

ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE CLASS: I.B.Com

SEM-I

YEAR: 2022-23

PAPER: BUSINESS ORGANISATION AND MANAGEMENT

NAME OF THE LECTURER : MALYALA JAGADEESH

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
OCT&NOV	3	5	UNIT-1:Introduction Concepts of Business, Trade, Industry Commerce:		Lecture	4	Yes		Quiz	1	Yes	
	4	5	Business-Meaning, Definition, Features of Business Functions of Business, Trade Classification-Aids to Trade		Lecture	4	Yes		Debate/ Group Discussion	1	Yes	
	1	4	Industry Classification and Commerce - Relationship between Trade, Commerce, and Industry	visit Different types of business in Local	Lecture	3	Yes		Web Search	1	Yes	
	2	4	Factors Influencing the Choice of Suitable form of Organization		Lecture	4	Yes		Assignment	1	Yes	

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NOV&DEC	3	5	UNIT-2:Forms of Business Organisation: Features,Merits and Demerits of Sole Proprietorship	Shown as example of A local Sole Trade Firm	Lecture	4	Yes		seminar	1	Yes	
	4	3	Features, Merits and Demerits of Partnership Business	Explained as Example Local Partnership form	Lecture	4	Yes		Assignme nt	1	Yes	
	1	5	Features Merits and Demerits of Joint Stock Companies-Public Sector Enterprises(PSEs)		Lecture	5	Yes					
	2	5	Features ,Advantages and Disadvantages-Multi National Corporations(MNCs)- Difference Between Private Limited Public Limited Company	Explained about Coco-Cola MNC Company	Lecture	4	Yes		Quiz	1	Yes	

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DEC.&JAN	3	5	UNIT-3:Company Incorporation: Preparation of Important Documents For Incorporation of Company	Charts Prepared by Students	Lecture	4	Yes		Seminar	1	Yes	
	4	5	Certificate of Incorporation and Certificate of Commencement of Business, Memorandum of Association and its Contents-Articles of Association and Its Contents, Content of Prospectus	Showed a Firms Certificate of Incorporation	Lecture	4	Yes		Assignment	1	Yes	
	1	5	UNIT-4:MANAGEMENT: Meaning and Definitions of Management- Characteristics of Management-Fayal's 14 Principles of Management, Levels of Management, Administrative V/s Management		Lecture	4	Yes		Debate/Group Discussion	1	Yes	
	2	4	UNIT-5 Functions of Management: Different Functions of Management, Scope of Management, Planning: Meaning, Definitions, Characteristics of Planning		Lecture	4	Yes					

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JAN&FEB.	3	5	Merits and Demerits of Planning, Importance of Planning, Types of Plans Organisation: Meaning, Definitions of Organisation, Characteristics of Organization	Charts Prepared by Students	Lecture	4	Yes		Assignment	1	Yes	
	4	4	Different types of Organizations: Line Organization Principles and Staff Organization Principles		Lecture	4	Yes		Assignment	1	Yes	
	1	5	Remedial Classes		Lecture							
	2	5	Remedial Classes		Lecture							

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ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: II.B.Com

YEAR: 2022 - 23

SEM-III PAPER: Advanced Accounting

NAME OF THE LECTURER : MALYALA JAGADEESH

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
October	1	0										
	2	0										
	3	5	Unit-I: Non Profit Entities- Meaning - Features of Non-Profit Entities – Provisions of Sec 8	Service Motive Organizations	Lecture	4	Yes		Assignment	1	Yes	
	4	5	Accounting Process- Preparation of Accounting Records - Receipts and Payments Account-		Lecture Problems	1 3	Yes		Seminar	1	Yes	

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November	1	5	Income and Expenditure Account - Preparation of Balance Sheet ,problems		Lecture Problems	1 4	Yes					
	2	5	Unit-I: Non Profit Entities- Meaning - Features of Non-Profit Entities – Provisions of Sec 8	Service Motive Organizations	Lecture	4	Yes		Assignme nt	1	Yes	
	3	5	Accounting Process- Preparation of Accounting Records - Receipts and Payments Account-		Lecture Problems	1 3	Yes		Seminar	1	Yes	
	4	5	Income and Expenditure Account - Preparation of Balance Sheet ,problems		Lecture Problems	1 4	Yes					

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December	1	5	Unit-II: Single Entry System: Features – Differences between Single Entry and Double Entry –	Small Business Organizations in Vinukonda	Lecture Problems	1 3	Yes		Seminar	1	Yes	
	2	5	Disadvantages of Single Entry system-Ascertainment of Profit		Lecture Problem	1 4	Yes					
	3	5	Preparation of Statement of Affairs Problems.		Lecture Problem	1 3	Yes		Assignment	1	Yes	
	4	5	Unit-III: Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems -	Three wheeler Auto Showrooms	Lecture Problem	1 4	Yes					

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January	1	5	Accounting Treatment in the Books of Hire Purchaser Problems		Lecture Problem	1 3	Yes		Seminar	1	Yes	
	2	5	Accounting Treatment in the Books of Hire Vendor - Default and Repossession		Lecture Problem	1 4	Yes					
	3	5	Unit-IV: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals -	Identificati on of popular Partnership Businesses in Vinukonda	Lecture Problem	1 3	Yes		Assignment	1	Yes	
	4	5	Accounting Treatment of Goodwill – Admission and retirement of partner problems		Lecture Problem	1 4	Yes				Yes	

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February	1	5	Unit-V: Partnership Accounts-II: Dissolution of a Partnership Firm –		Lecture Problem	1 4	Yes				Yes	
	2	5	Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners problems	Insolvency & Bankruptcy code 2016	Lecture Problem	1 3	Yes		Assignment	1	Yes	
	3	5	Remedial Classes		Lecture Problem	1 4	Yes					
	4	5	Remedial Classes		Lecture Problem	1 4	Yes					

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT: COMMERCE

CLASS: I BCOM(Gen.)

