TEACHING PLAN (SYNOPSIS)

Month : 2018 June & July Subject : Accounting -I

TOPIC : Introduction to Accounting Paper : I

Hours Required	23
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes for previous Topic
Topic Synopsis	Introduction to Accounting & Accountency

* గణిత శాస్త్రం పరిచయం & నిర్వచనాలు * లక్షణాలు
* బుక్ కీపింగ్ గణిత శాస్త్రం మధ్య తేడాలు
* గణిత శాస్త్రం సమంజసంపై ఆశక్తి గల వ్యక్తులు
* గణిత శాస్త్రం & అకౌంటింగ్ పద్ధతులు
* గణిత శాస్త్రం భావనలు & సంకేతాలు మరియు వర్గీకరణ
* వ్యాపార అస్థిత్వ భావనలు & స్వాధ్య అంశాల భావన
* గతితెలు సంస్థ భావన & ద్రవ్య కాలమాన భావన
* గణితశాస్త్ర సాంప్రదాయాలు & ప్రమాణాలు
* అంతర్జాతీయ గణిత ప్రమాణాలు
* పంట పద్దు విధానం
* ఖాతాలు మరియు రకాలు * Double Entry system :-
* personal Accounts వ్యక్తిగత ఖాతాలు
* Real Accounts వాస్తవిక "
* Nominal Accounts నామమాత్రపు "
* Accounting process :- * చిట్టా పుస్తకం రాయడం
* చిట్టాలో నమోదు చేయడం * సహాయక పుస్తకాలు తెరవడం
* ధనస్థితి నమోదు నిల్వలను తేల్చడం * అంకణా తయారు చేయడం
* వర్తక లాభ నష్టాల ఖాతా * స్థితి-అప్పుల పట్టా

Thrust areas	Meaning & Structure of the Journals
Skill to be learnt by Student	To make them apply the knowledge Learnt
Examples/Illustrations	Various Accounting process
Additional Inputs	Teaching different types of definitions

Teaching Models used	Delivering the Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Kalyani publications. O. uma Maheswara Rao
Student Activity planned after the teaching	To Allot 10 min discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Incharge

R. Chandi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June 2018 Subject : Business Statistics

TOPIC : Introduction to B.S Paper : II

Hours Required	10
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes for previous Topic
Topic Synopsis	Introduction to Business Statistics

* Introduction to Business Statistics :-
* గణాంక శాస్త్రం & లక్షణాలు
* గణాంక శాస్త్రం కళా? శాస్త్రమా?
* గణాంక శాస్త్రం - విధులు
* గణాంక శాస్త్రం - ప్రాముఖ్యము & uses
* గణాంక వివరణ & లక్షణాలు
* వర్గీకరణ నిర్వచన & రూపాలు
* చిత్ర పట మరియు రేఖా చిత్ర సమర్పణ
* చిత్ర పటాల ప్రయోజనం & ప్రాముఖ్యత
* చిత్ర పటాల పరిమితులు
* రేఖా పట సమర్పణ నిర్వచనము
* Different between Diagrammatic & Graphic * presentation *
* చిత్ర పట సమర్పణ మరియు రేఖా చిత్ర పటాల మధ్య వ్యత్యాసాలు
* చిత్ర పట నిర్మాణ సూత్రాలు

Thrust areas	Different between Diagrammatic & Graphs
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	Graphic presentation & Tabulation
Additional Inputs	Teach different Types of Definitions

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Rudra Saibaba & Lalithan Samba
Student Activity planned after the teaching	To Allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

PRINCIPAL
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Principal Incharge B. Chandi Lecturer

TEACHING PLAN (SYNOPSIS)

Month : 2018 June Subject : G.S.T

TOPIC : Introduction to G.S.T Paper : III

Hours Required	12
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes for previous Topic
Topic Synopsis	Introduction to Goods & Service Tax

* overview of G.S.T
* Goods & service Tax & concept
* ప్రస్తుతమున్న పన్నులలో G.S.T లోకి రద్దయ్యేవి
* G.S.T లోగల సంస్థలు
* మనుషులు నెలించే మద్యం మరియు G.S.T పరిధి వెలుపల ఉంచాలని ప్రతిపాదించిన సరుకులు ఏవి?
* G.S.T వ్యవస్థ క్రింద పాగాకు మరియు పాగాకు ఉత్పత్తుల పరిస్థితి
* ద్వంద్వ G.S.T అవసరం ఎందుకు?
* G.S.T. విధించే అమలు చెసే అధికారం ఎవ్వరికి వుంటుంది
* G.S.T కి సంబంధించి ఇటీవల రాజ్యాంగ సవరణ ఎందుకు జరిగింది?
* సరుకు తయారు సేవలకు సంబంధించిన బన్ లావాదేవీలపై ఏకకాలంలో కేంద్ర G.S.T మరియు రాష్ట్ర G.S.T ఏలా?

Thrust areas	Meaning & State & Central G.S.T
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	various central & state G.S.T. Act
Additional Inputs	Teach రద్దు అయిన పన్నులు గురించి

Teaching Models used	Lecturer Method
Teaching Aids used	Black Board & Chalk
References cited	K.S.R
Student Activity planned after the teaching	To Allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal
PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Incharge

B. Chiranjeevi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June 2018 Subject : C.G

TOPIC : Introduction to C.G Paper : IV

Hours Required	13
Learning Objectives	To get Knowledge understand the content
Previous Knowledge to be reminded	To Allot 5minutes for previous Topic
Topic Synopsis	Introduction to Commercial Geography

* Internal structure of the earth
  సైసర్గిక స్వరూపము - ప్రకృతి సిద్ధ మంచూలు
* హిమాలయ పర్వత ప్రాంతం
* గంగా - సింధు మైదానాలు
* దక్కను పీఠ భూమి
* Latitude (అక్షాంశాలు)
* Longitude (రేఖాంశాలు)
* Realms of the earth Evalution of the earth
* Environmental pollution పర్యావరణ కాలుష్యం
* సహజ విపత్తులు
* ఉనికి బట్టి కాలుష్యం
* పర్యావరణంలో ప్రవేశపెట్టిన మరుగుదొడ్ల జింగ్ కాలుష్యం
* భూమి యొక్క లక్షణాలు

Thrust areas	Meaning & Need for commercial Geography
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	Various Types Geographics
Additional Inputs	Environmental pollution

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Telugu Academic Books M. సంధ్యారాణి
Student Activity planned after the teaching	To Allot to 10 min discussed on previous Topic
Activity planned outside classes	Ask them to pepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal
PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Incharge

B. Chiru
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July 2018 Subject : B-S

TOPIC : చిత్ర పట సమర్పణ & Paper : సగటులకే రకాలు

Hours Required	24
Learning Objectives	To get Knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes for previous Topic
Topic Synopsis	Difference between Diagrammatic & Graphic

* చిత్ర పట సమర్పణ మరియు రేఖా చిత్ర పట మధ్య తేడాలు

* చిత్ర పటాల రకాలు :- *.

* ఏక పరిమాణ చిత్రాలు [One Dimensional Diagram]

* ద్వి " " [Two " "]

3. త్రి పరిమాణ చిత్రాలు [Three " "

4. పిక్టోగ్రామ్స్ [pictograms] 5. కార్టోగ్రామ్ [cartograms]

* బార్ పటాల రకాలు : గీతా చిత్ర పటాలు [Line diagram]

* సామాన్య బార్ పటాలు [Simple Bar diagram]

* ఉప విభజిత బార్ పటాలు [sub-divided Bar diagrams]

* బహుళ బార్ పటాలు [Multiple Bar diagrams]

* శాతాల బార్ పటాలు [Percentage " "]

* విచ్ఛిన్న " " [Broken " "]

* విచలనాల " పటాలు [Duo-directional Deviation Bar "]

* సగటులో రకాలు :- అంకమధ్యమము * మధ్యగతము

* బాహుళకము * గుణ మధ్యమము

* హార మధ్యమము

* వ్యక్తిగత శ్రేణులు

* విచ్ఛిన్న శ్రేణులు * అవిచ్ఛిన్న శ్రేణులు * ఉమ్మడి-అంకమధ్యమము

Thrust areas	Need for Statistics & Importance of Statistics
Skill to be learnt by Student	To make them apply the knowledge Learnt
Examples/Illustrations	Graphs & Diagrammatic
Additional Inputs	Tabulation & భారంతో కూడిన గణాంక వ్యవస్థ

Teaching Models used	Delivering Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Rudra sri baba & Samba Lalitha
Student Activity planned after the teaching	To Allot 10 minutes on discussed Topic previous
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Incharge

B. Chinni
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July 2018 Subject : G.S.T

TOPIC : Customs Duty & VAT Paper : III

Hours Required	23
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To add 5 minutes for previous Topic
Topic Synopsis	Customs Duty

* G.S.T నుంచి దేశానికి కలిగే ప్రయోజనాలు
* Inter Goods & service Tax
* G.S.T క్రింద విధించాల్సిన పన్ను రేట్లు ఎవ్వరు నిర్ణయిస్తారు?
* G.S.T మండలి పాత్ర ÷ కేంద్ర మంత్రులు * కేంద్ర ఆర్థిక మంత్రి ప్రముఖులు చైర్మన్‌గా వ్యవహరిస్తారు.
* G.S.T మండలిని నడిపించే మార్గదర్శక సూత్రాలు :-
* వ్యాట్ యొక్క ఉద్దేశ్యాలు & ప్రయోజనాలు
* G.S.T లోని వివిధ అంశాలు
* భారత దేశంలో వస్తు సేవా పన్ను ప్రక్రియ
* G.S.T వల్ల దేశానికి కలిగే ప్రయోజనాలు
* G.S.T సూత్రాలు * వివిధ రకాల G.S.T models
* G.S.T models యొక్క లక్షణాలు
* వెక్కిస్తూ G.S.T * ప్రస్తుతం పన్నులతో GST రద్దయ్యేవి
* మద్య పానీయ ఉత్పత్తులు మరియు పెట్రోలియం ఉత్పత్తులు
* విద్యుత్ రంగ సేవలపై పన్ను విధానం
* రవాణా సేవలపై పన్ను విధానం

Thrust areas	Value Added Tax
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	various G.S.T V.T. G.S.T & C.G.S.T. & S.G.S.T
Additional Inputs	Canada & Singapore G.S.T

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	K. S. R.
Student Activity planned after the teaching	To Allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Incharge

B. Chindi
Lecturer

TEACHING PLAN (SYNOPSIS)

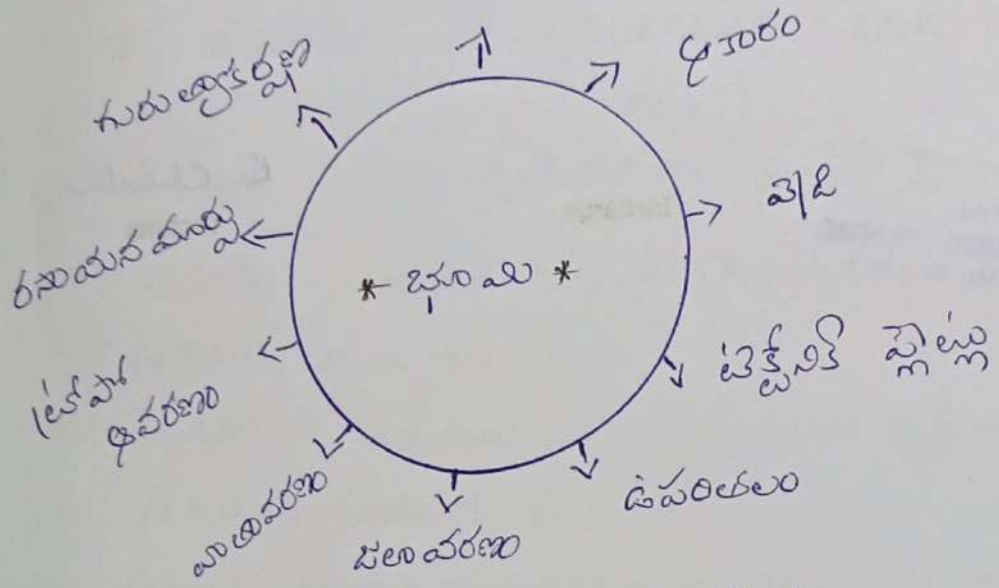
Month : July 2018 Subject : C.G

TOPIC : భూమి యొక్క లక్షణాలు Paper : III

Hours Required	24
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To allot 5 minutes for previous topic
Topic Synopsis	Features of Earth

భూమి యొక్క లక్షణాలు :

* భూమి * భూమి సౌరమండల క్షేత్రం



భారత దేశం వ్యవసాయ భూమి వినియోగం :-

* నేలల్లోని వివిధ రకాలు
* భారత దేశ వ్యవసాయ రంగంలోని ప్రధాన పంటలు
* ఆహార పంటలు * హరిత విప్లవం
* భూమి క్రమక్షయం తెలిసి భూమి నేల కోత
* సమగ్ర పరివాహ ఉపశమన నిధి (CAF)
* వివిధ రకాల ఎరువులు & రకాలు

Thrust areas	Need for Earth
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	Types of Earths
Additional Inputs	భారత దేశంలో వ్యవసాయ రంగం & పంటలు

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk.
References cited	K. S. R
Student Activity planned after the teaching	To Allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal
PRINCIPAL,
GOVERNMENT DEGREE COLLEGE,
SEETHANAGARAM. (E.G.DT.)

Incharge

B. Chandi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Aug 2018 Subject : F. A - I

TOPIC : Introduction to three Paper : column cash Book

Hours Required	24
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To allot 5 minutes for previous Topic
Topic Synopsis	Introduction to three column cash Book

* Types of subsidary BOOKS :-
  * నగదు పుస్తకం [Cash Book]
  * కొనుగోలు పుస్తకం [purchage Book (or) Invoice Book]
  * Sale Book [అమ్మకాల పుస్తకం]
  * కొనుగోలు వాపసుల పుస్తకం (purchase Returns Book (or) Returns outward Book]
  * అమ్మకాల వాపసుల పుస్తకం [Sales Return Book (or) Returns inward Books]
  * వసూలు బిల్లుల పుస్తకం [Bills Receivable Books]
  * చెల్లింపు " " [Bills payable Book]
  * అసలు చిట్టా [Journal proper] Proper
  * అంకణా పద్ధతులు : నిల్వల పద్ధతి * వెరుపుల పద్ధతి
  * బ్యాంకు నిల్వల సమన్వయ పట్టీ లక్ష్యాలు
  * నగదు పాస్ పుస్తకాలలో నిల్వలు గల కారణాలు
  * నగదు పుస్తకంలో నమోదు అయిన పాస్ పుస్తకంలో నమోదు కాని

Thrust areas	B.R.S. & over draft
Skill to be learnt by Student	To make them apply the knowledge Learnt
Examples/Illustrations	Samples & Tables
Additional Inputs	గణిత శాస్త్రం మరియు గణాంక శాస్త్రం

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Rudra Sai Baba & Sambha Lalitha
Student Activity planned after the teaching	To All of 10 minutes discussed on previous Topic.
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 minutes

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Incharge

B. Chinni
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Aug 2018 Subject : B.S

TOPIC : Median & mode Paper : II

Hours Required	23
Learning Objectives	To get knowledge under stand the Topic
Previous Knowledge to be reminded	To Allot 5 minutes for previous Topic
Topic Synopsis	మధ్యగతము మరియు బహుళకం

* మధ్యగతం లక్షణాలు * మధ్యగతము గణన
* వ్యక్తిగత శ్రేణులు * విచ్ఛిన్న శ్రేణులు * అవిచ్ఛిన్న శ్రేణులు
* కంటే తక్కువ శ్రేణులలో మధ్యగతం గణన
* కంటే ఎక్కువ " " "
* తప్పిన పౌనఃపున్య విలువలను గణించుట
* చతుర్థాంశాలు, దశాంశాలు, శతాంశాలు ఇతర స్థానపు కొలతలు
* ఎగువ దిగువ చతుర్థాంశాలు
* బహుళకము :- వ్యక్తిగత * విచ్ఛిన్న * అవిచ్ఛిన్న శ్రేణులు
* ద్వి బహుళకము Bi-modal
* విలీన పద్ధతి బహుళకము గణన
* కంటే ఎక్కువ కంటే తక్కువ
* రేఖా పటాల ద్వారా బహుళకం గణన
* గుణ మధ్యమము * హరమధ్యమము
* Measures of Dispersion విస్తరణ మానాలు & రకాలు :-
* 1. వ్యాప్తి 2. చతుర్థాంశపు విచలనాలు 3. మధ్యమ విచలనం 4. ప్రామాణిక విచలనము * వైషమ్యము (Regression)

Thrust areas	మధ్యగతము & బహుళకము & విస్తరణ మానాలు
Skill to be learnt by Student	To make them apply the knowledge Learnt
Examples/Illustrations	Tables & Graphs
Additional Inputs	పవర్ పాయింట్ ప్రెజెంటేషన్

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Rudra Sai baba & Gauri Lalitha
Student Activity planned after the teaching	To allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SETHANAGARAM. (P.G.DT.)

Incharge

B. Chandi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : 2018 August Subject : G.S.T

TOPIC : G.S.T పాలనాపరమైన ఉత్పత్తి Paper : లపై పన్ను

Hours Required	23
Learning Objectives	To get knowledge the understand the content
Previous Knowledge to be reminded	To Allot 5 min for previous Topic
Topic Synopsis	పాలనాపరమైన ఉత్పత్తులపై పన్ను విధానం

* స్థిరాస్తులపై పన్ను విధానం :-
* విల్ల తరహా పరిశ్రమలపై పన్ను
* మూలధన వస్తువులపై పన్ను విధానం
* IGST లక్షణాలు * ప్రయోజనాలు
* అంతరరాష్ట్ర వస్తువుల సేవల సరఫరా
* IGST మెంటల్ యొక్క ముందస్తు అవగాహన
* GST పన్ను రేట్లు * I.T.C = Input tax credit
* I.T.C problems solvency * out put పన్ను గణన
* వస్తు సేవల సరఫరా ప్రదేశం
* వస్తు సేవల సరఫరా మరియు సమయము
* Input పన్ను క్రెడిట్ ? I.T.C (Input tax credit) పొందేందుకు కాల పరిమితి
* G.S.T విధానం లో Input tax credit పద్ధతులు
  * ఇన్వాయిస్ విధానం * చెల్లింపు విధానం

Thrust areas	I.T.C పొందేందుకు కాల పరిమితి
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	G.S.T క్రింద పన్ను చెల్లింపు విధానం ఎలా చేస్తారు
Additional Inputs	Direct tax ప్రత్యక్ష పన్నులు

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	K. S. R
Student Activity planned after the teaching	To Allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE,
SEETHANAGARAM. (E.G.DT.)

Incharge

B. Chandi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : ఆగస్టు 2018 Subject : C.G

TOPIC : ఉప్పల రకాలు Paper : III

Hours Required	24
Learning Objectives	To get knowledge understand the Topic
Previous Knowledge to be reminded	To allot 5 minutes for previous Topic
Topic Synopsis	వివిధ రకాల ఉప్పలు

* సహజ రూపిత ఉప్పలు * సముద్రతీరపు ఉప్పలు
* ఉసుళ్ళపై ఉప్పలు * మళ్ళ ఉప్పలు
* ఇంద్రప్రదేశ్‌లో ఉప్పలు ప్రస్తుత స్థితి గురించి
* అటవీ హక్కుల చట్టం 2006 ప్రాముఖ్యత
* పప్పు వినియోగం
* భారత దేశ ఖనిజ వనరుల మరియు గనుల ప్రధానం
* ఖనిజ వనరులు :- 1. లోహ ఖనిజాలు
* పారిశ్రామిక ఖనిజాలు * నిర్మాణాత్మక ఖనిజాలు
* శక్తి ఖనిజాలు * ఇనుము * మాంగనీసు
* బైరైటు [అభ్రకం] 8. బాక్సైట్
* ప్రనరుద్ధరింపగల మరియు ప్రనరుద్ధరింపలేని శక్తి వనరులు తేడా
* వివిధ రకాల శక్తి వనరులు
* గనుల ప్రధానం * ఖనిజాలు

Thrust areas	వివిధ రకాల ఖనిజాలు & ఉప్పలు
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	ప్రనరుద్ధరింపగల & ప్రనరుద్ధరింపలేని శక్తి వనరులు
Additional Inputs	SCCL సింగరేణి బొగ్గు గనులు

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	K. S. R
Student Activity planned after the teaching	To allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Incharge

R. Chéner
Lecturer

TEACHING PLAN (SYNOPSIS)

Subject : Rural & farm credit

Month : Aug 2018

TOPIC : Rural Credit & వ్యవసాయ Paper : III పరపతి పంక్తి

Hours Required	20
Learning Objectives	To get knowledge under stand the content
Previous Knowledge to be reminded	To allot 5 minutes for previous Topic
Topic Synopsis	Need for Rural farm credit

* గ్రామీణ పరపతి ప్రవక్తలకి & లక్షణాలు
* " ఋణగ్రస్తత కారణాలు * భారత బ్యాంక్
గ్రామీణ అభివృద్ధి పథకాలు * గ్రామీణాభివృద్ధి రేఖాపటం & పరపతి
* గ్రామీణ పరపతి వర్గీకరణ :-
* సాధారణ క్రెడిట్ కార్డులు & రుపే కార్డులు
* భారత బ్యాంక్ ఋణ చిత్రములు
* వివిధ రకాల ఋణ చిత్రములు పథకాలు * ఋణ చిత్రముల
రిజర్వ్ బ్యాంకు పాత్ర * భారత బ్యాంక్ గ్రామీణ పరపతి
విధానాలు * సంస్థాగత * సంస్థేతర విధానాలు
* స్వయం సేవా సంఘాలు * NGOs ప్రభుత్వేతర సేవా సంస్థలు
* మరి స్వయం సహాయక సంఘాలకి వర్తించవలసిన లక్షణాలు
* స్వాతంత్రియ సభ్యత్వ విధానం * పక్షపాతం
* క్రమ హాజరు * విధి నిర్వహణ * SIDBI [SIDBI]
* గ్రామీణ పరిశ్రమలకు గల ఋణ సహాయం
* భారత బ్యాంక్ ఋణ వ్యవస్థ ప్రధాన గ్రామీణ రంగాలు :-
* రబ్బరు పరిశ్రమ * చేపల పెంపకం
* పాట్టి " * పొగాకు పరిశ్రమ
* వ్యవసాయ పరపతి & పంక్తి

Thrust areas	Need for Rural farm Credit
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	Various co-operative Banks.
Additional Inputs	PMJY = Prime minister Jana dhan yojana

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	K.S.R.
Student Activity planned after the teaching	To Allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM.

Incharge

B. Chenchi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Sept 2018 Subject : F. A - I

TOPIC : ముగింపు లెక్కలు Paper :

Hours Required	20
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes for previous Topic
Topic Synopsis	Bank Reconciliation Statement Merits

* బ్యాంకు నిల్వల సమన్వయ పట్టీ ప్రయోజనాలు
* " " తయారు చేసే విధానం
* బేరీజు పట్టీ తప్పిదాలు బ్యాంకు సమన్వయ పట్టీ తయారు చేసే విధానం
* నగదు పుస్తకం ప్రకారం పాస్ పుస్తకం ప్రకారం బ్యాంకు ప్రకారం లెక్కలు చేయుట :-
* ముగింపు లెక్కలు తయారీ దశలు
* మూలధన ఖర్చులు & రాబడి ఖర్చులు
* గణన సం" వర్గీకరణ ఖాతా * ఉత్పత్తి ఖాతా
* లాభ నష్టాల ఖాతా * స్థిర ఆస్తుల పట్టీ
* శీర్షికల క్రమబద్ధ ఉదా :-
  1. ద్రవ్యత్వ క్రమం * స్థిరత్వ క్రమం
* అయనాకు స్థిర ఆస్తుల పట్టికి మధ్యగల తేడాలు
* ముగింపు లెక్కలు సర్దుబాట్లు

Thrust areas	ముగింపు లెక్కలు & బ్యాంకు నిల్వల సమన్వయ పట్టీ
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	Balance Sheet
Additional Inputs	Payements & Receipts

Teaching Models used	Delivering the Lecture
Teaching Aids used	Black Board & chalk
References cited	Jai Bharathi publications
Student Activity planned after the teaching	To All of 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Incharge

B. Chandi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Sept 2018 Subject : Business Statistics

TOPIC : వైషమ్యమము & విస్తరణ Paper : మనాలు & సహసంబంధము & కాలశ్రేణులు

Hours Required	20
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Add 5 minutes on previous Topic
Topic Synopsis	విస్తరణ మనాలు సహసంబంధము & కాలశ్రేణులు

వైషమ్యము : కార్ల్ పియర్సన్ వైషమ్య గుణకం
బౌలా వైషమ్య గుణకం
కెల్లి వైషమ్య గుణకం

సహసంబంధము Co-relation : 1. రేఖా చిత్ర పటం పద్ధతులు
2. గణిత పద్ధతులు 1. కార్ల్ పియర్సన్ సహసంబంధ గుణకం 2. స్పియర్ మెన్ కోటి సహసంబంధం గుణకం 3. కనిష్ఠ వర్గాల పద్ధతి

Time Series కాలశ్రేణుల విశ్లేషణ : చలిత మధ్యమాల పద్ధతి * తెప్పి సంఖ్యల సంవత్సరాల పద్ధతి * సరిసంఖ్య సంవత్సరాల పద్ధతి * కనిష్ఠ వర్గాల పద్ధతి

సూచి సంఖ్యలు Index Numbers :-

1. సామాన్య సమష్టి పద్ధతి $= P_{01} = \frac{\Sigma P_1}{\Sigma P_0} \times 100$

* సాపేక్ష కాల సామాన్య సగటు పద్ధతి : $P_{01} = \frac{\Sigma \left[\frac{P_1}{P_0} \times 100\right]}{N}$

* సూచి సంఖ్యలు వర్గీకరణ :- * ధరల సూచి సంఖ్యలు
* పరిమాణ సూచి సంఖ్యలు * విలువ సూచి సంఖ్యలు
* ప్రత్యేక ఉపయోగ సూచి సంఖ్యలు

Thrust areas	విస్తరణ మనాలు కాలశ్రేణులు సూచి సంఖ్యలు
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	Time series సరిసంఖ్యలు & తెప్పి సంఖ్య పద్ధతులు
Additional Inputs	భారత రిజర్వు బ్యాంకు గణాంక వ్యవస్థ

Teaching Models used	Delivering the Lecture
Teaching Aids used	Black Board & Chalk
References cited	Kalyani publications Rudra Saibaba
Student Activity planned after the teaching	To Allot 10 minutes discussed on topic
Activity planned outside classes	Ask them to prepare notes on discussed topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM (P.K.M.)

