

# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: I.B.Com

SEMESTER: I

YEAR: 2021-2022 PAPER: Fundamentals of Accounting

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
NOV	1	5	<b>Unit-I – Introduction to Accounting</b> Fundamentals of Accounting- Introduction- Accounting Concepts		Lecture	5	Yes					
	2	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	4	Yes		Seminar on Accounting Terminology-Talk	1	Yes	
	3	5	Double Entry Book-keeping - Journalisation - Problem		Lecture PPT	5	Yes					
	4	5	Posting to Ledgers, Balancing of ledger Accounts (problems).		Lecture	4	Yes		Assignment	1	Yes	

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December	1	5	<b>Subsidiary Books:</b> Types of Subsidiary Books – Problems in subsidiary books		Lecture Practical	3 1	Yes		Group Discussion	1	Yes	
	2	5	Cash Book, Three-column Cash Book-Petty cash Book (Problems).	Study of College cash book	Lecture	4	Yes		Assignment	1	Yes	
	3	5	<b>Unit-III: Trail Balance</b> Preparation of Trail balance		Lecture	4	Yes		Students Seminar	1	Yes	
	4	5	<b>Rectification of Errors:</b> - Errors –Types of Errors Rectification of Errors (Problems)	Detection & prevention of errors,Frauds	Lecture	4	Yes		Assignment	1	Yes	

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January	1	5	<b>Unit-IV:</b> Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances Preparation of Bank Reconciliation Statement -	Reconciliation of sole trade business in vinukonda town	Lecture	4	Yes		Group Discussion	1	Yes	
	2	5	Problems on favorable balance - Problems on unfavourable balances.		Lecture	4	Yes					
	3	5	<b>Unit -V: Final Accounts:</b> Preparation of Final Accounts: Trading account Profit and Loss account	Supplied Various sole traders Financial Statements	Lecture	4	Yes		Assignment	1	Yes	
	4	5	Balance Sheet – Final Accounts with adjustments (Problems).		Lecture	4	Yes		Class room Seminar	1	Yes	

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February	1	5	Balance Sheet- with Adjustments ( Problems)	Financial Statement s of Different Firms using Computer	Lecture	4	Yes		Preparation of accounts through accounting software	1	Yes	
	2	5	Revision classes		Lecture	4						
	3	5	Revision classes		Lecture	4						
	4	0										

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

YEAR: 2021-22

SEM-III PAPER: Advanced Accounting

NAME OF THE LECTURER : MALYALA JAGADEESH

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December	1	0										
	2	5	Unit-I: Accounting for Non Profit Organizations: Non Profit Entities-Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 -	Service Motive Organizations	Lecture	4	Yes		Assignment	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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SEM-III

PAPER: Advanced Accounting

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January	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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SEM-III

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February	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 -	Partnership Businesses in Vinukonda	Lecture Problem	1 3	Yes		Assignment	1	Yes	
	4	5	Accounting Treatment of Goodwill -	Reputed Business Organizations	Lecture Problem	1 4	Yes					

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

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SEM-III

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April	1	5	Remedial classes and Revision									
	2	5	Remedial classes and Revision									
	3	0										
	4	0										

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# ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

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YEAR: 2021-22

SEM III

PAPER: Marketing

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December	1	5	<b>Unit-I: Introduction:</b> Concepts of Marketing:	Vinukonda vegetable market	Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Product Concept – Selling Concept - Societal Marketing Concept		Lecture PPT	5	Yes					
	3	5	Marketing Mix - 4 P's of Marketing – Marketing Environment.		Lecture	5	Yes					
	4	5	<b>Unit-II: Consumer Markets and Buyer Behaviour</b>		Lecture	4	Yes		Assignment	1	Yes	

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SEM III

PAPER: Marketing

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January	1	5	Buying Decision Process – Stages – Buying Behaviour		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Market Segmentation – Selecting Segments – Advantages of Segmentation.		Lecture PPT	4 1	Yes					
	3	5	<b>Unit-III: Product Management:</b> Product Life Cycle	Product life cycle of HUL. products	Lecture	5	Yes					
	4	5	New products, Product mix and Product line decisions		Lecture	4	Yes		Assignment	1	Yes	

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SEM III

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February	1	5	Design, Branding, Packaging and Labeling.		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	<b>Unit-IV: Pricing Decision:</b> Factors influencing price determination,		Lecture	4	Yes		Group Discussion	1	Yes	
	3	5	Pricing strategies- Skimming and Penetration pricing.	Penetration pricing Strategy of Jio Launch	Lecture PPT	5	Yes					
	4	5	<b>Unit-V: Promotion and Distribution</b> Promotion Mix ,Advertising, Publicity		Lecture	4	Yes		Assignment	1	Yes	