YEAR: 2022-2023

SEM: II

PAPER: Banking Theory and Practices

NAME OF THE LECTURER : MALYALA JAGADEESH

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
March	1	4	Unit-I: Introduction: Meaning & Definition of Bank – Functions of Commercial Banks		Lecture	3	Yes		Student Seminar	1	Yes	
	2	5	Kinds of Banks - Central Banking Vs. Commercial Banking.	Visiting Near Commercial Bank	Lecture	4	Yes		Assignment	1	Yes	
	3	4	Unit-II: Banking Systems: Unit Banking , Branch Banking, Investment Banking		Lecture	4	Yes					
	4	5	Innovations in banking – E banking - Online and Offshore Banking Internet Banking - Anywhere Banking - ATMs - RTGS		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT: COMMERCE

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YEAR: 2022-2023

SEM: II

PAPER: Banking Theory and Practices

NAME OF THE LECTURER : MALYALA JAGADEESH

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
April	1	5	Unit-III: Banking Development: Indigenous Banking – Co-operative Banks.		Lecture	4	Yes		Student Seminar	1	Yes	
	2	4	Regional Rural banks, SIDBI, NABARD - EXIM Bank.	Bank Visit at vinukonda	Lecture PPT	3 1	Yes		Assignment	1	Yes	
	3	5	Unit-IV: Banker and Customer: Meaning and Definition of Banker and customer		Lecture	4	Yes		Quiz	1	Yes	
	4	5	General Relationship between Banker and customer, Special Relationship between Banker and Customer - KYC Norms.		Lecture	4	Yes		Assignment	1	Yes	

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YEAR: 2022-2023

SEM: II

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
June	1	0										
	2	5	Unit-V: Collecting Banker and Paying Banker: Concepts - Duties & Responsibilities of Collecting Banker		Lecture	4	Yes		Assignment	1	Yes	
	3	5	Responsibilities of Collecting Banker Holder for Value – Holder in Due Course		Lecture	5						
	4	5	Statutory Protection to Collecting Banker - Responsibilities of Paying Banker -		Lecture	4	Yes		Group Discussion	1	Yes	

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July	1	5	Payment Gateways	Explaining UPI Mechanism	Lecture	4	Yes		Student Seminar	1	Yes	
	2	4	Remedial Classes		Lecture	4	Yes					
	3	5	Remedial Classes		Lecture	5	Yes					

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YEAR: 2022-23

SEM : IV

PAPER: Business Laws

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March	1	5	Unit-I: Introduction to Indian Contract Act, 1872 Meaning and Definition of Contract, Essential Elements of Valid Contract	Agreement process in registrar office	Lecture	4	Yes		Seminar	1	Yes	
	2	5	Valid, Void and Voidable Contracts		Lecture	5	Yes					
	3	5	Unit-II: Offer, Acceptance and Consideration: Definition of Offer and types of offer.	Sale deed execution process	Lecture	5	Yes					
	4	5	Essential Elements of a Valid Offer, Acceptance Essential Elements of a Valid Acceptance.		Lecture	4	Yes		Assignment	1	Yes	

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April	1	5	Consideration, Essential Elements of a Valid Consideration		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Unit-III: Capacity of the Parties and Contingent Contract: Rules Regarding to Minors Contracts ,Rules Relating to Contingent Contracts		Lecture PPT	4 1	Yes					
	3	5	Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.		Lecture	5	Yes					
	4	5	Unit-IV: Sale of Goods Act 1930 : Contract of Sale, Sale and Agreement to Sell, Implied Conditions and Warranties		Lecture	4	Yes		Assignment	1	Yes	

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CLASS: IL.B.Com

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SEM : IV

PAPER: Business Laws

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June	1	0										
	2	5	Rights of Unpaid seller Consumer Protection Act 2019: Definition of Consumer Person Goods Service		Lecture PPT	4	Yes		Student Seminar	1	Yes	
	3	5	Consumer Dispute, Consumer Protection Councils ,Consumer Dispute Redressal Mechanism	Explained about consumer forum at Guntur Dt.	Lecture	4	Yes		Group Discussion	1	Yes	
	4	5	Unit-V: Cyber Law: Overview and Need for Cyber Law		Lecture	5	Yes					

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July	1	5	Contract Procedures, Digital Signature, Safety Mechanisms		Lecture	4	Yes		Assignment	1	Yes	
	2	5	Remedial		Lecture	5						
	3	5	Remedial		Lecture	4						

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YEAR: 2022-23

SEM : IV

PAPER: Auditing

NAME OF THE LECTURER : MALYALA JAGADEESH

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March	1	4	Unit –I: INTRODUCTION: Meaning – objectives -importance of auditing characteristics.	Collecting Audit Evidence	Lecture	3	Yes		Student Seminar	1	Yes	
	2	5	Book keeping vs Auditing – Accounting vs Auditing. Role of Auditor in checking corporate Frauds.	Recording financial transaction. Posting debits and credits.	Lecture	5	Yes					
	3	4	Unit -II: TYPES OF AUDIT: Based on ownership, Time and objective. Independent, Financial, Internal Cost tax, Govt, Secretarial Audits	Different types of Auditing	Lecture	3	Yes		Assignment	1	Yes	
	4	5	UNIT: III PLANNING OF AUDIT: Steps to be taken at the comment cement of a new Audit – Audit programme – Audit note book		Lecture	5	Yes					