Incharge

B. Chiri
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Sept 2018 Subject : G.S.T

TOPIC : వస్తు సేవల సంస్థలు Paper :

Hours Required	24
Learning Objectives	To get Knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes on previous Topic
Topic Synopsis	వస్తు సేవల సంస్థలు

* G.S.T విధానంలో Input tax credit పద్ధతులు :- * ఇన్వాయిస్ విధానం

* చెల్లింపు విధానం

* ప్రత్యేక పరిస్థితులలో లభ్యమయ్యే పన్ను క్రెడిట్

* స్టాక్ పై ఇప్పటికే పన్ను క్రెడిట్

* సరుకు సేవలపై పన్ను చెల్లించాల్సిన పన్నులు

* సున్నా రేటు సంస్థలు

* నిరంతర సరుకుల సరఫరా

* G.S.T రేటులు GST పన్ను చెల్లింపులు

* problems Solvency

* G.S.T లో వివిధ అంశాలు

* సరఫరా అనగా GST చట్టం క్రింద సరఫరా పరిధిని * మూలధన వస్తువుల పై పన్ను విధానం :-

Thrust areas	I.T.C పొందేందుకు కలు పరిమితి
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	G.S.T క్రింద పన్ను చెల్లింపు విధానం ఎలా ఎక్కిస్తారు
Additional Inputs	Income Tax & Direct tax

Teaching Models used	Delivering the Lecture
Teaching Aids used	Black Board & chalk
References cited	K.S.R
Student Activity planned after the teaching	To Allot 10 minutes discussed on previous
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL
GOVERNMENT POLYTECHNIC COLLEGE

Incharge

B. Chari
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Sept 2018 Subject : C.G

TOPIC : ఖనిజాల ప్రవ్యకం యొక్క Paper : ప్రభావం పర్యావరణాపై ఏ విధంగా

Hours Required	20
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes on previous Topic
Topic Synopsis	ఖనిజాల ప్రవ్యకం యొక్క ప్రభావం పర్యావరణంపై ఏ విధంగా

పైంటుంది :- * రంధ్రాల ద్వారా మైనింగ్

* వాయు కాలుష్యం * జల కాలుష్యం * ధ్వని

* సింగరేణి బొగ్గు గనులు :- బొగ్గు పేల్చటం

* ఆంధ్ర ప్రదేశ్ లోని ఖనిజ వనరులు :- * సున్నపు రాయి

* మైకా * బారైటోసిస్ * బాక్సైట్ * ఇనుక రాయి

* మాంగనీస్ * బొగ్గు * క్రోమైట్ * కాపర్ * డైమండ్స్

* లేలమైట్ * బంగారం * మసి ఇనుము * జిప్సం

* కుంకి ఘాట్ * రెడ్ ఓచర్ * ఇతర ఖనిజాల

* భారత దేశ జల వనరులు :- * సముద్రాలు

* నదులు & కాలువలు * భూగర్భ జలాలు & మంచు కొండలు

* భారత దేశంలో జల యుద్ధాలు

* శివనదులు * గంగా * బ్రహ్మపుత్ర * గోదావరి

* కృష్ణా * కావేరి * తపతి * నర్మద

* వర్షపు జల సేకరణ * శివనదులు & శివాపక్షపు నదుల మధ్య వివాదాలు

* నదుల అనుసంధానం

Thrust areas	భారత దేశ ఖనిజాలు & జల వనరులు
Skill to be learnt by Student	To make them apply the knowledge learnt
Examples/Illustrations	భారత దేశ జల వనరులు
Additional Inputs	భారత దేశంలో ఆంధ్ర ప్రదేశ్ నదులు

Teaching Models used	Delivering the Lecture
Teaching Aids used	Black Board
References cited	K.S.R
Student Activity planned after the teaching	To Allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM. (E.G.DT.)

Incharge

B. Chari
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Sept 2018 Subject : Rural & farm Credit

TOPIC : వ్యవసాయ పరపతి పరిధి Paper :

Hours Required	20
Learning Objectives	To get Knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes on previous Topic
Topic Synopsis	వ్యవసాయ పరపతి యొక్క ప్రాముఖ్యత

* వ్యవసాయ పరపతి పరిధి :
  * కనిష్ఠ ఉపయోగం * అనిశ్చిత ఉపయోగం

* వ్యవసాయ పరపతి వర్గీకరణ :-
  * కాల ప్రాతిపదికన * మధ్యకాలిక పరపతి
  * స్వల్ప కాలిక పరపతి * దీర్ఘ కాలిక పరపతి

వ్యవసాయ పరపతి కోసం ఇటీవల ప్రభుత్వ చేపట్టిన చర్యలు :- [National Agricultural issurance Sheem] [NAIS] * Rural Infrastructure Development
* వర్షాభావం పథకం * Rupay Kissan card
* రైతు బుణ మాఫీ పథకం 2008 - 2009
  * వ్యవసాయ విత్త వనరులు
* గ్రామీణ సహకార పరపతి సంఘాలు
* వ్యవసాయ పరపతి సంఘాలు [PACS]
* కేంద్ర సహకార బ్యాంకు [central coop Banks]
* రాష్ట్ర సహకార బ్యాంకు [S COB]

Thrust areas	భారత దేశ వ్యవసాయ పరపతి
Skill to be learnt by Student	To make them apply the Knowledge Learnt
Examples/Illustrations	గ్రామీణ వ్యవసాయ పరపతి పర్యవేక్షణ బ్యాంకులు రకాలు & వాటి యొక్క పని తీరు
Additional Inputs	

Teaching Models used	Delivering the Lecture
Teaching Aids used	Black Board & Chalk
References cited	K.S.R
Student Activity planned after the teaching	To allot 10 minutes discussed on previous Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Slip test will be conducted for 10 marks

Principal

PRINCIPAL,
GOVERNMENT DEGREE COLLEGE
SEETHANAGARAM (E.G.DT.)

Incharge

B. Chiri
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV & DEC 2018 Subject : FA - II

TOPIC : తరుగుదల & రిజర్వులు Paper : II Sem

Hours Required	20
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To allot 5 minutes on previous topic
Topic Synopsis	తరుగుదల మరియు రిజర్వులు వెచ్చాలు

* తరుగుదల నిర్వచనాలు
* లక్షణాలు = విలువలు తగ్గిపోవడం [కారణాలు]
* ముఖ్యకారణాలు * తరుగుదల కారణాలు
* తరుగుదల ఉద్దేశ్యాలు * తరుగుదల పద్ధతులు

1.* స్థిర వాయిదాల పద్ధతి
2. తగ్గుతున్న నిల్వల పద్ధతి
3. వార్షిక పద్ధతి
4. తరుగుదల నిధి పద్ధతి
5. భీమా పాలసీ పద్ధతి
6. తగ్గింపు పద్ధతి
7. పునర్మూల్యాంకన పద్ధతి
8. గంటకు యంత్రపు తేలు పద్ధతి
9. మైళ్ళ పద్ధతి

రిజర్వులు మరియు వెచ్చాలు
* రిజర్వులు మరియు వెచ్చాలు నిర్వచనాలు

Thrust areas	రిజర్వులు మరియు రిజర్వులు వెచ్చాలు తరుగుదల
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	Tables &
Additional Inputs	Journals & కొలతలు పద్ధతి

Teaching Models used	Lecture method
Teaching Aids used	Black Board & chalk
References cited	M. Yadagiri
Student Activity planned after the teaching	To Allot 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Top
Any other	Assignment will be conducted for 10 marks

Principal

Government Degree College,
SITHANAGARAM - 533 287
E. G. DT., (A. P.)

Incharge

R. Chiri
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV & Dec 2018 Subject : Income Tax

TOPIC : Introduction to IT Paper : IV Sem

Hours Required	20
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes on previous Topic
Topic Synopsis	పన్నులు మరియు పన్నులు విధించు పద్ధతులు

* Introduction of Indian Taxation system
* Tax concept & Need & Importance

పన్నులు :- ప్రత్యక్ష & పరోక్ష పన్నులు

పన్ను విధింపును చట్టపరమైన ఏర్పాటు * కేంద్ర బోర్డులు * రాష్ట్ర బోర్డులు * ఉమ్మడి బోర్డులు

పన్ను విధింపు పద్ధతులు :- 1. బ్లాంకెట్ రేటు పద్ధతి 2. స్లాబ్ రేటు పద్ధతి cess తెలా పన్ను

పన్ను విధానం * పన్ను ప్రోత్సాహకాలు * కేంద్ర పన్నులు

ఆదాయ పన్ను చట్టం - మూల భావనలు :- వ్యక్తి * అసెస్సీ ఆదాయం యొక్క లక్షణాలు :- స్థూల మొత్తం

ఆదాయం :- 1. వేతనం నుండి ఆదాయం. 2. గృహస్థి నుండి ఆదాయం 3. వ్యాపారం లేదా వృత్తి నుండి ఆదాయం 4. పెట్టుబడి లాభాలు 5. ఇతర వనరుల నుండి ఆదాయం

వ్యవసాయ ఆదాయం :- * ప్రాథమిక చర్యలు
* అనుబంధ చర్యలు

Thrust areas	విధాన ప్రతిపత్తి * వేతనం నుండి ఆదాయం
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	ఆదాయం లెక్కింపు & వేతనం లెక్కింపు
Additional Inputs	G.S.T. VAT

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Kalyani publication K. Sudhakar
Student Activity planned after the teaching	To allot 10 minutes discussed on topic
Activity planned outside classes	Ask them to prepare notes on discussed topic
Any other	Assignment will be conducted for 10 marks

Principal

Government Degree College,
SITHANAGARAM - 533 287.
E.G. DT. (A.P.)

Incharge

B. Chari
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV & DEC 2018 Subject : Auditing

TOPIC : ఆడిటింగ్ పుట్టుక & అభివృద్ధి Paper : అభివృద్ధి

Hours Required	20
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes for previous Topic
Topic Synopsis	ఆడిటింగ్ పుట్టుక & అభివృద్ధి

* ఆడిట్ అర్థాలు :- శాస్త్రీయ నిర్వచనాలు * కార్యకరణ నిర్వచనాలు * సిద్ధాంత నిర్వచనాలు * సరిపెట్టే నిర్వచనాలు * మెసాలను కనిపెట్టుట ఆడిట్ ప్రయోజనాలు * ఆడిటర్ల వర్గీకరణ :- * అంతర్గత ఆడిట్ * శాసన రీపతి & వెలుపల ఆడిట్ భాగస్వామ్య సంస్థల ఆడిట్ * కంపెనీ ఆడిట్ * ట్రస్టు ఆడిట్ * శాసనాత్మక ఆడిట్ * సాధారణ & సవిస్తరమైన ఆడిట్ * యుని ఆడిట్ * అవిచ్ఛిన్న ఆడిట్ * మధ్య కాలాన ఆడిట్

ఆడిట్ ప్రారంభ పర్వులు :- * ఆడిట్ కార్యక్రమము మరియు ప్రయోజనాలు * ఆడిట్ నోట్ బుక్ * ఆడిట్ పని కాగితాలు * అంతర్గత తనిఖీ * అంతర్గత నియంత్రణ * టేబింగ్ * నమూనా-టేబింగ్ * బుణగ్రస్థుల నుంచి నమూనా :- * నగదు అమ్మకాలు

Thrust areas	ఆడిటర్ల వర్గీకరణ & టేబింగ్
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	బాబా అండ్ కంపెనీ ఆడిటర్లు
Additional Inputs	ఆడిట్ మెమొరాండం

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & chalk
References cited	Telugu Academy
Student Activity planned after the teaching	To all of 10 minutes discussed on topic
Activity planned outside classes	Ask them to prepare notes on discussed top
Any other	Assignment will be conducted to 10 min

28/12/18

Principal Incharge Lecturer

B. Chandu

Government Degree College
SITHANAGARAM - 533 287.
E.G. DT., (A.P.)

TEACHING PLAN (SYNOPSIS)

nth : Nov & Dec 2018 Subject : Financial Services

PIC : విత్త [ఆర్థిక] సేవలు Paper : V, Semester

ours Required	20
earning Objectives	To get knowledge under stand the content
revious Knowledge to be eminded	To Allot 5 minutes for previous Topic
opic Synopsis	ఆర్థిక సేవలు

* విత్త సేవలు * ఆర్థిక సేవలు లక్షణాలు ప్రాముఖ్యత మరియు రకాలు * ఆర్థిక సేవల పాత్ర * బ్యాంకింగ్ కంపెనీలు బ్యాంకింగ్ కంపెనీలు ఏలాంటి వ్యాపారాలతో పాల్గొనవచ్చు ?

* నాన్ - బ్యాంకింగ్ కంపెనీలు లక్షణాలు & లక్ష్యాలు

Non Banking Financial Services [NBFC] :

* పొదుపును ప్రోత్సహించుట
* ఋణ లభ్యత
* ఎగుమతులను ప్రోత్సహించుట

* బ్యాంకేతర ద్రవ్య సంస్థలు కార్యకలాపాలు
* వివిధ ఫండ్ ఆధారిత కార్యకలాపాలు
* నాన్ ఫండ్ ఆధారిత * బ్యాంకింగ్ కంపెనీలు & నాన్ బ్యాంకింగ్ కంపెనీలకు మధ్య వ్యత్యాసాలు
* మర్చంట్ బ్యాంకింగ్ సేవలు
* మర్చంట్ బ్యాంకింగ్ విధులు లేదా పరిధి
* కార్యకలాపాలు

Thrust areas	నాన్ బ్యాంకింగ్ కంపెనీలు
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	ఇతర ఆర్థిక సేవలు
Additional Inputs	బ్యాంకింగ్ విధానాలు

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Telugu Academi
Student Activity planned after the teaching	To Allot 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

Incharge

B. Chari
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan 2019 Subject : Accounting

TOPIC : వినిమయ బిల్లులు Paper : II Semester

Hours Required	19
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes on previous topic
Topic Synopsis	వినిమయ బిల్లులు

* అన్యాక్రమణ పత్రాలు

వర్తకపు బిల్లు ప్రామిసరీనోటు చెక్కు హుండి

వినిమయ బిల్లు లక్షణాలు :-

బిల్లు పార్టీలు :- బిల్లు కర్త * బిల్లు స్వీకర్త * బిల్లు గ్రహీత

ప్రామిసరీ నోటు లక్షణాలు :- * కర్త (maker) గ్రహీత

బిల్లు పరిపక్వత :- అనుక్రమ దినాలు 1.7.18 = 4.7.18

బిల్లు అనాదరణ :- అంగీకారం పొందకపోతే

బిల్లు ఆదరణ :- అంగీకారం పొందినది

బిల్లు విధాలు :-

బిల్లు నవీకరణ :- బిల్లు రిబేటు :-

వర్తకపు బిల్లులకు & సత్యబాటు బిల్లుకు మధ్యగల భేదం

Thrust areas	వినిమయ బిల్లులు
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	Table & cheques & prom
Additional Inputs	చెక్కులు ప్రామిసరీ నోటు

Teaching Models used	Lecture Method
Teaching Aids used	Black & Board & Chalk
References cited	Telugu Academic
Student Activity planned after the teaching	To All 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

V. Narayana Murthy
Principal

PRINCIPAL, 27/2/14
Government Degree College,
SITHANAGARAM - 533 287
E. G. DT., (A. P.)

Incharge

B. Chandi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan 2019 Subject : Income Tax

TOPIC : Income from Salary Paper : IV

Hours Required	19
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To allot 5 minutes on previous topic
Topic Synopsis	జీతం నుండి ఆదాయం

జీతం :- * వేతనాలు * అర్హత లేదా పెన్షన్
* గ్రాట్యుటీ * ఫీజు, కమీషన్
పెర్క్విజిట్లు జీతం స్థానంలో వచ్చే లాభాలు

* అలవెన్సులు :- (భత్యాలు) : కరువు భత్యం * అద్దె అలవెన్సులు నెలకు 100 ఒకొక్కరికి Hostel పిల్లలు 300
* వినోద అలవెన్సు :- స్వీకరించిన వినోద భత్యం జీతంలో 1/5 వంతు లేదా సం॥ 5,000
* పరిలబ్ధులు (పెర్క్విజిట్లు) : 1.6. లోపర్లకు అయితే 1,800 కంటే సామర్థ్యం 1.8 లోపరు మీరితే 2,400
* ఉచిత గృహ వసతి :- 2001 జనాభా ప్రకారం జనాభా 25 లక్షల పైన జీతంలో 15% * 10 లక్షల నుండి 25 లక్షల లోపు 10% * జనాభా 10 లక్షల లోపు 7.5%
* ఉచితంగా ఇచ్చిన బహుమతి : 5,000 వరకు పన్ను లేని బహుమతి
* జీతం నుండి తగ్గింపులు :-
పెన్షన్ మంజూరి విలువ (commuted value of pension)
* 10 నెలల సంవత్సర జీతం * గరిష్ఠ పరిమితి లేకుండా గట్టాలి * * 3,00,000

Thrust areas	జీతం నుండి ఆదాయం
Skill to be learnt by student	To make them apply to knowledge learnt
Examples/Illustrations	జీతం నుండి ఆదాయం
Additional Inputs	Sec

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Kalyani publication K. Sudhakar
Student Activity planned after the teaching	To allot 10 minutes discussed on topic
Activity planned outside classes	Ask them to prepare notes on discussed topic
Any other	Assignment will be conducted for 10 marks

V. Narayana
Principal

PRINCIPAL
Government Degree College
SITHANAGARAM - 533 287
E.G. DT., (A.P.)

Incharge

B. Chindi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan 2019 Subject : Auditing

TOPIC : అంతర్గత తనిఖీ & బిలింగ్ Paper : VI Semester

Hours Required	19
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To allot 5 minutes for previous Topic
Topic Synopsis	అంతర్గత తనిఖీ & బిలింగ్

* నగదు ప్రస్తావం బిలింగ్ :- * నగదు అమ్మకాలు

* ఋణగ్రస్తుల నుంచి వసూళ్ళు * పెట్టుబడుల "

* అద్దె వసూళ్ళు * కమీషన్ వసూళ్ళు

* నగదు చెల్లింపుల బిలింగ్ విధానం :- * ఋణదాతలకు

చెల్లింపు * నగదు కొనుగోలు * వేతనాలు * భూమి

* అమ్మకాల ఖాతాను ఏ పద్ధతి ద్వారా బిలింగ్ చేయవచ్చు :-

చెల్లించవలసిన ఋణ బాధ్యతలు :- * కొనుగోలు * వేతనాలు

* బిల్లులు * రుణాల వడ్డీలు * మోటారు * అద్దె, పన్నులు

* అంతర్గత ఋణ బాధ్యతలు :- శీఘ్రనష్ట ఖాతా మధ్యగల

తేడాలు :- * భాగస్వామ్య సంస్థలో భాగస్వామిగా చేర

దలుచుకున్న వ్యక్తి తరుపున నిధి శోధన ఎలా చేస్తావు :-

* ఒక కంపెనీలో ఐటంల యథార్థ విలువలు నిర్ణయించేటప్పుడు

ఏవే అంశాలు పరిగణలోనికి తీసుకోవాలి

* రావలసిన ఖర్చుల బిలింగ్ చెసే విధానం :-

Thrust areas	బిలింగ్ & అంతర్గత తనిఖీ
Skill to be learnt by Student	To make him apply to knowledge learnt
Examples/Illustrations	Tables & diagrams
Additional Inputs	Balance sheet

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Telugu Academi
Student Activity planned after the teaching	To Allot 10 minutes discussed on topic
Activity planned outside classes	Ask them prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

V. Narayana Murthy
Principal
PRINCIPAL,
Government Degree College,
SITHANAGARAM - 533 287.
E.G. DT., (A.P.)

Incharge

B. Chiranjeevi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan 2019 Subject : Financial Services

TOPIC : Venture capital & Paper : VI Semester

Hours Required	19
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To allot 5 minutes for previous Topic
Topic Synopsis	వెంచర్ క్యాపిటల్ & credit Rating

వెంచర్ క్యాపిటల్ లక్షణాలు & రకాలు :

* వెంచర్ పెట్టుబడుల ద్వారా వెంచర్ క్యాపిటల్ విధులు :- * ప్రైవేటు మూలధన సంస్థలు విధులు :- * ఈక్విటీ * షరతులతో కూడిన ఋణాలు సెక్యూరిటైజేషన్ * వి-మార్ట్ భారీ లక్షణాలు కమర్షియల్ పేపర్స్ లక్షణాలు ప్రయోజనాలు :- * స్వభావం * మార్కెట్ * రేటింగ్ * డబ్బు రెట్టింపు లీజింగ్ మరియు ఆడ్జెక్టివిటీ ప్రాముఖ్యత :-

లీజింగ్ వర్గీకరణను వివరించండి & రకాలు :-

* ఫైనాన్షియల్ లీజు * ఆపరేటింగ్ లీజ్

* అమ్మకం మరియు తిరిగి లీజు

* లివరేజ్ లీజు లేదా పరోక్ష

లీజింగు * ఋణము/ఆస్తుల సెక్యూరిటైజేషన్

హౌసింగ్ ఫైనాన్సింగ్ అనగా :-

క్రెడిట్ రేటింగ్ లక్షణాలు & రకాలు & లాభనష్టాలు

Thrust areas	వెంచర్ క్యాపిటల్ & లీజింగ్ & క్రెడిట్ రేటింగ్
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	Tables & D-mart
Additional Inputs	బ్యాంకింగ్ పని తీరు & D-mart

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & chalk.
References cited	Telugu Academi
Student Activity planned after the teaching	To Allot 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

V. Narayana Murthy 07/2/19
Principal

PRINCIPAL,
Government Degree College,
SITHANAGARAM - 533 287
E.G. DT.. (A.P.)

Incharge

B. Chandi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Feb 2019

Subject : Accounting - II

TOPIC : Consignment Accounts

Paper : II

Hours Required	19
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5minutes on previous Topic
Topic Synopsis	Consignment Accounts

* Consignment Accounts
* కన్సైనీ మెంటుకు - అమ్మకానికి మధ్య గల తేడాలు *
* కన్సైనీ మెంటులో - అనుసరించే విధానం
* ఇన్వాయిస్ - అకౌంట్ సేల్స్ మధ్య తేడాలు
* కన్సైనీ పుస్తకాలలో - అకౌంటింగ్ విధానం :
* కన్సైనీకి సరుకు పంపినప్పుడు :

(ఉదాహరణ) కన్సైనీ మెంటు ఖాతా Dr
To కన్సైనీ మెంట్ పై పంపిన సరుకు ఖాతా
[కన్సైనీకి పంపిన సరుకు - అసలు విలువ]

* కన్సైనీకి లాభం వచ్చినప్పుడు :-

కన్సైనీ మెంట్ ఖాతా Dr
To లాభ నష్టాల ఖాతా
(కన్సైనీ మెంటుపై లాభాన్ని లా॥న॥ ఖాతా మళ్ళించినందుకు)

Thrust areas	Consignment Accounts
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	Tables & Cheques
Additional Inputs	Journals & ledgers

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Telugu Academic
Student Activity planned after the teaching	To Allot 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

V. Narayana Murthy
Principal
PRINCIPAL,
Government Degree College,
SITHANAGARAM - 533 287.
E.G. DT., (A.P.)

Incharge

B. Chiranjeevi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Feb 19

Subject : Income Tax

TOPIC : గృహస్థి నుండి ఆదాయం

Paper : IV

Hours Required 20	
Learning Objectives	గృహస్థి నుండి ఆదాయం వ్యాపారం లేదా వృత్తి
Previous Knowledge to be reminded	To get knowledge under వలన లాభాలు
Topic Synopsis	To Allot 5 minutes for previous topic

గృహస్థి నుండి ఆదాయం వ్యాపారం లేదా వృత్తి

వల్ల లాభాలు :- గృహస్థి నుండి ఆదాయ పన్ను విధింపు

స్థూల వార్షిక విలువ :- * మున్సిపల్ విలువ

* యుక్తమైన అద్దె విలువ * ప్రామాణిక అద్దె

* వాస్తవంగా వచ్చిన అద్దె * ఆశించిన అద్దె

* వ్యాపారం లేదా వృత్తి వలన వచ్చే లాభాలు

* వ్యాపారం శీర్షిక క్రింద పన్ను విధించే ఆదాయాలు

* వ్యాపారం లేదా వృత్తి లాభం గణించడంలో తగ్గింపులు

* సరుకు, స్థిరి విలువ కట్టడం :-

* తక్కువ విలువ కట్టబడినప్పుడు

$$\text{సరుకు విలువ} \times \frac{100}{(100 - \text{తక్కువ విలువ కట్టబడిన రేటు})}$$

* ఎక్కువ విలువ కట్టబడినప్పుడు

$$\text{సరుకు విలువ} \times \frac{100}{(100 - \text{ఎ॥ వి॥ కట్టబడిన రేటు})}$$

7th unit :-

నష్టాలను సర్దుబాటు చేయడం & ముందుకు తీసుకెళ్లడం

భార్య / భర్తకు వచ్చే జీతం & కమీషన్ మొ॥

Thrust areas	గృహస్థి నుండి ఆదాయం & అ॥ వి॥ లా॥
Skill to be learnt by Student	To make him apply to knowledge learnt
Examples/Illustrations	Tables & Sections
Additional Inputs	Laws & Sections

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Telugu Academic
Student Activity planned after the teaching	To Allot 10 minute discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

V. Narayana Murthy
Principal

PRINCIPAL,
Government Degree College,
SITHANAGARAM - 533 287,
E.G. DT., (A.P.)