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SEM III

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March	1	5	Public relations - Personal selling and Direct marketing		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Distribution Channels		Lecture PPT	5	Yes					
	3	5	Online marketing	Amazon, Flipkart	Lecture	4	Yes		Quiz	1	Yes	
	4	5	Global marketing		Lecture	4	Yes		Assignment	1	Yes	

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SEM III

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April	1	5	Revision									

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DEPARTMENT : COMMERCE

CLASS: IILB.Com

YEAR: 2021-22

SEM-V

PAPER: Central Banking

NAME OF THE LECTURER: MALYALA JAGADEESH

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September	1	0										
	2	3	Unit-I: Introduction: Evolution of central bank	Indian banking System	Lecture	4	Yes		Student Seminar	1	Yes	
	3	5	Functions of Central Bank, Development of Central Banks in Developed countries.		Lecture PPT	5	Yes					
	4	5	Development of Central Banks in Developing countries, Trends in Central Bank Functions.	Evolution of RBI.	Lecture	4	Yes		Assignment	1	Yes	

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YEAR: 2021-22

SEM-V

PAPER: Central Banking

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October	1	5	Unit-II: Central banking in India: Reserve Bank of India		Lecture PPT	5	Yes					
	2	5	Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.		Lecture	4	Yes		Student Seminar	1	Yes	
	3	5	Unit-III: Monetary and Credit Policies: Monetary policy statements of RBI	RBI Monetary policy committee	Lecture	5	Yes					
	4	5	Cash Reserve Ratio, Statutory Liquidity Ratio, Repo Rates, Reverse Repo Rates	Effect of change in CRR&SLR on EMI	Lecture	4	Yes		Assignment	1	Yes	

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**YEAR: 2021-22**

**SEM -V**

**PAPER: Central Banking**

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November	1	5	Currency in circulation - Credit control measures.		Lecture PPT	4	Yes		Assignment	1	Yes	
	2	5	Unit-IV: Inflation and price control by BRI: Intervention mechanisms	WPI & CPI	Lecture	5	Yes					
	3	5	Exchange rate stability - Rupee value - Controlling measures.		Lecture	4	Yes		Group Discussion	1	Yes	
	4	5	Unit-V: Supervision and Regulation: Supervision of Banks		Lecture	5	Yes		Student Seminar	1	Yes	

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**YEAR: 2021-22**

**SEM-V**

**PAPER: Central Banking**

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December	1	5	Basle Norms, Prudential Norms		Lecture PPT	4	Yes		Assignment	1	Yes	
	2	5	Effect of liberalization and Globalization	Effect of Federal bank rates on Indian banking	Lecture	4	Yes		Student Seminar	1	Yes	
	3	5	Checking of money laundering and frauds.		Lecture	5	Yes					
	4	5	Remedial classes									

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YEAR: 2021-22

SEM : II

PAPER: Business Economics

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Nov	1	4	<b>Introduction:</b> Meaning and Definitions of Business Economics -		Lecture	4	Yes					
	2	5	Nature and Scope of Business Economics, Micro and Macro Economics and their Interface.		Lecture	4	Yes		Group Discussion	1	Yes	
	3	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					
	4	5	Elasticity of Demand, Measurements of Price Elasticity of Demand		Lecture	4	Yes		Assignment	1	Yes	

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SEM : II

PAPER: Business Economics

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
Dec	1	5	Production, Cost and Revenue Analysis: Concept of Production Function, Law of Variable Proportion -		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Law of Returns to Scale, Classification of Costs, Break Even Analysis, Advantages	Running of APSRTC Business	Lecture PPT	4 1	Yes					
	3	5	<b>Market Structure:</b> Concept of Market, Classification of Markets, Perfect Competition, Characteristics, Equilibrium Price.	Local markets	Lecture	4	Yes		Assignment	1	Yes	
	4	5	Monopoly, Characteristics, Equilibrium Under Monopoly.	Railway	Lecture	5	Yes					

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PAPER: Business Economics

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Jan	1	5	<b>National Income:</b> Meaning – Definition – Concepts of National Income –Components of National Income-	Socio economic survey	Lecture PPT	4	Yes		Student Seminar	1	Yes	
	2	5	Measurements of National Income - Problems in Measuring National Income		Lecture	4	Yes		Group Discussion	1	Yes	
	3	5	Remedial classes									
	4	5	Remedial classes									

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# ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: II.B.Com

YEAR: 2021-22 SEM : IV PAPER: CORPORATE ACCOUNTING

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June& July	2	5	<b>Accounting for Share Capital:</b> Kinds of Shares – Types of Preference Shares		Theory	5	Yes					
	3	5	Issue of Shares at Par, Discount and Premium -	Study of LIC IPO	Theory	5	Yes					
	4	5	Forfeiture and Re-issue of Shares (including problems).		Theory	4	Yes		Student Seminar	1	Yes	
	1	5	<b>Unit-II: Issue and Redemption of Debentures:</b> Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium		Theory	4	Yes		Assignment	1	Yes	