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SEM : IV

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April	1	5	Audit working papers ,Audit Evidence – Internal check Internal Audit and Internal control.	Different types of company financial statement	Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Unit - IV: VOUCHING AND INVESTIGATION: Definition and Importance of vouching – objectives of vouching.	Process for Management of an Audit Program	Lecture	5	Yes					
	3	5	Vouching of cash and Transactions, investigation, Auditing vs Investigation.	Auditing Evidence	Lecture	4	Yes		Seminar	1	Yes	
	4	3	Unit – V: Company Audit and Auditors Report: Auditor's qualifications – Appointment and Reappointment.	Company financial statements	Lecture	3	Yes					

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June	1	0										
	2	3	Right, Duties, Liabilities and Disquisitions – Audit Report contents Preparation.	audit reports Shown	Lecture	1	Yes		Assignment	2	Yes	
	3	5	Relevant provisions of companies Act - 2013		Lecture	4	Yes		Group Discussion	1	Yes	
	4	5	Remedial Classes		Lecture	5						

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July	1	5	Remedial Classes		Lecture	4	Yes					

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ANNUAL CURRICULAR PLAN

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CLASS: III.B.Com

YEAR: 2022 - 23

SEM-III PAPER: Advanced Corporate Accounting

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March	1	5	Unit-I: Purchase of Business Meaning of Purchase Consideration		Lecture	4	Yes					
	2	5	Methods of determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.		Lecture	4	Yes		Assignment	1	Yes	
	3	5	Unit-II: Amalgamation of Companies Meaning and Objectives	Recent mergers in banking sector	Lecture Problems	1 3	Yes		Seminar	1	Yes	
	4	5	Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.		Lecture Problems	1 4	Yes					

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April	1	5	Unit-III: Internal Reconstruction of Companies Meaning - Forms of Internal Reconstruction -		Lecture Problem s	1 3	Yes		Seminar	1	Yes	
	2	5	Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.		Lecture Problem	1 4	Yes					
	3	5	Unit-IV: Accounts of Holding Companies Meaning of Holding Companies and Subsidiary companies-		Lecture Problem	1 3	Yes		Assignment	1	Yes	
	4	5	Consolidated Financial Statements Legal requirements on Consolidation Calculation of Minority Interest- Accounting Treatment		Lecture Problem	1 4	Yes					

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June	1	0										
	2	5	Unit-V: Liquidation Meaning - Modes of Winding up of a Company- Liquidator's Final Statement of Account		Lecture Problem	1 3	Yes		Seminar	1	No	
	3	5	Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account-		Lecture Problem	1 4	Yes				No	
	4	5	Remedial Classes		Lecture Problem	1 3	Yes		Assignment	1	No	

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July	1	5	Remedial Classes		Lecture	1	Yes					
					Problem	4						

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March	1	5	Unit-1: Computerized Accounting: Microsoft Excel Spread Sheet- Functions in Excel-	Lecture	4	Yes					
	2	5	Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.	Lecture	4	Yes		Assignment	1	Yes	
	3	5	Unit-II: Introduction to Leading Accounting Softwares - Busy - Marg – Quick Books - Zoho Books -	Lecture Problems	1 3	Yes		Seminar	1	Yes	
	4	5	Tally- Features and Accounting.	Lecture Problems	1 4	Yes					

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April	1	5	Unit-III: Tally ERP-9 - Company Creation -Tally Startup Screen-	Lecture Problems	1 3	Yes		Seminar	1	Yes	
	2	5	Gateway of Tally- Create a Company - Alter & Delete company- Backup and Restore- Security Features in Tally.	Lecture Problem	1 4	Yes					
	3	5	Unit-IV: Tally- Accounting Masters- Groups- Create Ledgers- Alter& Delete	Lecture Problem	1 3	Yes		Assignment	1	Yes	
	4	5	Inventory Masters- Creating Stock Groups - Stock Items- Unit of Measurement- Alter & Delete.	Lecture Problem	1 4	Yes					

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YEAR: 2022 - 23

SEM-III PAPER: Advanced Corporate Accounting

NAME OF THE LECTURER : MALYALA JAGADEESH

Month	Week	Hours available	SYLLABUS / TOPIC	Curricular Activity				Co-Curricular Activity			
				Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
June	1	0									
	2	5	Unit- V: Tally-Voucher Entry -Vouchers Types - Vouchers Entry - Alter and deleting Settings	Lecture Problem	1 3	Yes		Seminar	1	No	
	3	5	Purchase Vouchers and Sales Vouchers including Tax component –Reports Generation.	Lecture Problem	1 4	Yes				No	
	4	5	Remedial Classes	Lecture	5	Yes					

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

YEAR: 2022 - 23

SEM-III PAPER: Advanced Corporate Accounting

NAME OF THE LECTURER : MALYALA JAGADEESH

Month	Week	Hours available	SYLLABUS / TOPIC	Curricular Activity				Co-Curricular Activity			
				Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
July	1	5	Remedial Classes	Lecture	5	Yes					

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT : COMMERCE

CLASS: I.B.Com

Sem: I

YEAR: 2022-23

PAPER: Business Environment

NAME OF THE LECTURER : CH.Vijaya kalpana

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
Oct	3	5	Unit – I :Overview Business Environment: Business Environment – meaning – characteristics	Values, Culture, Competition market segmentation	Lecture	4	Yes		Seminar	1	Yes	
	4	5	Scope – macro and micro Realms of the Earth – Evolution of the Earth	Unemployment, interest rates, inflation, GDP consumer equilibrium	Lecture	4	Yes		Assignment	1	Yes	
	5	5	Dimension of Business Environment - Environmental analysis	Various laws passed by the government, administrative orders issued by government authorities, court judgment	Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT : COMMERCE

