preparation of amortization table.	5	Black board/ Lecture PPT		

	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Cost of capital, meaning- importance of cost of capital in financial decisions , determination of specific costs-cost of debt- cost of preference share capital-cost of equity, cost of retained earnings-weighted average cost of capital- Leverages- meaning- types problems on Leverages.				
Cost of capital, meaning- importance of cost of capital in financial decisions , determination of specific costs-cost of debt	5	Black board/ Lecture PPT		
cost of preference share capital-cost of equity, cost of retained earnings- weighted average cost of capital- Leverages- meaning- types problems on Leverages.	5	Black board/ Lecture PPT		
Total hours :		10		
Unit 4: Capital structure-meaning-optimum capital structure-features of appropriate capital structure-factors influencing capital structure-theories of capital structure-NI approach-NOI approach, MM approach, traditional approach, determination of optimal debt-equity mix.				
Capital structure-meaning- optimum capital structure- features of appropriate capital structure-factors influencing capital structure-theories of capital structure	10	Black board/ Lecture PPT		
NI approach-NOI approach, MM approach, traditional approach, determination of optimal debt-equity mix.				
Total hours :		10		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Capital budgeting: Meaning-features, role of capital budgeting, techniques				

of capital budgeting-payback period, average rate of return, net present value, profitability index, internal rate of return, discounted pay back method. Application of excel in capital budgeting techniques.				
Capital budgeting: Meaning-features, role of capital budgeting, techniques of capital budgeting	10	Black board/ Lecture PPT		
payback period, average rate of return, net present value, profitability index	10			
internal rate of return, discounted pay back method. Application of excel in capital budgeting techniques.				
Total hours:	20			
Unit 6: Dividend decisions-meaning, Dividend decisions, Dividend policies objectives of dividend policy-determinants of dividend policy-dividend relevance-Walter's model, Gordon model-Dividend irrelevance-MM hypothesis.				
Dividend decisions-meaning, Dividend decisions		Black board/ Lecture PPT		
Dividend policies objectives of dividend policy-determinants of dividend policy	6	Black board/ Lecture PPT		
dividend relevance-Walter's model, Gordon model-Dividend irrelevance-MM hypothesis.	8	Black board/ Lecture PPT		
Total hours:	20			

Signature of Faculty

Signature of HOD

Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programe: B.com

Course/Paper Name: IFRS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: DHARSHAN CM

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: IFRS -Meaning, Need for IFRS, IASB, IASB Current Structure, IFRS Due Process, Benefits and limitations of IFRS; Introduction to Indian Accounting Standards (IND-ASs - Converged IFRSs), Accounting Regulations in New Companies Act – 2013, IFRSs issued by IASB (1-17), List of IND-ASs.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
IFRS -Meaning, Need for IFRS, IASB, IASB Current Structure, IFRS Due Process, Benefits and limitations of IFRS	5	Black board/ Lecture PPT		
Introduction to Indian Accounting Standards (IND-ASs - Converged IFRSs), Accounting Regulations in New Companies Act – 2013,	5	Black board/ Lecture PPT		
IFRSs issued by IASB (1-17), List of IND-ASs.				
	Total hours:10			
Unit 2: Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards-Meaning of Framework, Purpose				

<p>and status - Scope - Application - Uses and their information and needs – objectives - Underlying assumptions – Qualitative characteristics – Elements of Financial statements – Recognition and Measurement of the elements of financial statement (Only Theory).Balance sheet, Statement of changes in Equity, Statement of Profit and Loss consolidated financial statements, other comprehensive income as per schedule III of the Companies Act, 2013 – Simple problems on each statement.</p>				
<p>Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards- Meaning of Framework, Purpose and status - Scope - Application - Uses and their information and needs – objectives Underlying assumptions – Qualitative characteristics</p>	5	Black board/ Lecture PPT		
<p>– Elements of Financial statements – Recognition and Measurement of the elements of financial statement (Only Theory).Balance sheet, Statement of changes in Equity, Statement of Profit and Loss consolidated financial statements, other comprehensive income as per schedule III of the Companies Act, 2013 – Simple problems on each statement.</p>	5	Black board/ Lecture PPT		
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Accounting for Assets and Liabilities-Recognition and Measurement criteria				