Incharge

B. Chiru
Lecturer

TEACHING PLAN (SYNOPSIS)

nth : Feb 19 Subject : Auditing

PIC : కంపెనీ ఆడిట్ & Paper : V ఆడిట్ రిపోర్ట్

ours Required	20
earning Objectives	To get Knowledge understand the content
revious Knowledge to be eminded	To Allot 5 minutes for previous Topic
opic Synopsis	Assignment will be conducted for 10 marks

* ఆడిటర్‌కు గుర్తుపెట్టుకోవలసిన లక్షణాలు & అర్హతలు
* తాత్కాలం * సాంకేతిక పరిజ్ఞానం
* క్రమశిక్షణ * నిజాయితీ * నైతిక శీలత
* నైపుణ్యం * తోటివారి పాటు
* ఆడిటర్ యొక్క కార్యనిర్వహణ అర్హతలు
* ఆడిటర్ నియామకం & పారితోషికము
* డైరెక్టర్ల బోర్డు చేత
* వాటాదారుల నియామకం * కేంద్ర ప్రభుత్వ చేత
* ఆడిటర్ స్వనిర్ణయమకం * ఆడిటర్ అర్హతలు
* బార్టర్ అకౌంటెంటు * ప్రాక్టిషనర్
ఆడిటర్స్ సర్టిఫికేట్
* ఆడిటర్ అర్హతలు
* ఏ సందర్భములో ఆడిటర్‌ను తొలగించవచ్చును
* గడువు కాలం తీరిన ఆడిటర్ తొలగింపు

Thrust areas	కంపెనీ ఆడిట్ & ఆడిట్ రిపోర్ట్
Skill to be learnt by Student	To make them apply to Knowledge learnt
Examples/Illustrations	Audit Report
Additional Inputs	Income Tax & Companies

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Kalyani publication & T. Academ
Student Activity planned after the teaching	To All of 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

V. Narayana Murthy
Principal
PRINCIPAL,
Government Degree College,
SITHANAGARAM - 533 287.
E.G. DT., (A.P.)

Incharge

R. Chari
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Feb 19 Subject : Financial services

TOPIC : [CARE] (కేరీ రేటింగ్ Paper : బి కి సంబంధించి

Hours Required	20
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To allot 5 minutes for previous Topic
Topic Synopsis	Assignment will be conducted for 10 marks

* (కేరీ రేటింగ్ సంబంధించి
  * దీర్ఘకాలిక మరియు సంస్థలు
* స్వల్పకాలిక " "
* దీర్ఘకాలిక నిర్మాణాత్మక ఫర్ధిక సాధనాలు
  * స్వల్పకాలిక " " "

CARE :- Credit Rating Information Services of India limited

Mutual funds :- పెట్టుబడిదారుల సమూహం నుండి నగదును సేకరించు ఒక ట్రస్టు

Mutual funds ప్రయోజనాలు :- ప్రయోజనాలు :-

* చిన్న పొదుపు మొత్తాలను సేకరించడం
* విభిన్న పెట్టుబడులు * రాబడులను అందించడం * మెరుగైన ప్రావీణ్యం

Thrust areas	(కేరీ రేటింగ్ & Care సేవలు
Skill to be learnt by Student	To make them Apply to knowledge learnt
Examples/Illustrations	D-mart & Shoppers
Additional Inputs	Stock market

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Telugu Academi
Student Activity planned after the teaching	To Allot 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL
Government Degree College, Incharge
SITHANAGARAM - 533 287.
E. G. DT., (A. P.)

B. Chari
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : March 2019 Subject : Accounting

TOPIC : ఉమ్మడి వ్యాపార ఖాతాలు Paper : II

Hours Required	15
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Allot 5 minutes for previous Topic
Topic Synopsis	Assignment will be conducted for 10 marks

ఉమ్మడి వ్యాపార ఖాతాలు :-

* ఉమ్మడి వ్యాపార లక్షణాలు

* ఉమ్మడి వ్యాపారానికి, కన్సైనమెంటుకు మధ్యగల తేడాలు :-

* ఉమ్మడి వ్యాపారానికి & భాగస్వామ్య వ్యాపారానికి మధ్య గల తేడాలు

* ఉమ్మడి వ్యాపార వ్యవహారాలను నమోదు చేసే పద్ధతులు

* సహ భాగస్థులకి చెందని ఉమ్మడి వ్యాపారాన్ని నిర్వహించడానికి నియమించాలి.

* ఇతర సహ భాగస్థుని మరియు అతని అతని వాటా పెట్టుబడిగా వచ్చినప్పుడు :-

నగదు ఖాతా Dr

To ఇతర సహ భాగస్థుల యొక్క ఖాతాలు

సరుకు తిప్పంపుట :- ఉమ్మడి వ్యాపార ఖాతాలు నా (నగదుకు కాంటా) To నగదు ఖాతా

Thrust areas	ఉమ్మడి వ్యాపార ఖాతాలు
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	Tables & Examples
Additional Inputs	కన్సైనమెంటు ఖాతాలు & భాగస్వామ్య ఖాతాలు

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Telugu Academic
Student Activity planned after the teaching	To Allot 10 minutes discussed on the Topic
Activity planned outside classes	Ask them to prepare notes on discussed "
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
Government Degree College,
SITHANAGARAM - 533 287.
E. G. DT., (A. P.)

Incharge

B. Chari
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : March 19

Subject : Income Tax

TOPIC : వ్యాపారం లేదా వృత్తి

Paper : IV లాభాలు

Hours Required	15
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To allot 5 minutes for previous topic
Topic Synopsis	వ్యాపారం లేదా వృత్తి & ఇతర వనరులనుండి ఆదాయం * వ్యాపారం నిర్వచన క్రింద పన్ను విధించి ఆదాయములు :- * వ్యాపారం లేదా వృత్తి నుండి లాభాలు * నష్ట పరిహారం * వర్తక లేదా వృత్తి సంఘాలు * నగదు సహాయం * కేటాయింపు లేదా మేనేజ్ మెంట్ * తరుగుదల :- * సరుబాటు కాని తరుగుదల :- సరుకు & ఆస్తి విలువ కట్టడం :- మూలధన లాభాలు :- మూలధన ఆస్తి :- ఏదైనా వస్తువే ఆస్తి అయినా మూలధన ఆస్తి అని అంటారు. మూలధన ఆస్తులు కానివి :- వర్తకం సరుకు * వ్యక్తిగత సంపత్తి * గ్రామీణ ప్రాంతంలో వ్యవసాయ భూములు ఇతర వనరుల నుండి ఆదాయం :- * నిర్దిష్ట ఆదాయములు * ఇతర ఆదాయములు స్థూల మొత్తం ఆదాయం నుండి తగ్గింపులు :- విడి వ్యక్తులు :-

Thrust areas	ఇతర వనరుల నుండి ఆదాయం & మూలధన లాభం
Skill to be learnt by Student	To make them apply to Knowledge Learnt
Examples/Illustrations	Tables
Additional Inputs	Auditing & companies

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & chalk.
References cited	Telugu Academi
Student Activity planned after the teaching	To Allot 10 minutes discussed on the Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 Marks

Principal

PRINCIPAL,
Government Degree College,
SITHANAGARAM - 533 287,
E. G. DT., (A. P.)

Incharge

B. Chiri
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : March 2019

TOPIC : ఆడిటర్ రిపోర్ట్

Subject : Auditing

Paper : V

Hours Required	15
Learning Objectives	To get knowledge understand the content
Previous Knowledge to be reminded	To Recall 5 minutes for previous Topic
Topic Synopsis	ఆడిటర్ రిపోర్ట్

ఆడిటర్ రిపోర్ట్‌లో ఉండవలసిన విషయాలు :-

ఆడిట్ ఆధారాల నిమిత్తం పరిశీలనము

* రిపోర్ట్‌లో పేర్కొనబడిన కంపెనీ ఆస్తి అప్పుల పట్టీ

* లాభ నష్టాల ఖాతా అకౌంట్లకు అనుగుణంగా ?

* కంపెనీ చట్టంలో పేర్కొన్న ఖాతా పుస్తకాలు

* సమ్మతమైన ఆడిట్ రిపోర్టు

* ఆడిట్ రిపోర్టు : * క్వాలిఫైడ్ రిపోర్టు

క్లీన్ రిపోర్ట్ *

* ఆడిటర్ క్వాలిఫైడ్ రిపోర్టు గురించి వివరిస్తూ కొన్ని విషయాంశాలకు ఉదాహరణలిస్తూ :-

* ఆస్తి అప్పుల క్రింద తప్పక Reports వ్రాయవలెను

Thrust areas	ఆడిటర్ రిపోర్ట్ [Auditor Report]
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	Tables & Reports
Additional Inputs	companies its Responbilities

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	Kalyani publications
Student Activity planned after the teaching	To avoid 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed Topic
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
Government Degree College,
SITHANAGARAM - 533 287.
E. G. DT., (A. P.)

Incharge

B. Chari
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : March 2019 Subject : Financial Services

TOPIC : ఇతర ఆర్థిక సేవలు Paper : VI

Hours Required	15
Learning Objectives	To get knowledge & content understand
Previous Knowledge to be reminded	To Allot 5 minutes for previous topic
Topic Synopsis	ఫ్యాక్టరింగ్ లక్షణాలు & రకాలు

* ఫ్యాక్టరింగ్ నిర్వచనాలు *
* లక్షణాలు * రకాలు

రకాలు :- దేశీయ ఫ్యాక్టరింగు
* నోటిఫైడ్ "

* రికోర్సు ఫ్యాక్టరింగు : రాబడికాల రిస్కు

* మెచ్యూరిటీ ఫ్యాక్టరింగు * అడ్వాన్సు ఫ్యాక్టరింగు

* ఫ్యాక్టరింగు ప్రయోజనాలు :- * వ్యయాన్ని తగ్గిస్తుంది

* అదనపు వనరులు * సులభ సేవలు

* ఫర్ఫీటింగ్ [forfeiting] లక్షణాలు & పనితీరు

* ఫర్ఫీటింగ్ యొక్క సాధారణ అంశాలు :
* తీరిగి చెల్లింపుల మొత్తాలు * కరెన్సీ

* డిస్కౌంటింగ్ * డిస్కౌంట్ రేటు

(క్రెడిట్ కార్డులు మరియు లక్షణాలు * రకాలు :-

Thrust areas	ఇతర ఆర్థిక సేవలు & ఫ్యాక్టరింగ్ లక్షణాలు
Skill to be learnt by Student	To make them apply to knowledge learnt
Examples/Illustrations	Tables
Additional Inputs	Banking systems

Teaching Models used	Lecture Method
Teaching Aids used	Black Board & Chalk
References cited	K.S.R.
Student Activity planned after the teaching	To allot 10 minutes discussed on Topic
Activity planned outside classes	Ask them to prepare notes on discussed "
Any other	Assignment will be conducted for 10 marks

Principal

PRINCIPAL,
Government Degree College,
SITHANAGARAM - 533 287
E.G. DT., (A.P.)

Incharge

B. Chandri
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Oct - 2021 Subject : Costing

TOPIC : వ్యయ నిర్ణయ - మెటీరియల్ Paper : III B.com.

Hours Required	20
Learning Objectives	కాస్టింగ్ వ్యయ నిర్ణయ మెటీరియల్ గురించి తెలియజేయడం.
Previous Knowledge to be reminded	ఫైనాన్షియల్ అకౌంటింగ్ నుండి తెలుసుకోవడం.
Topic Synopsis	

కాస్టింగ్ అనగా వ్యయాలను వర్గీకరించి, నిమగ్నపరచి.

వర్గీకరణ శాస్త్రం. కాస్టింగ్ యొక్క ఆశయాలు క్రమము.

① లావాదేవీల నిర్ణయాలు ② సాధ్యాసాధ్య కొలవడం ③ వ్యయ నియంత్రణ

④ ధర నిర్ణయం ⑤ ఉత్పత్తి ఆదాయ. ⑥ ఆదాయ వ్యయ నియంత్రణ.

కాస్టింగ్ పరిమితులు : ① వ్యయం అధికం ② సాధ్యతలు అస్పష్టంగా.

③ చారిత్రకతను ఉన్న విధానాలు.

వ్యయ నిర్ణయ : ఒక వస్తువుకు సంబంధించి వివిధ వ్యయాలు.

వర్గీకరణను బట్టి నిర్ణయను కాస్టింగ్ అంటారు.

దీనిలో రకాలు ఉన్నవి అవి.

① ఆధార వ్యయం = ఆర్థిక మెటీరియల్ + ఆర్థిక శ్రమ + ఆర్థిక వ్యయం

② పర్యవసాన = ఆధార వ్యయం + ఫ్యాక్టరీ ఓవర్‌హెడ్స్.

Thrust areas	వ్యయ నిర్ణయను తగిన విధంగా
Skill to be learnt by Student	వ్యయ నిర్ణయను తగిన పద్ధతిలో నేర్చుకోవడం
Examples/Illustrations	బోర్డు పై వివరించి చెప్పడం. శీఘ్ర
Additional Inputs	వివరాల మెటీరియల్ అందిస్తూ శీఘ్ర

Teaching Models used	Lecture, Q, Assert
Teaching Aids used	Text book, old Question papers
References cited	JBP
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Project work
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Oct - 2021 Subject : Central Banking

TOPIC : కేంద్ర బ్యాంక్ విధులు. Paper : III B.com

Hours Required	15
Learning Objectives	కేంద్ర బ్యాంక్ యొక్క ప్రధాన విధులను తెలియజేయడం
Previous Knowledge to be reminded	BTP కి సంబంధించినవి.
Topic Synopsis	

కేంద్రబ్యాంకు బ్యాంకింగ్ వ్యవస్థను నియంత్రిస్తాయి. దీనికి దేశ కరెన్సీకి బ్యాంకు కాగితం జారీచేస్తాయి కేంద్ర బ్యాంకు యొక్క ప్రధాన విధి.

1. నోట్లను జారీ చేయడం
2. పరపతి నియంత్రణ చేయడం
3. బ్యాంకులకు బ్యాంకులుగా వ్యవహరించడం
4. విదేశీ మారక నిల్వలను కాపాడటం
5. బ్యాంకింగ్‌ను కాపాడటం.
6. దరల స్థిరీకరణ.

కేంద్ర బ్యాంకు తన పై పని తీరును మెరుగు చేసుకునే దిశ చెక్కిన్లకు ఉపయోగిస్తుంది. చెక్కిన్ చేయడానికి దేశంలో, చెక్కిన్ చేయని దేశంలో కేంద్రబ్యాంకు కలుపుతుంది.

Thrust areas	పరపతి నియంత్రణ
Skill to be learnt by Student	కేంద్ర బ్యాంక్ విధులను తెలుసుకోవడం
Examples/Illustrations	RBI
Additional Inputs	RBI నిర్ణయాలు

Teaching Models used	Lecture method, Q/A method.
Teaching Aids used	Text BOOK. JBP.
References cited	JBP.
Student Activity planned after the teaching	Assignment.
Activity planned outside classes	News paper Reading.
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Oct - 21 Subject : Marketing.

TOPIC : మార్కెటింగ్ పరిచయం. Paper : II B.com/ III Semester

Hours Required	8
Learning Objectives	మార్కెటింగ్ గురించి తెలియచేయడం.
Previous Knowledge to be reminded	ఇంటర్ లో మార్కెటింగ్ గురించి తెలిసి వున్నారు.
Topic Synopsis	

వస్తు సేవల పరిమాణం ద్వారా మార్కెట్ కారకాలను తెలిపి పరిశీలన కార్యక్రమం ను మార్కెటింగ్ అంటారు.

మార్కెటింగ్ రకాలు

1 గ్రామం 2 పట్టణం 3 రాష్ట్ర 4, జాతీయ 5 అంతర్జాతీయ 6 కిస్తీలు 7 క్రెడిట్ కార్డు 8 కేవలం పరిశీలన. 9 ఆన్లైన్ 10 ఎగుమతి 11 దిగుమతి 12 వస్తువుల మార్పిడి 13 ఆన్లైన్. 14 వంపిణీ.

మార్కెటింగ్ ప్రధాన లక్ష్యాలు

1 వ్యాపార లాభాలు పెంచడం.
2 వంపిణీలో సమర్థత పెంచడం
3 - గిరాకు పెంపుదల సమర్థత
4 - వస్తువుల నాణ్యత పెంపు.
5 - వస్తువుల కొరతను పెంచడమే.
6 - ఆశించిన వినియోగదారుని పెంచడమే.
7 - మంచిగా మనుగడ కొనసాగించడం

Thrust areas	మార్కెటింగ్ పద్ధతులు పరిశీలించడం
Skill to be learnt by Student	వినియోగదారుల అభిప్రాయ సేకరణ
Examples/Illustrations	పేపర్లు, టెలివిజన్ ప్రకటనలు.
Additional Inputs	మార్కెట్ పరిశోధన పద్ధతులు.

Teaching Models used	Lecture method.
Teaching Aids used	Text Book.
References cited	IBP.
Student Activity planned after the teaching	assignment.
Activity planned outside classes	project work.
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV-2021 Subject : Costing

TOPIC : మెటీరియల్ – రకాలు. Paper : 2.

Hours Required	20
Learning Objectives	మెటీరియల్, రకాల వివరణ తెలుపుట.
Previous Knowledge to be reminded	ఖర్చు నిర్మాణం గురించి తెలుపుట
Topic Synopsis	

వస్తువులు తయారు చేయడానికి కావలసిన కనీస మెటీరియల్ మెటీరియల్ నియంత్రణ లక్ష్యం కనీస స్థాయి కలిగి ఉన్నట్లయితే. ABC నియంత్రణ విధానం లో A వస్తువులు చాలా జాగ్రత్త తీసుకుని తక్కువ పరిమాణంలో కొంటాము. B రకం మెటీరియల్ రెండు, మూడు నెలకొకసారి కొంటాము. C రకం తక్కువ పరిమాణం నిల్వ ఉంచుతాము.

మెటీరియల్ జాబితా విలువ పద్ధతులు కొన్నింటి

1 FIFO – మొదటగా వచ్చిన సరుకు మొదటగా జారీ చేయబడును.

2 LIFO – చివరగా వచ్చిన సరుకు మొదటగా జారీ చేయబడును

3 – జారీ ధరలు పద్ధతి

4 స్టాక్ నిల్వల పద్ధతి.

వస్తువుల స్వభావాలను బట్టి పరిపక్వ జారీ పద్ధతులు ఎన్నుకోవాలి.

రకాలు గా కేటగిరీ పద్ధతులు 2 రకాలు

1 వస్తువు బట్టి కేటగిరీ 2-కాలాన్ని బట్టి కేటగిరీ. 2 వస్తువులన్నీ ఒకే పద్ధతులు తెలుపుట.

Thrust areas	మెటీరియల్ జారీ పద్ధతులు,
Skill to be learnt by Student	వివిధ పద్ధతులను నేర్చుకోగలుగుట.
Examples/Illustrations	వస్తువు స్వభావాన్ని బట్టి వివిధ రకాల పద్ధతులను
Additional Inputs	కాస్టింగ్ జారీ ధరల కేటగిరీలను

Teaching Models used	Lecture method.
Teaching Aids used	Text book
References cited	JBP.
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	[illegible]
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV-2021 Subject : Central Banking.

TOPIC : RBI-ചരിത്രം-നിയമം. Paper : II.

Hours Required	20.
Learning Objectives	RBI യുടെ വിവിധ ഫംഗ്ഷൻസ്.
Previous Knowledge to be reminded	BPT നിർത്തലാക്കൽ.
Topic Synopsis	

റിസർവ് ബാങ്ക് ഓഫ് ഇന്ത്യ 1935 ൽ പണമിറക്കി. 1949 ൽ ആർ.ബി.ഐ യിലേക്ക് മാറി. റിസർവ് ബാങ്ക് പ്രധാന ചുമതലകൾ.

1. നോട്ടുകൾ പുറപ്പെടുവിക്കൽ നിയന്ത്രണം
2. വിദേശ വിനിമയ നിയന്ത്രണം
3. ബാങ്ക് ലൈസൻസ് നൽകൽ നിയന്ത്രണം
4. സാമ്പത്തിക സ്થിരത
5. ദേശീയ കാർഷിക നിയന്ത്രണം
6. SLR CRR, BR തുടങ്ങിയ നിരക്കുകൾ നിശ്ചയിക്കൽ.

റിസർവ് ബാങ്ക് ഒരു കേന്ദ്രീകൃത രൂപമായി വിദേശനാണ്യ നിരക്ക് ചെലവിന്റെ കൈകാര്യം ചെയ്യുന്നു.

Thrust areas	RBI നിയമം
Skill to be learnt by Student	RBI യുടെ വിവിധ ഫംഗ്ഷൻ മനസ്സിലാക്കൽ
Examples/Illustrations	RBI monetary policy
Additional Inputs	നോട്ടുകൾ പുറപ്പെടുവിക്കുന്ന RBI മാത്രം

Teaching Models used	Lecture method, Authority & analysis
Teaching Aids used	JBP
References cited	JBP Book
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	[illegible]
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV-2021 Subject : marketing

TOPIC : మార్కెటింగ్ - విధిమరియుప్రక్రియలు Paper : II.

Hours Required	20.
Learning Objectives	మార్కెటింగ్ - విధిమరియుప్రక్రియ
Previous Knowledge to be reminded	ఇంటర్ లో మార్కెటింగ్ గురించి తెలుసుకున్నారు.
Topic Synopsis	

విధిమరియు కార్యకలాపాలు నిర్వహించిన తరువాత ఉత్పత్తి ఉత్పత్తి చేస్తాయి. వారు ఉత్పత్తి చేసిన వస్తువు, నాణ్యత, ధరలింగ్, పంపిణీలను మార్కెటింగ్. ఈ రూపం విధి సంస్థ సంతృప్తి పరిచేందుకు కావలిసినది. సంస్థ లాభాన్ని ఆర్జించి చేయడం.

వినియోగదారుల కొనుగోళ్లను బట్టి వారి వారి అవసరాలు మారుతూ ఉంటాయి. మార్కెట్ విభజన. విధిమరియు వినియోగదారుల రకాలు, కస్టమర్ రకాలు, సంస్థల రకాలు శ్రేణులు. ఈ విభజనలు.

1 వినియోగదారుల మార్కెట్

2- వ్యవస్థీకృత విభజన

3 ఉత్పత్తి విభజన

Thrust areas	మార్కెట్ విభజన
Skill to be learnt by Student	మార్కెట్ విభజన తెలుసుకోగలరు
Examples/Illustrations	మార్కెట్ లో వస్తువుల లభ్యత
Additional Inputs	బిజినెస్ పేపర్స్

Teaching Models used	Lecture method.
Teaching Aids used	Text Book of JBP
References cited	JBP Book
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	Assignment.
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : October - 2021 Subject : Costing

TOPIC : Methods of Costing / Costing Techniques Paper : B.Com

Hours Required	20
Learning Objectives	జాబ్ కాస్టింగ్ ప్రాసెస్ కాస్టింగ్‌ల గురించి తెలుసుకోవడం.
Previous Knowledge to be reminded	వ్యయ నిర్ధారణ గురించి తెలుసుకోవడం
Topic Synopsis	

కాస్టింగ్ లో వివిధరకాల పద్ధతులు ఉంటాయి. అవి. జాబ్ కాస్టింగ్ కాంట్రాక్ట్ కాస్టింగ్, ప్రాసెస్ కాస్టింగ్ బహుళ కాస్టింగ్ మొదలైన వివిధ రకాల ఉత్పత్తి ఆధారంగా వ్యయాలను కనుక్కొనే పద్ధతి లేదా విధాన కిమిక్కానంటికై ప్రాసెస్ కాస్టింగ్ ఉపయోగపడుతుంది.

ప్రాసెస్ కాస్టింగ్‌లో సాధారణ నష్టం సాధారణ నష్టం అని రెండు రకాలు. సాధారణ నష్టం అనగా అలవాటుపడ్డాక తొలగించిన నీరు. ఈ నీరు నష్టాన్ని పోయినట్లయితే దాన్ని సాధారణ నష్టం అంటారు.

ఉదాహరణకు కొత్త నష్టం ఎక్కువగా దాన్ని సాధారణ నష్టం అంటారు. తయారైన ఉత్పత్తి కాకుండా అదనపు ఉత్పత్తి వస్తే దాన్ని సాధారణ లాభం అంటారు.

అభివృద్ధి చెందిన దేశాలలో ఎక్కువగా వాడుతారు. BEP ని నిర్ణయిస్తుంది. లాభనష్టాల చిహ్నాలు, నష్టాల చిహ్నాలు, ఆ విధానాలు ఉపయోగ పడతాయి ఇవి కాస్టింగ్ టెక్నిక్‌ల గురించి తెలుపుతాం.

Thrust areas	సాధారణ నష్టం. కీలక కేటాయింపు., BEP
Skill to be learnt by Student	ప్రాసెస్ కాస్టింగ్ గురించి తెలుసుకోవడం.
Examples/Illustrations	తగిన లెక్కలు.
Additional Inputs	

Teaching Models used	Lecture method.
Teaching Aids used	Text book.
References cited	Technical book.
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	[illegible]
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : మే - 2021 Subject : Central Banking

TOPIC : ద్రవ్యోల్బణం - RBI - నియంత్రణ Paper : III ఆర్థశా

Hours Required	20
Learning Objectives	RBI - ద్రవ్యోల్బణ నియంత్రణ - ఉద్దేశ్యాలు, నియంత్రణ విధానాలు
Previous Knowledge to be reminded	RBI - పరిచయం, విధులు, నిర్మాణం
Topic Synopsis	

ద్రవ్యోల్బణ నియంత్రణ పరిమాణాత్మక నియంత్రణలను RBI వివిధ రకాల పద్ధతులను ఉపయోగిస్తుంది. వాటిలో ప్రధానమైనవి CRR, SLR, BR. మరియు వివిధ రేట్లు, పెంచు మొదలైనవి ముఖ్యమైనవి.

ఈ విధానాల వల్ల బాలన్సులు ద్రవ్యోల్బణం, పరిమాణ నియంత్రణ జరుగుతుంది. RBI చేసే ఓపెన్ మార్కెట్ కార్యకలాపాల వల్ల నగదు తగ్గుతుంది.

RBI బ్యాంకులను, బ్యాంకింగ్ వ్యవస్థను నియంత్రణలో ఉంచేందుకు నాణ్యత, క్రెడిట్ నాణ్యత - క్యాపిటల్ రేషియో, కాలం చెల్లిన విధానాల వల్ల కలిగే ఇబ్బందులు. గత్యంతరాలు మరియు నియంత్రణలోకి RBI నిరంతరం ఆర్థికవ్యవస్థ లోపాలను పాలన నియంత్రణలోకి బడ్జెటు అంచనాను సిద్ధం చేస్తుంది.