CLASS: I.B.Com Sem: I

YEAR: 2022-23

PAPER: Business ENVIRONMENT

NAME OF THE LECTURER : CH.Vijaya kalpana

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours	Whether Conducted	If not Alternate Date	Activity	Hours	Whether Conducted	If not Alternate Date
Nov	1	5	Unit -II: Economic Environment Economic Environment	What is input and output in economic (workworn time)	Lecture	4	Yes		Seminar	1	Yes	
	2	4	Nature of the Economy – structure of Economy	The United States has a capitalistic system	Lecture PPT	2 1	Yes		Assignment	1	Yes	
	3	5	Economic policies & planning the Economic condition	Monetary policy	Lecture	4	Yes		Assignment	1	Yes	
	4	5	NITI Ayog		Lecture	4	Yes		Assignment	1	Yes	
	5	2	Nation Development Council – Five Year plans	State-of-the-art Resources Centre	Lecture	1	Yes		Seminar	1	Yes	

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT : COMMERCE

CLASS: II.B.Com Sem:I

YEAR: 2022-23

PAPER: Business Environment

NAME OF THE LECTURER : CH.Vijaya kalpana

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
Dec	1	3	Unit -III: Economic Policies: Economic Reforms and New Economic policy	Monetary policy (money supply and demand) taxation, budget, job creation	Lecture	2	Yes		Seminar	1	Yes	
	2	4	New Industrial policy	Export and import	Lecture	3	Yes		Group Discussion	1	Yes	
	3	5	Competition Law	Monopolies and mergers	Lecture	4	Yes		Assignment	1	Yes	
	4	3	Fiscal policy – Objectives and Limitations	Stimulating a stagnant economy by increasing spending or lowering taxes, also	Lecture	2	Yes		Assignment	1	Yes	
	5	5	Monetary policy and RBI		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT : COMMERCE

CLASS: I.B.Com Sem: I

YEAR: 2022-23

PAPER: Business Environment

NAME OF THE LECTURER : CH.Vijaya Kalpana

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
J a n	1	5	Unit -IV: Social, Political and Legal Environment : Concept of Social Responsibility	change, natural disasters, water quality	Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Demonetization, GST and their impact	Explain GST	Lecture	5						
	3	5	UNIT-V : Global Environment: Globalization – meaning - Role of WTO -WTO function	Climate change, natural disasters, water quality Global development cooperative	Lecture	4	Yes		Quiz	1	Yes	
	4	5	IBRD – Trade Blocks, BRICS, SAARC, ASEAN in Globalization	Climate change, natural disasters, water quality Global development cooperative	Lecture	4	Yes		Assignment	1	Yes	
	4	5	ASEAN in Globalization		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT : COMMERCE

CLASS: II.B.Com Sem:I

YEAR: 2022-23

PAPER: Business Environment

NAME OF THE LECTURER : CH,Vijaya Kalpana

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
F e b	1	5	Revision		Lecture	4			Student Seminar	1		
	2	5	Revision		Lecture	5						
	3	5	Revision		Lecture	5						
	4	3	Revision		Lecture	2			Assignment	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: I.B.Com

YEAR: 2022-23

SEM : II

PAPER: Business Economics

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
March	1	5	Introduction: Meaning and Definitions of Business Economics -	Production analysis	Lecture	4	Yes		Assignment	1	Yes	
	2	5	Nature and Scope of Business Economics,	Cost and production	Lecture	5	Yes					
	3	5	Micro and Macro Economics and their Interface.	Business environment	Lecture	4	Yes		Group Discussion	1	Yes	
	4	5	Meaning and Definition of Demand, Determinants to Demand, Demand Function -Law of Demand, Demand Curve, Exceptions to Law of Demand -		Lecture PPT	5	Yes					

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ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: I.B.Com

YEAR: 2022-23

SEM : II

PAPER: Business Economics

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
April	1	5	Elasticity of Demand, Measurements of Price Elasticity of Demand		Lecture	4	Yes		Assignment	1	Yes	
	2	5	Production, Cost and Revenue Analysis: Concept of Production Function, Law of Variable Proportion -		Lecture	4	Yes		Student Seminar	1	Yes	
	3	5	Law of Returns to Scale, Classification of Costs, Break Even Analysis, Advantages	Running of APSRTC Business	Lecture PPT	4 1	Yes					
	4	5	Market Structure: Concept of Market, Classification of Markets, Perfect Competition, Characteristics, Equilibrium Price.	Local markets	Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: I.B.Com

YEAR: 2022-23

SEM : II

PAPER: Business Economics

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
May	1	5	Monopoly, Characteristics, Equilibrium Under Monopoly.	Railway	Lecture	5	Yes					
	2	5	National Income: Meaning – Definition – Concepts of National Income -Components of National Income-	Socio economic survey	Lecture PPT	4	Yes		Student Seminar	1	Yes	
	3	5	Measurements of National Income - Problems in Measuring National Income		Lecture	4	Yes		Group Discussion	1	Yes	
	4	5	Remedial classes									

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ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: I.B.Com

YEAR: 2022-23

SEM : II

PAPER: Business Economics

NAME OF THE LECTURER : CH.VIJAYA KALPANA

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-III

YEAR: 2022-23

PAPER: BUSINESS STATISTICS

NAME OF THE LECTURER : CH.Vijaya Kalpana

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
Nov	1	4	Unit 1: Introduction to Statistics: Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire	Data Sources from internet	Theory Practical	1 2	Yes		Student seminar	1	Yes	
	2	5	Frequency distribution – Tabulation - Diagrammatic and graphic presentation of data using Computers (Excel).	Tabulation on Excel	Theory Practical	2 2	Yes		Student seminar	1	Yes	
	3	5	Unit 2: Measures of Central Tendency: Characteristics of measures of Central Tendency-Types of Averages	Average calculation	Theory Practical	1 2	Yes		Assignment	2	Yes	
	4	5	Arithmetic Mean,		Theory Practical	3 1	Yes		Assignment	1	Yes	
	5	3	Median	Graphical calculation	Theory	3						

