

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce



Academic Year: 2022-23

Semester: **V Sem**

Course: **Human Resource Management**

Name of the Faculty: **Anupama K**

Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01.	Human Resource Management: Meaning, objectives, functions, significance of human resource management, Essential Elements of HRM, HR Planning. Human Resource Development: Meaning, definition and features of HRD. Objective and functions of HRD.	Dec/jan 22	10	10	Black board chalk and talk, notes sharing and related videos to watch
02	Recruitment Selection, Placement and Induction: Recruitment: meaning, factors influencing recruitment, Selection: meaning, factors influencing the process of selection. Steps in selection process, placement and Induction: meaning and importance.	Feb 22	12	13	Black board chalk and talk, theory notes sharing and home assignments given
03	Training: Meaning, objectives, types of training advantages of training performance appraisal: meaning, need, objectives and steps in performance appraisal	Mar 22	14	14	Black board chalk and talk, theory notes sharing and home assignments given
04	Compensation Management : Meaning, objectives components of compensation, need for sound salary administration	Apr 22	10	10	Black board chalk and talk, theory notes sharing and home assignments given
05	Quality circle and Total Quality Management: Meaning , Objectives and Importance	Apr 22	08	08	Black board chalk and talk, theory notes sharing and home assignments given


[ANUPAMA K]


Head
Department of Commerce
Smt. A.S.M. College for Women,
Ballari-583 103.


Principal
Smt. Allum Sumangalamma Memorial
College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce

Academic Year:2022-23
 Course: **Business Statistics**
 Name of the Faculty: **Anupama K**

Semester: **III Sem**




Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Allotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
1	Statistical Data and Descriptive Statistics 14 Nature and Classification of data: Univariate, bivariate and multivariate data; time-series and cross-sectional data. Measures of Central Tendency: i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)	Jul 22	14	15	Black board chalk and talk, theory notes sharing and related videos shared
2	Measures of Variation and Measures of Skewness Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis.	Aug 22	14	16	Black board chalk and talk, theory notes sharing and home assignments given
3	Probability and Probability Distributions Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.	Sept 22	08	10	Black board chalk and talk, theory notes sharing and home assignments given
4	Simple Correlation and Regression Analysis Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and Non-linear, Correlation and	Oct 22	16	18	Black board chalk and talk, theory notes sharing and home assignments given

Ash
(ANUPAMA-K)

[Signature]
 Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.

[Signature]
 Principal
 Smt. Allum Sumangalamma Memorial
 College for Women, Ballari-583103

	Causation, Scatter diagram, Pearson's coefficient of Correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.				
5	Index Numbers Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: Univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.	Nov 22	12	13	Black board chalk and talk, theory notes sharing and home assignments given

An
[ANUPAMA-K]

Sudalata
Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103,

Kab
Principal
Smt. Allium Sunangalamma Memorial
College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce

Academic Year:2022-23
 Course: **Corporate Administration**
 Name of the Faculty: **Anupama K**

Semester: **II Sem**



Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
1	Introduction to Company 12 Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public CompanyCompany limited by Guarantee-Company limited by Shares- Holding CompanySubsidiary Company-Government Company-Associate Company- Small CompanyForeign Company-Global Company-Body Corporate-Listed Company	Jun 23	12	12	Black board chalk and talk, theory notes sharing and related videos shared
2	Formation of Companies 12 Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.	Jul 23	12	13	Black board chalk and talk, theory notes sharing and home assignments given
3	Company Administration 12 Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director- (Meaning). Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Removal.	Aug 23	12	12	Black board chalk and talk, theory notes sharing and home assignments given
4	Corporate Meetings 10 Introduction - Corporate meetings: types – Importance; Requisites of a valid meeting- 3 C's with meanings only; Role of a company secretary in convening the meetings.	Sept 23	10	12	Black board chalk and talk, theory notes sharing and home assignments given
5	. 5: Winding Up 10 Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code	Sept 23	10	11	Black board chalk and talk, theory notes sharing and home assignments given

Anupama K
(ANUPAMA-K)

Secretary
Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.

Kalyani
Principal
 Smt. Allum Sumangalamma Memorial
 College for Women, Ballari-583102

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce



Academic Year:2022-23

Semester: **II Sem**

Course: **Law & Practice of Banking**

Name of the Faculty: **Anupama K**

Unit no.	Title of the Chapters & Descriptions	Period/month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
1	Introduction to Banking Introduction-Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Banker and Customer Relationship (General and special relationship)– Types of Banks in India - changing role of commercial banks.	Dec/jan 22	12	12	Black board chalk and talk, theory notes sharing and related videos shared
2	Paying and Collecting Banker Paying banker: Introduction - Meaning – Role – Functions - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value - Holder in due course.	Feb 22	12	13	Black board chalk and talk, theory notes sharing and home assignments given
3	Customers and Account Holders Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account HoldersPartnership Firms - Joint Stock companies.	Mar 22	10	12	Black board chalk and talk, theory notes sharing and home assignments given
4	Negotiable Instruments Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement.	Apr 22	12	12	Black board chalk and talk, theory notes sharing and home assignments given
5	Recent Developments in Banking Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet- Crypto currency- KYC norms – Basel Norms - Mobile bankingE-payments - E-money	Apr 22	10	11	Black board chalk and talk, theory notes sharing and home assignments given


[ANUPAMA-K]


Head
 Department of Commerce
 Smt. A.S.M. College for Women,
 Ballari-583 103.


Principal
 Smt. Allum Sumangalamma Memorial
 College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce




Academic Year:2022-23

Semester: **I Sem**

Course: **Accounting For Everyone (NEP)**

Name of the Faculty: **Anupama K**

Unit no.	Title of the Chapters & Descriptions	Period/month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
1	Introduction to Accounting: Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms – Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.	Dec/Jan 22	08	09	Black board chalk and talk, theory notes sharing and related videos shared
2	Transactions and Recording of Transactions: Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)	Feb 22	08	10	Black board chalk and talk, theory notes sharing and home assignments given
3	Preparation of Financial Statements :Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)	Mar 22	10	12	Black board chalk and talk, theory notes sharing and home assignments given
4	Company Accounts Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.	Apr 22	08	09	Black board chalk and talk, theory notes sharing and home assignments given
5	Management Reports: Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.	Apr 22	08	09	Black board chalk and talk, theory notes sharing and home assignments given


(ANUPAMA-K)


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal
Smt. Allum Sumangalamma Memorial
College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangamma College For Women, Ballari.
Department of Commerce

Academic Year: 2022-23

Semester: I Sem

Course: **Mangerial Principles & Applications (NEP)**


Name of the Faculty: **Anupama K**



Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01	Introduction to Management Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories-NeoClassical theories-Modern organizational theories.	Dec/jan 22	12	13	Black board chalk and talk, theory notes sharing and related videos shared
02	Planning Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.	Feb 22	10	11	Black board chalk and talk, theory notes sharing and home assignments given
03	Organising Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-DecentralizationDelegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.	Mar 22	12	12	Black board chalk and talk, theory notes sharing and home assignments given
04	Staffing & Leading Introduction-Staffing: Concept of Staffing-Staffing Process; Motivation: ConceptImportance -extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; Leadership: Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.	Apr 22	12	14	Black board chalk and talk, theory notes sharing and home assignments given
05	Controlling and Coordination Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM; Coordination: Meaning-Nature-Importance-Principles of Coordination	Apr 22	12	12	Black board chalk and talk, theory notes sharing and home assignments given


[ANUPAMA.K]


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal
Smt. Allum Sumangamma Memorial
College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce

Academic Year:2022-23


Semester: **III Sem**

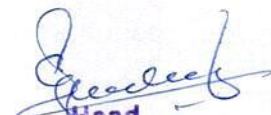
Course: **Entrepreneurship Skills**

Name of the Faculty: **Anupama K**



Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
1	Introduction Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model	Jul 22	12	12	Black board chalk and talk, theory notes sharing and related videos shared
2	Promoting Entrepreneur Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,	Aug 22	08	09	Black board chalk and talk, theory notes sharing and home assignments given
3	Enterprise Set-up Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,	Sept 22	08	09	Black board chalk and talk, theory notes sharing and home assignments given
4	Monitoring and Maintaining an Enterprise Introduction – Day to day monitoring mechanism for marinating an enterprise-Different Government Schemes supporting entrepreneurship.	Oct 22	10	12	Black board chalk and talk, theory notes sharing and home assignments given
5	Caselets Discussion Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,	Nov 22	07	08	Black board chalk and talk, theory notes sharing and home assignments given


[ANUPAMA-K]


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal
Smt. Allum Sumangalamma Memeri
College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangamma College For Women, Ballari.
Department of Commerce

Academic Year: 2022-23

Semester: **IV Sem**

Course: **Business Regulatory Framework NEP**

Name of the Faculty: **Anupama K**



Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
1	The Indian Contract Act, 1872: General Principles of Contract Introduction - Contract – Meaning - Characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects - Void agreements - Discharge of a contract – modes of discharge, breach and remedies against breach of contract- Contingent contracts - Quasi contracts.	Jun 23	12	12	Black board chalk and talk, theory notes sharing and related videos shared
2	The Indian Contract Act, 1872: Specific Contracts Introduction - Contract of Indemnity and Guarantee -Contract of Bailment - Contract of Agency.	Jul 23	10	11	Black board chalk and talk, theory notes sharing and home assignments given
3	The Sale of Goods Act, 1930 Introduction - Contract of sale, Meaning and difference between sale and agreement to sell - Conditions and warranties - Transfer of ownership in goods including sale by a nonowner - Performance of contract of sale - Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer	Aug 23	12	12	Black board chalk and talk, theory notes sharing and home assignments given
4	Consumer Protection Act-2019 & Competition Act 2002 Consumer Protection Act – 2019: Introduction – Objectives – Applicability – Consumer – Consumer Rights – Consumer Protection Councils - Central Consumer Protection Authority - Consumer Disputes Redressal Commission - Competition Commission of India - Duties, Powers and Functions of Commission - Duties of Director General - Consumer Mediation Cell – Penalties – Recent Changes. Competition Act 2002: Introduction – Definitions – Consumer – Enterprise - Goods - Prohibition of Certain Agreements - Abuse of Dominant Position and Regulation of Combinations - Competition Commission of India - Duties, Powers and Functions of Commission - Duties of Director General - Appellate Tribunal - Recent Changes.	Sept 23	13	14	Black board chalk and talk, theory notes sharing and home assignments given
5	Cyber Law / Information Technology Act, 2000: Introduction – Objectives - Scope - Definition of various Terms - Salient Features, Provisions relating to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal.	Oct 23	13	13	Black board chalk and talk, theory notes sharing and home assignments given

Anupama K
[ANUPAMA-K]

[Signature]
Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

[Signature]
Principal
Smt. Allum Sumangamma Memorial
College for Women, Ballari-583103



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

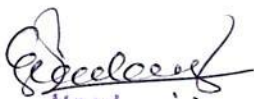
Academic Year: 2022-23

Semester: III

Course: **Cost Accounting NEP**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to Cost Accounting: Meaning, Definitions, Objectives, Role and functions, merits and demerits of cost accounting, methods, classification of cost	Dec./Jan.-22	10	08	Black board chalk and talk, theoretical notes shared.
II	Material Cost: Material control, Material procurement procedure, Inventory control techniques, Valuation of materials issues: FIFO, LIFO, Simple Average & Weighted Average.	Feb.22	13	16	Black board chalk and talk, theoretical notes shared, and problems on material costing worked out on board along with home assignments.
III	Employee Cost: Labour Cost Control Techniques, Idle time, Over time, methods of Wage Payment-Time& Piece Rate, Taylor's Differential piece rate system& incentive schemes-Halsey, Rowan, Labour turnover, Causes and effects.	March-22	12	14	Black board chalk and talk, theoretical notes shared, and problems on labour costing worked out on board along with home assignments.
IV	Overheads-Absorption of costing methods: Classification of Overheads, Apportionment of overheads, Methods of Apportionment-Primary and Secondary distribution, methods of absorption of overheads.	April-22	11	12	Black board chalk and talk, theoretical notes shared, and problems on overhead costing worked out on board along with home assignments.
V	Cost Sheet & Costing Techniques: Presentation and preparation of cost sheet, Preparation of tenders & quotations, Techniques of Costing Theory only.	April-22	14	16	Black board chalk and talk, theoretical notes shared, and problems on costsheet worked out on board along with home assignments.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

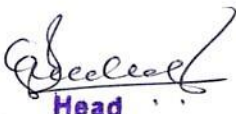
Academic Year: 2022-23

Semester: V

Course: **Cost Accounting-I Non-NEP**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Concept of Cost: Meaning, cost accounting, objectives, functions, classification of cost, cost unit cost centre, merits and demerits, preparation of Cost sheet.	July-22	08	10	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
II	Material Costing; Meaning, classification, material control, purchase procedure, storekeeping, techniques of material control: stock level, EoQ, methods of pricing issue of materials-FIFO, LIFO, Simple and Weighted Average Methods problems.	August-22	12	14	Black board chalk and talk, theoretical notes shared, and problems on materials worked out on board along with home assignments
III	Labour Costing: Meaning, objectives, – wage payment systems – Time and piece rate – straight piece rate, Taylors differential piece rate, Merrick's multiple piece rate ; Gant task and Bonus plan, Incentive plans- Need and Importance – Halsey and Rowan.	September-22	14	16	Black board chalk and talk, theoretical notes shared, and problems on Labour worked out on board along with home assignments
IV	Overhead Costing: Meaning and definition – classifications of overheads allocations of overheads – apportionment of overheads – Direct distribution method, Step ladder method, simultaneous Equation method, repeated distribution method.	October-22	14	14	Black board chalk and talk, theoretical notes shared, and problems on Overheads worked out on board along with home assignments
V	Reconciliation of cost and financial accounts: Need for reconciliation – reasons for difference in profits – Problems on preparation of reconciliation statements.	November-22	10	12	Black board chalk and talk, theoretical notes shared, and problems on reconciliation worked out on board along with home assignments


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



Academic Year: 2022-23

Semester: V

Course: **Principles of Financial Management Non-NEP**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Financial Management: Meaning— objectives of Financial Management— scope and functions of Financial Management. Financial Decisions: Investment decision—financing decision and dividend decision. Role and responsibilities of finance manager Financial Planning: Meaning and Salient features/cannons of financial planning (Theory only)	July-22	08	10	Black board chalk and talk and theoretical notes being shared .
II	Capitalization: Over capitalization— meaning—causes—ill-effects and remedies; Under capitalization—meaning – causes – ill- effects and remedies; – Fair capitalization – problems on over, under and fair capitalization. Capital Structure: Meaning, factors determining capital structure—optimal capital structure – EPS Analysis – problems relating thereto	August-22	12	14	Black board chalk and talk and theoretical notes being shared and problems on capitalisation worked out.
III	Cost of capital : Meaning – kinds of cost of capital—cost of equity, preference, debentures, weighted average cost of capital. Problems relating thereto.	September-22	14	16	Black board chalk and talk and theoretical notes being shared and problems on cost of capital and WACC worked out.
IV	Investment Decisions : Meaning of capital budgeting – importance-- capital budgeting process—Investment criteria—Pay-back method. Accounting Rate of Return (ARR) method, Net Present value(NPV). Internal Rate of Return method (IRR) – Problems relating there to	October -22	14	14	Black board chalk and talk and theoretical notes being shared and problems on capital budgeting worked out.
V	Management of working capital (12 Hours): Meaning—concepts of working capital-- - factors affecting working capital requirements—Problems on estimation of working capital requirement—op	November-22	10	12	Black board chalk and talk and theoretical notes being shared and problems on working capital worked out.

Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

Principal
Smt. ASM College
For Women, Ballari.

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



Academic Year: 2022-23

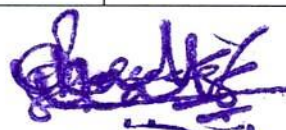
Semester: IV

Course: **Costing Methods & Techniques NEP**

Name of the Faculty: **Dr. Gavisiddappa Gadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Service Costing: Meaning, Classification of Service Cost, Features of operating costing, methods, transport costing, passenger and goods transport, preparation of operating cost sheet of transport undertakings only.	June-23	06	12	Black board chalk and talk and theoretical notes being shared and problems on operating cost sheet worked out.
II	Process Costing: Meaning, Features, Accounting procedure, Process losses and wastages, scrap, abnormal gain, problems on process costing, meaning and accounting of joint and by products.	July-23	20	24	Black board chalk and talk and theoretical notes being shared and problems on process costing worked out.
III	Decision making techniques: Marginal costing, differential costing, CVP Analysis, Contribution Approach, Decisions involving alternative choices- optimum utilisation of resources, Problems there on -Life cycle costing, target costing, kaizen costing (Theory only)	August -23	14	16	Black board chalk and talk and theoretical notes being shared and problems on marginal costing and target costing worked out.
IV	Standard Costing in profit planning: Concept of standard cost, costing, advantages and limitations, computation of variance relating to material and employee cost only (problems there on).	Sept-23	12	14	Black board chalk and talk and theoretical notes being shared and problems on standard costing worked out.
V	Activity Based Costing: Concept, purpose, benefits, stages relevance in decision making and its application in budgeting, responsibility accounting, tradition Vs ABC System-JIT-benefits, use of JIT, Performance, ERP and its application in strategic cost management.	Sept-23	12	12	Black board chalk and talk and theoretical notes being shared and problems on ABC worked out.


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal
Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

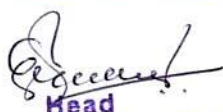
Academic Year: 2022-23

Semester: VI

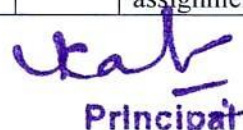
Course: **Cost Accounting-II Non-NEP**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Unit or output costing: Meaning, objectives, and application of output costing - Procedure - Preparation of cost sheet. Job costing- Meaning, Objectives and application of job order costing- Procedure of job cost system.	June-23	10	12	Black board chalk and talk, theoretical notes shared, and problems on unit costing worked out on board along with home assignments.
II	Contract costing: Meaning, Definitions, Features- work in progress, work certified and un-certified - Recognition of profits on incomplete contracts. Escalation clause.	July-23	12	14	Black board chalk and talk, theoretical notes shared, and problems on contract costing worked out on board along with home assignments.
III	Operating Costing: Definitions, Features - Classification of operating costs Preparation of operating cost sheet of Transport undertakings only	August-23	14	16	Black board chalk and talk, theoretical notes shared, and problems on operating costing worked out on board along with home assignments.
IV	Process costing: Meaning, features and applications-Treatment of process losses Normal and Abnormal Losses-Abnormal Gain. Joint products and by-products - Meaning, objectives and application-Accounting for joint and by-products	Sept-23	14	16	Black board chalk and talk, theoretical notes shared, and problems on process costing worked out on board along with home assignments.
V	Marginal costing: Meaning of marginal cost and Marginal costing- Cost volume profit analysis- Contribution-Marginal contribution Sales Ratio (P/V Ratio). Break-even point-Margin of safety	Sept-23	10	10	Black board chalk and talk, theoretical notes shared, and problems on marginal costing worked out on board along with home assignments.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



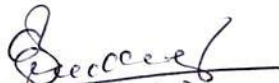
Academic Year: 2022-23

Semester: VI

Course: **Business Law Non-NEP**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction: Nature and kinds of contracts.	June-23	08	08	Black board chalk and talk method and notes shared.
II	Essential elements of a valid contract: A: Offer and acceptance B: Consideration C: Capacity to contract: Minor, Minor's agreements, persons of unsound mind and disqualified persons. D. Free consent: Coercion- Undue influence- Misrepresentation- Fraud- Mistake -E. lawful objective and consideration, F. Agreements expressly declared void: agreements contingent on impossible events;	July-23	20	24	Black board chalk and talk method and notes shared
III	Performance of Contracts: Meaning- Performance of Joint promises; Assignment of contracts; contracts which need not be performed. Discharge of Contract: Meaning and modes of discharge of contracts: Breach of Contract :remedies for breach of contract.	August -23	14	12	Black board chalk and talk method and notes shared
IV	Sale of Goods: contract of sale of goods-Meaning and essentials --- performance of contract of sale	Sept-23	06	06	Black board chalk and talk method and notes shared
V	Consumer Protection Act- 1986 – meaning definition, consumer disputes redressal agencies. Cyber Law 1999: Meaning, Cyber Crime, Types, - prevention of Cyber crime	Sept-23	10	10	Black board chalk and talk method and notes shared


Head

Department of Commerce
Smt. A.S.M. College for Women,
Ballari-583 103.


Principal
Smt. ASM College
For Women, Ballari.

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari
DEPARTMENT OF COMMERCE
Teaching Plan



Academic Year: **2022-23**

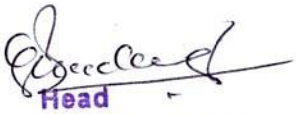
Semester: **I (ODD)**

Course: **Financial Accounting (NEP)**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Theoretical Framework of Accounting: Introduction-Meaning and Scope of Accounting- Accounting Terminologies-Journal, Ledger and Trail Balance-Accounting Process-Basis of Accounting: Cash and Accrual basis- Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS)	Oct - 2022 (10/10 /2022)	10	12	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Financial Statements of Sole Proprietors Introduction-Meaning of Sole Proprietor-Financial Statements: Trading Account-Profit & Loss Account-Balance Sheet.	Nov - 2022	12	13	Black board chalk and talk, problems worked out on board
III	Consignment Accounts Introduction- Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the book of Consignor and Consignee - Treatment of Normal & Abnormal Loss. Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.	Dec - 2022	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Royalty Accounts Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent -Short Workings -Recoupment of Short Working-Accounting Treatment in the books of Lessee and lessor - Journal Entries and Ledger Accounts.	Jan - 2023	14	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given

V	Emerging Trends in Accounting Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting- Outsourced Accounting- Predictive Accounting (Theory Only).	Feb – 2023 (12/02 /2023)	08	08	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
---	--	-----------------------------	----	----	---


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



Academic Year: **2022-23**

Semester: **III (ODD)**

Course: **Corporate Accounting – I (NEP)**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Underwriting of Shares :Introduction - Meaning - Underwriting Commission - Underwriter - functions - Advantages of Underwriting, Types of Underwriting - Marked and Unmarked Applications-Firm Underwriting - Problems.	Oct - 2022 (10/10 /2022)	10	12	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Profit Prior to Incorporation: Introduction - Meaning - calculation of sales ratio - time ratio - weighted ratio - treatment of capital and revenue expenditure - Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss	Nov - 2022	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Valuation of Intangible Assets : Introduction - Valuation of Goodwill - Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method, Brand valuation and Intellectual Property Rights (IPR	Dec - 2022	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Valuation of Shares: Introduction - Meaning - Need for Valuation - Factors Affecting Valuation - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights	Jan - 2023	13	13	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given

V	Preparation of Company Financial Statements :Statutory Provisions regarding preparation of Company Final Accounts as per IND AS –Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Income statement and Balance Sheet as per IND AS. Accounting of Tax, Concept of	Feb – 2023 (12/02 /2023)	13	15	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
---	---	---------------------------------	----	----	---



[Handwritten Signature]

Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

[Handwritten Signature]
PRINCIPAL

Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



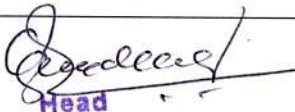
Academic Year: **2022-23**

Semester: **V (ODD)**

Course: **Principles of Auditing(NON NEP)**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Auditing: Meaning, Definitions, Objectives, Types of audit, Qualities and qualifications of an auditor. Advantages and limitations of an audit, differences between audit and investigation, Recent Trends in Auditing- Cyber and Data Security, Artificial intelligence and Robotic Process Automation, Data Analytics.	Oct - 2022 (10/10/2022)	12	13	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Audit Programme: Meaning, Objectives, Division of work, audit note book, working papers, Routine checking and test checking, Surprise Checking.	Nov - 2022	15	15	Black board chalk and talk, theory notes sharing & home assignments given.
III	Internal check and Vouching: Meaning and definitions, Objectives and advantages, Difference Between Internal check and Internal Audit , Internal check regarding wages, Purchases, Cash receipts. Vouching: Meaning, Importance, Objectives, Vouching of cash book, Purchase book, sales book.	Dec - 2022	15	16	Black board chalk and talk, notes sharing and you tube videos to watch.
IV	Auditing in computerized information system (CIS) environment: Meaning and characteristics of CIS, difference between manual accounting, audit and computerized accounting audit, computer frauds	Jan - 2023	12	12	Black board chalk and talk, theory notes sharing & home assignments given
V	Auditor's Report: Meaning, Importance, distinction between reports and certificates, contents of audit reports. Types of audit reports and their specimen.	Feb - 2023 (12/02/2023)	10	10	Black board chalk and talk, theory notes sharing home assignments given.


Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.


PRINCIPAL
 Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



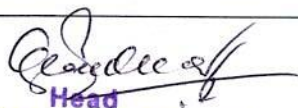
Academic Year: **2022-23**

Semester: **II (EVEN)**

Course: **Advanced Financial Accounting (NEP)**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Insurance Claims for Loss of Stock & Loss of Profit Introduction-Meaning of fire insurance-computation of Claim for loss of stock-Computations of Claim for loss including Average Clause.	May - 2023 (02/05/2023)	10	13	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Hire Purchase Accounting Introduction-Meaning of hire purchase-difference between hire purchase and instalment- Nature-features-terms used-Ascertainment of Interest-Accounting for hirePurchase transactions.	June - 2023	10	12	Black board chalk and talk, theory notes sharing and problems worked out on board
III	Departmental Accounts Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-typesof departments-inter department transfer and its treatment. Preparation of Departmental Trading and Profit and Loss Account.	July - 2023	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Accounting for Branches Introduction-difference between branch accounts and departmental accounts-types of branches-Problems on dependent branches (debtors and stock & debtors systems) & incorporation of independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation (Theory only).	July /Aug - 2023	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
V	Conversion of Single Entry into Double Entry Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.	July /Aug - 2023 (19/08/2023)	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



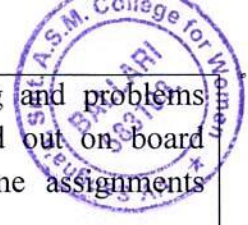
Academic Year: 2022-23

Semester: IV (EVEN)

Course: **Advanced Corporate Accounting (NEP)**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Redemption of Preference Shares Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.	May - 2023 (02/05/2023)	06	08	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Mergers and Acquisition of Companies Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of Balance Sheet Post Merger. (Schedule III to Companies Act 2013).	June - 2023	16	20	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Internal Reconstruction Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Schedule III to Companies Act 2013).	July – 2023	10	11	Black board chalk and talk, theory notes sharing and problems worked out on board
IV	Liquidation of Companies Meaning– Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration –	July /Aug –			Black board chalk and talk, theory notes



	Preparation of Liquidators Final Statement of Accounts	2023	10	13	sharing and problems worked out on board & home assignments given
V	Recent Developments in Accounting Human Resource Accounting – Environmental Accounting Disclosure as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Green Accounting– Indian Accounting Standards-Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards 9Theory Only).	July /Aug - 2023 (19/08/2023)	10	10	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.

Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



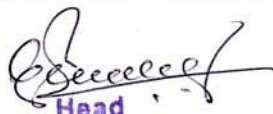
Academic Year: **2022-23**

Semester: **VI (EVEN)**

Course: **Principles of Management Accounting**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Management Accounting: Definition and objectives of Management Accounting - Relationship between Cost, Financial and Managerial Accounting.	May - 2023 (02/05/2023)	08	08	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Financial Statements: Nature, uses and limitations. Analysis and interpretations – meaning, procedure, objectives, and importance. Comparative statement, Common Size Statements and Trend Analysis - practical problems.	June - 2023	15	15	Black board chalk and talk, theory notes sharing and problems worked out on board
III	Ratio Analysis: Definition and meaning of Ratio Analysis, importance and limitations, Profitability Ratio – Gross profit Ratio, operating Ratio, Overall profitability ratio – Earning per share. Turnover Ratios- Inventory Turnover Ratio, Debtors Turnover Ratio, Debt collection period, Creditors Turnover Ratio, Debt payment period, Liquidity Ratio- current ratio, liquid ratio. Financial positions and Leverage Ratios- Debt Equity Ratio, Proprietary Ratio - Problems thereon.	July – 2023	15	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Analysis through Leverages: Meaning- types of Leverages- operating – financial and combined leverages- problems thereon.	July /Aug – 2023	12	14	Black board chalk and talk, problems worked out on board
V	Fund Flow Statement: Meaning, uses and limitations – preparation of fund-flow statement. Cash Flow Statement: Meaning and preparation of Cash flow statement- problems thereon.	July /Aug - 2023 (19/08/20 23)	15	17	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.


Head

Department of Commerce
 S.M. College for Women
 BALLARI-583103.