Thrust areas	ద్రవ్యోల్బణ నియంత్రణ - క్యాపిటల్ రేషియో.
Skill to be learnt by Student	RBI యొక్క విధులు మరియు నిర్మాణం తెలుసుకోవాలి.
Examples/Illustrations	RBI నుండి ఇన్పుట్స్
Additional Inputs	కేటాయింపు పై RBI నిర్ణయాలు

Teaching Models used	Lecterar method.
Teaching Aids used	Technical book.
References cited	JBP; Newspaper
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	Assignment
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jun-2021 Subject : Marketing

TOPIC : Product management/Pricing Paper : III BCom

Hours Required	20
Learning Objectives	Production management, Pricing decisions గురించి తెలియజేయడం
Previous Knowledge to be reminded	marketing గురించి తెలిసి ఉండాలి.
Topic Synopsis	

ఒక వస్తువు తయారీకి కావలసిన అన్నిరకాల సంపత్తిని సమకూర్చి వినియోగదారులకు వస్తువులను అందించడానికి వస్తువులను తయారు చేయడాన్ని ఉత్పత్తి అంటారు. ఉత్పత్తిలో రెండు వస్తువులు, సేవలు వస్తువులు.

వస్తువు నాణ్యతపై ఆధారపడి ఉంటుంది. వస్తువు, దాని స్వభావం, ప్రాముఖ్యత.

మార్కెట్ వస్తువుకి మార్కెట్ ఇవ్వడానికి వెళ్లాలి. సరైన ఉత్పత్తి, తగిన తయారీ పద్ధతులు, తగిన సాంకేతిక పద్ధతులు, అవసరమైన వస్తువులు, యంత్రాలు, కార్మికులు అలాగే వివిధరకాల పెట్టుబడులు

వస్తువు ఉత్పత్తిలో ఇంజినీరింగ్, టెక్నాలజీ అలాగే అవసరాలను కలిపి వుంటాయి.

వస్తువు నిర్మాణంలో మార్కెటింగ్ కూడా కీలకపాత్ర వహిస్తుంది. దీని ప్రకారం సంస్థలు ఎక్కువ లాభాలను, మెరుగైన రాబడి సాధించడానికి, మరియు వాటిని నిర్వహించడానికి తగిన చర్యలు

దీనిపై ఆధారపడి తీసుకోవడం జరుగుతుంది. వస్తువు నిలవ ఉండే రకాలు, పాడైపోయే రకాలు. కనుక వాటిని నిర్వహించడం మంచి లాభాలు ఆర్జించేవి.

Thrust areas	దరఖాస్తులు ఆహ్వానం.
Skill to be learnt by Student	ఈ సబ్జెక్టు పై లోతైన అవగాహన
Examples/Illustrations	market లో వస్తువు నాణ్యత గురించి తెలియజేయడం.
Additional Inputs	నిర్వహణలో ఉన్న లోటుపాట్లు

Teaching Models used	Lecture method
Teaching Aids used	Text book
References cited	–
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	[illegible]
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Nov/December

Subject : Fundamentals of Accounting

TOPIC : Accounts Introduction

Paper : 1st B.Com

Hours Required	20
Learning Objectives	Learning about journal Entry's
Previous Knowledge to be reminded	Intermidiate Knowledge.
Topic Synopsis	

Need for Accounting - Difinition - objectives - Accounting Concepts and Conventions - GAAP - Accounting cycle - classification of accounts and its Rules - Book Keeping - Journalizing - Posting to Ledgers Balancing of Ledger Accounts

Accounts are Three Types

1 - Real Account. Debit what Comes In.
Credit what goes out.

2 - Nominal Account - Debit The expenditures and Losses.
Credit The profits and Incomes

3 - Personal Account - Debit The Reciver
Credit The giver.

Thrust areas	Types of Accounts
Skill to be learnt by Student	writing The Entry's
Examples/Illustrations	Daily Transactions
Additional Inputs	Cash Book.

Teaching Models used	Lecture method
Teaching Aids used	Text Book.
References cited	JBP.
Student Activity planned after the teaching	They solve the problems
Activity planned outside classes	assignment
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan-2022 Subject : FA - I

TOPIC : Subsidiary Books - Cash Book - BRS Paper : 1st B.Com.

Hours Required	20
Learning Objectives	Learn about 3 Column cash book - BRS
Previous Knowledge to be reminded	Prior Knowledge
Topic Synopsis	

Types of subsidiary Books - Cash Book.

Three column cash Book - Petty cash Book.

Need for Bank Reconciliation - Reasons for difference between cash Book and pass Book Balances - Preparation of Bank Reconciliation Statement.

Problems on both Favourable and unfavourable Balances.

Thrust areas	Contra Entry - unfavourable Balance.
Skill to be learnt by Student	solve the problems
Examples/Illustrations	Exam problems
Additional Inputs	5 column cash Book

Teaching Models used	Lecture method
Teaching Aids used	JBP Text Book
References cited	JBP Text Book.
Student Activity planned after the teaching	student solve the problems
Activity planned outside classes	assignment.
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan-22 Subject : Costing

TOPIC : వ్యయపత్రము / మెటీరియల్ కాస్ట్ Paper : II B.Com.

Hours Required	15
Learning Objectives	ఈ Topic పై పట్టు ఏర్పడేలా చేయడం.
Previous Knowledge to be reminded	గతంలో నేర్చిన అంశాలు గుర్తుచేయడం.
Topic Synopsis	

1st/IInd unit Revision with the help of old question papers. Daily 1 assignment by the student. One again explain the subject and clarification of doubts

Thrust areas	Cost sheet, material issue.
Skill to be learnt by Student	లీడర్ షిప్ స్కిల్.
Examples/Illustrations	old question papers
Additional Inputs	–

Teaching Models used	Q/A method
Teaching Aids used	old question papers
References cited	old question papers
Student Activity planned after the teaching	వివరించి చెప్పుట, అర్థమైందా అడుగుట
Activity planned outside classes	Test పెట్టడం.
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan-2022 Subject : Central Banking

TOPIC : రివిజన్/Revision Paper : III B.Com

Hours Required	15
Learning Objectives	1st/II unit Revision
Previous Knowledge to be reminded	గతంలో జరిగిన పాఠ్యభాగం గుర్తు చేయడం
Topic Synopsis	

1st and IInd unit of Central Banking

Revision with the help of old question papers. explanation and doubts clarification. students write early 1 assignment

Thrust areas	Important questions
Skill to be learnt by Student	III unit లో జరిగిన రివిజన్
Examples/Illustrations	old question paper questions
Additional Inputs	–

Teaching Models used	Q/A method
Teaching Aids used	old question paper
References cited	old question paper
Student Activity planned after the teaching	assignments (or) test
Activity planned outside classes	—
Any other	—

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : జన- 2022 Subject : marketing

TOPIC : ప్రచారము / advertising Paper : II B.com

Hours Required	1.5
Learning Objectives	ఉద్దేశాలు, సంప్రదింపుల గురించి క్లుప్తంగా తెలుపుట
Previous Knowledge to be reminded	
Topic Synopsis	

ఉత్పత్తి దాటుచు ఒక వస్తువుకై కనుగొనే విధానము

కు ఉద్దేశాలు ఉంటాయి. కొంత మంది అయితే కిందివి

1 ప్రచార అవగాహన 2 వస్తువుపై ఆసక్తి 3- కొనాలని ఉద్దేశం

4- విక్రయించి

మార్కెటింగ్ కమ్యూనికేషన్స్ లో A.I.D.A.స్ కింద

తెలుపు కుంటారు Awareness, Interest, Desire, Action.

ప్రచార అవగాహన కలిగించడానికి

1 వాడకపై ఆసక్తి కలిగించడం 2- కొనాలనే కోరిక కలుగజేయడం

3- కొనాలని నిర్ణయం తీసుకోవడం 4- మరిన్ని సమాచారాలు తెలియజేయడం

వస్తువుపై నమ్మకం కలిగేలా ఉపయోగపడే

మంచి ఆకర్షణీయమైన కొనుగోలు వాతావరణం కల్పించడం కు ఉద్దేశాలు

వస్తువుపై ఆసక్తి కలుగుతాయి

Thrust areas	ప్రచార అవగాహన పెంపొందించుట
Skill to be learnt by Student	ప్రకటనకై, మార్కెటింగ్‌కై సమాచారం సేకరించగల నైపుణ్యం
Examples/Illustrations	New Advertisement Trends
Additional Inputs	Air Tel strategies

Teaching Models used	Lecture method
Teaching Aids used	Text book
References cited	JBP book
Student Activity planned after the teaching	Assignments
Activity planned outside classes	Test
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Feb-2022 Subject : FA-I

TOPIC : Trail Balance - Rectification of Errors - Final Accounts Paper : FA I.

Hours Required	20
Learning Objectives	Learn about T.B. RE. Final Accounts
Previous Knowledge to be reminded	
Topic Synopsis	

Trial Balance After posting the journal entries in the ledger and balancing the accounts, a statement is prepared to check the arithmetical accuracy.

Rectification of ERRORS means Rectify the errors occurred in while noting.

Final Accounts. After preparing the Trial Balance to get the result of the business activities and also to know the financial position of business Final Accounts are prepared.

Final Accounts means Trading Account. profit and loss account. and Balance Sheet.

Adjustments in final Accounts are closing stock. out standing expenses, Bad debts Ect

Thrust areas	Adjustments in Final Accounts
Skill to be learnt by Student	solve problem in 3 chapters.
Examples/Illustrations	
Additional Inputs	

Teaching Models used	Lecture/ B/Board
Teaching Aids used	Text book.
References cited	JBP
Student Activity planned after the teaching	assignments
Activity planned outside classes	Test
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Feb-22 Subject : marketing

TOPIC : Introduction / Consumer behaviour Paper :

Hours Required	20
Learning Objectives	Preparation, doubts clearance on I and II unit
Previous Knowledge to be reminded	Primarily old knowledge.
Topic Synopsis	

I / II nd unit Revision with the help of old question papers. daily assignments. doubts clarifications

Thrust areas	marketing mix, Theories of consumer behaviour
Skill to be learnt by Student	Confident on subject.
Examples/Illustrations	old question papers
Additional Inputs	model papers

Teaching Models used	old question paper
Teaching Aids used	Notes Text Book
References cited	Kalyani Book
Student Activity planned after the teaching	assignment
Activity planned outside classes	–
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Feb-2022 Subject : Costing

TOPIC : BEP Revision/Labour Paper : I.

Hours Required	20.
Learning Objectives	Doubts clarification on 3rd, 5th unit.
Previous Knowledge to be reminded	Reminding the previous knowledge.
Topic Synopsis	

3rd and 5th unit's Revision with the help of old question papers. Doubts clarification. Daily 1 assignment

Thrust areas	BEP, Bonus methods
Skill to be learnt by Student	Doubts clarification
Examples/Illustrations	old question papers
Additional Inputs	Model question papers

Teaching Models used	old auto cpt's
Teaching Aids used	Notes, Textbook
References cited	Kulkarni 2002
Student Activity planned after the teaching	Assignments
Activity planned outside classes	-
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Feb-2022 Subject : Central Banking

TOPIC : RBI monetary policy/ Portfolio Paper : IV

Hours Required	20
Learning Objectives	doubts clarification
Previous Knowledge to be reminded	Revising previous knowledge
Topic Synopsis	

III/IV units of Central Banking

Revision with the help of old question papers. doubts clarification, Daily 1 assignment.

Thrust areas	monetary policy
Skill to be learnt by Student	doubt clarification
Examples/Illustrations	old exam papers
Additional Inputs	model exam papers

Teaching Models used	old question papers
Teaching Aids used	Notes, Textbook
References cited	Kalyani JBP. [illegible]
Student Activity planned after the teaching	Assignments
Activity planned outside classes	-
Any other	-

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : March - 2022 Subject : FA-I.

TOPIC : Final Accounts & 1st unit Revision Paper :

Hours Required	20.
Learning Objectives	Final accounts with adjustments & 1st unit Revision.
Previous Knowledge to be reminded	Notes knowledge.
Topic Synopsis	

Doubts clearance of Final accounts, 1st Unit. Revise the TOPICS with the help of old Question papers

Thrust areas	Adjustments in Final accounts
Skill to be learnt by Student	problems solved in 1st unit
Examples/Illustrations	old question papers
Additional Inputs	model question papers

Teaching Models used	Q/A method
Teaching Aids used	Previous question papers
References cited	Text Book.
Student Activity planned after the teaching	Assignment.
Activity planned outside classes	Test
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : march-2022

Subject : marketing

TOPIC : III, IV units Revision

Paper : II B.com.

Hours Required	20
Learning Objectives	Doubts clearance on III, IV units
Previous Knowledge to be reminded	previous knoledge Reminded.
Topic Synopsis	

III/IV units of marketing lessons are Revised with the help of old question papers. clarify the students doubts

Thrust areas	Advertising.
Skill to be learnt by Student	Students learn complete knowledge.
Examples/Illustrations	old question papers
Additional Inputs	model question papers

Teaching Models used	Q/A method
Teaching Aids used	Text book
References cited	previous school papers
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Unit Test
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : March - 2022 Subject : Costing

TOPIC : overall Revision Paper : II

Hours Required	20.
Learning Objectives	prepare for final accounts
Previous Knowledge to be reminded	Reminded.
Topic Synopsis	

over all Revision on costing. doubts clearing

solving of old auction papers daily assignment

Thrust areas	1st, 2nd, 3rd unit's Revision
Skill to be learnt by Student	prepare final accounts
Examples/Illustrations	old auction papers
Additional Inputs	model auction papers

Teaching Models used	Q/A method
Teaching Aids used	Text Book.
References cited	Previous question papers
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Test
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : May – 2022

Subject : Management Accounting

TOPIC :

Paper : III B.com.

Hours Required	20
Learning Objectives	ఫైనాన్షియల్ స్టేట్‌మెంట్స్, కాస్ట్ షీట్స్ మరియు కాస్ట్ అకౌంటింగ్ టెక్నిక్స్ విద్యార్థులకు పరిచయం చేయడం.
Previous Knowledge to be reminded	
Topic Synopsis	

పాఠ్యపుస్తకాలు, బుక్స్. కంపెనీ రికార్డులు విద్యార్థి అర్థం చేసుకునే విధంగా వివరించి ఫైనాన్షియల్ స్టేట్‌మెంట్స్ తయారు చేయడం.

బిల్ అఫ్ మెటీరియల్స్ లేబర్ మరియు ఓవర్‌హెడ్స్ వివిధ పద్ధతులలో వర్గీకరించడం, అంచనా వేయడం. తద్వారా ఖర్చు లెక్కించి తయారు చేయడానికి బాగా తయారు చేయడం.

నేడు అందుబాటులో ఉన్న సంస్థలకు 2 సంవత్సరాల రికార్డులు విద్యార్థులు సేకరించి వారు తయారు చేసిన వివరాలను వివరించడం.

కాస్ట్ షీట్ కాకుండా ఇతర రకాలైన కాస్ట్ షీట్స్ మరియు రకాలను వివరించడం.

ఈ కింది కేటాయింపులు కేటాయించిన రకాలను, వాటిని తయారు చేయడం గురించి చర్చించడం.

Thrust areas	
Skill to be learnt by Student	కాస్ట్ షీట్ తయారు చేయడం, రకాలను
Examples/Illustrations	ఈ అంశాలకు సంబంధించిన కొన్ని ఉదాహరణలు
Additional Inputs	–
	–

Teaching Models used	Lecture method.
Teaching Aids used	Text Book
References cited	-
Student Activity planned after the teaching	ಕೆಲಸ ಮಾಡಿಸಲು.
Activity planned outside classes	Assignment.
Any other	Tst

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June - 2022 Subject : management Accounts

TOPIC : Paper :

Hours Required	20.
Learning Objectives	BEP, FFS, వీటి తయారీ విధానం.
Previous Knowledge to be reminded	CFS గురించి చదివారు
Topic Synopsis	

ఈ చివర సంస్థ యొక్క వ్యవస్థీకరణతో మొదలవుతుంది. BEP అంటారు. ఆర్థిక సంస్థ కన్నా ముందు BEP యొక్క చిహ్నాలతో పాటు అన్నిటా పెట్టాలి.

ఈ మెషినరీకి ఇన్సూరెన్స్, బ్యాంకు వడ్డీ, కార్మిక అంటే మొదలైన అలాగే తీసుకోవలసినవి.

ఈ మెటీరియల్ యొక్క చిహ్నాలు, కాగితాలు. లోపల తయారవడం మొదలు, అయిపోయే వరకు ఇక్కడ ఉపయోగించే విధానం.

పాత పెట్టుబడి లాంటి వీటి తేడాలు బాగా అర్థం చేసుకోవాలి అంత కన్నా ఎక్కువగా. ఈ BEP యొక్క సారం తీసుకోవడం.

Thrust areas	PV కిచెన్.
Skill to be learnt by Student	వ్యవస్థీకరణ తీరు చదవాలి
Examples/Illustrations	—
Additional Inputs	—

Teaching Models used	Lecture method.
Teaching Aids used	Textbook
References cited	—
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	Assignment
Any other	TPT

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July - 2022 Subject : Management Accounting

TOPIC : ನಿಷ್ಪತ್ತಿಗಳು Paper : ಮೂರನೆ

Hours Required	20.
Learning Objectives	ನಿಷ್ಪತ್ತಿಗಳನ್ನು ತಿಳಿಯುವುದು.
Previous Knowledge to be reminded	ಲೆಕ್ಕಪತ್ರ ಮಾಹಿತಿಯನ್ನು.
Topic Synopsis	

ಎರಡು ವಿಷಯಗಳನ್ನು ಒಂದಕ್ಕೊಂದು ಹೋಲಿಸಿದಾಗ ಅದು ನಿಷ್ಪತ್ತಿ. "ನಿಷ್ಪತ್ತಿ" ಎಂದರೆ ಎರಡು ಸಂಖ್ಯೆಗಳ ನಡುವಿನ ಸಂಬಂಧವನ್ನು ತಿಳಿಸುವಿಕೆಯೆ ನಿಷ್ಪತ್ತಿಗಳ ವಿಶ್ಲೇಷಣೆ ಆಗಿದೆ.

→ ನಿಷ್ಪತ್ತಿಗಳನ್ನು ಆರ್ಥಿಕತೆಯ ವಿವಿಧ ಕ್ಷೇತ್ರಗಳಿಗೆ ಅನ್ವಯಿಸಲಾಗುವುದು

→ ನಿಷ್ಪತ್ತಿಗಳು ಎರಡು ಆರ್ಥಿಕ ಮಾಹಿತಿಗಳ ನಡುವಿನ ಸಂಬಂಧ ತೋರಿಸುವುದರಿಂದ ಅದು ಆರ್ಥಿಕ ಅಳತೆಗಳು ತೋರಿಸುತ್ತವೆ

→ ಇದು ಸಂಸ್ಥೆಯ ಯೋಜನೆ, ಅಭಿವೃದ್ಧಿಗೆ ಮಾರ್ಗದರ್ಶಿಸುವುದು

→ ಈ ಘಟಕಗಳನ್ನು ಆಯ್ದುಕೊಂಡು ಹಿಂದಿನದು ಪ್ರಸ್ತುತದ ನಿಷ್ಪತ್ತಿಗಳನ್ನು ಯೋಜನೆಯಲ್ಲಿ

ಅನ್ಯೋನ್ಯ ನಿಷ್ಪತ್ತಿ = $\frac{\text{ಅನ್ಯೋನ್ಯ ಗುಣಕ}}{\text{ಅನ್ಯೋನ್ಯ ಗುಣಿತ}}$

ಶೇಕಡಾ ನಿಷ್ಪತ್ತಿ = $\frac{\text{ಶೇಕಡಾ ಗುಣಕ}}{\text{ಶೇಕಡಾ ಗುಣಿತ ಅನ್ಯೋನ್ಯ ಗುಣಿತ}}$

ಅನುಪಾತ ನಿಷ್ಪತ್ತಿ = $\frac{\text{ಅನುಪಾತ ಗುಣಕ}}{\text{ಅನ್ಯೋನ್ಯ ಗುಣಿತ}}$

Thrust areas	ವಿಶ್ಲೇಷಣಾತ್ಮಕ
Skill to be learnt by Student	ನಿಷ್ಪತ್ತಿಗಳ ತಿಳಿಯುವಿಕೆ.
Examples/Illustrations	—
Additional Inputs	

Teaching Models used	Lecture method.
Teaching Aids used	Textbook
References cited	JBP.
Student Activity planned after the teaching	Solve the problems
Activity planned outside classes	Assignment
Any other	Test

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : May - 2022 Subject : Auditing.

TOPIC : Introduction, Types of Audit Paper : III B.com

Hours Required	20
Learning Objectives	ఆడిటింగ్ పై, ఆడిట్ రకాలపై, ఆడిట్ ప్రణాళికపై విద్యార్థులకు
Previous Knowledge to be reminded	ఖాతాల నిర్వహణ పద్ధతులకు సంబంధించిన
Topic Synopsis	

ఆర్థిక వివరణలు నిర్వహించిన ఖాతాల తనిఖీలను వివిధ నిష్పక్షపాత వ్యక్తులు నిర్వహించడాన్ని ఆడిటింగ్ అంటారు.

ఆడిటింగ్ ప్రయోజనాలు.

→ తప్పులు మోసాలను కట్టడి చేయవచ్చు.

→ తగాదాల పరిష్కారానికి ఉపయోగపడుతుంది.

→ శాసనపరమైన అంశాలను తెలియజేస్తుంది.

→ సంస్థల పనితీరుకు ఉపయోగపడుతుంది

పరిమితులు

→ కచ్చితమైన సమాచారం లభించదు.

→ ఆడిటర్ కి పూర్తి సమాచారం తీర్పులో ఇవ్వలేరు.

→ ఆడిటింగ్ విధానాలు మారుతుంటాయి.

ఆడిట్ రకాలు

1 శాసనపరమైన ఆడిట్
2- ప్రయోజన ఆడిట్
3- యాజమాన్య ఆడిట్
4- క్రియాశీల ఆడిట్
5 కీలక ఆడిట్
6 నాణ్యత ఆడిట్

Thrust areas	నాణ్యత ఆడిట్
Skill to be learnt by Student	ఆడిటింగ్ పద్ధతులపై, ఆడిట్ ప్రణాళికపై.
Examples/Illustrations	–
Additional Inputs	–

Teaching Models used	Lecture method
Teaching Aids used	Text books
References cited	–
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	Assignment
Any other	Test.

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Subject : Auditing.

Month : June – 2022

Paper : III B com

TOPIC : ఆడిట్ విధానం, అంతర్గత తనిఖీ, కంపెనీ ఆడిట్

Hours Required	20
Learning Objectives	ఆడిట్ విధానం, అంతర్గత తనిఖీ, కంపెనీ ఆడిట్ గురించి తెలియజేయడం
Previous Knowledge to be reminded	బుక్స్ చదివినవి గుర్తుచేయడం.
Topic Synopsis	

ఖాతాలను ఆడిట్ చేసేటప్పుడు ఆడిటర్ అనుసరించాల్సిన

అంశాలు. 1- చేయవలసిన పని నిర్ణయం 2- ఎవరిపై తనిఖీ చేయాలి

3- క్షుణ్ణంగా ఇవ్వవలసిన ఆదేశాలు. 4 ఆడిట్ నివేదిక విధానం

అంతర్గత నియంత్రణ 3 ఉద్దేశాలు

1 లక్ష్య నిర్దేశాలు యథార్థత తేలుస్తాయి.

2 - ఆస్తుల పరిరక్షణ సాధ్యపడుతుంది.

3 - వ్యాపార సామర్థ్యాన్ని పెంచుతాయి

4- సంస్థ విధానాలు కట్టుబడి ఉండేలా.

శాసన్ యొక్క లక్షణాలు

1 – ఆడిటర్ స్వతంత్ర అభిప్రాయ ఆధారాలు శాసన్ తెలియజేయాలి

2 – ఆర్థిక చిట్టా అంతర్గత తనిఖీ వ్యక్తిగత

3 – ఆపరేషనల్ వస్తువులు ఆధారపడి

4 – ఎప్పటికప్పుడు తేలుస్తాయి.

5 – సంస్థ కార్యనిర్వహణ యంత్రాలు

ఆడిటర్ యొక్క అర్హతలు

1 నాణ్యత విశ్వాసం 2 – నిష్పక్షపాతం 3 – కర్తవ్యత 4 – నిజాయితీ.
5 – సమయపాలన. 6 – క్రమశిక్షణ

Thrust areas	కంపెనీ ఆడిట్
Skill to be learnt by Student	ఉద్యోగాల్లో చేరే నైపుణ్యం పెంపొందుట.
Examples/Illustrations	కంపెనీల ఆడిట్ రిపోర్టు
Additional Inputs	అకౌంట్ బుక్స్ రిపోర్టు

Teaching Models used	Lecture
Teaching Aids used	Text Book
References cited	–
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	Assignment
Any other	Test

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July.-2022 Subject : గణితం.

TOPIC : కంప్లీట్ రిలేషన్/క్లోజర్. Paper : III B.com.

Hours Required	1.5
Learning Objectives	కంప్లీట్ రిలేషన్; రిలేషన్ మీద క్లోజర్.
Previous Knowledge to be reminded	సంబంధం నిర్వచన విషయం తెలుసుకొనుట.
Topic Synopsis	

రిలేషన్ అన్నారా

కార్టీషియన్ పవర్ ఉపయోగిస్తూ అన్నారా.

శాస్త్రీయ నిర్వచనం అన్నారా.

1 మీడియా అన్నారు 2 (A) మ్యాపింగ్ అన్నారా

(A) రిఫ్లెక్సివ్ అన్నారా (B) ఇన్వర్స్ రిలేషన్ అన్నారా

1 కంపోజిట్ పట్టాలు 2 - అన్నారు క్లాసులు 3 రెఫ్లెక్సివ్

లు 4 - అన్నారు CA పట్టాలు 5 - సమాచారం లు.

స్థిరమైన రియల్ వేరియబుల్ రిలేషన్

1 యూనిక్ 2 చిత్రాలు నాలు.

3 - సూచిస్తూ 4 - క్లాసులు యొక్క 5 మీడియా క్లాస్లైట్స్

ఈ స్థిర రియల్ వేరియబుల్ రిలేషన్ సంబంధాలు తెలుసుకొనుట.