<p>for Investment Property (IND-AS 40) – Borrowing Cost (IND-AS 23) — Provisions, Contingent Assets and Contingent Liabilities (IND-AS 37) - Share-based Payment (IND-AS 102) - Only Theory. Recognition and Measurement for Property, Plant and Equipment (IND-AS 16) – Intangible Assets (IND-AS 38) - Inventories (IND-AS 2) - Leases (IND-AS 17) – Impairment of Assets (IND-AS 36) - Theory and Simple Problems only</p>				
Accounting for Assets and Liabilities-Recognition and Measurement criteria for Investment Property (IND-AS 40) – Borrowing Cost (IND-AS 23) — Provisions, Contingent Assets and Contingent Liabilities (IND-AS 37)	5	Black board/ Lecture PPT		
Share-based Payment (IND-AS 102) - Only Theory . Recognition and Measurement for Property, Plant and Equipment (IND-AS 16) – Intangible Assets (IND-AS 38) - Inventories (IND-AS 2) - Leases (IND-AS 17) – Impairment of Assets (IND-AS 36) - Theory and Simple Problems only	5	Black board/ Lecture PPT		
Total hours :	10			
<p>Unit 4: Accounting for Revenue and Expenses- Income Taxes (IND-AS 12) – Employee Benefits (IND-AS 19) -Construction contracts (IND-AS 11) - Revenue (IND-AS 18) - Revenue from Contracts with Customers (IND-AS 115).</p>				
Accounting for Revenue and Expenses- Income Taxes (IND-AS 12) –	13	Black board/ Lecture PPT		

Employee Benefits (IND-AS 19)				
Construction contracts (IND-AS 11) - Revenue (IND-AS 18) - Revenue from Contracts with Customers (IND-AS 115).				
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: IND-AS on Business Combination, Consolidation and Disclosure , Consolidated Financial Statements (IND-AS 110) – Joint Arrangements (IND-AS 111) – Business Combinations (IND-AS 103) - Related Party Disclosures (IND-AS 24) – Operating Segments (IND-AS 108) – Theory and Simple Problems only.				
IND-AS on Business Combination, Consolidation and Disclosure , Consolidated Financial Statements (IND-AS 110)	10	Black board/ Lecture PPT		
Joint Arrangements (IND-AS 111) – Business Combinations (IND-AS 103)	10			
Related Party Disclosures (IND-AS 24) – Operating Segments (IND-AS 108) – Theory and Simple Problems only.				
Total hours:	20			
Unit 6: First-time adoption of International Financial Reporting Standards (INDAS 101) – Financial Instruments: Disclosures (IND-AS 107) – Disclosure of interests in Other Entities (IND-AS 112) – Earning Per Share (IND-AS 33) – Interim Financial Reporting (IND-AS 34) – Insurance Contracts (IND-AS 104) – Theory and Simple Problems only.				

First-time adoption of International Financial Reporting Standards (INDAS 101) – Financial Instruments: Disclosures (IND-AS 107)	3	Black board/ Lecture PPT		
Disclosure of interests in Other Entities (IND-AS 112) – Earning Per Share (IND-AS 33) – Interim Financial Reporting (IND-AS 34)	6	Black board/ Lecture PPT		
Insurance Contracts (IND-AS 104) – Theory and Simple Problems only.	8	Black board/ Lecture PPT		
Total hours:	15			