PRINCIPAL
 Smt. A.S.M. College for Women
 BALLARI-583103



V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

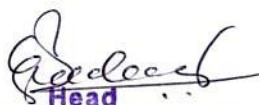
Academic Year: 2021-22

Semester: III

Course: **Business Statistics-I**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction & Statistical Investigation: Origin, Definition, Importance, meaning of data, methods of data collection, questionnaire and Interview methods	July-21	08	10	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Classification & Tabulation of Data, Types, formulation of frequency distribution, tabulation, parts of table, types of tables and problems thereon.	Augus t-21	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Diagrammatic and Graphic Representation: Meaning, of diagrams and graphs, types of diagrams, Graphs of frequency distribution: histograms, Frequency Polygon, Frequency Curve, ogives.	Septe mber-21	12	15	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Measures of Central Tendency of Average: Meaning, objectives requisites, types of averages: Mean, Median, Mode, Harmonic Mean, merits and demerits and application in business	Octob er-21	14	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
V	Measures of Dispersion and Skewness: Meaning of Dispersion, Properties, Range, Co-efficient of Range, Quartile, Quartile Deviation, Standard Deviation Variation, merits and demerits. Skewness: Absolute and Relative, karlpearson's ,Bowley's and Kelly's Co-efficient of skewness.	Nove mber-21	14	18	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

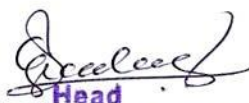
Academic Year: 2021-22

Semester: V

Course: **Cost Accounting-I Non-NEP**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Concept of Cost: Meaning, cost accounting, objectives, functions, classification of cost, cost unit cost centre, merits and demerits, preparation of Cost sheet.	July-21	08	10	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
II	Material Costing; Meaning, classification, material control, purchase procedure, storekeeping, techniques of material control: stock level, EoQ, methods of pricing issue of materials-FIFO, LIFO, Simple and Weighted Average Methods problems.	August-21	12	14	Black board chalk and talk, theoretical notes shared, and problems on materials worked out on board along with home assignments
III	Labour Costing: Meaning, objectives, – wage payment systems – Time and piece rate – straight piece rate, Taylors differential piece rate, Merrick's multiple piece rate ; Gant task and Bonus plan, Incentive plans- Need and Importance – Halsey and Rowan.	September-21	14	16	Black board chalk and talk, theoretical notes shared, and problems on Labour worked out on board along with home assignments
IV	Overhead Costing: Meaning and definition – classifications of overheads allocations of overheads – apportionment of overheads – Direct distribution method, Step ladder method, simultaneous Equation method, repeated distribution method.	October-21	14	14	Black board chalk and talk, theoretical notes shared, and problems on Overheads worked out on board along with home assignments
V	Reconciliation of cost and financial accounts: Need for reconciliation – reasons for difference in profits – Problems on preparation of reconciliation statements.	November-21	10	12	Black board chalk and talk, theoretical notes shared, and problems on reconciliation worked out on board along with home assignments


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

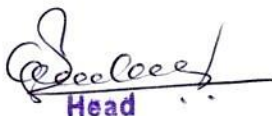
Academic Year: 2021-22

Semester: V

Course: **Principles of Financial Management Non-NEP**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Financial Management: Meaning— objectives of Financial Management— scope and functions of Financial Management. Financial Decisions: Investment decision—financing decision and dividend decision. Role and responsibilities of finance manager Financial Planning: Meaning and Salient features/cannons of financial planning (Theory only)	July-21	08	10	Black board chalk and talk and theoretical notes being shared .
II	Capitalization: Over capitalization— meaning—causes—ill-effects and remedies; Under capitalization—meaning – causes – ill- effects and remedies; – Fair capitalization – problems on over, under and fair capitalization. Capital Structure: Meaning, factors determining capital structure—optimal capital structure – EPS Analysis – problems relating thereto	August- 21	12	14	Black board chalk and talk and theoretical notes being shared and problems on capitalisation worked out.
III	Cost of capital : Meaning – kinds of cost of capital—cost of equity, preference, debentures, weighted average cost of capital. Problems relating thereto.	Septem ber-21	14	16	Black board chalk and talk and theoretical notes being shared and problems on cost of capital and WACC worked out.
IV	Investment Decisions : Meaning of capital budgeting – importance-- capital budgeting process—Investment criteria—Pay-back method. Accounting Rate of Return (ARR) method, Net Present value(NPV). Internal Rate of Return method (IRR) – Problems relating there to	October -21	14	14	Black board chalk and talk and theoretical notes being shared and problems on capital budgeting worked out.
V	Management of working capital (12 Hours): Meaning—concepts of working capital-- - factors affecting working capital requirements—Problems on estimation of working capital requirement—op	Novem ber-21	10	12	Black board chalk and talk and theoretical notes being shared and problems on working capital worked out.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

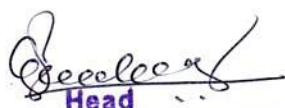
Academic Year: 2021-22

Semester: IV

Course: **Business Statistics-II**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Correlation and Regression: Correlation: Definition, types of correlation, methods of studying correlation, graphical method, scatter diagram methods, Karl Pearson's coefficient of correlation, Spearman's Rank Correlation,. Regression: Meaning, lines of regression. Properties of regression.	Dec./Jan.-22	14	15	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
II	Time Series: Definition of Time Series, Components of Time Series, Methods of Measuring Secular Trend: Graphical method, method of Semi averages, method of moving averages and method of least squares.	Feb.22	12	14	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
III	Index Numbers: Definition of index numbers, uses of index numbers, steps in construction of index numbers, types of index numbers, Laspeyre's, Passche's, Fisher's, Dorbish, Bowley and MarshallEdgeworth index numbers. Time reversal test and factor reversal test. Consumer price index number.	March-22	12	16	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
IV	Theory of Sampling: Meaning and scope of sampling, census and sample surveys, theoretical basis of sampling; Types of sampling and their merits and demerits. Uses, errors of sampling.	April-22	10	10	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
V	Probability: Definition of random experiment, event, sample space. Types of events: Definition of probability, conditional probability, addition and multiplication theorems of probability (with proof). Problems of probability.	April-22	16	14	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-509 103.


Principal

Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

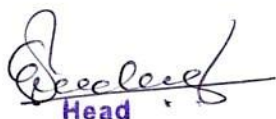
Academic Year: 2021-22

Semester: VI


Course: **Cost Accounting-II**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Unit or output costing: Meaning, objectives, and application of output costing - Procedure - Preparation of cost sheet. Job costing- Meaning, Objectives and application of job order costing- Procedure of job cost system.	Dec./Jan.-22	10	12	Black board chalk and talk, theoretical notes shared, and problems on unit costing worked out on board along with home assignments.
II	Contract costing: Meaning, Definitions, Features- work in progress, work certified and un-certified - Recognition of profits on incomplete contracts. Escalation clause.	Feb.22	12	14	Black board chalk and talk, theoretical notes shared, and problems on contract costing worked out on board along with home assignments.
III	Operating Costing: Definitions, Features - Classification of operating costs Preparation of operating cost sheet of Transport undertakings only	March-22	14	16	Black board chalk and talk, theoretical notes shared, and problems on operating costing worked out on board along with home assignments.
IV	Process costing: Meaning, features and applications-Treatment of process losses Normal and Abnormal Losses-Abnormal Gain. Joint products and by-products - Meaning, objectives and application-Accounting for joint and by-products	April-22	14	16	Black board chalk and talk, theoretical notes shared, and problems on process costing worked out on board along with home assignments.
V	Marginal costing: Meaning of marginal cost and Marginal costing- Cost volume profit analysis- Contribution-Marginal contribution Sales Ratio (P/V Ratio). Break-even point-Margin of safety	April-22	10	12	Black board chalk and talk, theoretical notes shared, and problems on marginal costing worked out on board along with home assignments


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal
Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

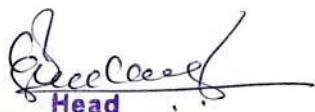
Academic Year: 2021-22

Semester: VI

Course: **Business Law**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction: Nature and kinds of contracts.	Dec./Jan.-22	08	08	Black board chalk and talk method and notes shared.
II	Essential elements of a valid contract: A: Offer and acceptance B: Consideration C: Capacity to contract: Minor, Minor's agreements, persons of unsound mind and disqualified persons. D. Free consent: Coercion- Undue influence- Misrepresentation- Fraud- Mistake -E. lawful objective and consideration, F. Agreements expressly declared void: agreements contingent on impossible events;	Feb.22	20	22	Black board chalk and talk method and notes shared
III	Performance of Contracts: Meaning- Performance of Joint promises; Assignment of contracts; contracts which need not be performed. Discharge of Contract: Meaning and modes of discharge of contracts: Breach of Contract :remedies for breach of contract.	March -22	14	12	Black board chalk and talk method and notes shared
IV	Sale of Goods: contract of sale of goods-Meaning and essentials --- performance of contract of sale	April-22	06	08	Black board chalk and talk method and notes shared
V	Consumer Protection Act- 1986 – meaning definition, consumer disputes redressal agencies. Cyber Law 1999: Meaning, Cyber Crime, Types, - prevention of Cyber crime	April-22	10	12	Black board chalk and talk method and notes shared


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.

V.V. Sangha's
Smt. Allum Sumangamma College For Women, Ballari.
Department of Commerce

Academic Year: 2021-2022

Course: **Mangerial Principles & Applications**

Name of the Faculty: **Anupama K**

Semester: **I Sem**



Unit no.	Title of the Chapters & Descriptions	Period/month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01	Introduction to Management Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- NeoClassical theories-Modern organizational theories.	Jul 21	12	13	Black board chalk and talk, theory notes sharing and related videos shared
02	Planning Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.	Aug 21	10	11	Black board chalk and talk, theory notes sharing and home assignments given
03	Organising Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-DecentralizationDelegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.	Sept 21	12	12	Black board chalk and talk, theory notes sharing and home assignments given
04	Staffing & Leading Introduction-Staffing: Concept of Staffing-Staffing Process; Motivation: Concept Importance -extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; Leadership: Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.	Oct 21	12	14	Black board chalk and talk, theory notes sharing and home assignments given
05	Controlling and Coordination Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM; Coordination: Meaning-Nature-Importance-Principles of Coordination	Nov 21	12	12	Black board chalk and talk, theory notes sharing and home assignments given

Anupama K
[ANUPAMA.K]

Head
Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

Principal
Principal
Smt. Allum Sumangamma Memorial
College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce

Academic Year: 2021-2022

Course: **Principles & Practice of Auditing**

Name of the Faculty: **Anupama K**

Semester: **V Sem**



Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01.	Auditing: Meaning, Definitions, Objectives, Types of audit, Qualities and qualifications of an auditor. Advantages and limitations of an audit, differences between audit and investigation.	Jul 21	10	10	Black board chalk and talk, notes sharing and related videos to watch
02	Audit Programme: Meaning, Objectives, Division of work, audit note book, working papers, Routine checking and test checking.	Aug 21	12	12	Black board chalk and talk, theory notes sharing and home assignments given
03	Internal check and Vouching: Meaning and definitions, Objectives and advantages. Internal check regarding wages, Purchases, Cash receipts. Vouching: Meaning, Importance, Objectives, Vouching of cash book, Purchase book, sales book.	Sept 21	14	16	Black board chalk and talk, theory notes sharing and home assignments given
04	Auditing in computerized information system (CIS) environment: Meaning and characteristics of CIS, difference between manual accounting, audit and computerized accounting audit, computer frauds.	Oct 21	12	12	Black board chalk and talk, theory notes sharing and home assignments given
05	Auditor's Report: Meaning, Importance, distinction between reports and certificates, contents of audit reports. Types of audit reports and their specimen.	Nov 21	08	08	Black board chalk and talk, theory notes sharing and home assignments given

Anupama K
[ANUPAMA.K]

[Signature]
Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


[Signature]
Principal
Smt. Allum Sumangalamma Memorial
College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangamma College For Women, Ballari.
Department of Commerce



Academic Year:2021-22
 Course: **Financial Literacy**
 Name of the Faculty: **Anupama K**

Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
1	Introduction Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services	Jul 21	07	09	Black board chalk and talk, theory notes sharing and related videos shared
2	Financial Planning and Budgeting Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	Aug 21	07	10	Black board chalk and talk, theory notes sharing and home assignments given
3	Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman	Sept 21	10	12	Black board chalk and talk, theory notes sharing and home assignments given
4	Financial Services from Post Office Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).	Oct 21	08	09	Black board chalk and talk, theory notes sharing and home assignments given
5	Protection and Investment Related Financial Services Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance,	Nov 21	10	11	Black board chalk and talk, theory notes sharing and home assignments

<p>Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban. Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.</p>				<p>given</p> 
--	--	--	--	--

Anupama K
[ANUPAMA-K]

[Signature]
Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

[Signature]
Principal
Smt. Allum Sumangalamma Memorial
College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangamma College For Women, Ballari.
Department of Commerce



Academic Year: 2021-2022

Semester: **III Sem**

Course: **RETAIL MANAGEMENT**

Name of the Faculty: **Anupama K**

Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01.	Introduction, meaning, definitions origin of retailing. The present Indian retail scenario. Factors affecting the growth of retailing in India. Types and functions of retailing. Consumer buying behaviour.	Jul 21	08	10	Black board chalk and talk, notes sharing and related videos to watch
02	Retailing Strategy: Strategic planning process – Factors to be considered in retail planning. Designing the organization structure for retail firm. Importance of human resources in retail. C R M in retail management	Aug 21	12	14	Black board chalk and talk, theory notes sharing and home assignments given
03	Pricing and Promotion in Retail: Factors affecting retail pricing – Approaches for second pricing, Retail promotion:– promotion Mix, Need and objectives of promotion mix in retailing.	Sept 21	12	12	Black board chalk and talk, theory notes sharing and home assignments given
04	Merchandise Management: Merchandise planning – sources of Merchandise – category management – Buying systems to stores. Allocation of Merchandise.	Oct 21	10	10	Black board chalk and talk, theory notes sharing and home assignments given
05	Store Management and Location strategies: Objectives of good store design – store lay out – space planning – merchandise presentation techniques and atmosphere. Factors affecting the selection of location. Types of location.	Nov 21	08	08	Black board chalk and talk, theory notes sharing and home assignments given

Anupama K
[ANUPAMA.K]

Sueled
Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.

Def
Principal
 Smt. Allum Sumangamma Memorial
 College for Women, Ballari-583103

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



Academic Year: **2021-22**

Semester: **I (ODD)**

Course: **Principles of Marketing (NEP)**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to Marketing 1. Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing; 2. Evolution of marketing; Selling vs Marketing; 3. Marketing Environment: Concept-Importance-Micro and Macro Environment. Marketing Management-Meaning-importance.	Oct - 2021 (21/10 /2021)	12	13	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Consumer Behaviour & Market segmentation Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and Bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.	Nov - 2021	12	13	Black board chalk and talk, theory notes sharing & home assignments given.
III	Product and Pricing Product: Concept and Importance-Product Classifications-Concept of product mix; Branding-packaging and labelling; Product life-cycle; New Product Development Process; Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.	Dec - 2021	12	14	Black board chalk and talk, theory notes sharing & home assignments given.
IV	Promotion and Distribution Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting	Jan - 2022	12	13	Black board chalk and talk, theory notes sharing & home assignments given.

	choice of distribution channel; Physical Distribution, Logistics- Meaning, Types and its role in marketing.				
V	Recent Developments in Marketing Social Marketing, online marketing, direct marketing, services marketing, green marketing, Search Engine Marketing- Mobile Marketing -Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing.	Feb – 2022 (19/02 /2022)	08	08	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.



Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



Academic Year: **2021-22**

Semester: **III (ODD)**

Course: **Corporate Accounting - I**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	ISSUE OF SHARES: Fixed price offer and book building methods – meaning and features of book building (excluding Journal Entries), Problems on Book Building, SEBI regulations; issue of bonus shares – meaning and SEBI's Guidelines; Journal Entries, preparation of Balance Sheet in Vertical Format. Right issue: Meaning, Reasons (simple problems thereon); underwriting – concept, need, types, marked and unmarked applications (theory only). Buy back of shares (concept only).	Oct - 2021 (10/10 /2021)	15	17	Black board chalk and talk, notes sharing and you tube videos to watch.
II	FINAL ACCOUNTS OF JOINT STOCK COMPANIES: Special Provisions regarding Preparations of Final Accounts, Treatment of Dividend, Interim of Dividend, Final Dividend. Treatment of Tax Provision of Depreciation, Transfer of Reserve, Preparation of P&L Account, Balance Sheet in Vertical Format.	Nov - 2021	15	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	MERGER AND ACQUISITION OF COMPANIES: a. Amalgamation in the nature of merger (AS 14) – meaning, calculation of purchase consideration, entries and ledger accounts in the books of transferor and transferee companies, preparation of balance sheet in vertical format. b. Amalgamation in the nature of purchase (AS 14): meaning, calculation of purchase consideration, treatment in the books of transferor and transferee companies (excluding intercompany holdings), preparation of statement of assets and liabilities – problems on amalgamation and absorption of company (excluding external reconstruction).	Dec - 2021	20	24	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given

IV	INTERNAL RECONSTRUCTION: Meaning of alteration of share capital, reduction of share capital, accounting entries and preparation of balance sheet after internal reconstruction (vertical format).	Jan - 2022	10	12	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
V	LIQUIDATION OF COMPANIES: Meaning, types of liquidation, order of payments, calculations of liquidation remunerations. Preparation of liquidators' final statements of account.	Feb - 2022 (12/02 /2022)	10	10	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.



Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.



PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103



V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: 2021-22

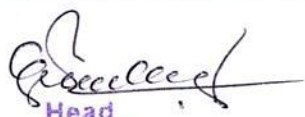
Course: **Goods & Service Tax – II**

Name of the Faculty: **Gangadhara K**

Semester: **V (ODD)**



Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	GST Rates: Zero rating, Zero rating of exemptions, Exemption and lower rate of tax for certain items such as food and health care, Abatements (i.e. deductions), GST structure rates.	Oct - 2021 (10/10/2021)	10	17	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Valuations under GST: Introduction to valuation under GST, Meaning and types of consideration: Valuation rules for supply of goods and services: Other cases of valuation of supply, imported services, Imported goods, Valuation for discount, Transaction value: meaning and conditions, inclusive of transaction value, Exclusive discount excluded from transaction value. Methods of valuation, Computed value method, Residual value method. Problems on GST.	Nov – 2021	15	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Composition Scheme: Meaning, Eligibility for Composition Scheme, Tax Rate Applicable, Calculation of Tax Liability under this Scheme. Advantages and Disadvantages.	Dec – 2021	15	24	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Payment Process in GST: Features of payment process Methods of payment in GST i. Payment by tax payers by interest banking through authorized banks. ii. Over Counter payment through NEFT (RTGS) from any bank	Jan – 2022	15	12	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
V	E-way Bill: Meaning, Threshold Limit for Generation of E-way Bill, Calculation of Consignment Value. Form E-way Bill Person Responsible for issuing E-way Bill.	Feb – 2022 (12/02/2022)	10	10	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.


 Head

Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.



PRINCIPAL
 Smt. A.S.M. College for Women
 BALLARI-583 103

V.V.Sangha's

Smt. AllumSumangamma Memorial College for Women, Ballari.

DEPARTMENT OF COMMERCE

Teaching Plan

Academic Year: 2021-22

Semester: II (EVEN)

Course: Corporate Administration

Name of the Faculty: Gangadhara K



Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to Company Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company- Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company Government Company-Associate Company- Small Company- Foreign Company-Global Company-Body Corporate-Listed Company.	May / June - 2022 (30/05/2022)	12	13	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Formation of Companies Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.	June / July - 2022	12	13	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Company Administration Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director- (Meaning). Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Removal.	July / Aug – 2022	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Corporate Meetings Introduction - Corporate meetings: types – Importance; Requisites of a valid meeting- 3 C's with meanings only; Role of a company secretary in convening the meetings.	Aug / Sep – 2022	10	12	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given

V	Winding Up Introduction – Meaning- Modes of Winding up Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company –Insolvency Code.	Sep - 2022 (17/09/2022)	10	10	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
---	---	----------------------------	----	----	---

[Handwritten Signature]

Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

[Handwritten Signature]

PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: **2021-22**

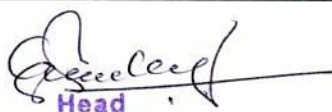
Course: **Corporate Accounting - II**

Name of the Faculty: **Gangadhara K**

Semester: **IV (EVEN)**



Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	PROFIT PRIOR TO INCORPORATION: Meaning, treatment, basis for allocation of common expenses and incomes; calculation of time and sales ratio; Ascertainment of profit prior and post incorporation by preparing P&L Account Statement (vertical format).	May - 2022 (02/05/2022)	15	16	Black board chalk and talk, notes sharing and you tube videos to watch.
II	ACCOUNTS OF BANKING COMPANIES: Preparation of profit and loss account and Balance sheet in accordance with the latest amendments to Banking Regulation Act 1949; special provision of the act regarding disposal of non – banking assets; nonperforming assets, classification of bank advances – standard, sub-standard, doubtful and loss assets; provision for Statutory Reserve.	June - 2022	15	15	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	GROUP ACCOUNTS: Meaning, need and relevance of Group Accounts; concepts of holding and subsidiary companies; calculation of minority interest, adjustment of intercompany transactions, unrealized profits treatment. Preparation of consolidated balance sheet with one subsidiary company only (vertical format).	July – 2022	15	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	VALUATION OF GOODWILL: Valuation of Goodwill - meaning, types, factors influencing the value of goodwill, need for valuation of goodwill. Methods of valuation of goodwill – average profits methods, super profit methods, capitalization method (average and super profit) and NET method.	July /Aug – 2022	15	17	Black board chalk and talk, theory notes sharing and problems worked out on board
V	VALUATION OF SHARES: Meaning, need and methods of valuation – Net Asset Method, Yield method and Fair Value Method.	July /Aug - 2022 (19/08/2022)	10	10	Black board chalk and talk, theory notes sharing and problems worked out on board


Head

Department of Commerce
Smt. A.S.M. College for Women,
Ballari-583 103.


PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: **2021-22**

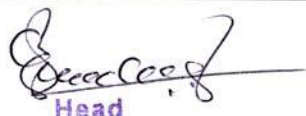
Semester: **VI (EVEN)**

Course: **Principles of Management Accounting**

Name of the Faculty: **Gangadhara K**



Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Management Accounting: Definition and objectives of Management Accounting - Relationship between Cost, Financial and Managerial Accounting.	May - 2022 (02/05/2022)	08	08	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Financial Statements: Nature, uses and limitations. Analysis and interpretations – meaning, procedure, objectives, and importance. Comparative statement, Common Size Statements and Trend Analysis - practical problems.	June - 2022	15	15	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Ratio Analysis: Definition and meaning of Ratio Analysis, importance and limitations, Profitability Ratio – Gross profit Ratio, operating Ratio, Overall profitability ratio – Earning per share. Turnover Ratios- Inventory Turnover Ratio, Debtors Turnover Ratio, Debt collection period, Creditors Turnover Ratio, Debt payment period, Liquidity Ratio- current ratio, liquid ratio. Financial positions and Leverage Ratios- Debt Equity Ratio, Proprietary Ratio - Problems thereon.	July - 2022	15	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Analysis through Leverages: Meaning- types of Leverages- operating – financial and combined leverages- problems thereon.	July /Aug - 2022	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board
V	Fund Flow Statement: Meaning, uses and limitations – preparation of fund-flow statement. Cash Flow Statement: Meaning and preparation of Cash flow statement- problems thereon.	July /Aug - 2022 (19/08/2022)	15	17	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.


 Head

Department of Commerce
 Smt. A.S.M. College for Women,
 Ballari-583 103.


 Smt. A.S.M. College for Women
 BALLARI-583 103

V.V.Sangha's
Smt. Allum Sumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE



Academic Year: 2021-22

Semester: II

Course: Law and Practice Of Banking

Name of the Faculty: Mamatha K

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Module No. 1: Introduction to Banking Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.	May/ June- 2022 (30/05 /2022)	12	16	Black board chalk and talk .Discussions and seminars
II	Module No. 2: Paying and Collecting Banker Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	June /July- 2022	12	14	Black board chalk and talk .Discussions
III	Module No. 3: Customers and Account Holders Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	July/ Aug- 2022	10	14	Black board chalk and talk .Discussions
IV	Module No. 4: Negotiable Instruments Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.	Aug/ Sep- 2022	12	16	Black board chalk and talk .Discussions
V	Module No. 5: Recent Developments in Banking Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks- Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E- payments - E-money. Any other recent development in the banking sector.	Sep- 2022 (17/09 /2022)	10	15	Black board chalk and talk .Discussions

Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583103.

PRINCIPAL
 Smt. ASM College
 For Women, BALLARI.

V.V.Sangha's
Smt. Allum Sumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE



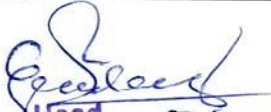
Academic Year: 2021-22

Semester: II

Course: **Financial Environment(OE)**

Name of the Faculty: **Mamatha K**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Module No. 1: Fundamentals of India Economy Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory GDP-GNP-impact- other Marco financial indicators..	May-2022 (2/5/22)	10	14	Black board chalk and talk .Discussions and seminars
II	Module No. 2: Monetary Policy Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit ratesdesign& issues of monetary policy-LAF - RBI Role, functions and its Governance	June-2022	08	12	Black board chalk and talk .Discussions
III	Module No. 3: Fiscal Policy Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficitKeynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in fiscal policy.	July-2022	08	12	Black board chalk and talk .Discussions
IV	Module No. 4: Inflation, Unemployment and Labour market Introduction - Inflation: Causes of rising & falling inflation-inflation and interest ratesocial costs of inflation; Unemployment – natural rate of unemployment-frictional & wait unemployment. Labour market and its interaction with production system; Phillips curve the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational	July/ Aug-2022	08	14	Black board chalk and talk .Discussions
V	Module 5: Financial Sector Reforms: Introduction - Financial sector reforms - Recommendation & action taken -SARFESI ActNarasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need mission-objectives-Basel norms I, II & III- criticismof Basel norms- Implementations of Basel norms in India-impact of Basel norms on Indian banks.	July/ Aug-2022 (19/08/2022)	08	12	Black board chalk and talk .Discussions


Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.




PRINCIPAL
 Smt. ASM College
 For Women, BALLARI.



V.V.Sangha's
Smt. Allum Sumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

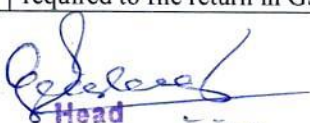
Academic Year: 2021-22

Semester: IV

Course: Goods and Service Tax-I(NON-NEP)

Name of the Faculty: Mamatha K

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Unit I - Introduction to GST: Present Indirect Tax structure , Problems of Indirect Taxes, Need for Introduction of GST, Definitions of GST, Meaning of the term GST, Commodities to be kept outside the preview of GST other Indirect Taxes centinere post GST ,Dual model of GST, Central GST(CGST) and state GST, (SGST).IGST(Interstate goods and services tax), Feature of IGST.	May-2022 (02/05/2022)	10	14	Black board chalk and talk .Solved problems on CGST,SGST and IGST
II	Unit II - Exemption from GST: Meaning of exemptions, exempted suppliers, out of scope of suppliers a) Unregistered business b) Deemed business enterprise c) Government Department other public sectors bodies.Categories of exemptions: 1) Merit based exemptions /Concessional exemptions2) Technical Exemptions Immovable properties, financial services and recent amendments.	June-2022	15	16	Black board chalk and talk .Discussions about Exemptions under GST Act, Solved problems on exemption on supplier of goods and services.
III	Unit III – Registration Process in GST: Meaning of registration, types of registration, compulsory registration, Casual dealer non-residentsupplier, Registration process for new applicant, compounding dealer, Black listing dealer, surrender of registration, cancellation of Registration.	July-2022	15	17	Black board chalk and talk .Problems on GST registration process.
IV	Unit IV - Supply of Goods and Services under GST: Meaning of supply goods , meaning of supply of services conditions for taxability of supply of goods and services under GST, place of supply of Goods and services rules under GST,Principles of GST, places of supply of goods and service rules under GST, Principles of GST, places of supply rules for goods(supply of Goods through electronic mode) ,places of supply rules for services (Electronically supplied service).	July/ Aug-2022	15	18	Black board chalk and talk . and discussion of Supply of goods and services through E-mode.
V	Unit V - Input Tax Credit and returns in GST: Meaning of Input tax credit, manner of taking input tax credit, eligibility conditions of Input tax credit>Returns in GST: Meaning of Returns, Obligation for filing return, types of returns, Assesses required to file return in GST.	July/ Aug-2022 (19/08/2022)	15	16	Black board chalk and talk .Solved problems on ITC and returns in GST.


 Head

Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.





PRINCIPAL
 Smt. ASM College
 For Women, BALLARI.

V.V.Sangha's
Smt. Allum Sumangamma Memorial College for Women, Ballari.
DEPARTMENT OF MANAGEMENT



Academic Year: 2021-22

Semester: IV

Course: **Business Research Methods(NON-NEP)**

Name of the Faculty: **Mamatha K**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	MODULE: 1 Research – Meaning and Definition, Scope and objectives – Types of Research – Descriptive, Survey, Case Study and Experimental research.	May-2022 (02/05/2022)	15	16	Black board chalk and talk .
II	MODULE: 2 Research Design – Definition – Significance and Types – Formulation of Research Problem – Hypothesis – Sources and Types.	June-2022	13	14	Black board chalk and talk .
III	MODULE: 3 Data collection – Primary data – Observation, Interview, Questionnaire– Secondary Data – Sources – Data Processing, Analysis and Interpretation.	July-2022	12	15	Black board chalk and talk .
IV	MODULE: 4 Sampling – Design – Types – Errors – Testing of Hypothesis – Test of Significance – Chi-square test.	July/ Aug-2022	15	18	Black board chalk and talk . and Discussion on case studies
V	MODULE: 5 Report Writing – Meaning, Significance – Types – Format – Presentation.	July/ Aug-2022 (19/08/2022)	10	16	Black board chalk and talk.