Thrust areas	గణితం.
Skill to be learnt by Student	విద్యార్థులు నిర్వచించి రాయగలరు
Examples/Illustrations	—
Additional Inputs	— old question papers

Teaching Models used	Lecture, Q/A method
Teaching Aids used	old question paper
References cited	model paper
Student Activity planned after the teaching	Daily assignment [illegible]
Activity planned outside classes	Test.
Any other	—

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June - 2022 Subject : Audit

TOPIC : Auditing Introduction, types of audit. Paper : B.Com.

Hours Required	20.
Learning Objectives	ఈ అంశాన్ని నేర్చుకోవడం.
Previous Knowledge to be reminded	మంచి విద్యార్థులు.
Topic Synopsis	

ఆడిట్ విషయాలను సంబంధించిన అన్ని వివరాలను తెలియజేయడం పాఠం ను రివైజ్ చేయాలి.

వివిధ రకాల అంటే

1- సిద్ధాంత అంటే 2 నిర్మాణాత్మక అంటే

3- చట్టపర అంటే 4- పరిపాలనా అంటే

5- నిబంధన అంటే

రివైజింగ్ తరగతి

1 కాన్సెప్ట్ రివైజింగ్ 2 క్విజ్ రివైజ్

3- టెస్ట్ రివైజ్ 4 ఆబ్జెక్ట్ రివైజ్

5 - క్వెస్చన్ రివైజ్ 6 - ప్రశ్నలు రివైజ్

7- ప్రశ్నలు రివైజ్ 8- సమాధానాలు రివైజ్

9- సంక్షిప్త రివైజ్ 10 సారాంశ రివైజ్

11 నిర్మాణాత్మక రివైజ్ 12- టాస్క్ రివైజ్

Thrust areas	రివైజింగ్ తరగతి
Skill to be learnt by Student	ఈ 2 టాపిక్స్ ని నేర్చుకోవడం.
Examples/Illustrations	–
Additional Inputs	model question paper

Teaching Models used	Lecture method
Teaching Aids used	Text Book
References cited	–
Student Activity planned after the teaching	Question
Activity planned outside classes	Assignment
Any other	Test.

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July - 2022 Subject : Audit.

TOPIC : planning of audit, vouching, company audit Paper : B.Com.

Hours Required	20
Learning Objectives	ఈ 3 అంశాలపై స్పష్ట అవగాహన కలిగించడం.
Previous Knowledge to be reminded	మంచి లెక్కపత్రాలను గుర్తుచేయడం.
Topic Synopsis	

ఆడిట్ కార్యక్రమం మీద ప్రణాళిక

1 సంస్థ యొక్క స్వభావం తెలుసుకోవడం.
2- సంస్థ యొక్క అకౌంటింగ్ విధానాలు పరిశీలించడం.
3 - క్రయ విక్రయ ఖాతా క్రయపత్రాలు
4- నిర్వహణ లోపాలు పరిశీలించడం

బాధ్యతలు

1 - యాంత్రికంగా ఆడిట్ పనిచేయడం
2- సమయానికి క్రమపద్ధతి తప్పకుండా.
3- వాస్తవ సంగతులు మరియు ఆడిట్ తీర్పు నివేదికలో తెలియజేయడం.

వౌచింగ్ ప్రణాళిక

1 - సమయానికి బిల్లు మొత్తం చెల్లించే పద్ధతులు
2 - సరిగా వస్తువు యొక్క పరిమాణం మరియు విలువ తప్పకుండా చూస్తారు
3 - కాపీలను సంబంధిత అధికారులు

నగదు చెల్లింపు పద్ధతులు

1 నగదు బ్యాంకు ఖాతాలో
2 బహుళ వస్తువుల మీద సమస్య ఖాతాలో
3 - పనిచేయని బిల్లులపై సమస్య ఖాతాలో
4 - పెద్దమొత్తాలపై వర్క్ పేపర్లు సిద్ధం.

Thrust areas	నాలెడ్జ్
Skill to be learnt by Student	ఈ అంశాలపై అవగాహన కలిగించడం
Examples/Illustrations	ఉదాహరణలు చెప్పి తెలియజేయడం
Additional Inputs	అదనపు సమాచారం

Teaching Models used	Lecture method
Teaching Aids used	Text Book
References cited	-
Student Activity planned after the teaching	Reading.
Activity planned outside classes	Assignment
Any other	Test

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June - 2022

Subject : C&MA.

Paper : II B com.

TOPIC : costing Introduction, material, Labour

Hours Required	20.
Learning Objectives	మెటీరియల్, లేబర్ క్రియల గురించి వివరించడం.
Previous Knowledge to be reminded	బేసిక్ అకౌంటింగ్ అంశాలు గుర్తుచేయడం.
Topic Synopsis	

ఒక వస్తువు తయారీకి వస్తువులు కొనడం, కొనుగోలు చేయడం, వినియోగించి మరల వస్తువుకి విలువ జోడించబడుతుంది.

ఉపయోగాలు

1 మెటీరియల్ కంట్రోల్ టెక్నిక్స్ ఉపయోగపడుతుంది

2- కార్మిక గతి సంబంధాలు ఉపయోగపడుతుంది

3- ఖర్చుల నియంత్రణలు ఉపయోగపడుతుంది

మెటీరియల్ కంట్రోల్ యొక్క ఉపయోగాలు

1 ఉత్పత్తి కలపడాల తగ్గింపు

2- స్టోర్స్ నిర్వహణ సమర్థవంతం

3- కొనుగోలు క్రమబద్ధీకరణ సమర్థవంతం

నిర్వచనం

ఉత్పత్తికరణ, వస్తువుగా నిర్వచించడం, కోల్పోవడం, మరణించడం, మెటీరియల్ కూడా కొనుగోలు కిందకు వస్తాయి

1 స్టాండర్డ్ కోస్ట్ పద్ధతులు 2- గణితశాస్త్ర రూపాలు వివరించడం

3- సమర్థవంతమైన నియంత్రణ విధానం 4- సమర్థవంతమైన స్టోరేజి.

5-ABC కోడింగ్.

మెటీరియల్ వర్గీకరణ

1 రాబడి పట్టు నిర్వహణ 2- వినియోగదారులు 3- తయారీ వర్గీకరణ 4 రాయితీలు.

Thrust areas	మెటీరియల్, లాభదాయక వర్గీకరణ
Skill to be learnt by Student	కోడింగ్ పద్ధతులు
Examples/Illustrations	నిజ జీవిత ఉదాహరణలు
Additional Inputs	రాయితీ లెక్కింపు

Teaching Models used	Lecture method
Teaching Aids used	Textbook
References cited	–
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	Assignment
Any other	Test

Principal

Incharge

Lecturer

SEETHANAGARAM, E.G.DL

TEACHING PLAN (SYNOPSIS)

Month : July - 2022 Subject : C&MA.

TOPIC : Financial statement, marginal costs, Job costs Paper : II B Com

Hours Required	20
Learning Objectives	ఈ 3 రకాల వివరాలు చదువుట.
Previous Knowledge to be reminded	మొదటి యియర్ కి సంబంధించినది.
Topic Synopsis	

కాస్టింగ్ దాలు రెండవ మరియు ఆఖరికి చివర్లో సంవత్సరంలో రెండు పద్దతులు వాడి తప్పనిసరి చేయాలి.

ఫైనాన్షియల్ స్టేట్మెంట్ అనగా సంస్థ యొక్క ఆర్థిక స్థితిగతులను తెలియజేయడానికి ఉపయోగపడేవి

1 సమతుల్య షీట్ లు.
2- ఖర్చు తాయితీ పట్టిక.
3- మార్పులను తెలిపే పట్టిక.

వర్గీకరణ పద్ధతులు

1- మూలధన రాబడి పద్దులు 2- ఏకమొత్తపు రాబడి పద్దులు
3- ఆదాయ వర్గీకరణ.

BEP - ఒక సంస్థ, వస్తువు యొక్క లాభనష్టాలు రహిత స్థితికి BEP అంటారు.

నష్టభయం = అమ్మకాలు - చరవ్యయం.

అదనపు రాబడి విలువ = S - V = F + P.

ఇవి కాకుండా, ఫైనల్ చివర్లోనూ రెండు రకాల వర్గీకరణలు ఉపయోగిస్తారు
ఉత్పత్తి యొక్క కేంద్రీకరణ, ఆదాయపు ఉత్పత్తి పద్ధతులు

Thrust areas	BEP
Skill to be learnt by Student	ఈ 3 రకాలవి చేయు విధాన
Examples/Illustrations	వాస్తవ సమస్యలతో
Additional Inputs	అర్థమయ్యేలా ఆర్థిక

Teaching Models used	Lecture
Teaching Aids used	Text Book
References cited	
Student Activity planned after the teaching	[illegible]
Activity planned outside classes	Assignment.
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June-2022 Subject : Financial Accounting

TOPIC : Depreciation, consignment Paper : I B Com.

Hours Required	20
Learning Objectives	తరుగుదల, కన్సైన్‌మెంట్ లావాదేవీల తీరును.
Previous Knowledge to be reminded	ఇంతకు ముందు నేర్చుకున్నవి.
Topic Synopsis	

Meaning and causes of depreciation.

Methods of Depreciation, S straight line, written down value value Annuity and depletion method.

Consignment Feature proforma Invoice Account sales del credere Commission Accounts. Treatment in the books of consigner and consignee valuation of closing stock - normal and abnormal costs.

= Fixed Instalment method

$$= \frac{\text{value of mission} + \text{Establishment} - \text{scrap value}}{\text{Life time of mission}}$$

Thrust areas	valuation of closing stock
Skill to be learnt by Student	problems solving of Two chapters
Examples/Illustrations	Annuity method
Additional Inputs	model questions

Teaching Models used	Lecture method
Teaching Aids used	Text Book.
References cited	
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Test.
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July -2022 Subject : Financial Accounting

TOPIC : Joint venture, Bills of Exchange, provision Paper : I B Com

Hours Required	20
Learning Objectives	· overall Grip on Subject The TOPICS.
Previous Knowledge to be reminded	ఇంటర్ లో కొంత తెలుసుకున్నారు.
Topic Synopsis	

Joint venture, Feature, Difference, between.

Joint venture and Consignment Accounts procedure methods of keeping Records one vendor keeps the Accounts and separate set of Books methods

Bills of exchange meaning of Bills Features properties in the Bill discounts of Bill Renewal of Bill Entries in the Books of Drawer and Drawee

Provisions and Reserves meaning provision vs Reserve preparation of Bad debts Accounts provision for Bad and Doubtfull debts provision for Discount on debtors provision for Discount on creditors Repairs and Renewals Reserve etc.

Thrust areas	Joint Bank ale
Skill to be learnt by Student	problem Solve The 3 chapters
Examples/Illustrations	partnership.
Additional Inputs	Guest Lecturers

Teaching Models used	Lecture method
Teaching Aids used	Text books
References cited	–
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Test.
Any other	

Principal

Incharge

Lecturer

TEACHING PLAN (SYNOPSIS)

Month : October' 2022 Subject : B.Com (CA) & (Gen)

TOPIC : Non-Profit Organisations Paper : Advanced Accounting

Hours Required	20
Learning Objectives	Non-Profit Entities
Previous Knowledge to be reminded	Receipts, Payments Income / Expenditure
Topic Synopsis	Non-Trading Org, features.

Non-Trading Org, features. Receipts and Payments Account and Income and Expenditure Account. Capital and Revenue Receipts Capital and Revenue Expenditure (Payments) Legacy, Capital fund, Depreciation Revenue, Expenditure.

Donations, Subscriptions, Life membership fee, Entrance fee, Tournament fund Accounting Process.

Thrust areas	Non-Profit Entities.
Skill to be learnt by Student	Non-Profit Organisations
Examples/Illustrations	Accounts
Additional Inputs	Balance Sheet

Teaching Models used	Lecture Method
Teaching Aids used	Black Board
References cited	Part-1 Organisation
Student Activity planned after the teaching	Question & Answer.
Activity planned outside classes	Non-Credit
Any other	—

Accounting Firms, Organisations may be broadly divided into Two Categories, viz, business Organisation, and Non-business Organisation.

Section 8, of Companies Act-2013 Contains of Provisions relating to formation of Companies with charitable Objects.

Receipts and Payments Account, is a Summary of Cash transaction for a given Period in a Cleaning form showing Receipts and Payments under distinct headings.

Revenue Receipts Receiving Hay Receipt is not repayable or Capital Receipts the Regular activities is Called revenue Receipts.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV 2022 Subject : B.Com.

TOPIC : Single Entry System Paper : Advanced Accounting.

Hours Required	20
Learning Objectives	Features – Single Entry & Double Entry
Previous Knowledge to be reminded	Proportion of Entry.
Topic Synopsis	Single Entry System.

Single Entry System, means a combination of double entry, single entry and no entry. that means some transaction are recorded according to double entry

Advantages of Single entry.

Defects (limitations) of Single Entry.

Trial Balance cannot be prepared.

Trading, Profits and Loss account cannot be prepared

Balance Sheet cannot be prepared

Single entry means, a combination of double entry. Calculate opening capital.

Calculate capital at the end.

Thrust areas	Single Entry System.
Skill to be learnt by Student	Double Entry System
Examples/Illustrations	Journals Examples
Additional Inputs	Preparation of Statements

Teaching Models used	Lecture Method
Teaching Aids used	Black Board.
References cited	Double Entry System
Student Activity planned after the teaching	Question & Answer
Activity planned outside classes	Assignment
Any other	—

Prepare the statement of Profit and Loss. Prepare a trial balance statement of Affairs at the end.

Conversion Method, Steps in Conversion Method, How does Single Entry System differ from the double entry system.

Various ways of maintaining records under Single entry System. What is network?

Distinguish between Balance Sheet and Statement of Affairs.

Single entry means it is incomplete, inaccurate, un scientific and unsystematic style of account keeping

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December 22 Subject : G. Bhat.

TOPIC : Hire Purchase System. Paper : Advanced of Accounts

Hours Required	20
Learning Objectives	Hire Purchase and Instalment Purchase
Previous Knowledge to be reminded	Accounting Treatment.
Topic Synopsis	Hire Purchase, Treatment.

Instalment Purchase System Act 1972, It is an agreement under which the goods are let on hire and under which the hirer has an option to purchase them in accordance with the terms of the agreement and includes an agreement

Possession of goods is given at the time of agreement, The ownership passes to the buyer only after payment of the last instalment and in the case of any default in payment of the instalments

Asset Account Dr
To Bank A/c

Asset Account Dr
Interest Account Dr

Thrust areas	Hire Purchase System, Instalment Purchase System.
Skill to be learnt by Student	Ownership, Contract, Returning goods.
Examples/Illustrations	Dealing with Asset
Additional Inputs	Hire Purchase Price,

Teaching Models used	Lecture Method,
Teaching Aids used	Black Board,
References cited	Accounting Treatment.
Student Activity planned after the teaching	Questions and Answers
Activity planned outside classes	Assignment-
Any other	—

Instalment Amount × Rate of Interest / 100 + Rate of Interest

Bank Account Dr
To Hire Purchase Account

Hire Vendor's Account Dr
To Bank Account

Depreciation Account
To Asset Account

Bank Account Dr
To Hire Purchase Account

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : October '22 Subject : Ist B Com.

Paper : Advertising & Media planning

TOPIC : Nature & Scope.

Hours Required	20
Learning Objectives	Impact of Social, Ethical & Economical Aspects.
Previous Knowledge to be reminded	objectives.
Topic Synopsis	Advertising in the Social, Significance of Advertising

Objectives of Advertising, Advertising in the Social, Significance of Advertising, Characteristics, of Social Advertising.

Merits & Demerits of Social Advertising. Essentials of Good Advertising Demerits of Social Advertising.

Essentials of Good Advertising.

Media of Advertising. types of Advertising

Print - Advertising.

Broadcast - Advertising

Outdoor Advertising.

Digital Advertising

Product - / Brand Integration

Thrust areas	Social, Ethical & Economical Aspects
Skill to be learnt by Student	Marketing Tool.
Examples/Illustrations	Business Development
Additional Inputs	Prizes for Promotions

Teaching Models used	Lecture Method
Teaching Aids used	Black Board
References cited	Developing Advertisement.
Student Activity planned after the teaching	Question & Answers
Activity planned outside classes	Assignment –
Any other	–

Scope of Advertising, Scope of Advertising by budget, Nature of Advertising, Elements of Marketing Mix, Promotion Mix, Mass Communication.

Message, Price of Advertising Spokesman, Persuasive, Elements of Content, Identifiable Target Group.

Advertiser, Target Audience, Advertising Agency, Product Positive, Target Audience, Advertising and Product Advertising and Price

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Nov 2022 Subject : III B.Com.

TOPIC : Strategies of Advertisements Paper : Advertising & Media Planning

Hours Required	20
Learning Objectives	Advertising Strategies
Previous Knowledge to be reminded	Campaigning Process
Topic Synopsis	ASCI DAGMAR.

Evolution of Advertising Agencies. Space Broker Stage, Standard Service Stage, Marketing Service Stage

Need or Importance of Advertising Agency

Departmental type advertising Agency, Group type advertising agency

Strategy of Advertising

Appeal to the Right of Customers, Draw Attention, Educate the Target Market.

Thrust areas	Advertising Agencies & Strategies.
Skill to be learnt by Student	Objectives
Examples/Illustrations	ASCI DAGMAR
Additional Inputs	Role of Advertising

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board.
References cited	Standards of Advertisement.
Student Activity planned after the teaching	Question / Answer
Activity planned outside classes	Assignment
Any other	—

Trust is the key, Code to Action is a Three-Step and Sweet-Easy to Remember.

The Advertisement Standards Council of India (ASCI) was established in the year 1985 under Section 25 of the Companies Act.

ASCI Structure ASCI is to promote truthfulness, honesty public decency, Social Standards

Consumer Complaints Council

DAGMAR Approach.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December '22 Subject : BMS

TOPIC : Process of Advertisement Paper : Advertising & Media Planning

Hours Required	20
Learning Objectives	Creativeness & Communication
Previous Knowledge to be reminded	Copy Writing
Topic Synopsis	Creative Thinking Process.

Creative Ads important,

Advertising Communication System,

Communication Process. Creative thinking

a new approach to a Problem,

Creative thinking Process.

Artistic Creativity, Creative Problem

Solving - Creativity in STEM

Analysis, open Mindedness, Problem

Solving - Organization, Communication

Copy Writing differ from

Content Marketing - Copy Testing -

Description - Good Slogan - Brevity -

Clarity - Powerful - Memorable -

Thrust areas	Communication Process
Skill to be learnt by Student	Creative Thinking -
Examples/Illustrations	Slogan Elements -
Additional Inputs	Copy Testing

Teaching Models used	Lecture Method,
Teaching Aids used	Black Board.
References cited	Thinking Prism.
Student Activity planned after the teaching	Question & Answer.
Activity planned outside classes	Peer Conducting.
Any other	—

Decide what you want to say
Create a Slogan — Keep it Simple —
Establish Company's Voice — Brainstorm
Slogan. — Key elements of Design —
Visual Images — Slogan —
Logo — Text — Colour — Space —
Situation Appraisal
Situation Analysis, analyzing — Structural
or Strategic Planning — Creative Planning
Generic Strategy — Brand Image Strategy —
Product — Positioning — Media Planning —
Roles of the Creative Team —
Creative Process — Advertising Communication —
Model.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : October'22 Subject : III B Com.

TOPIC : Computation of Total Income and Tax Liability. Paper : Income Tax & Assessment & Procedure & Practice

Hours Required	20
Learning Objectives	Tax Treatment.
Previous Knowledge to be reminded	Ass. of Deductions U/S 80
Topic Synopsis	Tax liability.

Income under head Salary & House Property Profession — Capital Gain — Other Sources Ass. of deductions — Computation of Tax liability — Minimum Tax — Assessment of firms — Meaning of Firm — LLP and Partners — LLP —

Treatment of Remuneration — and interest Receiving from firms/LLP —

Corporate / Company Taxation — Residential Status and Incidence of Tax Computation of GTI of Company.

Special Provisions for Losses of Company — Deductions Ass. of GTI U/S 80

Thrust areas	Assessment of Individuals.
Skill to be learnt by Student	Firms / Including LLP.
Examples/Illustrations	Assessment of Companies.
Additional Inputs	Rate of Tax.

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board.
References cited	Computation of Tax Liability —
Student Activity planned after the teaching	Question & Answers
Activity planned outside classes	Tax Calculator —
Any other	

Rates of Tax — Minimum Alternate Tax (MAT) — Special Provisions Relating to foreign Company Ship to be Resident in India —

Dividend Tax — Company Taxation — Corporate Tax — types of Companies — Indian Company — Widely held Company — Closely held Company — Domestic Company — foreign Company —

Computation of Gross Total Income of a Company — Agricultural Income of a Company — Carry forward of losses — Tax Treatment —

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Nov 2022 Subject : III B Com.

TOPIC : Clubbing of Income / Set off of Losses. Paper : Income Tax.

Hours Required	20
Learning Objectives	Specific Income of other Persons.
Previous Knowledge to be reminded	Deemed Incomes.
Topic Synopsis	Clubbing of Income –

Introduction Meaning – Sections 60 to 65
deal with such cases – Revocable
Transfers of assets

Illustrations

	Mr D	Mrs D
Salary from Himalayan Ltd	2,15,000	NIL
Capital gains Short term	90,000	NIL
Income from other sources		
Bank Interest	12,000	6250
Interest on Govt Securities	3,600	2,750
Total	3,20,600	9000

Thrust areas	Clubbing of Income.
Skill to be learnt by Student	forward of losses.
Examples/Illustrations	Set-off losses.
Additional Inputs	bypass of Set-off.

Teaching Models used	Lecture Method
Teaching Aids used	Black Board
References cited	Income Tax Off and Income Tax Act
Student Activity planned after the teaching	Quiz / Assignment
Activity planned outside classes	Assignment
Any other	—

D having no qualification, or experience, is employed by Himalayan Log. Mrs. D holds 22% equity share capital in Himalayan Log. from September 12, 2021. The art the gives total income of D and Mrs. D for the assessment year 2022-23

Income	Mr. D	Mrs. D
20% Capital gains	Nil 90,000	Nil Nil 2,15,000
Bank interest	12,000 3,600	6250 2750
	15,600	9,000
	1,05,600	2,24,000

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December' 22 Subject : 1/5 B Com.

TOPIC : Payment of Tax / Tax Revision. Paper : Income Tax.

Hours Required	20
Learning Objectives	Payment of Tax | Persons liable to Pay
Previous Knowledge to be reminded	Advance Tax - Due Date -
Topic Synopsis	Appeals & revision -

Advance Payment of Tax - Calculation of advance Tax Payable - u/s 209(4) increase or decrease in advance Tax - Power of Assessing Officer - Amendment of order issue - Instalments of advance Tax and due date -

Assessee deemed to be in default - Credit of advance Tax -

for an assessee covered u/s 44AD or 44ADA (w.e.f. 1-06-2016)

Credit of Advance Tax -

Thrust areas	Payment of Tax | Persons liable.
Skill to be learnt by Student	advance Tax -
Examples/Illustrations	Due Date -
Additional Inputs	Appeals and Revision -

Teaching Models used	Lecture Method –
Teaching Aids used	Black Board.
References cited	Gay Pagnetti – Penalties –
Student Activity planned after the teaching	Questions / Answers
Activity planned outside classes	Class – Quiz –
Any other	—

Refund Tax – Who is allowed to Claim Refund – Acceptance of Belated Claim of Refund – Interest on Refund – Refund in appeal etc – Interest on Refund due to deduction – Interest on Excess Refund –

Appeals – Revision –

Appeals
↓
Appeals to CIT (Appeals)
↓
Appeal to ITAT
↓
Appeal to High Court –
↓
Appeals to Supreme Court –

Appeal to the Commissioner (Appeals) Section (246A to 251)

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Nov 2022 Subject : I B.Com (CA) (Gen)

TOPIC : Concepts of Business Paper : B.O.M.

Hours Required	20
Learning Objectives	Function of Business —
Previous Knowledge to be reminded	Choice of Suitable form of Org —
Topic Synopsis	Trade classification | Aids to Trade.

Entrepreneur — Economic Activities — Exchange of Goods and Services — Profit Motive — Risk and Uncertainity — Continuity of Transactions — Creation of utility — Organisation — financing — Economic objectives —

Profit Making — Production of goods — Creating Market — Technological improvement — Human objectives — Social objectives — Business — Function of Business —

Production function — Purchase function — Marketing function — Finance function — Personnel function

Thrust areas	Aids to Trade, Function of Business.
Skill to be learnt by Student	Concepts of Business.
Examples/Illustrations	Trade Industry. Commerce
Additional Inputs	Choice of Suitable form of Org

Teaching Models used	Lecture Method
Teaching Aids used	Blackboard.
References cited	Trade.
Student Activity planned after the teaching	Questions / Answer.
Activity planned outside classes	Assignment.
Any other	—

Legal Tenders — Industry — Trade — Commerce and Business — Development of Commerce — Nature of Commerce — Role of Trade — Town Economy — Limitations Trade —

Internal Trade.

External Trade.

Wholesale Trade.

and Retail Trade

Hindrances to trade and aids

Hindrance of Place (Transport)

Hindrance of Persons (Distribution)

Hindrance of Trade (Banking)

Hindrance of Time (Warehousing)

" knowledge (Salesmen)

" Risk (Insurance)

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December 22 Subject : I B.Com (CA)/(GA)

TOPIC : Forms of Business Org. Paper : B.O.M.

Hours Required	20.
Learning Objectives	Sole Proprietorship / Partnership / J.C. / PSEs.
Previous Knowledge to be reminded	Business organisation —
Topic Synopsis	P.S.Es – MNCs –

types of business undertakings

Private undertakings.

Public undertakings

Joint-Sector undertakings

Sole Proprietorship – Partnership – Joint-Stock Company – Cooperative Societies – Joint-Sector undertakings – Advantages of Sole Trader – Disadvantages of Sole Trading –

Partnership – features – advantages disadvantages – Characteristics of Ideal Partnership – different types of Partners – minor Partner –

Partnership deed – rights and duties of Partners –

Thrust areas	PSEs – MNCs
Skill to be learnt by Student	features, Merits & Demerits –
Examples/Illustrations	Suitable form of Org –
Additional Inputs	Orders to Write

Teaching Models used	Lecture Method
Teaching Aids used	Black Board
References cited	Notes — PSSC
Student Activity planned after the teaching	Question & Answers
Activity planned outside classes	Assignment
Any other	—

Participation in team — Advantages & Participation — Difference between Role Playing and Participation —

LUP — features — Advantages — Disadvantages — Difference — from — Jurisprudence Playing and Participation —

Cooperative Learning — features — Advantages — Disadvantages — Objectives & Cooperative Learning — Merits & Cooperation —

Jigsaw Class Coaching — Select features — merits and demerits of Jigsaw Class Coaching —

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : January 2023 Subject : I B.Com (CA) Sec.