Signature of Faculty

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Principal

**Sri Adichunchanagiri First Grade College
Channarayapatna-573116**

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: INDIRECT TAXES I

Semester: 5th SEM

Class: III BCOM

Name of the Faculty:SHRIDHAR A.N

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction to GST- Indirect tax Structure in India, Issues in Indirect Tax, Rationale for Transition to GST; GST-Meaning, Definition of GST, Types of GST, Features of GST, Benefits of GST, Problems on Computation of GST.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction to GST- Indirect tax Structure in India, Issues in Indirect Tax	5	Black board/ Lecture PPT		
Rationale for Transition to GST; GST-Meaning, Definition of GST, Types of GST	5	Black board/ Lecture PPT		
Features of GST, Benefits of GST, Problems on Computation of GST.				
Total hours:	10			
Unit 2: DEFINITIONS-Actionable claim, Address of Delivery, Aggregate Turnover, Agriculturist, Associated enterprises, Business, GST Council, Credit note and Debit note, Deemed exports, Draw-back, Electronic Credit ledger, Exempt Supplies, Input, Input service, Input Service Distributor, Input Tax, Input tax Credit, Intra-state supply of Goods, Job work, Reverse Charge, Invoice, Composition Levy, Mixed Supply, outward supply, Person, Turnover in State				

	10	Black board/ Lecture PPT		
	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.				
: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash	10	Black board/ Lecture PPT		
Cash Planning - Cash Forecasting - Preparation of Cash Budget.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cash Flow Statement [as per AS-3]				
Cash Flow Statement [as per AS-3]	12	Black board/ Lecture PPT		
Total hours :	12			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Fund Flow Statement.				
Fund Flow Statement.	16	Black board/ Lecture PPT		
Total	16			
Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.				
Capital Budgeting - Meaning - Process of Capital Budgeting	6	Black board/ Lecture PPT		
Techniques of Capital Budgeting - Problems on ARR - Pay Back Period	6	Black board/ Lecture PPT		
- Discounted Pay Back Period - Net Present Value Technique	6	Black board/ Lecture PPT		
Total	18			

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Sri Adichunchanagiri First Grade College

Channarayapatna-573116

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: B.com

Course/Paper Name: QUANTITATIVE DECISION TOOLS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: SHALINI K.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Meaning and definition of statistics, functions, advantages, limitations collection of data-methods of collecting primary data, and sources of secondary data-classification and tabulation-SPSS/EXCEL –Introduction, uses, creation of variables and entering data.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Meaning and definition of statistics, functions, advantages, limitations collection of data	10	Black board/ Lecture PPT		
methods of collecting primary data, and sources of secondary data-classification and tabulation	10	Black board/ Lecture PPT		
SPSS/EXCEL – Introduction, uses, creation of variables and entering data.				
Total hours:	20			
Unit 2: Measure of central tendency-Meaning and Definition of Averages-Arithmetic mean, Median, Mode[grouping method], standard deviation, Calculation of mean, median and Standard deviation using SPSS/EXCEL.				
Measure of central tendency-Meaning and Definition of Averages-	8	Black board/ Lecture PPT		

Arithmetic mean, Median, Mode[grouping method]				
standard deviation, Calculation of mean, median and Standard deviation using SPSS/EXCEL.	8	Black board/ Lecture PPT		
Total hours:	16			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Correlation-Meaning and Definition, types of correlation, Methods of calculating correlation co-efficients [Karlpearsons and Spearmans correlation] calculation of correlation using SPSS/EXCEL				
Correlation-Meaning and Definition, types of correlation, Methods of calculating correlation co-efficients [Karlpearsons and Spearmans correlation]	5	Black board/ Lecture PPT		
calculation of correlation using SPSS/EXCEL	5	Black board/ Lecture PPT		
Total hours :	10			
Unit 4: Regression-Meaning and Definition, Distinction between correlation and Regression, Regression equations and estimations Calculation of Regression using SPSS.				
Regression-Meaning and Definition, Distinction between correlation and Regression	10	Black board/ Lecture PPT		
Regression equations and estimations Calculation of Regression using SPSS.				
Total hours :	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Index Numbers – Definition – Types – Methods of Construction and Problems in the Construction – Cost of living index numbers. Note-Besides solving problems chapter-wise in class rooms, teach using SPSS/EXCEL				
: Index Numbers – Definition – Types – Methods of Construction	10	Black board/ Lecture PPT		