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SEM : IV PAPER: CORPORATE ACCOUNTING

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July & August	2	5	Issue of Bonus Shares: Issue of Bonus Shares - Buyback of Shares - (including problems	Hinduja Global bonus issue @ 1:1	Theory	4	Yes		Student Seminar	1	Yes	
	3	5	<b>Unit-III: Valuation of Goodwill:</b> 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	<b>Unit –IV: Valuation Shares:</b> Need for Valuation - Methods of Valuation - Net Assets Method,		Theory	4	Yes		Assignment	1	Yes	

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August & September	2	5	Yield Basis Method, Fair Value Method (including problems).		Theory	4	Yes		Quiz-1		Yes	
	3	5	UNIT – V: Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts –	Study of Annual Financial statements of Bajaj Finance Ltd.	Theory	4	Yes		Student Seminar	1	Yes	
	4	5	Profit and Loss Account and Balance Sheet – (including problems with simple adjustments)		Theory	4	Yes		Student Debate	1	Yes	
	1	5			Theory	4	Yes		Assignment	1	Yes	

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

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SEM : IV

PAPER: Business Laws

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June & July	2	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		Group discussion	1	Yes	
	3	5	Valid, Void and Voidable Contracts		Lecture PPT	5	Yes					
	4	5	Unit-II: Offer, Acceptance and Consideration: Definition of Offer and types of offer.	Sale deed execution process	Lecture	5	Yes					
	1	5	Essential Elements of a Valid Offer, Acceptance Essential Elements of a Valid Acceptance.		Lecture	4	Yes		Assignment	1	Yes	

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July & August	2	5	Consideration, Essential Elements of a Valid Consideration		Lecture	4	Yes		Student Seminar	1	Yes	
	3	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					
	4	5	Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.		Lecture	5	Yes					
	1	5	<b>Unit-IV: Sale of Goods Act 1930 :</b> Contract of Sale, Sale and Agreement to Sell, Implied Conditions and Warranties		Lecture	4	Yes		Assignment	1	Yes	

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PAPER: Business Laws

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
August & September	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					
	1	5	Contract Procedures, Digital Signature, Safety Mechanisms		Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: II.B.Com

YEAR: 2021-22

SEM : IV

PAPER: Business Laws

**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
September & October	2	5	Remedial		Lecture	4						
	3	5	Remedial		Lecture	5						
	4	5	Remedial		Lecture	4						
	1	5	Remedial		Lecture	4						

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# ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: III.B.Com

YEAR: 2021-22

SEM-VI

PAPER: Financial Services

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: Financial Services: Role of Financial Services Banking and Non Banking Companies	LIC services	Lecture	4	Yes					
	2	5	Activities of Non Banking Finance Companies Fund Based Activities - Fee Based Activities .		Lecture	4	Yes		Assignment	1	Yes	
	3	5	Unit-II: Merchant Banking Services: Scope and importance of merchant banking services		Lecture PPT	5	Yes					
	4	5	Venture Capital - Securitization - Demat services - Commercial Paper. Unit-III: Leasing and Hire-Purchase: Types of Lease	Zerodha, Upstocks Demat services	Lecture	4	Yes		Student Seminar	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: IILB.Com

YEAR: 2021-22

SEM-VI

PAPER: Financial Services

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
April	1	5	Documentation and Legal aspects, Fixation of Rentals and Evaluation		Lecture	5	Yes					
	2	5	Hire Purchasing- Securitization of debts House Finance.	Hire purchase Transactions in Bajan Auto finance Co.	Lecture	4	Yes		Student Seminar	1	Yes	
	3	5	Unit-IV: Credit Rating: Purpose – Types Credit Rating Symbols – Agencies:	Importance of credit rating for companies while going for Public issue	Lecture	5	Yes					
	4	5	Credit Rating Information Services of India Limited and CARE		Lecture	4	Yes		Assignment	1	Yes	

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# ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT : COMMERCE

CLASS: IILB.Com

YEAR: 2021-22

SEM-VI

PAPER: Financial Services

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
May	1	5	Equity Assessment vs. Grading ,Mutual funds.		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Unit-V: Other Financial Services: Factoring and Forfeiting		Lecture	5	Yes					
	3	5	Procedural and financial aspects - Installment System Credit Cards - Central Depository Systems: NSDL, CSDL.	Billing and Payment system of Credit card	Lecture	5	Yes					
	4	5	Revision classes									

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: I.B.Com

SEMESTER-I

YEAR: 2021-22

PAPER: Business Organization and Management

**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	3	5	<b>UNIT-1:Introduction</b> Concepts of Business, Trade, Industry		Lecture	4	Yes		Student Seminar	1		
	4	5	Commerce: Business-Meaning, Definition, Features of Business		Lecture	4	Yes		Group Discussion	1		
	1	4	Functions of Business, Trade Classification-Aids to Trade	Explained About Insurance	Lecture PPT	31	Yes					
	2	4	Industry Classification and Commerce - Relationship between Trade, Commerce, and Industry	Assigned work Students to visit Different Industries in Local	Lecture	3	Yes		Assignment	1		