TOPIC : Company Incorporation Paper : B.O.M.

Hours Required	20
Learning Objectives	Preparation of important Documents
Previous Knowledge to be reminded	Memorandum and Articles of Association
Topic Synopsis	Prospectus.

Formation of a Company

Stages of Promotion

1. Discovery of an Idea.
2. Develop Investigation.
3. Ascertaining the Determinants
4. Financial Prospection
5. Incorporation.
6. Commencement

Various Stages of Incorporation - Promoter - Characteristics - Promoter kinds of Promoters - Memorandum of Association

Articles of Association - Contents

Thrust areas	Incorporation of Company.
Skill to be learnt by Student	Ability to Contents of Memorandum
Examples/Illustrations	Prospectus.
Additional Inputs	Commencement of Business

Teaching Models used	Lecture Method.
Teaching Aids used	Blackboard
References cited	Incorporation -
Student Activity planned after the teaching	Question / Answer.
Activity planned outside classes	Assignment —
Any other	—

Distinction between Memorandum & Articles of Association.

Alteration — Importance & Prospectus —

Liar & Prospectus — Certificate of Incorporation — Certificate of Commencement of business — Red herring Prospectus —

Alteration & Name clause — Alteration of Registered Office Alteration of Object clause — Liability clause — Capital clause —

Promoters — Occasional Promoters — Managing agents —

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : April 2023 Subject : I B.Com (Gen & Comp)

TOPIC : Business Economics Paper : BE, I Semester

Hours Required	70
Learning Objectives	Scope of Business Economics
Previous Knowledge to be reminded	Managerial Economics
Topic Synopsis	Micro & Macro Economics.

Business Economics is now called Managerial Economics.

Nature Characteristics of Business Economics

Business Economics is micro in character.

Scope of Business Economics.

1. Demand Analysis.
2. Cost Analysis.
3. Pricing Practice and Policies.
4. Profit Management
5. Capital Budgeting.

Uses of Business Economics

Thrust areas	Micro & Macro Economics
Skill to be learnt by Student	Application of Economics to Business Plan.
Examples/Illustrations	Economics Definitions
Additional Inputs	Scope of Micro Economics

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board.
References cited	Economics Definition.
Student Activity planned after the teaching	Question / Answer.
Activity planned outside classes	Test Conducted –
Any other	—

The term Micro Economics is derived from the Greek word MIKROS. Meaning 'Small'. Thus, micro Economics is the study of small. Micro Economics is that branch of Economics which studies an Economic or decision making unit and considers in detail the behaviour.

Scope of Micro Economics

Professor Marshall popularized micro Economics. Micro Economics is based on the assumption of "full employment" and "Marginal analysis".

Importance of Micro Economics

Micro Economics explains to us how a free market economy with its millions of consumers and producers know to decide about the allocation of productive resources among the thousands of goods and services.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Mar. 2023 Subject : I B.Com (Grand Cmp) BE

TOPIC : Demand Analysis Paper :

Hours Required	20
Learning Objectives	Demand function, Law of Demand.
Previous Knowledge to be reminded	Determinants to Demand.
Topic Synopsis	Law of Demand, Elasticity of Demand.

The Law of Demand states the functional Relationship between Price & Demand.

Meaning and Definition of Demand - Determinants to Demand - Demand function - Law of Demand - Demand Curve - Exceptions to Law of Demand - Elasticity of Demand - Measurements of Price Elasticity of Demand -

Assumptions of the Law - Illustration of the Law - Demand Schedule - Diagrammatic Representation - Demand Curve - Income effect - Substitution effect - New buyers - Different uses - Consumer Equilibrium -

Prestige goods - Speculation effect - Giffen effect or Giffen's Paradox.

Thrust areas	Law of Demand
Skill to be learnt by Student	Elasticity of Demand -
Examples/Illustrations	function of Demand -
Additional Inputs	Determinants to Demand

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board
References cited	Demand Analysis.
Student Activity planned after the teaching	Question & Answer.
Activity planned outside classes	Assist Students -
Any other	—

Law of Demand, - Assumptions of the Law, - Price of the Commodity - Propensities - Income - Tastes and Preferences - Weather Condition - Discovery of Substitutes - Changes in the distribution of Income - types of elasticity of Demand - Price elasticity of Demand - Income elasticity of Demand -

Methods of Measurement - -

Arc Method -

$$\frac{\text{Change in quantity Demand}}{\text{Original Quantity + New Quantity}} \div \frac{\text{Change in Price}}{\text{Original Price + New Price.}}$$

Unit - elasticity - Perfect elasticity Relatively elastic Demand - Elasticity of Demand - Demand function -

$$D_x = f(P_x, P_{x-1}, Y, T, N, C)$$

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June 2023 Subject : B.E

TOPIC : Production Cost & Revenue Analysis Paper :

Hours Required	20
Learning Objectives	Concept of Production function –
Previous Knowledge to be reminded	Demand Analysis –
Topic Synopsis	Law of Variable Proportion Break Even Analysis

Concept of Production function – Law of Variable Proportion – Law of Returns to Scale – Classification of Costs – Breakeven Analysis – Advantages –

Assumption of the Law – No of labourers (L) – Total Product – Average Product – Marginal Product – Agri

Laws of Returns to Scale – Scale – Causes – Indivisible factors – Specialisation – Advantages of increasing dimension – Economic of Scale –

Money Cost of Production – Real Cost of Production – Project – Expectations –

Thrust areas	Breakeven Analysis –
Skill to be learnt by Student	Law of Variable Proportion –
Examples/Illustrations	Cost and Revenue Analysis –
Additional Inputs	Classification of Costs

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board.
References cited	Dwivedi Notes —
Student Activity planned after the teaching	Question & Answer.
Activity planned outside classes	Test - Cricket —
Any other	—

COBB - DOUGLAS Production function -

Marginal Cost (MC) = $\frac{\Delta TC}{\Delta Q}$ =

$$\frac{\text{Change in Total Cost}}{\text{Change in Output}}$$

Both Average Cost (AC) and Marginal Cost (MC) are calculated from Total Cost.

$$AC = \frac{\text{Total Cost}}{\text{Output}}$$

$$MC = \frac{\text{Change in Total Cost}}{\text{Change in Output}} = \frac{\Delta TC}{\Delta Q}$$

Margin Safety - P.V. Ratio -

$$P.V. \text{ Ratio} = \frac{S - V}{S}$$

S = Sales — V = Variable Costs

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July 2023 Subject : Labour in Sociology

TOPIC : Market - Structure Paper : Business Economics

Hours Required	20
Learning Objectives	Perfect - Competition - Equilibrium Price
Previous Knowledge to be reminded	Market - Structure —
Topic Synopsis	Monopoly — Characteristics —

Concept - of Market - - Classification - of Markets - Perfect - Competition - Characteristics - Equilibrium Price - Monopoly — Characteristics - Equilibrium under Monopoly -

Perfect - Competition features — Equilibrium Price determination - in a Perfect - market - changes in Demand and Supply - Market Period - Market Period Price - demand plays in the main Part. — Short Period Price —

Long Period Equilibrium - Equilibrium, Price Industry -

Thrust areas	Equilibrium Price - Monopoly - Equilibrium
Skill to be learnt by Student	Concept - of Market -
Examples/Illustrations	Classification of Markets —
Additional Inputs	Market - Structure

Teaching Models used	Lecture Method
Teaching Aids used	Black Board.
References cited	Concept - Structure —
Student Activity planned after the teaching	Question & Answers —
Activity planned outside classes	Assignment - Conducting —
Any other	—

Price determination under Monopoly - MC = MR - MC and AC curves will be in 'U' shape -

Conditions of price discrimination - Ignorance of buyers - Agreement between sellers - Geographical or law in barrier -

Equilibrium of the firm under Perfect Competition - Conditions of equilibrium - Short-period equilibrium - Long Period equilibrium - Equilibrium of the industry.

Price determination under monopoly. - Demand Curve - under monopoly slopes down - Wards in Perfect Competition - Loss of Consumers Surplus - Circumstances when discrimination is possible. - Determination of Price under discrimination. - Perfect - Competition - Monopolistic Competition -

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : October, 2022 Subject : Commerce , I B.Com (G)

TOPIC : Over view of Business Environment Paper : Business Environment

Hours Required	10 hrs
Learning Objectives	Overview of Business Environment
Previous Knowledge to be reminded	Business Introduction
Topic Synopsis	Nature & Meaning of Business Environment

* Introduction of Business Environment
* Characteristics and Components of Business Environment
* Scope of Business Environment
* Macro Environment
* Micro Environment
* Micro & Macro Dimensions of Business Environment Analysis
* Various Techniques of Environmental Scanning
* SWOT Analysis – Merits & Demerits

S – Strength
W – Weaknesses
O – Opportunities
T – Threats

* PEST Analysis — Merits & Demerits

P – Political
E – Economic
S – Social
T – Technological

Thrust areas	Business Responsibilities towards various aspects like Employees, Consumers & Govt.
Skill to be learnt by Student	Changing Scenario and implimentation of Indian Business Environment
Examples/Illustrations	Socio – cultural Environment in India
Additional Inputs	Natural / Ecological of Environment

Teaching Models used	Lecture Method
Teaching Aids used	Black board &
References cited	Text Books
Student Activity planned after the teaching	Doubt clarification
Activity planned outside classes	Assignment
Any other	

* Portells five forces Model
* Various Methods of Forecasting
* Impact of technology in plant level changes
* How does culture (Culture) influence Business
* objectives of technological Policy
* Difference between science and Technology
* Difference between Internal & External Environment
* Porters five forces Model:
  (1) Competition in the Industry
  (2) Potential of new entrants into the Industry
  (3) Power of suppliers
  (4) Power of Customers
  (5) Threats of substitute products

Principal

Incharge

N.Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : November, 2022 Subject : Commerce, IB.Com(G)

TOPIC : Economic Environment Paper : Business Environment

Hours Required	20
Learning Objectives	Economic Environment
Previous Knowledge to be reminded	Overview of Business Environment
Topic Synopsis	

* Nature of the Economy
* Structure of the Economy
* Free Market Economy
* Control planned economy
* Mixed Economy
* Difference between Economic growth and Economic Development
* Achievement of National Development Council
* Progress of Five year plans in India
* Economic planning - Necessary - our Experience with planning
* Benefits of planning
* Various types of plans
* Role and composition of NITI Aayog
* Objectives and functions of NITI Aayog
* Objectives of Five Year Plan in India

Thrust areas	Economic Environment
Skill to be learnt by Student	Factors Influencing the rate of economic Growth
Examples/Illustrations	Various Economies
Additional Inputs	Role of Planning Commission & National Development Council in the development of Indian economy

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Question & Answer Session
Activity planned outside classes	Assignment
Any other	

* 1st Five year plan to 11th Five year plan
* Main objectives of 12th Five year plan
* Major achievements of Planning in India
* Inflation
* Differences between NITI Aayog and Planning Commission

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : November , 2022 Subject : Commerce, II B.Com (G) & (CA)

TOPIC : Introduction to statistics Paper : Business statistics

Hours Required	20
Learning Objectives	Introduction to statistics
Previous Knowledge to be reminded	statistical surveys
Topic Synopsis	

* Origin and Growth - Meaning of statistics
* characteristics of statistics
* Uses and importance of statistics
* Limitations of statistics
* Questionnaire
* Functions of statistics
* statistical Investigation
* Types of statistical Investigation
* statistical Methods
* Primary and Secondary Data
* Sampling methods
* Sampling - Non-Sampling Errors
* classification
* Qualitative frequency classification

Thrust areas	Uses and Importance of the study of statistics
Skill to be learnt by Student	Importance of statistics with special reference to business and Industry
Examples/Illustrations	sources of India
Additional Inputs	Collection of Data

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Home work
Any other	

* Various methods of Random Sampling
* Sampling vs Non-Sampling errors
* Series - Various types of Series
* Tabulation
* Types of Various Tabulation Methods
* Diagrammatic Presentation of Data
* Construction of histogram and frequency Polygon of a frequency distribution
* Types of graphs
* statistical graphs.

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : November, 2022 Subject : Commerce , III B.Com(G)

TOPIC : Introduction to Sales Promotion Paper : Sales Promotion and Practice

Hours Required	10 hrs
Learning Objectives	Introduction to Sales Promotion
Previous Knowledge to be reminded	Marketing strategies
Topic Synopsis	

* Nature and scope of Sales Promotion
* Features of Sales promotion
* Importance of Sales Promotion
* objectives of Sales Promotion
* functions of sales promotion
* Strengths & Limitations of sales promotion
* Advantages & Disadvantages of Sales Promotions
* Meaning - scope of Sales Organisation
* Need of Sales Organisation
* Principles of Sales Organisation
* Major steps in setting of Sales Organization
* Types of Sales Organization
* Features of sales organization
* Factors influencing the Sales Promotion.

Thrust areas	Effective Planning & Control of the Sales Promotion
Skill to be learnt by Student	Reasons for growth of Sales promotion
Examples/Illustrations	Various Bands Sales promotions Ads
Additional Inputs	

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Doubt clarification
Activity planned outside classes	Assignment
Any other	

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : November, 2022 Subject : Commerce, II B.Com (G)

TOPIC : GST Introduction Paper : Goods and service Tax with Tally

Hours Required	10 hrs
Learning Objectives	Introduction to GST
Previous Knowledge to be reminded	Pre-GST structure
Topic Synopsis	

* GST - Introduction
* GST constitution Act, 2016
* GST - Meaning
* GST Rates in India
* Liability and Payment
* Output Tax liability
* Input tax Credit utilization
* Schedule for payment of GST
* Interest / penalty for late
* Non-filing of return
* Payment of GST
* GST Network

Thrust areas	Tax system in India
Skill to be learnt by Student	GST Model in India
Examples/Illustrations	Genesis of GST in India
Additional Inputs	Major Milestones in Indirect Tax Reform

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Test Conducted
Activity planned outside classes	Assigment
Any other	

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December, 2022 Subject : Commerce, I B Com (G)

TOPIC : Economic Policies Paper : Business Environment

Hours Required	20
Learning Objectives	Economic Policies
Previous Knowledge to be reminded	Economic Environment
Topic Synopsis	

* Features of Industrial Policy of Govt. of India
* Industrial licensing policy pursued by the govt. upto 1990
* Features of New Industrial policy
* Recent Trends in capital issues of Capital Market
* Foreign direct Investment
* Instruments that are available to the RBI for the control of credit
* Monetary Policy
* India's Fiscal Policy
* Fiscal Reforms introduced by the Govt. of India under Liberalisation Environment
* objects and Provisions Competition Act 2002
* Growth of Indian Economy Since Independence
* Consumer Protection Act

Thrust areas	Economic Policies
Skill to be learnt by Student	Economic Reforms in India
Examples/Illustrations	Salient features of New policy towards Foreign Investment
Additional Inputs	Direct and Indirect taxes

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Book, Newspapers
Student Activity planned after the teaching	Doubts clarification
Activity planned outside classes	Assignment
Any other	

* Economic Reforms - Importance
* Economic Reforms in Various Sectors
* Objectives of Economic Reforms
* Fiscal Deficit Concepts
* Revenue Deficit Concepts
* Value Added Tax (VAT)
* Companies Act 2013
* Importance of Union Budget
* MRTP Act
* Repo and Reverse Repo

Principal Incharge N. Meenakshi Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December, 2022 Subject : Commerce, I B.Com (G)&(GA)

TOPIC : Measures of central Tendency Paper : Business statistics

Hours Required	20
Learning Objectives	Measures of central Tendency
Previous Knowledge to be reminded	Basics, Introduction of statistics
Topic Synopsis	

* Measures of Central Tendency - Introduction
* Merits & Demerits of Measures of Central Tendency
* Objectives of Averages
* Requisites of good Averages
* Types of Averages
* Arithmetic Mean
* Advantages Disadvantages of Arithmetic Mean
* Weighted Arithmetic Mean
* Combined Arithmetic Mean
* Merits, Demerits of Geometric Mean
* Merits & Demerits of Harmonic - Mean

Thrust areas	Averages
Skill to be learnt by Student	Properties of Averages.
Examples/Illustrations	relationship between various Averages
Additional Inputs	Quintiles, Octiles

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Question & Answer
Activity planned outside classes	Assignment & Home work
Any other	

* Median - Definition
* Advantages & Disadvantages of Median
* Properties of Median
* Mode
* Concepts of Mode
* Quartiles
* Deciles
* Percentiles

(Including Problems)

Principal Incharge N. Manoj
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December, 2022 Subject : Commerce, III B.Com (G)

TOPIC : Sales Promotion and Product Life Cycle Paper : Sales Promotion and Practice

Hours Required	20 hrs
Learning Objectives	Sales Promotion and Product Life Cycle
Previous Knowledge to be reminded	Sales Promotion & Sales Organisation
Topic Synopsis	

* Sales promotion Types
* Sales promotion Techniques
* Dealer Sales Promotion
* Consumer Sales promotion Methods
* Cross Promotion – Strategies
* Sales force Promotion
* Personal selling – Steps
* Theories of Personal Selling
* Differences Between Personal Selling and Sales Promotion
* Differences between Advertising and Personal Selling
* Surrogate selling (or) Surrogate Advertising
* companies usage of Surrogate Advertising
* point-of-Purchase Displays

Thrust areas	Selling, Personal Selling
Skill to be learnt by Student	Strategies of Sales Promotion
Examples/Illustrations	Various product cycle (life)
Additional Inputs	Marketing of a Product (New)

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Doubt clarification
Activity planned outside classes	Assignment
Any other	

* Public service Announcement
* Skills of Sales Executive
* Functions of Sales Executive
* Essential qualities for a Sales Executive
* Product life cycle - stages
* How Sales promotion Technique Can apply in product life cycle.

Principal

Incharge

N.Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December, 2022 Subject : Commerce, III B.Com(G)

TOPIC : Accounting and Inventory Masters in Tally Paper : Goods and Service Tax with Tally

Hours Required	20 hrs
Learning Objectives	Accounting and Inventory Masters in Tally
Previous Knowledge to be reminded	GST - Introduction
Topic Synopsis	

* Accounting Masters in Tally
* Inventory Masters in Tally
* company Creation in Tally
* General Ledgers
* GST Ledgers Creation
* Accounting Groups
* creation of accounting Groups in Tally
* creating
* stock Groups
* stock Items unit of measures
* GST Rates
* Allocation of IGST Rates / Stocks
* Accounting ledgers

Thrust areas	Masters in Tally
Skill to be learnt by Student	Usage of computer application in BJY
Examples/Illustrations	Group Display
Additional Inputs	Single group creation

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Test
Activity planned outside classes	Assignment
Any other	

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : January, 2023 Subject : Commerce, I B.Com(G)

TOPIC : Social, Political & Legal Environment Paper : Business Environment

Hours Required	20
Learning Objectives	Social, Political and Legal Environment
Previous Knowledge to be reminded	Economic Policies
Topic Synopsis	

* Role of social factors in social Environment
* Constituents of social factors
* Activies of Social Justice - Principles of Social Justice
* Govt. schemes from social sector
* Corporate social Responsibility -(CSR)
* Cultural factors define human wants.
* Consumer Protection Act
* Indian political Environment
* Relationship between political stability and prosperity of Business Environment
* Advantages - Disadvantages of Political Environment
* Legal Environment in India
* Legislative History, objectives, need
* Legal factors
* Demonetisation
* Legal changes

Thrust areas	GST and their Impact
Skill to be learnt by Student	challenges in socio, Political and Legal Environment
Examples/Illustrations	Constituents of Indian political Environment
Additional Inputs	changes in formulating Acts in Parliment influence the Business Environment

Teaching Models used	Lecture
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Question & Answer Session
Activity planned outside classes	Assignment
Any other	

* Need and Importance of GST
* GST Impact on various Sectors
* Problems in implementation of GST
* Industrial Relations and Disputes Act
* FEMA 2000. FERA 1972 ACT
* Differences between FEMA & FERA
* Features of FERA

Principal Incharge N. Meenakshi Lecturer

TEACHING PLAN (SYNOPSIS)

Month : January, 2023 Subject : Commerce, II B.Com (G) & (A)

TOPIC : Measures of Dispersion, skewness & kurtosis Paper : Business statistics

Hours Required	20
Learning Objectives	Measures of Dispersion, skewness & kurtosis
Previous Knowledge to be reminded	Averages
Topic Synopsis	

* Relative Measures of Dispersion
* Merits & Demerits of various Measures of Dispersion
* objectives of Dispersion
* Properties of Dispersion
* Lorenz Curve
* Merits & Demerits of Range
* Concept of dispersion in statistics
* Quartile Deviation
* Co-efficient of Quartile Deviation
* Mean - Deviation
* Co-efficient of Mean - Deviation
* Variation
* Co-efficient of Variation

Thrust areas	standard Deviation
Skill to be learnt by Student	How to Calculate the various Dispersion
Examples/Illustrations	1 Salient features of Measures of Dispersion
Additional Inputs	Probable Error

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Home work
Any other	

* Standard Deviation
* Co-efficient of Standard Deviation
* skewness
* Soilent features of skewness
* objectives of skewness
* Significance of study of skewness
* Karlpearson's Co-efficient of skewness
* Bowley's Co-efficient of skewness
* Kurtosis - types of kurtosis
* Dispersion vs skewness

(Including Problems)

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : January, 2023 Subject : Commerce, III B.Com (G)

TOPIC : Strategies and Promotion Campaign, Sales Manship and Sales operations Paper : Sales Promotion and Practice

Hours Required	20 hrs
Learning Objectives	Strategies and Promotion Campaign, salesmanship
Previous Knowledge to be reminded	Product Life cycle
Topic Synopsis	

* Tools of Sales Promotion
* Objectives for buyers, middlemen and sellers
* Importance of Sales Promotion
* Consumer Promotion Tools & Techniques
* Different Types of Retail Stores Displays
* Effective Sales Tactics for Dealers and
* Salesmen
* Sales Promotion Programs
* Dealer Promotion Tools & Techniques
* Displays in Sales Promotion
* Contests: Prizes, sweepstakes, Games
* Trade Shows
* Trade Fairs
* Demonstrations
* Exhibitions & Trade Fairs
* Designing of Sales Promotion Programme
* Competitions.
* Point-of-Purchase (POP) Displays.

Thrust areas	Promotion Strategies
Skill to be learnt by Student	Promotion Campaign
Examples/Illustrations	Salesmanship -
Additional Inputs	Coupons and Discount free offers of a product

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Books
Student Activity planned after the teaching	Test
Activity planned outside classes	Assignment
Any other	

* Sales manship
* Modern concepts of salesmanship
* Types of salesmanship
* Pre-approach and Approach
* selling sequency
* Sales budgets
* Sales territories
* Sales quota's
* Point of sales
* Sales contests
* Sales Manger Qualities
* Sales Manger Functions

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : January, 2023 Subject : Commerce, II B.Com (G)

TOPIC : GST Voucher Entry Paper : Goods and Service Tax with Tally

Hours Required	20
Learning Objectives	GST - Voucher Entry
Previous Knowledge to be reminded	Masters : Accounting & Inventory
Topic Synopsis	

* GST Voucher Entry
* GST Vouchers
* Customizing the Existing voucher
* Types of with applicable GST Rates
* Mapping of Input Tax Credit on Purchase Vouchers
* Output Tax on Sales Vouchers
* Purchase and sales Voucher Entries with Single Rated and Double or Multiple Rated GST Goods
* GST Returns
* Regular Monthly returns and Annual Returns
* Returns for composition scheme
* Generation of Returns
* GSTR1, GSTR-2, GSTR-3, GSTR -4, GSTR-9 GSTR-3B

Thrust areas	Vouchers in GST Entry
Skill to be learnt by Student	GST Vouching & Returns
Examples/Illustrations	Voucher Creation in Tally
Additional Inputs	

Teaching Models used	Lecture Method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Test
Activity planned outside classes	Assignment
Any other	

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : February, 2023 Subject : Commerce, I B.Com (G)

TOPIC : Global Environment Paper : Business Environment

Hours Required	10 hrs
Learning Objectives	Global Environment
Previous Knowledge to be reminded	Social, Political & Legal environment
Topic Synopsis	

* Globalization
* GATT - General Agreement on Tariffs and Trade
* WTO - World Trade organization
* WTO agreements, Principle of reducing trade barriers
* Function and Role of WTO
* Foreign Trade Policies
* Trade Blocks
* Meaning - Objectives - Functions of IBRD
  IBRD - International Bank for Reconstruction and Development
* BRICS - Brazil, Russia, India and china, South Africa
  Activities of BRICS
* SAARC
  Meaning - scope - Objectives
  SAARC : South Asian Association for Regional Cooperation

Thrust areas	Globalization
Skill to be learnt by Student	Global Perspective of Business Environment
Examples/Illustrations	Differences between Macro & Global Macro Economic Environment
Additional Inputs	

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Books
Student Activity planned after the teaching	Seminar
Activity planned outside classes	Assignment
Any other	

* ASEAN : Association of South East Nations
* Functions of ASEAN
* Institutional Mechanism of BIMSTEC
* BIMSTEC: The Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Co-operation

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : February, 2023 Subject : Commerce, II B.Com (G) & (C.A)

TOPIC : Measures of Relations Paper : Business statistics

Hours Required	20
Learning Objectives	Measures of Relations
Previous Knowledge to be reminded	Measures of Dispersion
Topic Synopsis	

* Correlation - Introduction
* uses of correlation
* Types of correlation
* Measures of correlation
* Rank correlation
* Limitations of correlation - coefficient
* Probable Error - Importance of Probable Error
* Interpretation of Karl Pearson's Co-efficient of correlation
* Bivarialz Data
* Regression
* Distinguish between correlation and co-efficient of correlation

(Including Problems)

Thrust areas	Karl Pearson's Co-efficient of correlation
Skill to be learnt by Student	Differences between Correlation & Regression
Examples/Illustrations	Judgments of Ranking on the basis of Rank correlation
Additional Inputs	

Teaching Models used	Lecture method
Teaching Aids used	Black Board
References cited	Text Books
Student Activity planned after the teaching	Doubt clarification
Activity planned outside classes	Assignment
Any other	

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : February, 2023 Subject : Commerce, III B.Com (G)

TOPIC : Sales force Management and Designing Paper : Sales Promotion and Practice

Hours Required	20 hrs
Learning Objectives	Sales force Management and Designing
Previous Knowledge to be reminded	Sales Operations
Topic Synopsis	

* Salesmanship
* Modern Concepts of salesmanship
* Types of salesman ship
* Sales Force Management
* Identification Processing of sales Force Management
* Desiging of sales Force
* Sales Executive Participation in Sales Force Management
* Training
* Induction
* Functions of sales Force Management
* selection
* Importance of Selection
* selection process steps
* Recruitment
* Recruitment Process
* Types of Recruitment

Thrust areas	Most important steps in Sales Management
Skill to be learnt by Student	Sales compensation plan
Examples/Illustrations	events that should be designed to enhance Sales Promotion
Additional Inputs	

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Books
Student Activity planned after the teaching	Doubt clarification
Activity planned outside classes	Assignment
Any other	

* Factors effecting Recruitment
* Importance of Recruitment
* Employees Induction Procedure
* Methods of Sales Compensation Plans
* Methods of Evaluation of sales Personnel
* External & Internal factors of Influencing Sales compensation Level
* objectives and features of good Sales Compensation plan
* Designing of Events for Enhancing Sales Promotion

Principal Incharge. N. Meenakshi Lecturer

TEACHING PLAN (SYNOPSIS)

Month : February, 2023 Subject : Commerce, III B.Com (G)

TOPIC : GST Returns Paper : Goods and Service Tax with Tally

Hours Required	20 hrs
Learning Objectives	Payment of GST
Previous Knowledge to be reminded	GST - Returns
Topic Synopsis	

* Payment of GST - Online
* Who is liable for GST
* Features of payment Process
* Manner of Payment
* Electronic Register
* Payment Procedure
* Penalty for Late Payment
* Creation of Payment Voucher in Tally
* Offences under GST
* Meaning of Penalty
* Penalty for short payment of Tax
* Penalty for certain offences
* Penalty for failure to furnish information return
* General disciplines related to Penalty

Thrust areas	GST Payment online
Skill to be learnt by Student	What are Payments under GST
Examples/Illustrations	Payment Procedure
Additional Inputs	types of Electronic Ledger.