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-III

YEAR: 2022-23

PAPER: BUSINESS STATISTICS

NAME OF THE LECTURER : CH.Vijaya Kalpana

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
D e c	1	2	Mode	Graphical calculation	Theory Practical	1 1						
	2	5	, Deciles, Percentiles, Properties of averages and their applications.		Theory Practical	3 2						
	3	5	Geometric Mean, Harmonic Mean	Logarithms introduction	Theory	3	Yes		seminar	2	Yes	
	4	4	Unit 3: Measures of dispersion and Skewness: Properties of dispersion – Range		Theory Practical	2 1	Yes		Assignment	1	Yes	
	5	4	Quartile Deviation		Theory Practical	2 1	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-III

YEAR: 2022-23

PAPER: BUSINESS STATISTICS

NAME OF THE LECTURER : CH.Vijaya Kalpana

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
Jan	1	5	Mean Deviation		Theory	3						
					Practical	2						
	2	4	Standard Deviation- Coefficient of Variation	C.V Uses	Theory	2						
					Practical	1	Yes		Seminar	1	Yes	
	3	5	Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution.		Theory	3	Yes					
					Practical	1			Student Debate	1	Yes	
	4	5	Unit 4: SKEWNESS AND KURTOSIS: Measures of Skewness: Absolute and Relative Measures		Theory	3						
					Practical	1	Yes		Assignm ent	1	Yes	
	5	1	Co-efficient of Skewness		Theory	1						

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-III

YEAR: 2022-23

PAPER: BUSINESS STATISTICS

NAME OF THE LECTURER : CH.Vijaya Kalpana

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
Feb	1	4	Karl Pearson's Bowley's and Kelly's		Theory	2	Yes		Student Seminar	1	Yes	
					Practical	1						
	2	5	Kurtosis: Meso Kurtosis, platy kurtosis and Leptokurtosis		Theory	2	Yes		Assignment	1	Yes	
					Practical	2						
	3	5	Calculation of Skewness and Kurtosis by Using Computer		Theory	4						
					Practical	1						
	4	5	Unit 5: Measures of Relation: Meaning and use of correlation – Types of correlation-	Need of Correlation	Theory	2	Yes		Assignment	1	Yes	
					Practical	2						
	5	2	Karl Pearson's correlation coefficient – Spearman's Rank correlation-probable error . Regression analysis comparison between correlation and Regression – regression Equations-Interpretation of Regression Co-efficient.	Excel practice	Theory	1						
					Practical	1						

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ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

YEAR: 2022-23

SEM : IV **PAPER:** CORPORATE ACCOUNTING**NAME OF THE LECTURER : CH.VIJAYA KALPANA**

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
March	1	5	Accounting for Share Capital: Kinds of Shares – Types of Preference Shares –		Theory	5	Yes					
	2	5	Issue of Shares at Par, Discount and Premium -		Theory	5	Yes					
	3	5	Forfeiture and Re-issue of Shares (including problems).		Theory	4	Yes		Student Seminar	1	Yes	
	4	5	Unit-II: Issue and Redemption of Debentures: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium		Theory	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: II.B.Com

YEAR: 2022-23

SEM : IV PAPER: CORPORATE ACCOUNTING

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
April	2	5	Issue of Bonus Shares: Issue of Bonus Shares - Buyback of Shares - (including problems		Theory	4	Yes		Student Seminar	1	Yes	
	3	5	Unit-III: Valuation of Goodwill: Need and Methods - Average Profit Method,		Theory	5	Yes					
	4	5	Super Profits Method – Capitalization Method and Annuity Method (Including problems).		Theory	5	Yes					
	1	5	Unit –IV: Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method,		Theory	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: II.B.Com

YEAR: 2022-23

SEM : IV **PAPER:** CORPORATE ACCOUNTING

NAME OF THE LECTURER : CH.VIJAYA KALPANA

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
May	1	5	Yield Basis Method, Fair Value Method (including problems).		Theory	4	Yes		Quiz-1		Yes	
	2	5	UNIT – V: Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts –		Theory	4	Yes		Student Seminar	1	Yes	
	3	5	Profit and Loss Account and Balance Sheet – (including problems with simple adjustments)		Theory	4	Yes		Student Debate	1	Yes	
	4	5	Revision		Theory	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: II.B.Com

YEAR: 2022-23

SEM : IV **PAPER:** CORPORATE ACCOUNTING

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June	1	5	Revision		Theory	4			Student Seminar	1		
	2	5	Revision		Theory	4			Paper Preparation	1		
	3	5	Revision		Theory	5						
	4	5	Revision		Theory	4			Assignment	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE
Taxes

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-223

PAPER: Goods and Service

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
March	1	5	Unit I: Introduction: Overview of GST - Concepts –Taxes Subsumed under GST –	Indian Tax System	Lecture	4	Yes		Seminar	1	Yes	
	2	4	Components of GST- GST Council-	House income tax	Lecture	4	Yes		Group Discussion	1	Yes	
	3	5	Advantages of GST	Salary income tax	Lecture	4	Yes		seminar	1	Yes	
	4	5	-GST Registration.		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE
Taxes

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Goods and Service

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
April	1	5	Unit II: GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India	Committee Reports	Lecture	4	Yes		Student Seminar	1	Yes	
	2	4	Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services	GST Rates	Lecture PPT	3 1	Yes					
	3	5	Unit-III: Tax Invoice- Bill of Supply- Transactions Covered under GST- Composition		Lecture	4	Yes		Quiz	1	Yes	
	4	5	Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE
Taxes

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Goods and Service

NAME OF THE LECTURER : CH.VIJAYA KALPANA

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
May	1	5	Unit-IV: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.		Lecture	4	Yes		Group Discussion	1	Yes	
	3	4	Unit-V:GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B	E-filing	Lecture PPT	2 2						
	4	5	Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST	Salary tax returns	Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE
Taxes