Head
 Department of Commerce
 Smt. A.S.M. College for Women,
 Ballari-583 103.




PRINCIPAL
 Smt. ASM College
 For Women, BALLARI.



V.V.Sangha's
Smt. Allum Sumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

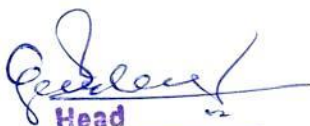
Academic Year: 2022-23

Semester: I

Course: **Principles Of Marketing**


Name of the Faculty: **Mamatha K**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Module No. 1: Introduction to Marketing Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance	Dec/Jan -22	12	16	Chalk and Black board. Discussion about stages of marketing.
II	Module No. 2: Consumer Behaviour & Market segmentation Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price Place & Promotion.	Feb.23	12	15	Black board chalk and talk .Discussion on consumer purchasing behaviour with live examples.
III	Module No. 3: Product and Pricing Product: Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product life-cycle; New Product Development Process; Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.	March-23	12	17	Black board chalk and talk .Discussion.
IV	Module No. 4: Promotion and Distribution Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel; Physical Distribution, Logistics- Meaning, Types and its role in marketing	April-23	12	18	Black board chalk and talk .Discussion.
V	Module No. 5: Recent Developments in Marketing Social Marketing, online marketing, direct marketing, services marketing, green marketing, Search Engine Marketing-Mobile Marketing -Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing.	April-23	08	14	Black board chalk and talk .seminars


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.




PRINCIPAL
Smt. ASM College
For Women, BALLARI.

V.V.Sangha's
Smt. Allum Sumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE



Academic Year: 2022-23

Semester: I

Course: **Financial Literacy (OE)**

Name of the Faculty: **Mamatha K**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Module No. 1: Introduction : Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	Dec/Jan -22	07	14	Black board chalk and talk .
II	Module No. 2: Financial Planning and Budgeting Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	Feb.23	07	12	Black board chalk and talk .
III	Module No. 3: Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and ombudsman.	March-23	10	15	Black board chalk and talk .
IV	Module No. 4: Financial Services from Post Office Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian postal order(IPS)	April-23	08	15	Black board chalk and talk .

V	Module 5: Protection and Investment Related Financial Services Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban. Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.	April- 23	10	16	Black board chalk and talk .
---	--	-------------------------	----	----	------------------------------




Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.




PRINCIPAL
Smt. A.S.M. College
For Women, BALLARI.



V.V.Sangha's
Smt. Allum Sumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Academic Year: 2022-23

Semester: III

Course: Advertising Skills

Name of the Faculty: Mamatha K

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Module No. 1: Introduction Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.	Dec/Jan -22	10	13	Chalk and Black board.
II	Module No. 2: Media Decisions Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.	Feb.23	08	11	Black board chalk and talk
III	Module No. 3: Message Development Advertising appeals, Advertising copy and elements, Preparing ads for different media	March-23	08	10	Black board chalk and talk .Discussion.
IV	Module No. 4: Measuring Advertising Effectiveness Evaluating communication and sales effects; Pre- and Post-testing techniques	April-23	10	12	Black board chalk and talk .Discussion.
V	Module No. 5: Advertising Agency a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India.	April-23	09	12	Black board chalk and talk .seminars


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Mamatha K


PRINCIPAL
Smt. ASM College
For Women, BALLARI.



V.V.Sangha's
Smt. Allum Sumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Academic Year: 2021-22

Semester: V

Course: **Goods and Service Tax-I(NON-NEP)**

Name of the Faculty: **Mamatha K**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Unit I: GST Rates : Zero rating, Zero rating of exemptions, Exemption and lower rate of tax for certain items such as food and health care, Abatements (i.e. deductions), GST structure rates.	July-2022	10	14	Black board chalk and talk .Solved problems on CGST,SGST and IGST
II	Valuations under GST : Introduction to valuation under GST, Meaning and types of consideration: a. Consideration received through money. b. Consideration not received in money. c. Consideration received fully in money. Valuation rules for supply of goods and services: a. General valuation rules. b. Special valuation rules. Other cases of valuation of supply, Imported services, Imported goods, Valuation for discount, Transaction value: meaning and conditions, inclusive of transaction value, Exclusive discount excluded from transaction value. Methods of valuation, Computed value method, Residual value method and problems on GST.	August-2022	15	16	Black board chalk and talk .Discussions about Exemptions under GST Act, Solved problems on exemption on supplier of goods and services.
III	Composition Scheme : Meaning, Eligibility for Composition Scheme, Tax Rate Applicable, Calculation of Tax Liability under this Scheme. Advantages and disadvantages.	September-2022	15	17	Black board chalk and talk .Problems on GST registration process.
IV	Payment Process in GST : Features of payment process Methods of payment in GST i. Payment by tax payers by interest banking through authorized banks. ii. Over Counter payment through NEFT (RTGS) from any bank.	October-2022	15	18	Black board chalk and talk . and discussion of Supply of goods and services through E-mode.
V	E-way Bill : Meaning, Threshold Limit for Generation of E-way Bill, Calculation of Consignment Value. Form E-way Bill Person Responsible for issuing E-way Bill.	November-2022	10	16	Black board chalk and talk .Solved problems on ITC and returns in GST.


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.




PRINCIPAL
Smt. ASM College
For Women, BALLARI.



V.V.Sangha's
Smt. Allum Sumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

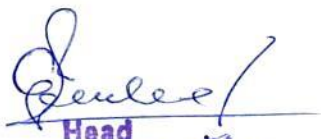
Academic Year: 2022-23

Semester: II

Course: **Business Mathematics**

Name of the Faculty: **Mamatha K**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Module No. 1: Number System and Indices 12 Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.	June-2023	12	18	Chalk and Black board. Solved Problems
II	Module No. 2: Commercial Mathematics Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.	July-2023	10	15	Chalk and Black board. Solved Problems
III	Module No. 3: Theory of Equation Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).	August-2023	12	17	Chalk and Black board. Solved Problems
IV	Module No. 4: Set Theory, Permutations & Combinations and Matrices Introduction - Meaning & types of sets- Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.	Sept-2023	12	18	Chalk and Black board. Solved Problems
V	Module No. 5: Measurement of Solids Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.	Sept-2023	10	14	Chalk and Black board. Solved Problems


Head

Department of Commerce
Smt. A.S.M. College for Women,
Ballari-583 103



PRINCIPAL
Smt. A.S.M. College
For Women, BALLARI,



V.V.Sangha's
Smt. Allum Sumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

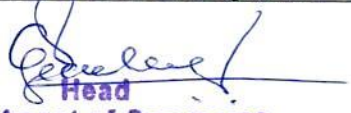
Academic Year: 2021-22


Semester: II

Course: **Law and Practice Of Banking**

Name of the Faculty: **Mamatha K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Module No. 1: Introduction to Banking Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.	June-2023	12	16	Black board chalk and talk .Discussions and seminars
II	Module No. 2: Paying and Collecting Banker Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	July-2023	12	14	Black board chalk and talk .Discussions
III	Module No. 3: Customers and Account Holders Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	August-2023	10	14	Black board chalk and talk .Discussions
IV	Module No. 4: Negotiable Instruments Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.	Sept-2023	12	16	Black board chalk and talk .Discussions
V	Module No. 5: Recent Developments in Banking Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer-MICR – RTGS - NEFT –ECS- Small banks- Payment banks- Digital Wallet-Crypto currency-KYC norms – Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.	Sept-2023	10	15	Black board chalk and talk .Discussions


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


PRINCIPAL
Smt. ASM College
For Women, BALLARI.



V.V.Sangha's

Smt. Allum Sumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Academic Year: 2021-22

Semester: II

Course: **Financial Environment(OE)**

Name of the Faculty: **Mamatha K**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Module No. 1: Fundamentals of India Economy Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory GDP-GNP-impact- other Marco financial indicators..	June-2023	10	14	Black board chalk and talk .Discussions and seminars
II	Module No. 2: Monetary Policy Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit ratesdesign& issues of monetary policy-LAF - RBI Role, functions and its Governance	July-2023	08	12	Black board chalk and talk .Discussions
III	Module No. 3: Fiscal Policy Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficitKeynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in fiscal policy.	August-2023	08	12	Black board chalk and talk .Discussions
IV	Module No. 4: Inflation, Unemployment and Labour market Introduction - Inflation: Causes of rising & falling inflation-inflation and interest ratessocial costs of inflation; Unemployment – natural rate of unemployment-frictional & wait unemployment. Labour market and its interaction with production system; Phillips curvethe trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational	Sept-2023	08	14	Black board chalk and talk .Discussions
V	Module 5: Financial Sector Reforms: Introduction - Financial sector reforms - Recommendation & action taken -SARFESI ActNarasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need mission-objectives-Basel norms I, II & III- criticismof Basel norms-Implementations of Basel norms in India-impact of Basel norms on Indian banks.	Sept-2023	08	12	Black board chalk and talk .Discussions

Head
Department of Commerce
Smt. A.S.M. Collage for Women
Ballari-583 103.

PRINCIPAL
Smt. ASM College
For Women, BALLARI.

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce

Academic Year: 2020-2021

Course: **Business Communication Skills**

Name of the Faculty: **Anupama K**

Semester: **II Sem**



Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01.	Introduction to Communication: Meaning and objective of Communication. Importance of Effective Communication. Media of Communication. Types of Communication, Principles of Effective Communication.	Jul 20	8	10	Black board chalk and talk, notes sharing and related videos to watch
02	Written Communication: Business Correspondence: Its need-Functions and Kinds of letters. Essentials of Business letter. Structure of business letter Layout, Form, mechanical Structure and Punctuation etc. Planning of a letter.	Aug 20	12	14	Black board chalk and talk, theory notes sharing and home assignments given
03	Business Correspondence: a) Enquiries and Replies , Orders and Executions, Credit and Status Enquiries, Complaints and Adjustments, Collection letter, Sales and Circular letters. b) Writing application for jobs-Giving Bio-Data (C.V): References -job Interview letter, Correspondence with referees and Appointment letters. c) 1) The Use of you -ATTITUDE in Business Letters; 2) Every letter is a SALES LETTER- as applied to Business Letters. 3) The Good - News and Bad- News letters, the art of handing positive and Negative Situations in drafting Business letters.	Sept 20	12	15	Black board chalk and talk, theory notes sharing and home assignments given
04	Essentials of Effective Oral Communication Meaning, Merits and limitations of the following. FACE-TO - FACE COMMUNICATION• VISUAL AID-AUDIO-VISUAL COMMUNICATION •SILENCE AS A MEANS OF COMMUNICATION •BODY LANGUAGE -Simple postures and gestures.	Oct 20	12	12	Black board chalk and talk, theory notes sharing and home assignments given
05	Report Writing: Meaning -Importance and Types of Business Reports. Essentials of a Good Report, Preparing a Report, Forms of Report: i) Letter Form ii) Memorandum Form iii) Letter-text combination form Reports by individuals and committees.	Nov 20	10	10	Black board chalk and talk, theory notes sharing and home assignments given

Anupama K
[ANUPAMA.K]

[Signature]
Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.

[Signature]
Principal
 Smt. Allum Sumangalamma Memor
 College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce



Academic Year: 2020-2021

Course: **RETAIL MANAGEMENT**

Name of the Faculty: **Anupama K**

Semester: **III Sem**

Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01.	Introduction, meaning, definitions origin of retailing. The present Indian retail scenario. Factors affecting the growth of retailing in India. Types and functions of retailing. Consumer buying behaviour.	Jul 20	8	10	Black board chalk and talk, notes sharing and related videos to watch
02	Retailing Strategy: Strategic planning process – Factors to be considered in retail planning. Designing the organization structure for retail firm. Importance of human resources in retail. C R M in retail management	Aug 20	12	14	Black board chalk and talk, theory notes sharing and home assignments given
03	Pricing and Promotion in Retail: Factors affecting retail pricing – Approaches for second pricing, Retail promotion:– promotion Mix, Need and objectives of promotion mix in retailing.	Sept 20	12	15	Black board chalk and talk, theory notes sharing and home assignments given
04	Merchandise Management: Merchandise planning – sources of Merchandise – category management – Buying systems to stores. Allocation of Merchandise.	Oct 20	12	12	Black board chalk and talk, theory notes sharing and home assignments given
05	Store Management and Location strategies: Objectives of good store design – store lay out – space planning – merchandise presentation techniques and atmosphere. Factors affecting the selection of location. Types of location.	Nov 20	10	10	Black board chalk and talk, theory notes sharing and home assignments given

Ask
(ANUPAMA.K)

Seelal
Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.