Teaching Models used	Lecture Method
Teaching Aids used	Text Book & Black board
References cited	Text Books, Kalyani Publications
Student Activity planned after the teaching	Test conducted
Activity planned outside classes	Assignment
Any other	

* Administrative Authorities
* Administrative set up at Centre
* Appointment of officers under the Central Goods and services Tax Act
* classes of officers under the Central GST Act
* Powers of officers under the central GST Act
* Power
* Jurisdiction

Principal Incharge N. Meenakshi Lecturer

TEACHING PLAN (SYNOPSIS)

Month : April, 2023 Subject : Commerce, II B.Com (G)

TOPIC : GST - Introduction Paper : Goods and Service Tax

Hours Required	20hrs
Learning Objectives	GST - Introduction
Previous Knowledge to be reminded	GST in India
Topic Synopsis	

* Overview of GST
* Features of GST
* Concepts
* Advantages & Disadvantages / limitations
* Impact of GST on state and Central Government
* Components of GST
* CGST & SGST
* IGST & UTGST
* GST Council
* Powers and functions of GST Council
* Documents required for Registration under GST

Thrust areas	Registration and Various GST Valuation Rules
Skill to be learnt by Student	Sailent features and Merits of GST
Examples/Illustrations	Various Countries GST Systems
Additional Inputs	Service Tax

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Books
Student Activity planned after the teaching	Doubt clarification
Activity planned outside classes	Assignment
Any other	—

* Items not covered under GST
* GST Valuation rules with examples.
* Various types of returns used.

Principal

Incharge

N. Mamalli
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : April , 2023 Subject : Commerce, II B.Com (G&C.A)

TOPIC : Accounting for Share Capital Paper : Corporate Accounting

Hours Required	20
Learning Objectives	Accounting for share capital
Previous Knowledge to be reminded	Types of Companies, Companies Act - 2013
Topic Synopsis	

* Meaning of Company
* characteristics of a Company
* Kinds of Companies
* Difference between a Private limited Company and Public limited Company
* Division of share capital
* Sweat Quity shares
* Issue of shares.
* Issue of shares at par, Discount and Premium

Thrust areas	Issue of shares.
Skill to be learnt by Student	Division of share capital
Examples/Illustrations	Types of Preference shares
Additional Inputs	Formation of a company

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Books
Student Activity planned after the teaching	Problems Solving
Activity planned outside classes	Assignment.
Any other	—

* Calls in Arrears and Calls in Advance
* Forfeiture of shares.
* Journal entries
* Reissue of all forfeited shares
* When all forfeited shares are not Reissued
* Problems on Issue of Shares, forfeiture of shares. & Reissue of forfeiture of shares.

Principal Incharge N. Meenakshi Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June, 2023 Subject : Commerce, I S-Com(G)

TOPIC : GST Principles, Tax invoice Paper : Goods and Service Tax

Hours Required	20
Learning Objectives	GST Principles, Tax invoice
Previous Knowledge to be reminded	GST Introduction
Topic Synopsis	

* GST Principles.
* Model GST of Australia, Canada, Kelkarshah and Bagchi - Poddar - committee Recommendations.
* Comprehensive structure of GST in India
* Single, Dual GST
* GST Rates
* Taxes exempted from GST
* Duties outside the Purview of GST
* GST on Services.
* Canadian Goods and Service tax model

Thrust areas	GST Principles and Tax invoice
Skill to be learnt by Student	Difference between CGST & SGST
Examples/Illustrations	Various Countries GST Models.
Additional Inputs	Reverse charge Applicable, Revenue Neutral Rate

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Books
Student Activity planned after the teaching	Test
Activity planned outside classes	Assignment
Any other	-

* Tax invoice
* Principles underlying Tax Subsumption under GST
* Bills of Supply under GST
* Transactions covered under GST
* Tax on petroleum Crude / High speed Diesel / motor Spirit / Natural Gas / Aviation Turbine fuel
* Reverse charge Mechanism

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June, 2023 Subject : Commerce, II B Com (G & CA)

TOPIC : Issue and Redemption of Debentures & Issue of Bonus shares, valuation of Goodwill Paper : Corporate Accounting

Hours Required	20
Learning Objectives	Issue of Bonus shares, Issue and Redemption of Debentures
Previous Knowledge to be reminded	Issue of shares
Topic Synopsis	

* Debentures
* Different kinds of Debentures
* Difference between Debentures & Shares.
* Various methods of redemption of Debentures
* Provision relating to issue of debentures
* Bonus shares
* legal Provisions relating to issue of Bonus shares
* Buy Back of Shares.
* Buy back system - advantages.
* Problems on Debentures, Bonus shares Buy back of shares.

Thrust areas	Buy Back of shares.
Skill to be learnt by Student	Accounting Treatment for Debentures, Bonus shares, Valuation of Goodwill
Examples/Illustrations	Provision of Companies Act 2013 relating to Buy back of shares
Additional Inputs	

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Books.
Student Activity planned after the teaching	Doubt clarification
Activity planned outside classes	Assignment
Any other	—

* Goodwill - Need
* Factors Influencing goodwill and its need
* Methods of valuation of Goodwill
* Types of Goodwill
* Annuity method of valuation of Goodwill
* Average profit method
* Superprofits method
* Capitalization method

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June, 2023 Subject : Commerce I B.Com (G)

TOPIC : Introduction, Banking Systems Paper : Banking Theory and Practice

Hours Required	20
Learning Objectives	Introduction, Banking system in India
Previous Knowledge to be reminded	Banking System in India
Topic Synopsis	

* Meaning & Definition of Bank
* Commercial Banks
* Functions of Commercial Banks
* Credit Money
* Role of commercial banks in developing Countries like India.
* Reserve Bank of India- Role & functions
* Credit Control Measures used by the RBI
* Various types of loans & advances Given by the Bankers
* Classification of Banks
* Different types of Bank Deposits
* Central Bank vs. Commercial Bank
* Cash Reserve Ratio and Statutory liquidity Ratio (CRR & SLR)
* Repo Rate & Reverse Repo Rate
* Call Money

Thrust areas	Role of RBI in Economic Development
Skill to be learnt by Student	How to Commercial Banks Create Credit money
Examples/Illustrations	Structure of Indian Banking system
Additional Inputs	

Teaching Models used	Lecture method
Teaching Aids used	Black Board
References cited	Text Books
Student Activity planned after the teaching	Seminar
Activity planned outside classes	Assignment
Any other	–

* Branch Banking – Merits & Demerits
* Unit Banking – Merits & Demerits
* Mixed Banking – Merits & Demerits
* Development Banks
* E-Banking / electronic Banking
* Online Banking / Internet Banking
* Off-Shore Banking
* Anywhere Banking
* Automated Teller Machine (ATM)
* Real-Time Gross Settlement
* National Electronic Fund Transfer
* Credit Card and Debit Card
* Group Banking & chain Banking
* Paytm
* Investment Banking

Principal Incharge N. Meenakshi Lecturer

TEACHING PLAN (SYNOPSIS)

Month : April, 2023 Subject : Commerce, II B Com (G&CA)

TOPIC : Contract Paper : Business Law

Hours Required	12
Learning Objectives	Contract
Previous Knowledge to be reminded	Meaning & Definition of Law.
Topic Synopsis	

* Business Law
* Source of Business Law
* Contract Act, 1872 - Features. - classification
* Applicability of contract Act
* Essential Requirements of Contract
* Agreement
* Distinguish between Agreement and Contract
* Essential elements of a valid Contract
* Implied contracts
* Express contracts
* Quasi Contracts
* Executed contracts
* Executory Contracts
* Unilateral Contracts
* Bilateral contracts

Thrust areas	Indian contract Act - 1872.
Skill to be learnt by Student	Applicability of Contract
Examples/Illustrations	Various Cases
Additional Inputs	—

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Doubt clarification
Activity planned outside classes	Assignment
Any other	-

* void contracts
* voidable contracts
* Indian Contract Act - 1872

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July, 2023 Subject : Commerce, II B.Com (G)

TOPIC : Time of Supply of Goods & Services Paper : Goods and Service Tax

Hours Required	20
Learning Objectives	GST Return. Time of Supply of Goods & Services
Previous Knowledge to be reminded	GST Principles
Topic Synopsis	

* Value of Supply
* Time of Supply of Goods & Services
* Input Tax Credit
* Place of Supply of Services
* Nature of Supply of Services
* Distribution of Credit
* Matching of Input Tax Credit
* Availability of Credit in Special Circumstances
* Cross utilization of ITC between the Central GST and the State GST
* Input Tax Mechanism Work.

Thrust areas	Input tax Credit, GST Returns
Skill to be learnt by Student	How to file GST Return
Examples/Illustrations	Cross utilization of ITC between CGST & SGST
Additional Inputs	GSTR-4 (Composition Supplier), Quarterly

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Question & Answer Session
Activity planned outside classes	Assignment
Any other	–

* How to file GST Return
* Regular & monthly filling Returns
* Composition Quarterly filing returns
* GSTR-1, GSTR-2, GSTR-2A
* GSTR-3, GSTR-3B
* GSTR-9, GSTR-9A, GSTR-9B & GSTR-9C
* Annual Returns
* Records to be maintained under GST

Principal Incharge N. Meenakshi Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July, 2023 Subject : Commerce, II B.com (G&CA)

TOPIC : Valuation of Shares Company final Accounts Paper : Corporate Accounting

Hours Required	2.0
Learning Objectives	Valuation of Shares, Company final Accounts
Previous Knowledge to be reminded	Valuation of Goodwill
Topic Synopsis	

* Meaning of valuation of shares
* factors effecting the valuation of shares
* Methods of valuation of shares.
* Net Assets method
* (Yield Method) Yield Basis Method
* Fair Value Method
* Problems on Net Assets method
* Problems on Yield Basis Method
* Problems on Fair value Method
* Problems solving

Thrust areas	Balance sheet of a Company
Skill to be learnt by Student	Main Division of Share Capital
Examples/Illustrations	Bailent features & Provisions of Companies act - 2013.
Additional Inputs	Distinguish from Current assets from fixed assets, Divisible Profit

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Book.
Student Activity planned after the teaching	Doubt Clarification.
Activity planned outside classes	Home work & Assignment
Any other	–

* Provisions of the Companies Act, 2013
* Books maintained by the Company
* Preparation of Final Accounts
* Adjustments Relating to Preparation of Final Accounts
* Profit and Loss Accounts and Balance Sheet..
*

Principal

Incharge

N. Manali
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July, 2023 Subject : Commerce, I B.Com (G)

TOPIC : Types of Banks, Banker and Customer, collecting Banker & Paying Banker Paper : Banking Theory & Practice

Hours Required	20
Learning Objectives	Types of Banks, Banker and Customer
Previous Knowledge to be reminded	Banking system.
Topic Synopsis	

* Indigenous Bankers
* characteristics of Indigenous Bankers
* Co-operative credit Structure in India
* various types of co-operative societies
* ~~Reasonal~~ Regional Rural Banks - RRB
* Advantages & Disadvantages of RRBs
* Small Industrial Development Bank of India - SIDBI
* Industrial Finance corporation of India - IFCI
* Industrial Development Bank of India - IDBI
* EXIM Bank - Export - Import Bank
* Unit Trust of India - UTI
* NABARD

Thrust areas	NABARD, General & Special relationship between Banker & Customer
Skill to be learnt by Student	Role of Various Banks
Examples/Illustrations	Types of Customers
Additional Inputs	Endorsment, Different types of Endorsements

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Books
Student Activity planned after the teaching	Question & Answer session
Activity planned outside classes	Assignment
Any other	—

* Definition of a Banker.
* Documents required by a Banker for opening an account in case of Individuals & Companies
* Precautions taken by the Banker in various aspects
* Customer - Types of Customers
* Relationship between Banker & Customer
* ~~Endor~~ Dormant Accounts
* Pass Book - features
* NRI Customer
* Know Your Customer - KYC Norms.
* concepts, Duties and Responsibilities of Collecting Banker., Statutory Protection to collecting Banker.
* Holder for value - Holder in Due course
* Responsibilities of Paying Banker
* Payment Gateways

Principal Incharge N. Meenakshi Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June, 2023 Subject : Commerce, II B.Com(G&CA)

Paper : Business Law

TOPIC : Offer, Acceptance and Consideration.

Hours Required	12
Learning Objectives	Offer, Acceptance and Consideration
Previous Knowledge to be reminded	Contract
Topic Synopsis	

* offer Meaning
* characteristics of an Offer
* Express offer
* Implied offer
* specific offer
* Group offer
* General offer
* Essentials of valid offer
* cross offer
* standing offer
* Acceptance - Meaning - Definition
* essentials of valid Acceptance
* Communication of offer and acceptance
* Revocation of offer & Acceptance

Thrust areas	offer & essential of valid Acceptance
Skill to be learnt by Student	Differences between offer, Acceptance & consideration
Examples/Illustrations	Carlill vs. Carbolic smoke Ball Co.
Additional Inputs	—

Teaching Models used	Lecture method
Teaching Aids used	Black board
References cited	Text Book
Student Activity planned after the teaching	Test Conducted
Activity planned outside classes	Assignment
Any other	-

* Consideration - Definition
* Essentials of consideration
* "No consideration, No contract".
* Stranger to the contract and Consideration
* Exemptions.

Principal

Incharge

N. Meenakshi
Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July, 2023 Subject : Commerce, Economics

TOPIC : Capacity of the parties and contingent contracts Paper : Business Law

Hours Required	1h
Learning Objectives	Capacities of parties and contingent contracts
Previous Knowledge to be reminded	consideration
Topic Synopsis	

* Minor – Provisions relating to minor's contracts
* Protection given to minors in contracts act
* Position of minors under different legislation
* Persons of unsound mind
* Persons disqualified by law
* Free consent
* Flaws in consent
* undue influence
* Effect of undue influence
* Effect of coercion
* Effect of misrepresentation
* Quasi contracts
* Different types of Quasi contracts

Thrust areas	Contingent Contracts
Skill to be learnt by Student	Difference between wagering agreement & contingent contract
Examples/Illustrations	Case studies
Additional Inputs	–

Teaching Models used	Lecture method
Teaching Aids used	Black Board
References cited	Text Books
Student Activity planned after the teaching	Quiz
Activity planned outside classes	Assignment
Any other	—

* Contingent contracts
* Essentials of Contingent Contract
* Rules relating to enforcement of contingent Contracts
* Performance of a Contract
* Discharge of contracts
* ~~Methods~~ Modes of discharge of Contract
* Discharge Contract by Performance
* Discharge Contract by Agreement
* Discharge Contract by Lapse of time
* Discharge contract by Impossibility
* Breach of Contract
* Remedies for Breach of Contract
* various Types of damages
* Liquidated damages

Principal Incharge N. Manoj Lecturer

TEACHING PLAN (SYNOPSIS)

Month : October' 2022 Subject : B.Com (CA) & (Gen)

TOPIC : Non-Profit Organisations Paper : Advanced Accounting

Hours Required	20
Learning Objectives	Non-Profit Entities
Previous Knowledge to be reminded	Receipts, Payments Income / Expenditure
Topic Synopsis	Non-Trading Org, features.

Non-Trading Org, features. Receipts and Payments Account and Income and Expenditure Account. Capital and Revenue Receipts Capital and Revenue Expenditure (Payments) Legacy, Capital fund, Depreciation Revenue, Expenditure.

Donations, Subscriptions, Life membership fee, Entrance fee, Tournament fund Accounting Process.

Thrust areas	Non-Profit Entities.
Skill to be learnt by Student	Non-Profit Organisations
Examples/Illustrations	Accounts
Additional Inputs	Balance Sheet

Teaching Models used	Lecture Method
Teaching Aids used	Black Board
References cited	Part-1 Organisation
Student Activity planned after the teaching	Question & Answer.
Activity planned outside classes	Non-Credit
Any other	—

Accounting Firms, Organisations may be broadly divided into Two Categories, viz, business Organisation, and Non-business Organisation.

Section 8, of Companies Act-2013 Contains of Provisions relating to formation of Companies with charitable Objects.

Receipts and Payments Account, is a Summary of Cash transaction for a given Period in a Cleaning form showing Receipts and Payments under distinct headings.

Revenue Receipts Receiving Hay Receipt is not repayable or Capital Receipts the Regular activities is Called revenue Receipts.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV 2022 Subject : B.Com.

TOPIC : Single Entry System Paper : Advanced Accounting.

Hours Required	20
Learning Objectives	Features – Single Entry & Double Entry
Previous Knowledge to be reminded	Proportion of Entry.
Topic Synopsis	Single Entry System.

Single Entry System, means a combination of double entry, single entry and no entry. that means some transaction are recorded according to double entry

Advantages of Single entry.

Defects (limitations) of Single Entry.

Trial Balance cannot be prepared.

Trading, Profits and Loss account cannot be prepared

Balance Sheet cannot be prepared

Single entry means, a combination of double entry. Calculate opening capital.

Calculate capital at the end.

Thrust areas	Single Entry System.
Skill to be learnt by Student	Double Entry System
Examples/Illustrations	Journals Examples
Additional Inputs	Preparation of Statements

Teaching Models used	Lecture Method
Teaching Aids used	Black Board.
References cited	Double Entry System
Student Activity planned after the teaching	Question & Answer
Activity planned outside classes	Assignment
Any other	—

Prepare the statement of Profit and Loss. Prepare a trial balance statement of Affairs at the end.

Conversion Method, Steps in Conversion Method, How does Single Entry System differ from the double entry system.

Various ways of maintaining records under Single entry System. What is network?

Distinguish between Balance Sheet and Statement of Affairs.

Single entry means it is incomplete, inaccurate, un scientific and unsystematic style of account keeping

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December 22 Subject : G. Bhat.

TOPIC : Hire Purchase System. Paper : Advanced of Accounts

Hours Required	20
Learning Objectives	Hire Purchase and Instalment Purchase
Previous Knowledge to be reminded	Accounting Treatment.
Topic Synopsis	Hire Purchase, Treatment.

Instalment Purchase System Act 1972, It is an agreement under which the goods are let on hire and under which the hirer has an option to purchase them in accordance with the terms of the agreement and includes an agreement

Possession of goods is given at the time of agreement, The ownership passes to the buyer only after payment of the last instalment and in the case of any default in payment of the instalments

Asset Account Dr
To Bank A/c

Asset Account Dr
Interest Account Dr

Thrust areas	Hire Purchase System, Instalment Purchase System.
Skill to be learnt by Student	Ownership, Contract, Returning goods.
Examples/Illustrations	Dealing with Asset
Additional Inputs	Hire Purchase Price,

Teaching Models used	Lecture Method,
Teaching Aids used	Black Board,
References cited	Accounting Treatment.
Student Activity planned after the teaching	Questions and Answers
Activity planned outside classes	Assignment-
Any other	—

Instalment Amount × Rate of Interest / 100 + Rate of Interest

Bank Account Dr
To Hire Purchase Account

Hire Vendor's Account Dr
To Bank Account

Depreciation Account
To Asset Account

Bank Account Dr
To Hire Purchase Account

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : October '22 Subject : Ist B Com.

Paper : Advertising & Media planning

TOPIC : Nature & Scope.

Hours Required	20
Learning Objectives	Impact of Social, Ethical & Economical Aspects.
Previous Knowledge to be reminded	objectives.
Topic Synopsis	Advertising in the Social, Significance of Advertising

Objectives of Advertising, Advertising in the Social, Significance of Advertising, Characteristics, of Social Advertising.

Merits & Demerits of Social Advertising. Essentials of Good Advertising Demerits of Social Advertising.

Essentials of Good Advertising.

Media of Advertising. types of Advertising

Print - Advertising.

Broadcast - Advertising

Outdoor Advertising.

Digital Advertising

Product - / Brand Integration

Thrust areas	Social, Ethical & Economical Aspects
Skill to be learnt by Student	Marketing Tool.
Examples/Illustrations	Business Development
Additional Inputs	Prizes for Promotions

Teaching Models used	Lecture Method
Teaching Aids used	Black Board
References cited	Developing Advertisement.
Student Activity planned after the teaching	Question & Answers
Activity planned outside classes	Assignment –
Any other	–

Scope of Advertising, Scope of Advertising by budget, Nature of Advertising, Elements of Marketing Mix, Promotion Mix, Mass Communication.

Message, Price of Advertising Spokesman, Persuasive, Elements of Content, Identifiable Target Group.

Advertiser, Target Audience, Advertising Agency, Product Positive, Target Audience, Advertising and Product Advertising and Price

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Nov 2022 Subject : III B.Com.

TOPIC : Strategies of Advertisements Paper : Advertising & Media Planning

Hours Required	20
Learning Objectives	Advertising Strategies
Previous Knowledge to be reminded	Campaigning Process
Topic Synopsis	ASCI DAGMAR.

Evolution of Advertising Agencies. Space Broker Stage, Standard Service Stage, Marketing Service Stage

Need or Importance of Advertising Agency

Departmental type advertising Agency, Group type advertising agency

Strategy of Advertising

Appeal to the Right of Customers, Draw Attention, Educate the Target Market.

Thrust areas	Advertising Agencies & Strategies.
Skill to be learnt by Student	Objectives
Examples/Illustrations	ASCI DAGMAR
Additional Inputs	Role of Advertising

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board.
References cited	Standards of Advertisement.
Student Activity planned after the teaching	Question / Answer
Activity planned outside classes	Assignment
Any other	—

Trust is the key, Code to Action is a Three-Step and Sweet-Easy to Remember.

The Advertisement Standards Council of India (ASCI) was established in the year 1985 under Section 25 of the Companies Act.

ASCI Structure ASCI is to promote truthfulness, honesty public decency, Social Standards

Consumer Complaints Council

DAGMAR Approach.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December '22 Subject : BMS

TOPIC : Process of Advertisement Paper : Advertising & Media Planning

Hours Required	20
Learning Objectives	Creativeness & Communication
Previous Knowledge to be reminded	Copy Writing
Topic Synopsis	Creative Thinking Process.

Creative Ads important,

Advertising Communication System,

Communication Process. Creative thinking

a new approach to a Problem,

Creative thinking Process.

Artistic Creativity, Creative Problem

Solving - Creativity in STEM

Analysis, open Mindedness, Problem

Solving - Organization, Communication

Copy Writing differ from

Content Marketing - Copy Testing -

Description - Good Slogan - Brevity -

Clarity - Powerful - Memorable -

Thrust areas	Communication Process
Skill to be learnt by Student	Creative Thinking -
Examples/Illustrations	Slogan Elements -
Additional Inputs	Copy Testing

Teaching Models used	Lecture Method,
Teaching Aids used	Black Board.
References cited	Thinking Prism.
Student Activity planned after the teaching	Question & Answer.
Activity planned outside classes	Peer Conducting.
Any other	—

Decide what you want to say
Create a Slogan — Keep it Simple —
Establish Company's Voice — Brainstorm
Slogan. — Key elements of Design —
Visual Images — Slogan —
Logo — Text — Colour — Space —
Situation Appraisal
Situation Analysis, analyzing — Structural
or Strategic Planning — Creative Planning
Generic Strategy — Brand Image Strategy —
Product — Positioning — Media Planning —
Roles of the Creative Team —
Creative Process — Advertising Communication —
Model.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : October'22 Subject : III B Com.

TOPIC : Computation of Total Income and Tax Liability. Paper : Income Tax & Assessment & Procedure & Practice

Hours Required	20
Learning Objectives	Tax Treatment.
Previous Knowledge to be reminded	Ass. of Deductions U/S 80
Topic Synopsis	Tax liability.

Income under head Salary & House Property Profession — Capital Gain — Other Sources Ass. of deductions — Computation of Tax liability — Minimum Tax — Assessment of firms — Meaning of Firm — LLP and Partners — LLP —

Treatment of Remuneration — and interest Receiving from firms/LLP —

Corporate / Company Taxation — Residential Status and Incidence of Tax Computation of GTI of Company.