Problems in the Construction – Cost of living index numbers.	10			
Note-Besides solving problems chapter-wise in class rooms, teach using SPSS/EXCEL				
Total hours:	20			
Unit 6: Testing of Hypothesis: meaning of hypothesis, types of hypotheses, test of Significance Procedure of testing hypothesis – Z test, one sample t test, Chi square test.				
Testing of Hypothesis: meaning of hypothesis	6	Black board/ Lecture PPT		
types of hypotheses, test of Significance Procedure of testing hypothesis	6	Black board/ Lecture PPT		
Z test, one sample t test, Chi square test.	8	Black board/ Lecture PPT		
Total hours:	20			

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: **ADVANCED COST AND MANAGEMENT ACCOUNTING II**

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: NANDEESHA C.S

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting – Management accounting and Cost accounting-Limitations of Management Accounting.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: Meaning and Definition of Management Accounting	5	Black board/ Lecture PPT		
Scope and Objectives of Management Accounting- Differences between Management Accounting and Financial Accounting	5	Black board/ Lecture PPT		
Management accounting and Cost accounting-Limitations of Management Accounting.	5			
Total hours:	15			
Unit 2: Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.				
Analysis of Financial Statements: Common Size statements	5	Black board/ Lecture PPT		
Comparative Statement, Trend analysis.	6	Black board/ Lecture PPT		

Total hours:	11			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.				
Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ration-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio	10	Black board/ Lecture PPT		
Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratioProprietary Ratio-Capital gearing Ration-Advantages and Limitations of RatiosConstruction of Balance sheet using ratios.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.				
Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement	10	Black board/ Lecture PPT		
Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.	5			
Total hours :	15			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement – Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing				

: Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –Contribution	10	Black board/ Lecture PPT		
Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing	5			
Total hours:	15			
Unit 6: Budget and Budgeting Control-Definition-Basic Concepts-Budget ManualKey factor-Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash.				
Budget and Budgeting Control-Definition-Basic Concepts	6	Black board/ Lecture PPT		
Budget ManualKey factor-Classification of Budgets-Problems on cash budget	6	Black board/ Lecture PPT		
sales budget, Flexible Budget, Cash Planning and Motives for holding cash.	8	Black board/ Lecture PPT		
Total hours:	20			

Signature of Faculty

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
DEPARTMENT OF COMMERCE

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: BUSINESS LAWS

Semester: 5th SEM

Class: III BCOM

Name of the Faculty: Dr.SHREYES KRISHNAN

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract Definition And Essentials Of a Contract	5	Black board/ Lecture PPT		
Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer	5	Black board/ Lecture PPT		
	Total hours:10			
UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.				
Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent	5	Black board/ Lecture PPT		
Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.	5	Black board/ Lecture PPT		
	Total hours:10			
Internal Assessment				

Test/Quiz/Assignment – 01				
UNIT-3- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract, Remedies For Breach Of Contract				
- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract	10	Black board/ Lecture PPT		
Remedies For Breach Of Contract	10	Black board/ Lecture PPT		
Total hours :	20			
UNIT-4- Intellectual Property Act- Definition and Registration Procedure for Patent, Copy Right, Trademarks.				
Intellectual Property Act- Definition and Registration Procedure for Patent	8	Black board/ Lecture PPT		
Copy Right, Trademarks.	5			
Total hours :	13			
Internal Assessment Test/Quiz/Assignment – 02				
UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.				
Information Technology Act 2000- Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records	8	Black board/ Lecture PPT		
License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.	5			
Total hours:	13			
Unit-6-Competition Act 2002- introduction- Defitnitions-prohibiton of agreementsAnti competitive agreements- prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India- establishment-compositionduties and powers of commission-inquiry into combination by commissionprocedure-Divison of enterprises enj				
Competition Act 2002- introduction- Defitnitions- prohibiton of agreementsAnti competitive agreements	4	Black board/ Lecture PPT		
prohibition of abuse of dominant position-Regualtion of combinations-competition commission of India	4	Black board/ Lecture PPT		
. establishment-compositionduties	6	Black board/ Lecture PPT		

and powers of commission-inquiry into combination by commission procedure-Divison of enterprises enj				
Total hours:	14			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: **BRM**