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: I.B.Com

SEMESTER-I

YEAR: 2021-22

PAPER: Business Organization and Management

**NAME OF THE LECTURER : KASULA KOTESWARA RAO**

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
DEC&JAN	3	5	Factors Influencing the Choice of Suitable form of Organization		Lecture	4	Yes		Student Seminar	1		
	4	3	<b>UNIT-2:Forms of Business Organisation:</b> Features,Merits and Demerits of Sole Proprietorship	Shown as example of A local Sole Trade Firm	Lecture PPT	2 1	Yes					
	1	5	Features, Merits and Demerits of Partnership Business	Explained as Example Local Partnership form	Lecture	4	Yes		Charts Preparation	1		
	2	5	Features Merits and Demerits of Joint Stock Companies-Public Sector Enterprises(PSEs)		Lecture	4	Yes		Assignment	1		

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: I.B.Com SEMESTER-I

YEAR: 2021-22

PAPER: Business Organization and Management

NAME OF THE LECTURER : KASULA KOTESWARA RAO

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
JAN&FEB	3	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		Student Seminar	1		
	4	5	<b>UNIT-3:Company Incorporation:</b> Preparation of Important Documents For Incorporation of Company	Charts Prepared by Students	Lecture	5	Yes					
	1	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		Quiz	1		
	2	4	<b>UNIT-4:MANAGEMENT:</b> Meaning and Definitions of Management-Characteristics of Management-Fayal's 14 Principles of Management, Levels of Management, Administrative V/s Management		Lecture	3	Yes		Assignment	1		

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE      CLASS: I.B.Com      SEMESTER-I      YEAR: 2021-22      PAPER: Business Organization and Management

**NAME OF THE LECTURER : KASULA KOTESWARA RAO**

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
FEB&MARCH	3	5	UNIT-5 Functions of Management: Different Functions of Management, Scope of Management, Planning: Meaning, Definitions, Characteristics of Planning		Lecture	4	Yes		Student Seminar	1		
	4	4	Merits and Demerits of Planning, Importance of Planning, Types of Plans Organisation: Meaning, Definitions of Organisation, Characteristics of Organization	Charts Prepared by Students	Lecture	5	Yes					
	1	5	Different types of Organizations: Line Organization Principles and Staff Organization Principles	Explained a Company Organization chart			Yes					
	2	5	Revision				Yes					

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: Cost Accounting

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
SEP	1	5	<b>Unit-I:Introduction:</b> Distinguish between Financial Accounting, and Cost Accounting		Lecture	4	Yes		Student Seminar	1	Yes	
	2	3	Distinguish between Cost Accounting and management accounting -		Lecture	5	Yes				Yes	
	3	5	Cost Concepts and Classification Cost Centre and Cost Unit, Preparation of Cost Sheet.	Explain a Manufactu ring unit Cost sheet.	Lecture	4	Yes		Group Discussio ns	1	Yes	
	4	4	<b>Unit-II: Elements of Cost:</b> Materials:		Lecture	4	Yes		Assignme nt	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: Cost Accounting

NAME OF THE LECTURER : KASULA KOTESWARA RAO

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
OCT	1	5	Material control – Selective control, ABC technique		Lecture	4	Yes		Student Seminar	1	Yes	
	2	4	Methods of pricing issues – FIFO, LIFO,	Explaining a Stores Ledger of a Store as Example	Lecture PPT	3 1	Yes				Yes	
	3	3	Methods of pricing issues Weighted average, Base stock methods, choice of method		Lecture	2	Yes		Quiz	1	Yes	
	4	5	<b>Unit-III: Labour and Overheads:</b> Labour: Control of labor costs- time keeping and time booking – Idle time	Explain Idle Time in a Firm	Lecture	4	Yes		Assignme nt	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: Cost Accounting

NAME OF THE LECTURER

KASULA KOTESWARA RAO

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
NOV	1	4	Methods of remuneration – labour incentives schemes	Explained Firms Remuneration methods as Example	Lecture	4	Yes		Student Seminar	1	Yes	
	2	3	Overheads: Allocation and apportionment of overheads Machine hour rate Method.		Lecture	4	Yes		Group Discussion	1	Yes	
	3	5	<b>Unit-IV: Methods of Costing:</b> Job costing		Lecture PPT	4 1	Yes				Yes	
	4	5	Process costing - treatment of normal and abnormal process losses		Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: Cost 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
DEC	1	3	preparation of process cost accounts – treatment of waste and scrap, joint products and by products		Lecture	4	Yes		Student Seminar	1	Yes	
	2	4	<b>Unit -V: Costing Techniques:</b> Marginal Costing		Lecture	5	Yes				Yes	
	3	5	Standard Costing, Variance Analysis	Explained Standard Cost Techniques of Company	Lecture PPT	2 2	Yes		Quiz	1	Yes	
	4	4	Revision		Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: Cost Accounting