Special Provisions for Losses of Company — Deductions Ass. of GTI U/S 80

Thrust areas	Assessment of Individuals.
Skill to be learnt by Student	Firms / Including LLP.
Examples/Illustrations	Assessment of Companies.
Additional Inputs	Rate of Tax.

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board.
References cited	Computation of Tax Liability —
Student Activity planned after the teaching	Question & Answers
Activity planned outside classes	Tax Calculator —
Any other	

Rates of Tax — Minimum Alternate Tax (MAT) — Special Provisions Relating to foreign Company Ship to be Resident in India —

Dividend Tax — Company Taxation — Corporate Tax — types of Companies — Indian Company — Widely held Company — Closely held Company — Domestic Company — foreign Company —

Computation of Gross Total Income of a Company — Agricultural Income of a Company — Carry forward of losses — Tax Treatment —

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Nov 2022 Subject : III B Com.

TOPIC : Clubbing of Income / Set off of Losses. Paper : Income Tax.

Hours Required	20
Learning Objectives	Specific Income of other Persons.
Previous Knowledge to be reminded	Deemed Incomes.
Topic Synopsis	Clubbing of Income –

Introduction Meaning – Sections 60 to 65
deal with such cases – Revocable
Transfers of assets

Illustrations

	Mr D	Mrs D
Salary from Himalayan Ltd	2,15,000	NIL
Capital gains Short term	90,000	NIL
Income from other sources		
Bank Interest	12,000	6250
Interest on Govt Securities	3,600	2,750
Total	3,20,600	9000

Thrust areas	Clubbing of Income.
Skill to be learnt by Student	forward of losses.
Examples/Illustrations	Set-off losses.
Additional Inputs	bypass of Set-off.

Teaching Models used	Lecture Method
Teaching Aids used	Black Board
References cited	Income Tax Off and Income Tax Act
Student Activity planned after the teaching	Quiz / Assignment
Activity planned outside classes	Assignment
Any other	—

D having no qualification, or experience, is employed by Himalayan Log. Mrs. D holds 22% equity share capital in Himalayan Log. from September 12, 2021. The art the gives total income of D and Mrs. D for the assessment year 2022-23

Income	Mr. D	Mrs. D
20% Capital gains	Nil 90,000	Nil Nil 2,15,000
Bank interest	12,000 3,600	6250 2750
	15,600	9,000
	1,05,600	2,24,000

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December' 22 Subject : 1/5 B Com.

TOPIC : Payment of Tax / Tax Revision. Paper : Income Tax.

Hours Required	20
Learning Objectives	Payment of Tax | Persons liable to Pay
Previous Knowledge to be reminded	Advance Tax - Due Date -
Topic Synopsis	Appeals & revision -

Advance Payment of Tax - Calculation of advance Tax Payable - u/s 209(4) increase or decrease in advance Tax - Power of Assessing Officer - Amendment of order issue - Instalments of advance Tax and due date -

Assessee deemed to be in default - Credit of advance Tax -

for an assessee covered u/s 44AD or 44ADA (w.e.f. 1-06-2016)

Credit of Advance Tax -

Thrust areas	Payment of Tax | Persons liable.
Skill to be learnt by Student	advance Tax -
Examples/Illustrations	Due Date -
Additional Inputs	Appeals and Revision -

Teaching Models used	Lecture Method –
Teaching Aids used	Black Board.
References cited	Gay Pagnetti – Penalties –
Student Activity planned after the teaching	Questions / Answers
Activity planned outside classes	Class – Quiz –
Any other	—

Refund Tax – Who is allowed to Claim Refund – Acceptance of Belated Claim of Refund – Interest on Refund – Refund in appeal etc – Interest on Refund due to deduction – Interest on Excess Refund –

Appeals – Revision –

Appeals
↓
Appeals to CIT (Appeals)
↓
Appeal to ITAT
↓
Appeal to High Court –
↓
Appeals to Supreme Court –

Appeal to the Commissioner (Appeals) Section (246A to 251)

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Nov 2022 Subject : I B.Com (CA) (Gen)

TOPIC : Concepts of Business Paper : B.O.M.

Hours Required	20
Learning Objectives	Function of Business —
Previous Knowledge to be reminded	Choice of Suitable form of Org —
Topic Synopsis	Trade classification | Aids to Trade.

Entrepreneur — Economic Activities — Exchange of Goods and Services — Profit Motive — Risk and Uncertainity — Continuity of Transactions — Creation of utility — Organisation — financing — Economic objectives —

Profit Making — Production of goods — Creating Market — Technological improvement — Human objectives — Social objectives — Business — Function of Business —

Production function — Purchase function — Marketing function — Finance function — Personnel function

Thrust areas	Aids to Trade, Function of Business.
Skill to be learnt by Student	Concepts of Business.
Examples/Illustrations	Trade Industry. Commerce
Additional Inputs	Choice of Suitable form of Org

Teaching Models used	Lecture Method
Teaching Aids used	Blackboard.
References cited	Trade.
Student Activity planned after the teaching	Questions / Answer.
Activity planned outside classes	Assignment.
Any other	—

Legal Tenders — Industry — Trade — Commerce and Business — Development of Commerce — Nature of Commerce — Role of Trade — Town Economy — Limitations Trade —

Internal Trade.

External Trade.

Wholesale Trade.

and Retail Trade

Hindrances to trade and aids

Hindrance of Place (Transport)

Hindrance of Persons (Distribution)

Hindrance of Trade (Banking)

Hindrance of Time (Warehousing)

" knowledge (Salesmen)

" Risk (Insurance)

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December 22 Subject : I B.Com (CA)/(GA)

TOPIC : Forms of Business Org. Paper : B.O.M.

Hours Required	20.
Learning Objectives	Sole Proprietorship / Partnership / J.C. / PSEs.
Previous Knowledge to be reminded	Business organisation —
Topic Synopsis	P.S.Es – MNCs –

types of business undertakings

Private undertakings.

Public undertakings

Joint-Sector undertakings

Sole Proprietorship – Partnership – Joint-Stock Company – Cooperative Societies – Joint-Sector undertakings – Advantages of Sole Trader – Disadvantages of Sole Trading –

Partnership – features – advantages disadvantages – Characteristics of Ideal Partnership – different types of Partners – minor Partner –

Partnership deed – rights and duties of Partners –

Thrust areas	PSEs – MNCs
Skill to be learnt by Student	features, Merits & Demerits –
Examples/Illustrations	Suitable form of Org –
Additional Inputs	Orders to Write

Teaching Models used	Lecture Method
Teaching Aids used	Black Board
References cited	Notes — PSSC
Student Activity planned after the teaching	Question & Answers
Activity planned outside classes	Assignment
Any other	—

Participation in team — Advantages & Participation — Difference between Role Playing and Participation —

LUP — features — Advantages — Disadvantages — Difference — from — Jurisprudence Playing and Participation —

Cooperative Learning — features — Advantages — Disadvantages — Objectives & Cooperative Learning — Merits & Cooperation —

Jigsaw Class Coaching — Select features — merits and demerits of Jigsaw Class Coaching —

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : January 2023 Subject : I B.Com (CA) Sec.

TOPIC : Company Incorporation Paper : B.O.M.

Hours Required	20
Learning Objectives	Preparation of important Documents
Previous Knowledge to be reminded	Memorandum and Articles of Association
Topic Synopsis	Prospectus.

Formation of a Company

Stages of Promotion

1. Discovery of an Idea.
2. Develop Investigation.
3. Ascertaining the Determinants
4. Financial Prospection
5. Incorporation.
6. Commencement

Various Stages of Incorporation - Promoter - Characteristics - Promoter kinds of Promoters - Memorandum of Association

Articles of Association - Contents

Thrust areas	Incorporation of Company.
Skill to be learnt by Student	Ability to Contents of Memorandum
Examples/Illustrations	Prospectus.
Additional Inputs	Commencement of Business

Teaching Models used	Lecture Method.
Teaching Aids used	Blackboard
References cited	Incorporation -
Student Activity planned after the teaching	Question / Answer.
Activity planned outside classes	Assignment —
Any other	—

Distinction between Memorandum & Articles of Association.

Alteration — Importance & Prospectus —

Liar & Prospectus — Certificate of Incorporation — Certificate of Commencement of business — Red herring Prospectus —

Alteration & Name clause — Alteration of Registered Office Alteration of Object clause — Liability clause — Capital clause —

Promoters — Occasional Promoters — Managing agents —

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : April 2023 Subject : I B.Com (Gen & Comp)

TOPIC : Business Economics Paper : BE, I Semester

Hours Required	70
Learning Objectives	Scope of Business Economics
Previous Knowledge to be reminded	Managerial Economics
Topic Synopsis	Micro & Macro Economics.

Business Economics is now called Managerial Economics.

Nature Characteristics of Business Economics

Business Economics is micro in character.

Scope of Business Economics.

1. Demand Analysis.
2. Cost Analysis.
3. Pricing Practice and Policies.
4. Profit Management
5. Capital Budgeting.

Uses of Business Economics

Thrust areas	Micro & Macro Economics
Skill to be learnt by Student	Application of Economics to Business Plan.
Examples/Illustrations	Economics Definitions
Additional Inputs	Scope of Micro Economics

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board.
References cited	Economics Definition.
Student Activity planned after the teaching	Question / Answer.
Activity planned outside classes	Test Conducted –
Any other	—

The term Micro Economics is derived from the Greek word MIKROS. Meaning 'Small'. Thus, micro Economics is the study of small. Micro Economics is that branch of Economics which studies an Economic or decision making unit and considers in detail the behaviour.

Scope of Micro Economics

Professor Marshall popularized micro Economics. Micro Economics is based on the assumption of "full employment" and "Marginal analysis".

Importance of Micro Economics

Micro Economics explains to us how a free market economy with its millions of consumers and producers know to decide about the allocation of productive resources among the thousands of goods and services.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Mar. 2023 Subject : I B.Com (Grand Cmp) BE

TOPIC : Demand Analysis Paper :

Hours Required	20
Learning Objectives	Demand function, Law of Demand.
Previous Knowledge to be reminded	Determinants to Demand.
Topic Synopsis	Law of Demand, Elasticity of Demand.

The Law of Demand states the functional Relationship between Price & Demand.

Meaning and Definition of Demand - Determinants to Demand - Demand function - Law of Demand - Demand Curve - Exceptions to Law of Demand - Elasticity of Demand - Measurements of Price Elasticity of Demand -

Assumptions of the Law - Illustration of the Law - Demand Schedule - Diagrammatic Representation - Demand Curve - Income effect - Substitution effect - New buyers - Different uses - Consumer Equilibrium -

Prestige goods - Speculation effect - Giffen effect or Giffen's Paradox.

Thrust areas	Law of Demand
Skill to be learnt by Student	Elasticity of Demand -
Examples/Illustrations	function of Demand -
Additional Inputs	Determinants to Demand

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board
References cited	Demand Analysis.
Student Activity planned after the teaching	Question & Answer.
Activity planned outside classes	Assist Students -
Any other	—

Law of Demand, - Assumptions of the Law, - Price of the Commodity - Propensities - Income - Tastes and Preferences - Weather Condition - Discovery of Substitutes - Changes in the distribution of Income - types of elasticity of Demand - Price elasticity of Demand - Income elasticity of Demand -

Methods of Measurement - -

Arc Method -

$$\frac{\text{Change in quantity Demand}}{\text{Original Quantity + New Quantity}} \div \frac{\text{Change in Price}}{\text{Original Price + New Price.}}$$

Unit - elasticity - Perfect elasticity Relatively elastic Demand - Elasticity of Demand - Demand function -

$$D_x = f(P_x, P_{x-1}, Y, T, N, C)$$

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : June 2023 Subject : B.E

TOPIC : Production Cost & Revenue Analysis Paper :

Hours Required	20
Learning Objectives	Concept of Production function –
Previous Knowledge to be reminded	Demand Analysis –
Topic Synopsis	Law of Variable Proportion Break Even Analysis

Concept of Production function – Law of Variable Proportion – Law of Returns to Scale – Classification of Costs – Breakeven Analysis – Advantages –

Assumption of the Law – No of labourers (L) – Total Product – Average Product – Marginal Product – Agri

Laws of Returns to Scale – Scale – Causes – Indivisible factors – Specialisation – Advantages of increasing dimension – Economic of Scale –

Money Cost of Production – Real Cost of Production – Project – Expectations –

Thrust areas	Breakeven Analysis –
Skill to be learnt by Student	Law of Variable Proportion –
Examples/Illustrations	Cost and Revenue Analysis –
Additional Inputs	Classification of Costs

Teaching Models used	Lecture Method.
Teaching Aids used	Black Board.
References cited	Dwivedi Notes —
Student Activity planned after the teaching	Question & Answer.
Activity planned outside classes	Test - Cricket —
Any other	—

COBB - DOUGLAS Production function -

Marginal Cost (MC) = $\frac{\Delta TC}{\Delta Q}$ =

$$\frac{\text{Change in Total Cost}}{\text{Change in Output}}$$

Both Average Cost (AC) and Marginal Cost (MC) are calculated from Total Cost.

$$AC = \frac{\text{Total Cost}}{\text{Output}}$$

$$MC = \frac{\text{Change in Total Cost}}{\text{Change in Output}} = \frac{\Delta TC}{\Delta Q}$$

Margin Safety - P.V. Ratio -

$$P.V. \text{ Ratio} = \frac{S - V}{S}$$

S = Sales — V = Variable Costs

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : July 2023 Subject : Labour in Sociology

TOPIC : Market - Structure Paper : Business Economics

Hours Required	20
Learning Objectives	Perfect - Competition - Equilibrium Price
Previous Knowledge to be reminded	Market - Structure —
Topic Synopsis	Monopoly — Characteristics —

Concept - of Market - - Classification - of Markets - Perfect - Competition - Characteristics - Equilibrium Price - Monopoly — Characteristics - Equilibrium under Monopoly -

Perfect - Competition features — Equilibrium Price determination - in a Perfect - market - changes in Demand and Supply - Market Period - Market Period Price - demand plays in the main Part. — Short Period Price —

Long Period Equilibrium - Equilibrium, Price Industry -

Thrust areas	Equilibrium Price - Monopoly - Equilibrium
Skill to be learnt by Student	Concept - of Market -
Examples/Illustrations	Classification of Markets —
Additional Inputs	Market - Structure

Teaching Models used	Lecture Method
Teaching Aids used	Black Board.
References cited	Concept - Structure —
Student Activity planned after the teaching	Question & Answers —
Activity planned outside classes	Assignment - Conducting —
Any other	—

Price determination under Monopoly - MC = MR - MC and AC curves will be in 'U' shape -

Conditions of price discrimination - Ignorance of buyers - Agreement between sellers - Geographical or law in barrier -

Equilibrium of the firm under Perfect Competition - Conditions of equilibrium - Short-period equilibrium - Long Period equilibrium - Equilibrium of the industry.

Price determination under monopoly. - Demand Curve - under monopoly slopes down - Wards in Perfect Competition - Loss of Consumers Surplus - Circumstances when discrimination is possible. - Determination of Price under discrimination. - Perfect - Competition - Monopolistic Competition -

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV - 2022 Subject : FA-I

TOPIC : Introduction/Ledger/subsidiary books Paper : I B.Com

Hours Required	20
Learning Objectives	Learn about Fundamentals of accounting, Ledger, subsidiary books
Previous Knowledge to be reminded	Recollect the Inter Accountancy
Topic Synopsis	

Need of Accounting - Difinition - objectives Accounting concepts and conventions - Accounting cycle - Classification of accounts double entry - Book keeping - Journalizing - posting to Ledgers Balancing of Ledger Accounts.

Subsidiary books - types of subsidiary books

Cash Book - Three column Cash Book - petty cash Book

Accounting conventions

1. Convention of consistancy
2. Convention of full disclosure
3. Convention of conservation
4. Convention of materiality

Thrust areas	Types of Accounts
Skill to be learnt by Student	Understand Journal, Ledgers, Three column cash book
Examples/Illustrations	Sale Traders Accounts
Additional Inputs	5 column cash book

Teaching Models used	Lectures method
Teaching Aids used	Smart board.
References cited	Text book
Student Activity planned after the teaching	Solve the problems
Activity planned outside classes	Assignment
Any other	Test.

Accounting concepts

1. Business entity concept
2. Dual aspect concept
3. Going concern concept.
4. money measurement concept
5. Cost concept
6. Accounting period concept.
7. Realisation concept.
8. objectives concept.

Types of Accounts

1. Real Account.
2. Personal Account
3. Nominal Account.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV-2022 Subject : marketing

TOPIC : Introduction, consumer behaviour Paper : II B.Com

Hours Required	20.
Learning Objectives	Understand what is market, consumer behaviour
Previous Knowledge to be reminded	Recollect the 3Ps.
Topic Synopsis	

Concept of marketing need wants and Demand.- marketing concepts marketing mix. 4 PS of marketing - marketing Environment.

Buying Decision process stages

Buying Behaviour - market Segmentation. Based of Segmentation :- selecting segments. Advantages and Dis Advantages of segmentation.

Thrust areas	4P's ; market segmentation.
Skill to be learnt by Student	understand marketing concept, consumer behaviour
Examples/Illustrations	New Trends in market
Additional Inputs	marketing strategies

Teaching Models used	Lecturer method
Teaching Aids used	Text Book.
References cited	
Student Activity planned after the teaching	
Activity planned outside classes	Assignment.
Any other	Project work
	Test.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December - 2022 Subject : marketing.

TOPIC : Production management, pricing, promotion Paper : II B.Com.

Hours Required	20.
Learning Objectives	to understand about production, pricing & promotion
Previous Knowledge to be reminded	Remind the concept.
Topic Synopsis	

Production classification Levels of product Product life cycle new product mix. and product line. Decisions - Design branding Packaging and Labelling

Pricing factors Influencing price - determination of price pricing strategies. skimming and penetration pricing.

Promotion and distribution - promotion mix. Advertising. sales promotion publicity public Relations. Personal selling and direct marketing distribution channels online marketing.

Thrust areas	product mix, skimming price, promotion mix
Skill to be learnt by Student	Marketing skills.
Examples/Illustrations	new Advertisements system.
Additional Inputs	New Trends in marketing.

Teaching Models used	Lecture method
Teaching Aids used	Text book.
References cited	
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Project work.
Any other	Test.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV-2022 Subject : Stock market

TOPIC : Introduction of stock market, capital market. Paper :

Hours Required	2Q.
Learning Objectives	Learn basic things about stock markets, capital market
Previous Knowledge to be reminded	Remind about issue of shares
Topic Synopsis	

Introduction of Investments need of Investments

Short and Long Term Investment - money market VS

Capital market - primary market - Secondary market Departments.

Buy back shares Forward Contract and Future Contract.

Types of Investors Speculators, Hedgers, Arbitragers

Definition Participants of Capital market

participants. primary market issues of Equity shares and

preference shares and debentures - Secondary market

Stock Exchange - National stock Exchange

of India over the Counter Exchange of India. Qualified

Individual/Institutional buyers - underwriters

Thrust areas	primary market, secondary market.
Skill to be learnt by Student	basic issues about stock market
Examples/Illustrations	BSE, NSE
Additional Inputs	Stock Broker

Teaching Models used	Lecture method
Teaching Aids used	Text Book
References cited	
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Access of online Trading
Any other	Post.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan - 2022 Subject : Stock market.

TOPIC : Financial Intermediaries, stock Indices, Rights mechanism Paper : option - 3

Hours Required	20
Learning Objectives	Learn about Financial Intermediaries, stock Indices
Previous Knowledge to be reminded	basics of stocks to be Reminded
Topic Synopsis	

Depositories buyback of shares Forward Contract and Future contract differences. participants in future contract clearing of mechanisam.

Stock Indicators - Index and its types Sensex calculation methodology types of clearing members

Regulatory mechanism. Security and exchange board of India - SEBI powers functions over the counter exchange OTCE of India. functions and mechanism.

Thrust areas	BSE - NSE - SEBI - OTCE.
Skill to be learnt by Student	understand all concepts about BSE NSE.
Examples/Illustrations	U Tube vedios about online Trading.
Additional Inputs	Books in stock markets

Teaching Models used	Lecture method.
Teaching Aids used	Text book
References cited	
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Unit test
Any other	Report work.

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : NOV-2022 Subject : Stock market Analysis

TOPIC : Introduction of Stock market Analysis, Fundamental Analysis.

Paper : 21A (B.Com)

Hours Required	20.
Learning Objectives	Basics in stock market Analysis.
Previous Knowledge to be reminded	Stock market to basics Reminded.
Topic Synopsis	

Introduction of Investments need of Security Analysis types of Analysis. Fundamental Analysis Technical Analysis, Quantity Analysis.

Fundamental Analysis based on company Record and performance - EPS Ratio. Price to sales Ratio - P/ Earnings Ratio, P/Equity Ratio, ROI, D/P Ratio - Intrinsic value.

Thrust areas	Intrinsic value, Fundamental Analysis
Skill to be learnt by Student	Learn about fundamental Analysis.
Examples/Illustrations	Angel Broking Analysis statements
Additional Inputs	Stock Broking Analysis.

Teaching Models used	Lecture method.
Teaching Aids used	Text Book
References cited	
Student Activity planned after the teaching	Assignment
Activity planned outside classes	~~Unit test project work.~~
Any other	

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Dec-2022 Subject : Stock market Analysis

TOPIC : Technical Analysis, Quantity Analysis Paper : B.A B.Com

Hours Required	20
Learning Objectives	Learn about Technical analysis, Quantity analysis
Previous Knowledge to be reminded	Remainder Fundamental analysis.
Topic Synopsis	

Technical Analysis - Based on share price movement and market trends Bullish pattern Bearish pattern.

Quantity Analysis - Based on Data for Special Research purpose - Descriptive, Correlation, Comparative and experimental by preparing questionnaire, observation, Focus groups and Interviews - DOW theory.

Thrust areas	Technical Analysis, Quantity Analysis
Skill to be learnt by Student	Technical analysis, Quantity Analysis.
Examples/Illustrations	Bull and Bearish trends
Additional Inputs	Live trading.

Teaching Models used	Lecture and O/A method
Teaching Aids used	Textbook model etc
References cited	T.B.P book.
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Project work
Any other	Test

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan - 2023 Subject : Stock market analysis

TOPIC : mutual funds Paper : B.Com - 2.1A

Hours Required	15
Learning Objectives	Learn about mutual funds
Previous Knowledge to be reminded	Remembering types of deposits
Topic Synopsis	

Mutual funds - Importance and the role of mutual funds - types of mutual funds - various schemes in India - Growth Fund - Income Fund Growth and Income Fund, tax planning schemes. other categories, assets management mutual funds its method of analysis.

Revision of 1st/IInd units of stock market Analysis with the help of model papers questions

Thrust areas	mutual funds
Skill to be learnt by Student	Learn about mutual funds
Examples/Illustrations	Nippon small cap mutual fund
Additional Inputs	mutual fund trends

Teaching Models used	Lecture and a Assignment.
Teaching Aids used	Text Book
References cited	IBP Book
Student Activity planned after the teaching	Assignment.
Activity planned outside classes	Project work
Any other	Test

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : [illegible] – 2022 Subject : Stock market

TOPIC Paper : [illegible]

Hours Required	50 15
Learning Objectives	Revision of 1st, 2nd, 3rd unit
Previous Knowledge to be reminded	Reminding the previous knowledge
Topic Synopsis	

Revision of 1st, 2nd, 3rd units of stock market with the help of model question paper. Daily one question in assignment.

Thrust areas	Fundamental Analysis
Skill to be learnt by Student	understand 3 units
Examples/Illustrations	model question paper
Additional Inputs	old question paper

Teaching Models used	Q & A method
Teaching Aids used	Notes & Text book
References cited	old question paper
Student Activity planned after the teaching	Daily assignments
Activity planned outside classes	–
Any other	–

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : 2022-2023 Subject : marketing

TOPIC : Marketing - 1&3 units Paper : B.Sc B.Com

Hours Required	15
Learning Objectives	Revision 1 & 3 units
Previous Knowledge to be reminded	Remembering previous knowledge
Topic Synopsis	

Revision of 1st, 2nd and 3rd units of marketing. Doubts clarification and Daily Assignments writing. with the help of old question papers

Thrust areas	Consumer behaviour
Skill to be learnt by Student	Understand three units
Examples/Illustrations	model question papers
Additional Inputs	old question papers

Teaching Models used	Lecture, Question & Answer method
Teaching Aids used	Notes & Textbook
References cited	T.M.H books
Student Activity planned after the teaching	Daily Assignments
Activity planned outside classes	–
Any other	–

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : December-2017 Subject : PA I

TOPIC : Trial Balance Rectification of Errors, Bank Reconciliation Statement

Hours Required	28
Learning Objectives	Learning about Rectification of errors & BRS.
Previous Knowledge to be reminded	Remembering BRS in Inter
Topic Synopsis	

Trial Balance and Rectification of Errors

Preparation of Errors - Rectification of Errors - Suspense Account

Bank Reconciliation Statement - Reasons for differences between cash book and pass book balances

Preparation of Bank Reconciliation Statement problems on both favourable and unfavourable balance

Thrust areas	over Draft Balance problems
Skill to be learnt by Student	Learn about BRS, Rectifying Errors
Examples/Illustrations	Problems in old papers
Additional Inputs	model extra papers

Teaching Models used	Lectures on board
Teaching Aids used	Textbook
References cited	Kalyani T.B.P book
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Project work
Any other	Test

Principal Incharge Lecturer

TEACHING PLAN (SYNOPSIS)

Month : Jan – 2023 Subject : FA I

TOPIC : Final Accounts Paper : 1st (BCA)

Hours Required	15
Learning Objectives	Learn about Final Accounts
Previous Knowledge to be reminded	Remember the Final Accounts
Topic Synopsis	

Final Accounts – preparation of Final Accounts Trading Account profit and loss Account balance sheet. final Accounts with adjustments

Trading Account – the account reveals gross results of profit or loss. It contains all the items, which are direct relation to the goods. In this account the sales price of goods is compared. The difference is called gross loss.

Thrust areas	Adjustments
Skill to be learnt by Student	solving the problems in Final Accounts
Examples/Illustrations	Text Book problems
Additional Inputs	old papers paper setting

Teaching Models used	Lecture method
Teaching Aids used	Text book
References cited	TB Book
Student Activity planned after the teaching	Assignment
Activity planned outside classes	Project work
Any other	Test

Principal Incharge Lecturer