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: SHRIDHAR A.N

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: INTRODUCTION TO BUSINESS RESEARCH-Meaning, types, criteria of good research, scientific approach to research in physical and management science, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, preparation of business research plan/proposal.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
INTRODUCTION TO BUSINESS RESEARCH-Meaning, types, criteria of good research, scientific approach to research in physical and management science	5	Black board/ Lecture PPT		
, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, preparation of business research plan/proposal.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: BUSINESS RESEARCH DESIGN-Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis, formulation, Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research: Meaning,				

various types of experimental designs, types of errors affecting research design.				
BUSINESS RESEARCH DESIGN-Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis, formulation	5	Black board/ Lecture PPT		
Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research: Meaning, various types of experimental designs, types of errors affecting research design.	5	Black board/ Lecture PPT		
	Total hours:10			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: DATA COLLECTION -Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection. Measurement and Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.				
DATA COLLECTION-Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection	10	Black board/ Lecture PPT		
Measurement and Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: SAMPLING AND HYPOTHESIS TESTING -Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non probability Sampling Techniques, Errors in sampling. Hypothesis: Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.				
: SAMPLING AND HYPOTHESIS TESTING- Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non probability Sampling Techniques	6	Black board/ Lecture PPT		
Errors in sampling. Hypothesis:	2			

Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.				
Total hours :	8			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: DATA ANALYSIS -Editing, Coding, Classification, Tabulation, Univariate, Bivariate and multivariate Analysis, Interpretation.				
DATA ANALYSIS-Editing, Coding, Classification, Tabulation	10	Black board/ Lecture PPT		
Univariate, Bivariate and multivariate Analysis, Interpretation.	3			
Total hours:	13			
Unit 6: RESEARCH REPORT -Types, advantages, disadvantages, Components of research reports, format, chapterisation, language, referencing.				
RESEARCH REPORT-Types	6	Black board/ Lecture PPT		
advantages, disadvantages, Components of research reports	6	Black board/ Lecture PPT		
format, chapterisation, language, referencing.	7	Black board/ Lecture PPT		
Total hours:	19			

Signature of Faculty

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Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: FINANCIAL MANAGEMENT II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: CHANDRASHEKAR

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Working capital Management- Meaning, Features, types of working capital, factors influencing working capital, level of current assets, operating cycle and cash cycle, current assets financing policy				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Working capital Management- Meaning, Features, types of working capital	5	Black board/ Lecture PPT		
factors influencing working capital, level of current assets	5	Black board/ Lecture PPT		
operating cycle and cash cycle, current assets financing policy	5			
	Total hours:15			
Unit 2: -Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management- credit policy variables-credit evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.				
Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management	10	Black board/ Lecture PPT		
- Credit policy variables-credit	10	Black board/ Lecture		

evaluation. Inventory management-need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.		PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Working capital financing-Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision; hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing				
Working capital financing- Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision	10	Black board/ Lecture PPT		
hire purchase financing- Hire purchase financing vs lease financing, installment sale, evaluation of Hire purchase financing	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan- essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms				
Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan	5	Black board/ Lecture PPT		
essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms	5			
	Total hours :	10		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Share holder value creation - financial goals and strategy, shareholder value creation-market value added, Market to book value, Economic value added(EVA)- Balanced scorecard-the learning and growth perspective, significance of balanced score card , implementation of score card.				
Share holder value creation - financial goals and strategy,	4	Black board/ Lecture PPT		

shareholder value creation- market value added				
Market to book value, Economic value added(EVA)- Balanced scorecard- the learning and growth perspective, significance of balanced score card	6			
, implementation of score card.	2			
Total hours:	12			
Unit 6: International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates- foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk- foreign currency option, money market operations- financing international operations.				
International financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates	5	Black board/ Lecture PPT		
foreign exchange risk-transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk	6	Black board/ Lecture PPT		
foreign currency option, money market operations- financing international operations.	8	Black board/ Lecture PPT		
Total hours:	19			