**NAME OF THE LECTURER : KASULA KOTESWARA RAO**

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
JAN	1	5	Revision		Lecture	4	Yes		Student Seminar	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: GST Fundamentals

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
SEP	1	5	Unit-I: Introduction: Over view of GST- Concepts- Limitations of VAT.		Lecture	4	Yes		Student Seminar	1	Yes	
	2	3	Need for Tax Reforms.-Justification for introduction of GST	Committee Reports	Lecture	3	Yes				Yes	
	3	5	Shortcomings and Advantages at the Central Level and State Level on introduction of GST	CGST Collections	Lecture PPT	2 2	Yes		Group Discussions	1	Yes	
	4	4	Process of Introduction of GST-Constitutional Amendments	Tax Laws	Lecture	4	Yes		Assignment	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: GST Fundamentals

NAME OF THE LECTURER : KASULA KOTESWARA RAO

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
OCT	1	4	Unit-II: GST: Principles-Model GST- Australian, Canadian, Kelkar-Shah-Bagchi-Poddar Models, Comprehensive Structure of GST Model	Committee Reports	Lecture	4	Yes		Student Seminar	1	Yes	
	2	1	in India, Single, Dual GST- Transactions covered under GST	International Laws	Lecture	1	Yes				Yes	
	3	3	Unit-III: Taxes and Duties: Subsumed under GST, Taxes and Duties outside the purview of GST	GST Act	Lecture	3	Yes				Yes	
	4	5	Taxes on items containing alcohol-Tax on Petroleum Products, Tax on Tobacco Products- Taxation of Services		Lecture	4	Yes		Assignment	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: GST Fundamentals

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
NOV	1	4	<b>Unit-IV: Inter State Goods and Services Tax:</b> Major Advantages of IGST Model.	IGST Models	Lecture	3	Yes		Student Seminar	1	Yes	
	2	3	Inter-State Goods and Services Tax, Transaction within a State Under GST		Lecture	2	Yes		Group Discussion	1	Yes	
	3	5	Interstate Transaction Under GST-Illustrations		Lecture PPT	3 2	Yes				Yes	
	4	5	<b>Unit-V: Time of Supply of Goods &amp; Services:</b> Value of Supply		Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: GST Fundamentals

**NAME OF THE LECTURER : KASULA KOTESWARA RAO**

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
DEC	1	3	Input Tax Credit- Distribution of Credit	Tax Invoice	Lecture	2	Yes		Student Seminar	1	Yes	
	2	4	Matching of Input Tax Credit-Availability of Credit in Special Circumstances		Lecture	4	Yes				Yes	
	3	5	Cross Utilization of ITC between the Central GST and the State GST.	GST Returns	Lecture	4	Yes		Quiz	1	Yes	
	4	4	Revision		Lecture	3	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: GST Fundamentals

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					Activity	Hours Allotted	Whether Conducted	If not Alternate Date	Activity	Hours Allotted	Whether Conducted	If not Alternate Date
JAN	1	5	Revision.		Lecture	4	Yes		Student Seminar	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: Rural Farm and Credit

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
SEP	1	5	<b>UNIT-1 Rural Credit:</b> Objectives and Significance of Rural Credit		Lecture	4	Yes		Student Seminar	1	Yes	
	2	3	Classification of Rural Credit	Explaining about farm Credit	Lecture	3	Yes				Yes	
	3	5	General Credit Card(GCC),Financial Inclusion,Rupay Card	Showed GCC and Rupay Card	Lecture PPT	2 2	Yes		Group Discussions	1	Yes	
	4	4	<b>UNIT-2 Rural Credit Agencies:</b> Institutional Agencies For Financing Agriculture and Rural Development	Explain Different Agencies list	Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V

YEAR: 2021-22

PAPER: Rural Farm and Credit

**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	1	4	Non Institutional Agencies For Financing Agriculture and Rural Development	Explain about Local Money Lenders	Lecture	4	Yes		Student Seminar	1	Yes	
	2	1	Self Help Groups(SHG,s),Financing for Rural Industries		Lecture	1	Yes				Yes	
	3	3	<b>UNIT-3: Farm Credit:</b> Scope, Importance of Farm Credit	Visited Local Rural Bank	Lecture	3	Yes				Yes	
	4	5	Principles of Farm credit, Cost of Credit-Types		Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V  
Credit