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Goods and Service

NAME OF THE LECTURER : CH,VIJAYA KALPANA

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
June	1	5	Revision									
	2	4	Revision									
	3	5	Revision									
	4	5	Revision									

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-223

PAPER: Export Import Procedure

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
March	1	5	Unit I: Introduction: Objectives of Exim policies – Role of export houses in the development of Economy.		Lecture	4	Yes		Seminar	1	Yes	
	2	4	State trading corporation and SEZs		Lecture	4	Yes		Group Discussion	1	Yes	
	3	5	Flow of procedure for export and import process.		Lecture	4	Yes		seminar	1	Yes	
	4	5	Unit:2 Introduction product planning and for import and export.		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE
Procedure

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: Export Import

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
April	1	5	Export promotion councils Indian and commodities board of India.		Lecture	4	Yes		Student Seminar	1	Yes	
	2	4	Its functions and their role - Registration cum membership certificate (RCMC). Registration of export credit and guarantee corporation of India (ECGC)		Lecture PPT	3 1	Yes					
	3	5	Unit:III Commercial documents-Principal and Auxiliary documents.		Lecture	4	Yes		Quiz	1	Yes	
	4	5	Regulatory documents (relating to Goods, Shipment, Payment, Inspection, payment, excisable and FERA)		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE
Procedure

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: Export Import

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
May	1	5	Unit-IV: Factor determines for payment and methods of Receiving Amount-payment in advance-documentary bills.		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Documentary credit under letter of credit-Different types of letters of credit-open account with periodical settlement.		Lecture	4	Yes		Group Discussion	1	Yes	
	3	4	Unit-V: Cargo Insurance(Marine)-types of Marine insurance policies-kinds of losses-shipment of goods.		Lecture PPT	2 2						
	4	5	Clearing and forwarding agents-its role and significance-classification of services essential and optional services-clearance procedure for export of goods.		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE
Procedure

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: Export Import

NAME OF THE LECTURER : CH,VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
June	1	5	Revision									
	2	4	Revision									
	3	5	Revision									
	4	5	Revision									

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE
Practice

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-223

PAPER: Logistics Services

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
March	1	5	Unit I: Introduction -Logistics-meaning - Principles of Logistics-Technology &Logistics-Informatics.		Lecture	4	Yes		Seminar	1	Yes	
	2	4	Warehouse-Meaning-types-benefits of warehouseing.Transportation-meaning-types-benefits.		Lecture	4	Yes		Group Discussion	1	Yes	
	3	5	Courier/Express-meaning-courier guidelines-Pricing in Courire-Express Sector for international and domestic shipping-reverse logistics in e-commerce sector.		Lecture	4	Yes		seminar	1	Yes	
	4	5	Unit:2 Global Supply Chain-Organizing for Global Logistics-Strategic Issues in Global Logistics.		Lecture	4	Yes		Assignmen t	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: LSP

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
April	1	5	Forces driving Globalization-modes of transportation in global logistics barriers to global logistics.		Lecture	4	Yes		Student Seminar	1	Yes	
	2	4	markets and competition-financial issues in logistics performance.		Lecture PPT	3 1	Yes					
	3	5	Unit:III Need of inventory-types of inventories-basic EOQ model-classification of material.		Lecture	4	Yes		Quiz	1	Yes	
	4	5	ABC analysis-VED,HML-material requirement planning (MRP)-meaning and advantages materials handling and storage systems-principles of material handling.		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: LSP

NAME OF THE LECTURER : CH.VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
May	1	5	Unit-IV: Need for warehouse-importance of warehouse-stages involved receipt of goods-advanced.		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Shipment notice (ASN)-warehouse activities-receiving, sorting, loading unloading picking packing and dispatch-safety rules and procedures to be observed in warehouse.		Lecture	4	Yes		Group Discussion	1	Yes	
	3	4	Unit-V: Concepts of Retail Logistics and supply chain-supply chain efficiency-fundamentals of supply.		Lecture PPT	2 2						
	4	5	Chain and importance-SCM concepts and definitions-supply chain strategy-strategic drivers of supply chain performance-key decision areas-external driver of change.		Lecture	4	Yes		Assignment	1	Yes	

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: LSP

NAME OF THE LECTURER : CH,VIJAYA KALPANA

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
June	1	5	Revision									
	2	4	Revision									
	3	5	Revision									
	4	5	Revision									

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: I B.Com

SEMESTER: I

YEAR: 2022-2023

PAPER: Fundamentals of Accounting

NAME OF THE LECTURER: KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
OCT-2022	2	5	Unit-I – Introduction to Accounting Fundamentals of Accounting- Introduction- Accounting Concepts		Lecture	4			Discussions			
	3	5	Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting–Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules -	Indian Accounting Standards	Lecture PPT	2 2			Accounting Terminology - Talk	1		
	4	4	Double Entry Book-keeping Journalisation – Problem- Posting to Ledgers, Balancing of ledger Accounts (problems).	Explained About Khata book for Example of Book keeping	Lecture	3			Balancing of Ledger - Practice	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: I B.Com

SEMESTER: I

YEAR: 2022-2023

PAPER: Fundamentals of Accounting

NAME OF THE LECTURER: KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours	Whether Conducted	If not Alternate Date
Dec-2022	1	5	Rectification of Errors (Problems) Unit-IV: Need for bank reconciliation	Reconciliation Statement of Office in the College	Lecture	4			Debate/Group Discussion	1		
	2	5	- Reasons for difference between Cash Book and Pass Book Balances Preparation of Bank Reconciliation Statement -		Lecture PPT	2 2			Student Seminar	1		
	3	5	Problems on favorable balance - Problems on unfavorable balances.		Lecture	4						
	4	4	Problems on unfavorable balances		Lecture	4			Assignment	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: I.B.Com