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Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Program: B.com

Course/Paper Name: INDIRECT TAXES II

Semester: 6th SEM

Class: III BCOM

Name of the Faculty:SHRIDHAR A.N

Total Hours:96

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons	5	Black board/ Lecture PPT		
Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent	5	Black board/ Lecture PPT		
Problems on determination of value of supply.	5			
Total hours:	15			
Unit 2: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)				
: Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in	10	Black board/ Lecture PPT		

constitution of registered person				
Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)	10	Black board/ Lecture PPT		
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Tax Invoice, Credit and Debit Notes;. Tax invoice; Prohibition of un authorized collection of tax; Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.				
Tax Invoice, Credit and Debit Notes; Tax invoice; Prohibition of un authorized collection of tax;	10	Black board/ Lecture PPT		
Amount of tax to be indicated in tax invoice and other documents; Credit and debit notes.	10	Black board/ Lecture PPT		
	Total hours :	20		
Unit 4: Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration				
Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration	10	Black board/ Lecture PPT		
Rejection of application for registration, cancellation of Registration	3			
	Total hours :	13		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Returns-Brief introduction to various GSTRS-procedure for filing various returns				
Returns-Brief introduction to various GSTRS	10	Black board/ Lecture PPT		
procedure for filing various returns	3			
	Total hours :	13		
Unit 6: Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess- Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.				
Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of	5	Black board/ Lecture PPT		

customs duty				
Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess	5	Black board/ Lecture PPT		
Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.	5	Black board/ Lecture PPT		
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Signature of Faculty

Signature of HOD

Principal

Sri Adichunchanagiri First Grade College
Channarayapatna-573116
Department of commerce

LESSON PLAN FOR THE ACADEMIC YEAR 2020-21

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: B.com

Course/Paper Name: Principles and practice of auditing

Semester: 6th SEM

Class: III BCOM

Name of the Faculty: DARSHAN CM

Total Hours:80

Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.				
		Ex: Black board/ Lecture PPT/Group Discussion/ Seminar/Case studies.		
Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages	5	Black board/ Lecture PPT		
different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.	5	Black board/ Lecture PPT		
	Total hours:10			
Unit 2: Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book- appointment of a company auditorqualifications, disqualifications-rights and duties of a company auditor.				
Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book	10	Black board/ Lecture PPT		
appointment of a company auditorqualifications, disqualifications-rights and duties of	10	Black board/ Lecture PPT		

a company auditor.				
	Total hours:20			
Internal Assessment Test/Quiz/Assignment – 01				
Unit 3: Internal check and internal control-meaning and objective-Internal Auditinternal check for various transactions-limitations of internal control- Difference between internal check, internal control and internal audit-Auditor’s Independence.				
Internal check and internal control-meaning and objective-Internal Audi tinternal check for various transactions	10	Black board/ Lecture PPT		
limitations of internal control- Difference between internal check, internal control and internal audit-Auditor’s Independence.	10	Black board/ Lecture PPT		
Total hours :	20			
Unit 4: Vouching-meaning, concepts, objectives and importance – General Principles of Vouching- Teeming and lading a challenge to Vouching- Vouching different types of transactions.				
Vouching-meaning, concepts, objectives and importance – General Principles of Vouching	5	Black board/ Lecture PPT		
Teeming and lading a challenge to Vouching- Vouching different types of transactions.	5			
Total hours :	10			
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities				
verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade	5	Black board/ Lecture PPT		
, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities	5			

Total hours:	10			
Unit 6: Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.				
Audit of different types of organizations-audit of sole trader	2	Black board/ Lecture PPT		
audit of partnership firms, audit of hotels, audit of educational institutions	3	Black board/ Lecture PPT		
audit of trust, audit of co-operative societies.	5	Black board/ Lecture PPT		
Total hours:	10			

Signature of Faculty

Signature of HOD

Principal