YEAR: 2021-22

PAPER: Rural Farm and

**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	1	4	Problems and Remedial Measures-Kisan Credit Card(KCC) Scheme	Showed KCC card	Lecture	3	Yes		Student Seminar	1	Yes	
	2	3	<b>UNIT-4:SOURCE OF FARM CREDIT:</b> Cooperative Credit:PACS		Lecture	2	Yes		Group Discussion	1	Yes	
	3	5	APCOB-NABARD-Lead Bank Scheme	Visited Local Lead Bank	Lecture PPT	3 2	Yes				Yes	
	4	5	Role of Commercial and Regional Rural Banks-Problems of Recovery and Overdues	Visited Local Commercial Bank	Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V  
Credit

YEAR: 2021-22

PAPER: Rural Farm and

**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	1	3	<b>UNIT-5: FARM CREDIT ANALYSIS:</b> Elgibility Conditions-		Lecture	2	Yes		Student Seminar	1	Yes	
	2	4	Analysis of 3R,s(Return, Repayment Capacity and Risk-bearing Capacity)	Visited Local Finance Company	Lecture	4	Yes				Yes	
	3	5	Analysis of 3 C,s of Credit (Character,Capacity,and Capital		Lecture	4	Yes		Quiz	1	Yes	
	4	4	Revision		Lecture	3	Yes		Assignme nt	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

SEMESTER-V  
Credit

YEAR: 2021-22

PAPER: Rural Farm and

**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	1	5	Revision.		Lecture	4	Yes		Student Seminar	1	Yes	

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# ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT: COMMERCE

CLASS: I BCOM YEAR: 2021-2022 SEM: II

PAPER: Banking theory & Practices

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 Alternat e Date	Activity	Hours Allotted	Whether Conduct ed	If not Alternate Date
NOV	1	4	<b>Unit-I: Introduction:</b> 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 Nearby Commerci al Bank	Lecture	5	Yes				Yes	
	3	4	<b>Unit-II: Banking Systems:</b> Unit Banking , Branch Banking, Investment Banking		Lecture	3	Yes		Assignme nt	1	Yes	
	4	5	Innovations in banking – E banking - Online and Offshore Banking	Explain About E-banking Tools	Lecture	1	Yes		Quiz	1	Yes	
	5	2	Internet Banking - Anywhere Banking - ATMs - RTGS	Visit the Nearby ATM's	Lecture	2	Yes				Yes	

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# ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT: COMMERCE

CLASS: I BCOM

YEAR: 2021-22

SEM: II

PAPER: Banking theory & Practices

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
Dec	1	5	<b>Unit-III: Banking Development:</b> Indigenous Banking - Cooperative Banks.	Visited Local Cooperative Bank	Lecture	4	Yes		Student Seminar	1	Yes	
	2	4	Regional Rural banks, SIDBI, NABARD - EXIM Bank.		Lecture PPT	3 1	Yes				Yes	
	3	5	<b>Unit-IV: Banker and Customer:</b> Meaning and Definition of Banker and customer		Lecture	4	Yes		Quiz	1	Yes	
	4	2	Types of Customers, General Relationship between Banker and customer.		Lecture	1	Yes		Assignme nt	1	Yes	
	5	3	Special Relationship between Banker and Customer - KYC Norms.	Explained KYC Norms	PPT	2	Yes		Group Discussio ns	1	Yes	

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# ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT: COMMERCE

CLASS: I BCOM

YEAR: 2021-22

SEM: II

PAPER: Banking theory & Practices

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
January	1	3	KYC Norms		Lecture	4	Yes		Student Seminar	1	Yes	
	2	3	<b>Unit-V: Collecting Banker and Paying Banker:</b> Concepts - Duties & Responsibilities of Collecting Banker	Explained Duties of a Paying Banker	PPT	3	Yes		Group Discussion	1	Yes	
	3	1	Responsibilities of Collecting Banker		PPT	4	Yes		Student Seminar	1	Yes	
	4	4	Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker		Lecture	4	Yes		Assignment	1	Yes	
	5	2	Statutory Protection to Collecting Banker - Responsibilities of Paying Banker -		Lecture	4	Yes		Assignment	1	Yes	

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# ANNUAL CURRICULAR PLAN - LECTURER WISE

DEPARTMENT: COMMERCE CLASS: I BCOM YEAR: 2021-22 SEM: II PAPER: Banking theory & Practices

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	1	5	Payment Gateways	Explain about UPI apps	Lecture	4	Yes		Student Seminar	1	Yes	
	2	4	Revision		Lecture PPT	2 2	Yes				Yes	
	3	5	Revision		Lecture	4	Yes		Quiz	1	Yes	
	4	4	Revision		PPT	3	Yes		Seminar	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2021-22

PAPER: Cost and Management Accounting

**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 Alternat e Date	Activity	Hours Allotted	Whether Conduct ed	If not Alternat e Date
JUNE	3	5	<b>UNIT-I: Introduction:</b> Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations		Lecture	4	Yes		Student Seminar	1	Yes	
	4	5	Management Accounting: Features – Objectives – Functions- Elements of Cost - Preparation of Cost Sheet (including problems)	Explained a Firms Cost Sheet As Example	Lecture PPT	3 2	Yes				Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2021-22