SEMESTER: I

YEAR: 2022-2023

PAPER: Fundamentals of Accounting

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
JAN-2023	1	5	Unit -V: Final Accounts: Preparation of Final Accounts: Trading account Profit and Loss account Balance Sheet- with Adjustments (Problems)	Financial Statement s of Different Firms using Computer	Lecture PPT	3 1			Tally	1		
	2	3	Revision Balance Sheet- without Adjustments (Problems)	Financial Statement s of Different Firms using Computer	Lecture	3			Problem Solving	1		
	3	2	Revision		Lecture	1			Assignm ent	1		
	4	5	Revision		Lecture	3			Problem Solving	2		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

YEAR: 2022-23

SEM III

PAPER: Marketing

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
OCT&NOV-2022	4	5	Unit-I: Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept	Explaining About Selling Concept in Local Stores	Lecture	4			Group discussion	1		
	1	4	Marketing Mix - 4 P's of Marketing – Product, Price, Promotion and Place		Lecture	3			Quiz	1		
	2	4	Marketing Environment-Micro and Macro Dimensions	Explaining Some Business Organizations Effectuated with Legal Issues	Lecture PPT	2 2			Seminar	1		
	3	5	Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process		Lecture	4			Assignment	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

YEAR: 2022-23

SEM III

PAPER: Marketing

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
NOV&DEC	4	3	Stages – Buying Behavior Market Segmentation – Selecting Segments		Lecture	4			Student Seminar	1		
	1	5	Advantages of Segmentation Unit-III: Product Management: Product Life Cycle		Lecture	4			Assignment	1		
	2	4	New products, Product mix and Product line decisions		Lecture	3			Assignment	1		
	3	5	Design, Branding, Packaging and Labeling.	Exhibit Types of Brands	Lecture	4			Seminar	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

YEAR: 2022-23

SEM III

PAPER: Marketing

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
DEC&JAN	4	5	Unit-IV: Pricing Decision: Factors influencing price determination		Lecture	4			Student Seminar	1		
	1	3	Pricing strategies-Skimming and Penetration pricing.		Lecture	3			Group Discussion	1		
	2	4	Unit-V: Promotion and Distribution: Promotion Mix - Advertising	Explaining the Some Advertisements to Students	Lecture	2						
	3	4	Publicity – Public relations - Personal selling and Direct marketing		Lecture	3			Assignment	1		
	4	5	Distribution Channels	Explain the about Online Distribution								

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ANNUAL CURRICULAR PLAN**DEPARTMENT: COMMERCE****CLASS: ILB.Com****YEAR: 2022-23****SEM III****PAPER: Marketing****NAME OF THE LECTURER : KASULA KOTESWARA RAO**

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
FEB-2023	2	3	Revision		Lecture	2			Student Seminar	1		
	2	3	Revision		Lecture	2			Student Seminar	1		

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT : COMMERCE

CLASS: I.B.Com

YEAR: 2022-23

SEM-II

PAPER: Financial Accounting

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
MARCH&APRIL	3	5	Unit-I:Depreciation: Meaning and Causes of Depreciation, Methods of Depreciation-Straight Line	Accounting Standards	Lecture	4			Assignment	1		
	4	5	Written Down Value –Annuity and Depletion Method (including Problems).		Lecture Problems	1 3			Seminar	1		
	1	4	Meaning and Definitions of Provisions, Preparation of Bad debts Account - Provision for Bad and Doubtful debts (Problems).	Balance Sheet	Lecture Problems	1 2			Seminar	1		
	2	5	Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts		Lecture Problems	4 1						

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT : COMMERCE

CLASS: I.B.Com

YEAR: 2022-23 SEM-II

PAPER: Financial Accounting

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
APRIL&MAY	3	4	Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts		Lecture Problem	1 3						
	4	5	Provision for Discount on Debtors – Provision for Discount on Creditors Repairs and Renewals Reserve A/c (including Problems).		Lecture Problem	1 3			Assignment	1		
	1	5	Bills of Exchange: Meaning of Bill – Features of Bill – Parties in the Bill –	Promissory Notes	Lecture Problem	1 3			Seminar	1		

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ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT : COMMERCE

CLASS: I.B.Com

YEAR: 2022-23

SEM-II

PAPER: Financial Accounting

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
JUNE&JULY	1	3	Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).		Lecture Problem	2 2			Assignment	1		
	2	5	Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission -	Bills	Lecture Problem	1 3			Seminar	1		
	3	5	Accounting Treatment in the Books of Consigner and Consignee- Valuation of Closing Stock-		Lecture	2						
	4	5	Unit-V: Joint Venture Accounts: Joint Venture - Features - Difference between Joint- Venture and Consignment		Lecture Problem	1 3			Seminar	1		
	5	5	Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts (including Problems).		Lecture Problem	1 3			Seminar	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Cost and Management Accounting

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
MARCH	3	5	UNIT-I: Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations		Lecture	4			Student Seminar	1		
	4	4	Management Accounting: Features – Objectives – Functions- Elements of Cost - Preparation of Cost Sheet (including problems)	Cost Sheet of a Manufacturing Unit	Lecture PPT	2 2						

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Cost and Management Accounting

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
APRIL	1	5	UNIT-II: Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods		Discussion	3			Problem Solving	2		
	2	4	Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes		Lecture PPT	3 1						
	3	5	Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems)		Lecture PPT	3 2						
	4	5	UNIT-III: Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet		Lecture	4			Assignment	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Cost and Management Accounting