PAPER: Cost and Management Accounting

NAME OF THE LECTURER : KASULA KOTESWARA RAO

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JULY	1	5	<b>UNIT-II: Material and Labour Cost:</b> Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods	Explain A Firms Stores Ledger as Example	Discussion	3	Yes		Problem Solving	2	Yes	
	2	5	Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages-Incentive Schemes		Lecture PPT	4 1	Yes				Yes	
	3	5	Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems)		Lecture PPT	3 2	Yes				Yes	
	4	5	<b>UNIT-III: Job Costing and Batch Costing:</b> Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet	Showed Job Cost Sheet of a Cost Unit	Lecture	4	Yes		Assignme nt	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV YEAR: 2021-22

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
AUGUST	1	5	Problems on Job Cost Sheet and Batch Costing(including problems) <b>UNIT-IV: Financial Statement Analysis and Interpretation:</b> Financial Statements - Features, Limitations		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)	Showed as example A Company's Financial Statement	Lecture	4	Yes		Group Discussion	1	Yes	
	3	4	<b>UNIT-V: Marginal Costing:</b> Meaning and Features of Marginal Costing –		Lecture	4	Yes					
	4	5	Contribution –Profit Volume Ratio-Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)	Explained A Company's Break even Point	Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2021-22

PAPER: Cost and Management Accounting

**NAME OF THE LECTURER : KASULA KOTESWARA RAO**

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					Activity	Hours Allotted	Whether Conduct ed	If not Alterna te Date	Activity	Hours Allotted	Whether Conduct ed	If not Alterna te Date
SEPTEMBER	1	5	Revision		Lecture	4	Yes		Student Seminar	1	Yes	
	2	3	Revision		Lecture	3	Yes					

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2021-22

PAPER: Goods and Service Taxes

**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
June	1	5	<b>Unit I:</b> Introduction: Overview of GST - Concepts –Taxes Subsumed under GST –	Indian Tax System	Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Components of GST- GST Council- Advantages of GST-GST Registration.		Lecture	4	Yes		Group Discussion	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: II.B.Com

SEMESTER-IV YEAR: 2021-2

PAPER: Goods and Service Taxes

NAME OF THE LECTURER : KASULA KOTESWARA RAO

Month	Week	Hours available	SYLLABUS / TOPIC	Additional Input/valuable Addition	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	<b>Unit II:</b> 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	Explained about Different 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

CLASS: II.B.Com

SEMESTER-IV

YEAR: 2021-

PAPER: Goods and Service Taxes

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
August	1	5	<b>Unit-IV:</b> 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	<b>Unit-V:GST Returns:</b> Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B	Explained GST Returns	Lecture PPT	2 2	Yes					
	4	5	Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST		Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: IL.B.Com

SEMESTER-IV

YEAR: 2021-22

PAPER: Goods and Service

Taxes

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
September	1	5	Revision		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Revision		Lecture	5	Yes					

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

YEAR: 2021-22 SEM V

PAPER: Management Accounting

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	1	4	<b>Unit-I: Management Accounting:</b> Interface with Financial Accounting and Cost Accounting -		Lecture	3	Yes		Group discussion	1	Yes	
	2	5	Financial Statement analysis and interpretation:	Explained Companie s Financial Statement	Lecture	4	Yes		Quiz	1	Yes	
	3	5	Comparative analysis – Common size analysis and trend analysis		Lecture Problems	2 3	Yes					
	4	5	<b>Unit-II: Ratio Analysis:</b> Classification, Importance and limitations Analysis and interpretation of Accounting ratios		Lecture	4	Yes		Assignme nt	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

YEAR: 2021-22

SEM VI

PAPER: Management Accounting

**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 Alterna te Date
APRIL	1	5	Liquidity, profitability Ratios, activity and solvency ratios		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	<b>Unit–III: Fund Flow Statement:</b> Concept of fund: Preparation of funds flow statement,	Explained a Funds flow Statement of a Company	Lecture PPT	3 2	Yes				Yes	
	3	5	Uses and limitations of funds flow analysis		Lecture	4	Yes		Group Discussions	1	Yes	
	4	5	<b>Unit–IV: Cash Flow Statement:</b> Concept of cash flow	Explained a Company's Cash Flow Statement	Lecture	4	Yes		Assignme nt	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

YEAR: 2021-22

SEM VI

PAPER: 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
MAY	1	5	Preparation of cash flow statement, Uses and limitations of cash flow analysis		Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	<b>Unit-V: Break-Even Analysis and Decision Making:</b> Calculation of Break-even point	Explained Breakeven Point of a Company	Lecture	4	Yes		Group Discussion	1	Yes	
	3	5	Uses and limitations - Margin of safety		Lecture	5	Yes					
	4	5	Revision		Lecture	4	Yes		Assignment	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