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours	Whether Conducted	If not Alternate Date	Activity	Hours	Whether Conducted	If not Alternate Date
MAY&JUNE	1	5	Problems on Job Cost Sheet and Batch Costing(including problems) UNIT-IV: Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations		Lecture	4			Student Seminar	1		
	1	4	Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)	Comparative Statement of an Organization	Lecture	3			Group Discussion	1		
	2	4	UNIT-V: Marginal Costing: Meaning and Features of Marginal Costing –		Lecture							
	3	5	Contribution –Profit Volume Ratio-Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)		Lecture	4			Assignment	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Cost and Management Accounting

NAME OF THE LECTURER : Dr. K. SRINIVASA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
JUNE&JULY	4	5	Revision		Lecture	4			Student Seminar	1		
	1	3	Revision		Lecture	5						

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Income Tax

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/valu e Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conduct ed	If not Alterna te Date	Activity	Hours Allotted	Whether Conduct ed	If not Alternate Date
MARCH	3	5	Unit-I: Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee		Lecture	4			Student Seminar	1		
	4	4	Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -	Cost Sheet of a Manufacturing Unit	Lecture PPT	2 2						

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Income Tax

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/valu e Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
APRIL	1	5	Incidence of Tax – Incomes Exempt from Tax (theory only). Unit-II: Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances,		Discussion	3			Problem Solving	2		
	2	4	Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).		Lecture PPT	31						
	3	5	Unit-III: Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house		Lecture PPT	32						
	4	5	Deductions from Annual Value - Computation of Income from House Property-		Lecture	4			Assignment	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Income Tax

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours	Whether Conducted	If not Alternate Date	Activity	Hours	Whether Conducted	If not Alternate Date
MAY&JUNE	1	5	Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses –		Lecture	4			Student Seminar	1		
	1	4	Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems). Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset	Comparative Statement of an Organization	Lecture	3			Group Discussion	1		
	2	4	Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses. Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).		Lecture	4						
	3	5	Computation of Total Income of an Individual: Deductions under Section 80 -		Lecture	4			Assignment	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2022-23

PAPER: Income Tax

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
JUNE&JULY	4	5	Computation of Total Income (Simple problems).		Lecture	4			Student Seminar	1		
	1	3	Revision		Lecture	5						

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: E-Filing

NAME OF THE LECTURER : KASULA KOTESWARA RAO

	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
March	3	5	Introduction, Nature and Scope Introduction- Definition –importance and scope of returns--Types of Assesses – under Income Tax and Goods and Service Tax-Sources of income-		Lecture	4			Student Seminar	1		
	4	4	Returns filing under Income Tax Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and	E-filing website	Lecture PPT	2 2						

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: E-Filing

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/valu e Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
APRIL	1	5	Electronic and Payment System (eFPS)-for Individuals. ITR1,ITR2,ITR3,ITR4,For Firms and CompaniesITR5,ITR6,ITR7.	Filing of ITR in Online	Discussion	3			Problem Solving	2		
	2	4	UNIT 3: –Penalties and Prosecution under Income Tax Nonpayment, failure to comply,- Concealment-,		Lecture PPT	3 1						
	3	5	Book Audit, Loans-International transactions, TDS	TDS	Lecture PPT	3 2						
	4	5	Returns filing under Goods Service Tax GSTR1. GSTR1, GSTR2, GSTR2A, GSTR3B, GSTR4, GSTR5, GSTR6	GSTR firms	Lecture	4			Assignme nt	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: E-Filing

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours	Whether Conducted	If not Alternate Date	Activity	Hours	Whether Conducted	If not Alternate Date
MAY&JUNE	1	5	Penalties and Prosecution under GST Differences between fees and penalty-		Lecture	4			Student Seminar	1		
	1	4	Types of penalties under section 122 to 138		Lecture	3			Group Discussion	1		
	2	4	REVISION		Lecture	4						
	3	5	REVISION		Lecture	4			Assignment	1		

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: ECommerce

NAME OF THE LECTURER : KASULA KOTESWARA RAO

	Week	Hours available	SYLLABUS / TOPIC	Additional Input/valu e Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conduct ed	If not Alternate Date	Activity	Hours Allotted	Whether Conduct ed	If not Alternate Date
Month	3	5	UNIT 1: Introduction, Nature and Scope Introduction- Definition –importance- Nature and scope of e commerce- Advantages and limitations		Lecture	4			Student Seminar	1		
	4	4	Types of ecommerce – B2B,B2C,C2B,C2C,B2A,C2A- Framework e commerce	AMAZON WEBISTE	Lecture PPT	2 2						

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ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: ECommerce

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
APRIL	1	5	UNIT 2:- Environmental and Technical support Aspects Technical Components- Internet and its component structure-Internet Vs Intranet, Vs Extranet and their differences-		Discussion	3			Problem Solving	2		
	2	4	Website design-its structure-designing, developing and deploying the system-		Lecture PPT	3 1						
	3	5	Security and Legal Aspects Security environment –its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law- Relevant Provisions of IT Act 2000.		Lecture PPT	3 2						
	4	5	Operational Services of e Commerce E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and Entertainment-		Lecture	4			Assignment	1		

*Signatures Obtained in Hard Copy

ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2022-23

PAPER: ECommerce

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/value Addition	Curricular Activity				Co-Curricular Activity			
					Activity	Hours	Whether Conducted	If not Alternate Date	Activity	Hours	Whether Conducted	If not Alternate Date
MAY&JUNE	1	5	Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon, Flip kart, Snap deal etc.)		Lecture	4			Student Seminar	1		
	1	4	Types of e payment system- its features- Digital payments (Debit Card/Credit Cards, Internet Banking, Mobile wallets- Digital Apps	Comparative Statement of an Organization	Lecture	3			Group Discussion	1		
	2	4	(unified Payment Services-Phone Pay, Google Pay, BHIM Etc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)-		Lecture	4						
	3	5	REVISION		Lecture	4			Assignment	1		

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