YEAR: 2021-22

SEM VI

PAPER: Marketing

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	1	4	<b>Unit-I: Introduction:</b> Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept	Explained Selling Concept of Reliance Mart	Lecture	3	Yes		Group discussion	1	Yes	
	2	5	Marketing Mix - 4 P's of Marketing – Marketing Environment.	Explained Some Environm ent Factors	Lecture	4	Yes		Student Seminar	1	Yes	
	3	5	<b>Unit-II: Consumer Markets and Buyer Behaviour:</b> Buying Decision Process – Stages – Buying Behavior		Lecture PPT	3 2	Yes				Yes	
	4	5	Market Segmentation – Selecting Segments – Advantages of Segmentation.	Explained Segmentat ion Process in Reliance Mart	Lecture	4	Yes		Assignme nt	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

YEAR: 2021-22 SEM VI

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
APRIL	1	5	<b>Unit-III: Product Management:</b> Product Life Cycle, New products, Product mix and Product line decisions	Explained Lifecycle of Jio Telecom Services	Lecture	4	Yes		Student Seminar	1	Yes	
	2	5	Design, Branding, Packaging and Labeling.		Lecture PPT	4 1	Yes					
	3	5	<b>Unit-IV: Pricing Decision:</b> Factors influencing price determination,		Lecture	5	Yes					
	4	5	Pricing strategies- Skimming and Penetration pricing.		Lecture	4	Yes		Assignment	1	Yes	

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## ANNUAL CURRICULAR PLAN

DEPARTMENT: COMMERCE

CLASS: III.B.Com

YEAR: 2021-22

SEM VI

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
MAY	2	5	<b>Unit-V: Promotion and Distribution</b>		Lecture	4	Yes		Student Seminar	1	Yes	
	3	5	Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing		Lecture	4	Yes		Group Discussion	1	Yes	
	4	5	Distribution Channels, Online marketing, Global Marketing	Visit to Local Logistics offices	Lecture PPT	3 2	Yes				Yes	
	1	5	Revision		Lecture	4	Yes		Assignment	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: III.B.Com

YEAR: 2021-22

SEM VI

PAPER: Tally

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	1	4	<b>Unit-I:</b> Introduction to Tally: Introduction, Software versions of Tally, Terminology related to Accounts credit & Debit.	Indian Tax System	Lecture Practical	2 2	Yes		Student Seminar	1	Yes	
	2	5	Journal, Ledger, Voucher, Group etc. Difference between Manual Accounting and Accounting Packages. Features and advantages of Tally.		Lecture Practical	3 2	Yes					
	3	5	<b>Unit-II:</b> Introduction of Tally Software, Creation of a company, Gateway of Tally, Accounts Information.	Explained Profile of a Company	Lecture Practical	3 2	Yes					
	4	5	Groups, pre-defined Groups, Creation of New Groups, and Creation of sub Group.		Lecture Practical	2 2	Yes		Assignment	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: III.B.Com

YEAR: 2021-22

SEM VI

PAPER: Tally

NAME OF THE LECTURER : KASULA KOTESWARA RAO

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APRIL	1	5	<b>Unit-III:</b> Ledgers, Ledger Creation – Single and multiple Ledgers, Displaying & altering Ledgers, configure Ledger,	Explained Ledger Creation Process in Tally ERP 9	Lecture Practical	2 2	Yes		Student Seminar	1	Yes	
	2	5	Stock Ledger, Ledgers and their Group Allocation. <b>Unit-IV:</b> Vouchers –types of vouchers – recording of vouchers – entry of payment voucher, Receipt voucher, sales voucher,		Lecture Practical	3 2	Yes					
	3	5	Purchase voucher, Journal Voucher, Contra Voucher, Debit & Credit Note. Creating New Voucher types,	Vouchers Explained in Tally ERP 9	Lecture	5	Yes					
	4	5	Customizing the Existing voucher types, Alternation of Voucher, Deletion of Voucher.		Lecture Practical	2 2	Yes		Assignment	1	Yes	

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# ANNUAL CURRICULAR PLAN

DEPARTMENT : COMMERCE

CLASS: III.B.Com

YEAR: 2021-22

SEM VI

PAPER: Tally

NAME OF THE LECTURER : KASULA KOTESWARA RAO

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MAY	1	5	<b>Unit-V:</b> Final Accounts: Customizing the final accounts – Profit and Loss Account, Balance Sheet. Key board shortcuts in Tally.		Lecture Practical	2 2	Yes		Student Seminar	1	Yes	
	2	5	Generating the Reports from Tally, Trial Balance, Account Books, Sales, Purchase,		Lecture Practical	2 2	Yes		Group Discussion	1	Yes	
	3	5	Journal Registers, Statement of Accounts, Day Book, List of Accounts.	Tally Erp9	Lecture Practical	3 2	Yes				Yes	
	4	5	Revision		Lecture Practical	2 2	Yes		Assignment	1	Yes	

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