Self
Principal
 Smt. Allum Sumangalamma Masteri
 College for Women, Ballari-583103

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



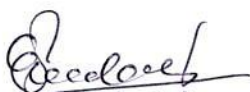
Academic Year: 2020-21

Semester: III

Course: **Business Statistics-I**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction & Statistical Investigation: Origin, Definition, Importance, meaning of data, methods of data collection, questionnaire and Interview methods	July-20	08	10	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Classification & Tabulation of Data, Types, formulation of frequency distribution, tabulation, parts of table, types of tables and problems thereon.	Augus t-20	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Diagrammatic and Graphic Representation: Meaning, of diagrams and graphs, types of diagrams, Graphs of frequency distribution: histograms, Frequency Polygon, Frequency Curve, ogives.	Septe mber-20	12	15	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Measures of Central Tendency of Average: Meaning, objectives requisites, types of averages: Mean, Median, Mode, Harmonic Mean, merits and demerits and application in business	Octob er-20	14	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
V	Measures of Dispersion and Skewness: Meaning of Dispersion, Properties, Range, Co-efficient of Range, Quartile, Quartile Deviation, Standard Deviation Variation, merits and demerits. Skewness: Absolute and Relative, karlpearson's ,Bowley's and Kelly's Co-efficient of skewness.	Nove mber-20	14	18	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

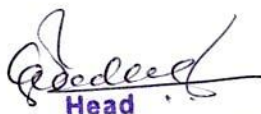
Academic Year: 2020-21

Semester: V

Course: **Cost Accounting-I**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Concept of Cost: Meaning, cost accounting, objectives, functions, classification of cost, cost unit cost centre, merits and demerits, preparation of Cost sheet.	July-20	08	10	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
II	Material Costing; Meaning, classification, material control, purchase procedure, storekeeping, techniques of material control: stock level, EoQ, methods of pricing issue of materials-FIFO, LIFO, Simple and Weighted Average Methods problems.	August-20	12	14	Black board chalk and talk, theoretical notes shared, and problems on materials worked out on board along with home assignments
III	Labour Costing: Meaning, objectives, – wage payment systems – Time and piece rate – straight piece rate, Taylors differential piece rate, Merrick's multiple piece rate ; Gant task and Bonus plan, Incentive plans- Need and Importance – Halsey and Rowan.	September-20	14	14	Black board chalk and talk, theoretical notes shared, and problems on Labour worked out on board along with home assignments
IV	Overhead Costing: Meaning and definition – classifications of overheads allocations of overheads – apportionment of overheads – Direct distribution method, Step ladder method, simultaneous Equation method, repeated distribution method.	October-20	14	16	Black board chalk and talk, theoretical notes shared, and problems on Overheads worked out on board along with home assignments
V	Reconciliation of cost and financial accounts: Need for reconciliation – reasons for difference in profits – Problems on preparation of reconciliation statements.	November-20	10	12	Black board chalk and talk, theoretical notes shared, and problems on reconciliation worked out on board along with home assignments


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal
Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

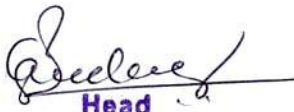
Academic Year: 2020-21

Semester: V

Course: **Principles of Financial Management**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Financial Management: Meaning— objectives of Financial Management— scope and functions of Financial Management. Financial Decisions: Investment decision—financing decision and dividend decision. Role and responsibilities of finance manager Financial Planning: Meaning and Salient features/cannons of financial planning (Theory only)	July-20	08	10	Black board chalk and talk and theoretical notes being shared .
II	Capitalization: Over capitalization— meaning—causes—ill-effects and remedies; Under capitalization—meaning – causes – ill- effects and remedies; – Fair capitalization – problems on over, under and fair capitalization. Capital Structure: Meaning, factors determining capital structure—optimal capital structure – EPS Analysis – problems relating thereto	August-20	14	14	Black board chalk and talk and theoretical notes being shared and problems on capitalisation worked out.
III	Cost of capital : Meaning – kinds of cost of capital—cost of equity, preference, debentures, weighted average cost of capital. Problems relating thereto.	September-20	14	16	Black board chalk and talk and theoretical notes being shared and problems on cost of capital and WACC worked out.
IV	Investment Decisions : Meaning of capital budgeting – importance-- capital budgeting process—Investment criteria—Pay-back method. Accounting Rate of Return (ARR) method, Net Present value(NPV). Internal Rate of Return method (IRR) – Problems relating there to	October -20	16	18	Black board chalk and talk and theoretical notes being shared and problems on capital budgeting worked out.
V	Management of working capital (12 Hours): Meaning—concepts of working capital-- - factors affecting working capital requirements—Problems on estimation of working capital requirement—op	November-20	12	12	Black board chalk and talk and theoretical notes being shared and problems on working capital worked out.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



Academic Year: 2020-21

Semester: VI

Course: **Cost Accounting-II**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Unit or output costing: Meaning, objectives, and application of output costing - Procedure - Preparation of cost sheet. Job costing- Meaning, Objectives and application of job order costing- Procedure of job cost system.	Dec./Jan.-21	10	12	Black board chalk and talk, theoretical notes shared, and problems on unit costing worked out on board along with home assignments.
II	Contract costing: Meaning, Definitions, Features- work in progress, work certified and un-certified - Recognition of profits on incomplete contracts. Escalation clause.	Feb.21	12	14	Black board chalk and talk, theoretical notes shared, and problems on contract costing worked out on board along with home assignments.
III	Operating Costing: Definitions, Features - Classification of operating costs Preparation of operating cost sheet of Transport undertakings only	March-21	14	16	Black board chalk and talk, theoretical notes shared, and problems on operating costing worked out on board along with home assignments.
IV	Process costing: Meaning, features and applications-Treatment of process losses Normal and Abnormal Losses-Abnormal Gain. Joint products and by-products - Meaning, objectives and application-Accounting for joint and by-products	April-21	14	16	Black board chalk and talk, theoretical notes shared, and problems on process costing worked out on board along with home assignments.
V	Marginal costing: Meaning of marginal cost and Marginal costing- Cost volume profit analysis- Contribution-Marginal contribution Sales Ratio (P/V Ratio). Break-even point-Margin of safety	April-21	10	12	Black board chalk and talk, theoretical notes shared, and problems on marginal costing worked out on board along with home assignments.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: 2020-21

Semester: VI

Course: **Business Law**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction: Nature and kinds of contracts.	Dec./Jan.-21	08	08	Black board chalk and talk method and notes shared.
II	Essential elements of a valid contract: A: Offer and acceptance B: Consideration C: Capacity to contract: Minor, Minor's agreements, persons of unsound mind and disqualified persons. D. Free consent: Coercion- Undue influence- Misrepresentation- Fraud- Mistake -E. lawful objective and consideration, F. Agreements expressly declared void: agreements contingent on impossible events;	Feb.21	20	22	Black board chalk and talk method and notes shared
III	Performance of Contracts: Meaning- Performance of Joint promises; Assignment of contracts; contracts which need not be performed. Discharge of Contract: Meaning and modes of discharge of contracts: Breach of Contract :remedies for breach of contract.	March -21	14	12	Black board chalk and talk method and notes shared
IV	Sale of Goods: contract of sale of goods-Meaning and essentials --- performance of contract of sale	April-21	06	08	Black board chalk and talk method and notes shared
V	Consumer Protection Act- 1986 - meaning definition, consumer disputes redressal agencies. Cyber Law 1999: Meaning, Cyber Crime, Types, - prevention of Cyber crime	April-21	10	12	Black board chalk and talk method and notes shared


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal

Smt. ASM College
For Women, Ballari.

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Teaching Plan

Academic Year: **2020-21**

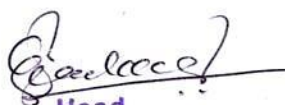
Course: **Principles & Practice of Management**

Name of the Faculty: **Gangadhara K**

Semester **III(ODD)**



Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction: Meaning, scope, functions, importance, levels of management, evolution of management thought, F.W.Taylor and Henry Fayol's contribution to Management.	July-20	08	10	Black Board-Chalk and Talk and notes sharing.
II	Planning and Organising: Meaning, features, components of planning, merits and demerits, process, organising: meaning, features, importance, Types of Organisation Structure.	August-20	12	14	Black Board-Chalk and Talk and notes sharing and also organisation charts.
III	Direction & Leadership: Direction: Meaning, features, principles, importance, techniques of direction. Leadership: Meaning, importance, qualities of leader, leadership styles.	September-20	14	14	Black Board-Chalk and Talk and notes sharing
IV	Motivation: Meaning, Nature, Importance, types, theories of motivation and Motivation factors	October -20	10	10	Black Board-Chalk and Talk and notes sharing and also organisation charts.
V	Coordination & Controlling: Meaning, features, principles and techniques of coordination, steps for effective coordination and Controlling: Meaning, principles, process and techniques.	November-20	12	16	Black Board-Chalk and Talk and notes sharing and also organisation charts.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.



PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V. Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan




Academic Year: **2020-21**


Semester: **III (ODD)**

Course: **Corporate Accounting - I**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	ISSUE OF SHARES: Fixed price offer and book building methods – meaning and features of book building (excluding Journal Entries), Problems on Book Building, SEBI regulations; issue of bonus shares – meaning and SEBI's Guidelines; Journal Entries, preparation of Balance Sheet in Vertical Format. Right issue: Meaning, Reasons (simple problems thereon); underwriting – concept, need, types, marked and unmarked applications (theory only). Buy back of shares (concept only).	July-20	15	17	Black board chalk and talk, notes sharing and you tube videos to watch.
II	FINAL ACCOUNTS OF JOINT STOCK COMPANIES: Special Provisions regarding Preparations of Final Accounts, Treatment of Dividend, Interim of Dividend, Final Dividend. Treatment of Tax Provision of Depreciation, Transfer of Reserve, Preparation of P&L Account, Balance Sheet in Vertical Format.	August-20	15	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	MERGER AND ACQUISITION OF COMPANIES: a. Amalgamation in the nature of merger (AS 14) – meaning, calculation of purchase consideration, entries and ledger accounts in the books of transferor and transferee companies, preparation of balance sheet in vertical format.	September-	20	24	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given

	b. Amalgamation in the nature of purchase (AS 14): meaning, calculation of purchase consideration, treatment in the books of transferor and transferee companies (excluding intercompany holdings), preparation of statement of assets and liabilities – problems on amalgamation and absorption of company (excluding external reconstruction).	20				
IV	INTERNAL RECONSTRUCTION: Meaning of alteration of share capital, reduction of share capital, accounting entries and preparation of balance sheet after internal reconstruction (vertical format).	October-20	10	12		Black board chalk and talk, theory notes sharing and problems worked out on board
V	LIQUIDATION OF COMPANIES: Meaning, types of liquidation, order of payments, calculations of liquidation remunerations. Preparation of liquidators' final statements of account.	November-20	10	10		Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.


Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.


PRINCIPAL
 Smt. A.S.M. College for Women
 BALLARI-583 103

V.V. Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE



Teaching Plan

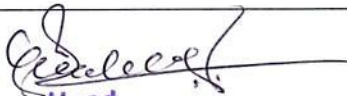
Academic Year: **2020-21**

Semester: **V (Odd)**

Course: **Goods and Service Tax-II (NON-NEP)**

Name of the Faculty: **Gangadhara K**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	GST Rates: Zero rating, Zero rating of exemptions, Exemption and lower rate of tax for certain items such as food and health care, Abatements (i.e. deductions), GST structure rates.	July-20	10	14	Black board chalk and talk .Solved problems on CGST,SGST and IGST
II	Valuations under GST: Introduction to valuation under GST, Meaning and types of consideration: a. Consideration received through money. b. Consideration not received in money. c. Consideration received fully in money. Valuation rules for supply of goods and services: Transaction value: meaning and conditions, inclusive of transaction value, Methods of valuation, Computed value method, Residual value method and problems on GST.	August-20	15	16	Black board chalk and talk. Discussions about Exemptions under GST Act, Solved problems on exemption on supplier of goods and services.
III	Composition Scheme: Meaning, Eligibility for Composition Scheme, Tax Rate Applicable, Calculation of Tax Liability under this Scheme. Advantages and disadvantages.	September-20	15	17	Black board chalk and talk .Problems on GST registration process.
IV	Payment Process in GST: Features of payment process Methods of payment in GST i. Payment by tax payers by interest banking through authorized banks. ii. Over Counter payment through NEFT (RTGS) from any bank.	October-20	15	18	Black board chalk and talk. and discussion of Supply of goods and services through E-mode.
V	E-way Bill: Meaning, Threshold Limit for Generation of E-way Bill, Calculation of Consignment Value. Form E-way Bill Person Responsible for issuing E-way Bill.	November-20	10	16	Black board chalk and talk .Solved problems on ITC and returns in GST.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.



PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V. Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari
DEPARTMENT OF COMMERCE
Teaching Plan



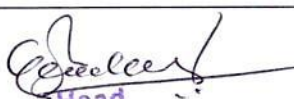
Academic Year: **2020-21**

Semester: **II (Even)**

Course: **Business Communication Skills**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to Communication: Meaning and objective of Communication. Importance of Effective Communication. Media of Communication. Types of Communication, Principles of Effective Communication.	Jan.-21	10 Hours	12	Black board chalk and talk method and notes shared.
II	Written Communication: Business Correspondence: Its Need-Functions and Kinds of letters. Essentials of Business letter. Structure of business letter, Layout, Form, Mechanical Structure and Punctuation, etc. Planning of a letter.	Feb.21	10 Hours	11	Black board chalk and talk method and notes shared
III	Business Correspondence: Enquiries and Replies, Orders and Executions, Credit and Status Enquiries, Complaints and Adjustments, Collection letter, Sales – Model letters and Circular letters (meaning and circumstances only).	March-21	20 Hours	23	Black board chalk and talk method and notes shared
IV	Career Skills: Study Skills: Listening Skills, Concentration, Reading, Time Management, Memory Skills, Examination Skills. Career Opportunities: Current Affairs, Career Needs of the Country, Steps in Career Planning, Interests, Competencies (abilities), Personality, Options after graduation. Job Seeking: Alternatives to Unemployment, Interviews, Telephone Skills, Application letters and Forms, Curriculum Vitae and Resume.	April-21	15 Hours	15	Black board chalk and talk method and notes shared
V	Report Writing: Meaning –Importance and Types of Business Reports. Essentials of a Good Report, Preparing a Report, Forms of Report: i) Letter Form ii) Memorandum Form iii) Letter-text combination form Reports by individuals and committees.	April-21	15 Hours	16	Black board chalk and talk method and notes shared


 Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.


 PRINCIPAL
 Smt. A.S.M. College for Women
 BALLARI-583 103

V.V. Sangha's

Smt. AllumSumangamma Memorial College for Women, Ballari.

DEPARTMENT OF COMMERCE

Teaching Plan

Academic Year: 2020-21

Course: Goods and Service Tax-I (NON-NEP)

Name of the Faculty: Gangadhara K

Semester: IV (Even)



Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to GST: Present Indirect Tax structure , Problems of Indirect Taxes, Need for Introduction of GST, Definitions of GST, Meaning of the term GST, Commodities to be kept outside the preview of GST other Indirect Tax post GST ,Dual model of GST, Central GST(CGST) and state GST, (SGST).IGST(Interstate goods and services tax), Feature of IGST.	Jan.-21	10	14	Black board chalk and talk .Solved problems on CGST,SGST and IGST
II	Exemption from GST: Meaning of exemptions, exempted suppliers, out of scope of suppliers a) Unregistered business b) Deemed business enterprise c) Government Department other public sectors bodies. Categories of exemptions: 1) Merit based exemptions /Concessional exemptions 2) Technical Exemptions Immovable properties, financial services and recent amendments.	Feb.21	15	16	Black board chalk and talk. Discussions about Exemptions under GST Act, Solved problems on exemption on supplier of goods and services.
III	Registration Process in GST: Meaning of registration, types of registration, compulsory registration, Casual dealer non-resident supplier, Registration process for new applicant, compounding dealer, Black listing dealer, surrender of registration, cancellation of Registration.	March-21	15	17	Black board chalk and talk .Problems on GST registration process.
IV	Supply of Goods and Services under GST: Meaning of supply goods , meaning of supply of services conditions for taxability of supply of goods and services under GST, place of supply of Goods and services rules under GST, Principles of GST, places of supply of goods and service rules under GST, Principles	April-21	15	18	Black board chalk and talk. and discussion of Supply of goods and services through E-mode.

	of GST, places of supply rules for goods (supply of Goods through electronic mode), places of supply rules for services (Electronically supplied service).				
V	Unit V - Input Tax Credit and returns in GST: Meaning of Input tax credit, manner of taking input tax credit, eligibility conditions of Input tax credit. Returns in GST: Meaning of Returns, Obligation for filing return, types of returns, Assesses required to file return in GST.	April-21	15	16	Black board chalk and talk .Solved problems on ITC and returns in GST.



Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V. Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE



Teaching Plan

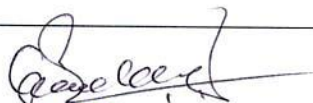
Academic Year: **2020-21**

Semester: **VI (EVEN)**

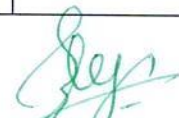
Course: **Principles of Management Accounting**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Management Accounting: Definition and objectives of Management Accounting - Relationship between Cost, Financial and Managerial Accounting.	Jan.-21	08	08	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Financial Statements: Nature, uses and limitations. Analysis and interpretations – meaning, procedure, objectives, and importance. Comparative statement, Common Size Statements and Trend Analysis - practical problems.	Feb.21	15	15	Black board chalk and talk, theory problems worked out on board & home assignments given.
III	Ratio Analysis: Definition and meaning of Ratio Analysis, importance and limitations, Profitability Ratio – Gross profit Ratio, operating Ratio, Overall profitability ratio – Earning per share. Turnover Ratios- Inventory Turnover Ratio, Debtors Turnover Ratio, Debt collection period, Creditors Turnover Ratio, Debt payment period, Liquidity Ratio- current ratio, liquid ratio. Financial positions and Leverage Ratios- Debt Equity Ratio, Proprietary Ratio - Problems thereon.	March-21	15	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Analysis through Leverages: Meaning- types of Leverages- operating – financial and combined leverages- problems thereon.	April-21	12	14	Black board chalk and talk, problems worked out on board
V	Fund Flow Statement: Meaning, uses and limitations – preparation of fund-flow statement. Cash Flow Statement: Meaning and preparation of Cash flow statement- problems thereon.	April-21	15	17	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.



PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce

Academic Year:2019-2020

Course: **Secretarial Practices**


Name of the Faculty: **Anupama K**

Semester: **I Sem**



Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01.	COMPANY SECRETARY: Meaning, Definition, Qualifications, Procedure for Appointment and dismissal of secretary. Role of a Company Secretary, rights, duties and liabilities, qualities of a good company secretary.	Jul 19	08	10	Black board chalk and talk, notes sharing and related videos to watch
02	CONCEPT OF COMPANY: Meaning and Definition – kinds of companies – difference between public and private limited companies – formation of companies – stages involved – secretarial duties – pre and post incorporation duties.	Aug 19	12	14	Black board chalk and talk, theory notes sharing and home assignments given
03	DOCUMENTS OF COMPANY Memorandum of Association – Articles of Association – definition, contents, distinction between Memorandum of Association and Articles of Association, prospectus – contents and statement in-lieu of prospectus – abridged prospectus.	Sept 19	12	15	Black board chalk and talk, theory notes sharing and home assignments given
04	MANAGEMENT OF COMPANIES Appointment, Removal, Qualification, fixation of remuneration, rights, responsibilities and liabilities of Directors. Managing Director, Whole time Directors, Auditors and Managers and Secretarial Duties relating thereof.	Oct 19	14	15	Black board chalk and talk, theory notes sharing and home assignments given
05	COMPANY MEETINGS AND SECRETARIAL DUTIES Meaning – Nature and Significance of Company Meetings – Classification of Company Meetings – Board, Statutory – Annual – Extraordinary Meetings – Meaning – Procedure – Notice, Agenda, Venue, Time, Duration, Quorum, Adjournment and Minutes of the Meetings and Resolutions – Meaning and Types. Secretarial Duties there of.	Nov 19	14	16	Black board chalk and talk, theory notes sharing and home assignments given


[ANUPAMA.K]


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal
Smt. Allum Sumangalamma Mem
College for Women, Ballari-583103.

V.V. Sangha's
Smt. Allum Sumangalamma College For Women, Ballari.
Department of Commerce

Academic Year: 2018-19

Course: **INDIAN FINANCIAL SYSTEM**

Name of the Faculty: **Anupama K**

Semester: **IV Sem**



Unit no.	Title of the Chapters & Descriptions	Period/month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01.	Financial Systems: Financial system: An overview – meaning, objectives and functions of financial system, structure of financial system, financial system and developments, components financial system, major issues in the Indian financial system.	Dec/Jan 19	12	12	Black board chalk and talk, notes sharing and related videos to watch
02	Financial Markets: Meaning, objectives and functions of financial markets, classification of markets, Money market – meaning, objectives, functions , players and instruments in money markets, capital market meaning, objectives, functions , instruments and mechanism of issuing instruments in capital markets.	Feb 19	14	14	Black board chalk and talk, theory notes sharing and home assignments given
03	Financial Markets Intermediaries: Role of Financial Intermediaries, functions and significance of stock exchanges- working of stock exchanges in India: Jobbers and Brokers market, making settlement procedures	Mar 19	12	12	Black board chalk and talk, theory notes sharing and home assignments given
04	Financial Institutions: Reserve Bank of India – functions and role of commercial Bank, types, development banking- role of development banks, NBFCs, Mutual Funds, Insurance companies, investment institutions	Apr 19	10	10	Black board chalk and talk, theory notes sharing and home assignments given
05	Market Regulators: Role and need for market regulations, SEBI establishment, objectives and functions, investor education and protection fund – objectives, functions and working of the fund scheme in Banking and Insurance sectors.	Apr 19	08	10	Black board chalk and talk, theory notes sharing and home assignments given

Anupama K
[ANUPAMA.K]

[Signature]
Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.

[Signature]
Principal
 Smt. Allum Sumangalamma Memori
 College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangamma College For Women, Ballari.
Department of Commerce



Academic Year: 2018-19

Semester: **IV Sem**

Course: **INSURANCE – PRINCIPLES AND PRACTICES**

Name of the Faculty: **Anupama K**

Unit no.	Title of the Chapters & Descriptions	Period/ month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01.	Introduction: Definition and nature of Insurance – Origin of Insurance – Role and Importance of Insurance – Insurance contracts – Fundamentals of Insurance.	Dec/jan 19	10	12	Black board chalk and talk, notes sharing and related videos to watch
02	Types of Insurance: Life Insurance Contracts- Types of life insurance policies, Surrender value of policy-converting of policies-Lapse of polices, Revival, Maturity, Nomination and assignment – loan provision to policy holders.	Feb 19	12	14	Black board chalk and talk, theory notes sharing and home assignments given
03	Fire Insurance: Nature and use of Fire Insurance – Fire Insurance Contracts – Types of Fire Policies, - Re-insurance and double insurance.	Mar. 19	12	13	Black board chalk and talk, theory notes sharing and home assignments given
04	Marine Insurance: Nature and use of marine insurance, marine insurance contracts. Types of marine Policies	Apr 19	10	10	Black board chalk and talk, theory notes sharing and home assignments given
05	Miscellaneous Insurance: Motor Insurance, Burglary Insurance, Personal Accident Insurance and crop Insurance.	Apr 19	08	08	Black board chalk and talk, theory notes sharing and home assignments given


(ANUPAMA.K)


Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.


Principal
 Smt. Allum Sumangamma Memorial
 College for Women, Ballari-583103

V.V. Sangha's
Smt. Allum Sumangamma College For Women, Ballari.
Department of Commerce

Semester: IV Sem



Academic Year: 2017-18
 Course: **Advertising & Sales Management**
 Name of the Faculty: **Anupama K**

Unit no.	Title of the Chapters & Descriptions	Period/month	No. of hours Alotted	No. of Hours Taken	Teaching Pedagogy /Methodology adopted
01.	Meaning, definition and characteristics of advertising. Key concepts of advertising, functions, classification and role of advertising in modern business world. Reasons for advertising and criticisms of advertising.	Jan 11/18	12	12	Black board chalk and talk, notes sharing and related videos to watch
02	Advertising Agency: Meaning, definition, evolution and history of advertising agency. Advantages and disadvantages of advertising agencies. Types of advertising agencies and functions. Factors to be considered in selecting advertising agencies. Client agency relationship. Basic principles of CAR.	Feb 01	12	14	Black board chalk and talk, theory notes sharing and home assignments given
03	Advertising creativity: Meaning and process of creativity. Advertising copy – Meaning, art of copy writing, steps in copy writing, qualities or values of good copy writing. Advertising appeals – Meaning and types and essentials of an advertisement appeal.	Mar 04	11	12	Black board chalk and talk, theory notes sharing and home assignments given
04	Advertising budget: Meaning, Process, Factors influencing the budget and methods of budget appropriation.	Apr 1	10	10	Black board chalk and talk, theory notes sharing and home assignments given
05	Sales management: Meaning and process of sales management. Sales Promotion – Meaning, Definition, Functions – schemes: Consumer and Trade sales promotion schemes.	Apr 18	08	09	Black board chalk and talk, theory notes sharing and home assignments given

An
(ANUPAMA.K)

Sreelakshmi
Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.

Def
Principal
 Smt. Allum Sumangamma Memori
 College for Women, Ballari-583103

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: 2019-20

Semester: I (ODD)

Course: **Principles of Marketing**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to Marketing: 1.Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing; 2. Evolution of marketing; Selling vs Marketing; 3. Marketing Environment: Concept-Importance-Micro and Macro Environment. Marketing Management-Meaning-importance.	July-19	08	10	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Consumer Behaviour & Market segmentation: Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and Bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price- Place & Promotion.	August-19	12	14	Black board chalk and talk, theory notes sharing & home assignments given.
III	Product and Pricing: Product: Concept and Importance-Product Classifications-Concept of product mix; Branding-packaging and labelling; Product life-cycle; New Product Development Process; Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.	September-19	12	15	Black board chalk and talk, theory notes sharing & home assignments given.
IV	Promotion and Distribution: Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.	October-19	14	15	Black board chalk and talk, notes sharing and you tube videos to watch.

	<p>Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel; Physical Distribution, Logistics- Meaning, Types and its role in marketing.</p>				
V	<p>Recent Developments in Marketing : Social Marketing, online marketing, direct marketing, services marketing, green marketing, Search Engine Marketing-Mobile Marketing -Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing.</p>	November-19	14	16	Black board chalk and talk, notes sharing and you tube videos to watch.



Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

Teaching Plan

Academic Year: 2019-20

Semester: V (ODD)

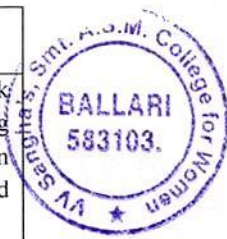
Course: Principles of Financial Management

Name of the Faculty: Gangadhara K



Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Financial Management: Meaning—objectives of Financial Management— scope and functions of Financial Management. Financial Decisions: Investment decision— financing decision and dividend decision. Role and responsibilities of finance manager Financial Planning: Meaning and Salient features/cannons of financial planning (Theory only)	July-19	08	10	Black board chalk and talk and theoretical notes being shared .
II	Capitalization: Over capitalization—meaning—causes— ill-effects and remedies; Under capitalization—meaning – causes – ill- effects and remedies; – Fair capitalization – problems on over, under and fair capitalization. Capital Structure: Meaning, factors determining capital structure—optimal capital structure – EPS Analysis – problems relating thereto	August-19	12	14	Black board chalk and talk and theoretical notes being shared and problems on capitalisation worked out.
III	Cost of Capital: Meaning – kinds of cost of capital—cost of equity, preference, debentures, weighted average cost of capital. Problems relating thereto.	September-19	12	15	Black board chalk and talk and theoretical notes being shared and problems on cost of capital and WACC worked out.
IV	Investment Decisions: Meaning of capital budgeting – importance-- capital budgeting process— Investment criteria—Pay-back method. Accounting Rate of Return (ARR) method, Net Present value(NPV). Internal Rate of Return method (IRR) – Problems relating	October -19	14	15	Black board chalk and talk and theoretical notes being shared and problems on capital budgeting worked out.

.	there to		.		
V	Management of working capital: Meaning—concepts of working capital-- - factors affecting working capital requirements—Problems on estimation of working capital requirement	Novem ber-19	14	16	Black board chalk and talk and theoretical notes being shared and problems on working capital worked out.



A handwritten signature in black ink, appearing to read "Smt. A.S.M.", written over the printed name "Head".

Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

A handwritten signature in green ink, appearing to read "Smt. A.S.M.", written over the printed name "PRINCIPAL".

PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari

DEPARTMENT OF COMMERCE

Teaching Plan

Academic Year: **2019-20**

Semester: **V (Odd)**

Course: **Human Resource Management**

Name of the Faculty: **Gangadhara K**



Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Human Resource Management: Meaning, objectives, functions, significance of human resource management, Essential Elements of HRM, HR Planning. Human Resource Development: Meaning, definition and features of HRD. Objective and functions of HRD.	July-19	10 Hours	12	Black board chalk and talk method and notes shared.
II	Recruitment Selection, Placement and Induction: Recruitment: meaning, factors influencing recruitment, Selection: meaning, factors influencing the process of selection. Steps in selection process, placement and Induction: meaning and importance.	August-19	10 Hours	11	Black board chalk and talk method and notes shared
III	Training: Meaning, objectives, types of training advantages of training performance appraisal: meaning, need, objectives and steps in performance appraisal	September-19	15 Hours	17	Black board chalk and talk method and notes shared
IV	Compensation Management: Meaning, objectives components of compensation, need for sound salary administration.	October-19	10Hours	11	Black board chalk and talk method and notes shared
V	Quality circle and Total Quality Management: Meaning, Objectives and Importance	November-19	08 Hours	08	Black board chalk and talk method and notes shared


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

Teaching Plan

Academic Year: 2019-20

Semester: II (Even)

Course: **Business Communication Skills**Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to Communication: Meaning and objective of Communication. Importance of Effective Communication. Media of Communication. Types of Communication, Principles of Effective Communication.	Jan.-20	10 Hours	12	Black board chalk and talk method and notes shared.
II	Written Communication: Business Correspondence: Its Need-Functions and Kinds of letters. Essentials of Business letter. Structure of business letter, Layout, Form, Mechanical Structure and Punctuation, etc. Planning of a letter.	Feb.20	10 Hours	11	Black board chalk and talk method and notes shared
III	Business Correspondence: Enquiries and Replies, Orders and Executions, Credit and Status Enquiries, Complaints and Adjustments, Collection letter, Sales – Model letters and Circular letters (meaning and circumstances only).	March-20	20 Hours	23	Black board chalk and talk method and notes shared
IV	Career Skills: Study Skills: Listening Skills, Concentration, Reading, Time Management, Memory Skills, Examination Skills. Career Opportunities: Current Affairs, Career Needs of the Country, Steps in Career Planning, Interests, Competencies (abilities), Personality, Options after graduation. Job Seeking: Alternatives to Unemployment, Interviews, Telephone Skills, Application letters and Forms, Curriculum Vitae and Resume.	April-20	15 Hours	15	Black board chalk and talk method and notes shared
V	Report Writing: Meaning –Importance and Types of Business Reports. Essentials of a Good Report, Preparing a Report, Forms of Report: i) Letter Form ii) Memorandum Form iii) Letter-text combination form Reports by individuals and committees.	April-20	15 Hours	16	Black board chalk and talk method and notes shared

Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

PRINCIPAL

Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Teaching Plan

Academic Year: 2019-20

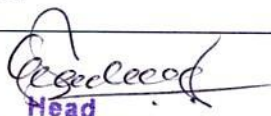
Semester: IV (Even)

Course: Goods and Service Tax-I (NON-NEP)


Name of the Faculty: Gangadhara K



Unit Number	Title of the Chapter & Description	Period/Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to GST: Present Indirect Tax structure , Problems of Indirect Taxes, Need for Introduction of GST, Definitions of GST, Meaning of the term GST, Commodities to be kept outside the preview of GST other Indirect Tax escentinere post GST ,Dual model of GST, Central GST(CGST) and state GST, (SGST).IGST(Interstate goods and services tax), Feature of IGST.	Jan.-20	10	14	Black board chalk and talk .Solved problems on CGST,SGST and IGST
II	Exemption from GST: Meaning of exemptions, exempted suppliers, out of scope of suppliersa) Unregistered businessb) Deemed business enterprisec) Government Department other public sectors bodies.Categories of exemptions:1) Merit based exemptions /Concessional exemptions2) Technical ExemptionsImmovable properties, financial services and recent amendments.	Feb. 20	15	16	Black board chalk and talk. Discussions about Exemptions under GST Act, Solved problems on exemption on supplier of goods and services.
III	Registration Process in GST: Meaning of registration, types of registration, compulsory registration, Casual dealer non-residentsupplier, Registration process for new applicant, compounding dealer, Black listing dealer, surrender ofregistration, cancellation of Registration.	Mar ch-20	15	17	Black board chalk and talk .Problems on GST registration process.
IV	Supply of Goods and Services under GST: Meaning of supply goods , meaning of supply of services conditions for taxability of supply of goods andservices under GST, place of supply of Goods and services rules under GST,Principles of GST, places of supply of goods and service rules under GST, Principles of GST, places ofsupply rules for goods(supply of Goods through electronic mode) ,places of supply rules for services (Electronically supplied service).	Apri l-20	15	18	Black board chalk and talk. and discussion of Supply of goods and services through E-mode.
V	Input Tax Credit and returns in GST: Meaning of Input tax credit, manner of taking input tax credit, eligibility conditions of Input tax credit>Returns in GST: Meaning of Returns, Obligation for filing return, types of returns, Assesses required to file return in GST.	Apri l-20	15	16	Black board chalk and talk .Solved problems on ITC and returns in GST.


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V. Sangha's
Smt. Allum Sumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Teaching Plan

Academic Year: 2019-20

Semester: VI (EVEN)

Course: **Principles of Management Accounting**

Name of the Faculty: **Gangadhara K**



Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Management Accounting: Definition and objectives of Management Accounting - Relationship between Cost, Financial and Managerial Accounting.	Jan.-20	08	08	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Financial Statements: Nature, uses and limitations. Analysis and interpretations – meaning, procedure, objectives, and importance. Comparative statement, Common Size Statements and Trend Analysis - practical problems.	Feb.20	15	15	Black board chalk and talk, theory notes sharing and problems worked out on board
III	Ratio Analysis: Definition and meaning of Ratio Analysis, importance and limitations, Profitability Ratio – Gross profit Ratio, operating Ratio, Overall profitability ratio – Earning per share. Turnover Ratios- Inventory Turnover Ratio, Debtors Turnover Ratio, Debt collection period, Creditors Turnover Ratio, Debt payment period, Liquidity Ratio- current ratio, liquid ratio. Financial positions and Leverage Ratios- Debt Equity Ratio, Proprietary Ratio - Problems thereon.	March-20	15	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Analysis through Leverages: Meaning- types of Leverages- operating – financial and combined leverages- problems thereon.	April-20	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board
V	Fund Flow Statement: Meaning, uses and limitations – preparation of fund-flow statement. Cash Flow Statement: Meaning and preparation of Cash flow statement- problems thereon.	April-20	15	17	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.

Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan



Academic Year: 2019-20

Semester: III

Course: **Business Statistics-I**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction & Statistical Investigation: Origin, Definition, Importance, meaning of data, methods of data collection, questionnaire and Interview methods	July-19	08	10	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Classification & Tabulation of Data, Types, formulation of frequency distribution, tabulation, parts of table, types of tables and problems thereon.	August-19	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Diagrammatic and Graphic Representation: Meaning, of diagrams and graphs, types of diagrams, Graphs of frequency distribution: histograms, Frequency Polygon, Frequency Curve, ogives.	September-19	12	15	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Measures of Central Tendency of Average: Meaning, objectives requisites, types of averages: Mean, Median, Mode, Harmonic Mean, merits and demerits and application in business	October-19	14	15	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
V	Measures of Dispersion and Skewness: Meaning of Dispersion, Properties, Range, Co-efficient of Range, Quartile, Quartile Deviation, Standard Deviation Variation, merits and demerits. Skewness: Absolute and Relative, Karl Pearson's, Bowley's and Kelly's Co-efficient of skewness.	November-19	14	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.

Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

Principal
Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

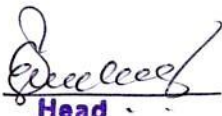
Academic Year: 2019-20

Semester: V


Course: **Cost Accounting-I**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Concept of Cost: Meaning, cost accounting, objectives, functions, classification of cost, cost unit cost centre, merits and demerits, preparation of Cost sheet.	July-19	08	10	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
II	Material Costing; Meaning, classification, material control, purchase procedure, storekeeping, techniques of material control: stock level, EoQ, methods of pricing issue of materials-FIFO, LIFO, Simple and Weighted Average Methods problems.	August-19	12	14	Black board chalk and talk, theoretical notes shared, and problems on materials worked out on board along with home assignments
III	Labour Costing: Meaning, objectives, – wage payment systems – Time and piece rate – straight piece rate, Taylors differential piece rate, Merrick's multiple piece rate ; Gant task and Bonus plan, Incentive plans- Need and Importance – Halsey and Rowan.	September-19	14	14	Black board chalk and talk, theoretical notes shared, and problems on Labour worked out on board along with home assignments
IV	Overhead Costing: Meaning and definition – classifications of overheads allocations of overheads – apportionment of overheads – Direct distribution method, Step ladder method, simultaneous Equation method, repeated distribution method.	October-19	14	16	Black board chalk and talk, theoretical notes shared, and problems on Overheads worked out on board along with home assignments
V	Reconciliation of cost and financial accounts: Need for reconciliation – reasons for difference in profits – Problems on preparation of reconciliation statements.	November-19	10	12	Black board chalk and talk, theoretical notes shared, and problems on reconciliation worked out on board along with home assignments


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


Principal
Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: 2019-20

Semester: V

Course: **Principles of Financial Management**

Name of the Faculty: **Dr. Gavisiddappa Gadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Financial Management: Meaning— objectives of Financial Management— scope and functions of Financial Management. Financial Decisions: Investment decision—financing decision and dividend decision. Role and responsibilities of finance manager Financial Planning: Meaning and Salient features/cannons of financial planning (Theory only)	July-19	08	10	Black board chalk and talk and theoretical notes being shared .
II	Capitalization: Over capitalization— meaning—causes—ill-effects and remedies; Under capitalization—meaning – causes – ill- effects and remedies; – Fair capitalization – problems on over, under and fair capitalization. Capital Structure: Meaning, factors determining capital structure—optimal capital structure – EPS Analysis – problems relating thereto	August-19	12	10	Black board chalk and talk and theoretical notes being shared and problems on capitalisation worked out.
III	Cost of capital : Meaning – kinds of cost of capital—cost of equity, preference, debentures, weighted average cost of capital. Problems relating thereto.	September-19	14	16	Black board chalk and talk and theoretical notes being shared and problems on cost of capital and WACC worked out.
IV	Investment Decisions : Meaning of capital budgeting – importance-- capital budgeting process—Investment criteria—Pay-back method. Accounting Rate of Return (ARR) method, Net Present value(NPV). Internal Rate of Return method (IRR) – Problems relating there to	October -19	14	14	Black board chalk and talk and theoretical notes being shared and problems on capital budgeting worked out.
V	Management of working capital (12 Hours): Meaning—concepts of working capital-- - factors affecting working capital requirements—Problems on estimation of working capital requirement—op	November-19	10	12	Black board chalk and talk and theoretical notes being shared and problems on working capital worked out.

Gadag
Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

Smt. ASM
Principal

Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: 2019-20

Semester: IV

Course: **Business Statistics-II**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Correlation and Regression: Correlation: Definition, types of correlation, methods of studying correlation, graphical method, scatter diagram methods, Karl Pearson's coefficient of correlation, Spearman's Rank Correlation,. Regression: Meaning, lines of regression. Properties of regression.	Dec./Jan.-20	14	15	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
II	Time Series: Definition of Time Series, Components of Time Series, Methods of Measuring Secular Trend: Graphical method, method of Semi averages, method of moving averages and method of least squares.	Feb.20	12	14	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
III	Index Numbers: Definition of index numbers, uses of index numbers, steps in construction of index numbers, types of index numbers, Laspeyre's, Passche's, Fisher's, Dorbish, Bowley and MarshallEdgeworth index numbers. Time reversal test and factor reversal test. Consumer price index number.	March -20	12	16	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
IV	Theory of Sampling: Meaning and scope of sampling, census and sample surveys, theoretical basis of sampling; Types of sampling and their merits and demerits. Uses, errors of sampling.	April-20	10	10	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
V	Probability: Definition of random experiment, event, sample space. Types of events: Definition of probability, conditional probability, addition and multiplication theorems of probability (with proof). Problems of probability.	April-20	16	14	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.

Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

Principal
Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

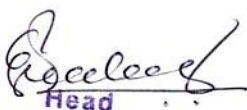
Academic Year: 2019-20

Semester: VI

Course: **Cost Accounting-II**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Unit or output costing: Meaning, objectives, and application of output costing - Procedure - Preparation of cost sheet. Job costing- Meaning, Objectives and application of job order costing- Procedure of job cost system.	Dec./Jan.-20	10	12	Black board chalk and talk, theoretical notes shared, and problems on unit costing worked out on board along with home assignments.
II	Contract costing: Meaning, Definitions, Features- work in progress, work certified and un-certified - Recognition of profits on incomplete contracts. Escalation clause.	Feb.20	12	14	Black board chalk and talk, theoretical notes shared, and problems on contract costing worked out on board along with home assignments.
III	Operating Costing: Definitions, Features - Classification of operating costs Preparation of operating cost sheet of Transport undertakings only	March-20	14	16	Black board chalk and talk, theoretical notes shared, and problems on operating costing worked out on board along with home assignments.
IV	Process costing: Meaning, features and applications-Treatment of process losses Normal and Abnormal Losses-Abnormal Gain. Joint products and by-products - Meaning, objectives and application-Accounting for joint and by-products	April-20	14	15	Black board chalk and talk, theoretical notes shared, and problems on process costing worked out on board along with home assignments.
V	Marginal costing: Meaning of marginal cost and Marginal costing- Cost volume profit analysis- Contribution-Marginal contribution Sales Ratio (P/V Ratio). Break-even point-Margin of safety	April-20	10	12	Black board chalk and talk, theoretical notes shared, and problems on marginal costing worked out on board along with home assignments.


 Head

Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.


 Principal

Smt. ASM College
 For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: 2019-20

Semester: V

Course: **Business Law**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction: Nature and kinds of contracts.	Dec./Jan.-20	08	06	Black board chalk and talk method and notes shared.
II	Essential elements of a valid contract: A: Offer and acceptance B: Consideration C: Capacity to contract: Minor, Minor's agreements, persons of unsound mind and disqualified persons. D. Free consent: Coercion- Undue influence- Misrepresentation- Fraud- Mistake -E. lawful objective and consideration, F. Agreements expressly declared void: agreements contingent on impossible events;	Feb.20	20	24	Black board chalk and talk method and notes shared
III	Performance of Contracts: Meaning- Performance of Joint promises; Assignment of contracts; contracts which need not be performed. Discharge of Contract: Meaning and modes of discharge of contracts: Breach of Contract :remedies for breach of contract.	March -20	14	14	Black board chalk and talk method and notes shared
IV	Sale of Goods: contract of sale of goods-Meaning and essentials --- performance of contract of sale	April-20	06	06	Black board chalk and talk method and notes shared
V	Consumer Protection Act- 1986 - meaning definition, consumer disputes redressal agencies. Cyber Law 1999: Meaning, Cyber Crime, Types, - prevention of Cyber crime	April-20	10	12	Black board chalk and talk method and notes shared


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-533 103.


Principal

Smt. ASM College
For Women, Ballari.

FROM - 21st Dec 2018
TO 21st April 2019

TEACHING PLAN

Class :

B Com



Hours	Topic to be covered	Remarks
	UNIT 1:- Introduction	
19	Definition and nature of Insurance Origin of Insurance - Role and Importance of Insurance - Insurance Contracts - Fundamentals of Insurance.	
	UNIT 2:- Types of Insurance	
15	Life Insurance Contracts - Types of life insurance policies Surrender. Value of policy - Converting of policies - Lapse of policies, Revival, maturity nomination and assignment - loan provision to policy holders.	
	UNIT 3:- Fire Insurance	
13	Nature and use of Fire Insurance - Fire Insurance Contracts - Types of fire policies, Re-insurance and double insurance.	
15	UNIT 4:- Marine Insurance Nature and use of marine insurance, marine insurance contracts - Types of marine policies	

A Mallikarjuna Reddy
Asst./Asso. Professor

H.O.D.

A Mallikarjuna Reddy

[Signature]
Principal

Smt. Allum Sumangamma Memorial
College for Women, Ballari-582103

TEACHING PLAN Class :



Hours	Topic to be covered	Remarks
13	UNIT 5 :- Miscellaneous Insurance.	
	Motor Insurance, Burglary Insurance, personal Accident Insurance and Crop Insurance.	
13	UNIT 6 :- Role of private companies in insurance Business.	

A Mallikarjuneswareddy
Asst./Asso. Professor H.O.D.

A Mallikarjuneswareddy

[Signature]
Principal

Smt. Allum Sumangamma Memorial
College for Women, Ballari-583103

WOMEN ENTREPRENEURSHIP

From 21st Dec 2018 To
2nd April 2019

TEACHING PLAN

Class : B.COM (1)
1st SEMESTER



Hours	Topic to be covered	Remarks
	<u>UNIT 1 :- Introduction :-</u>	
15	Concept, meaning and definition of women Entrepreneurs and women Entrepreneurship, Characteristics and types of Entrepreneurs, Function of women Entrepreneurs, Evolution of women Entrepreneurship in India. Entrepreneurial skills and Competency requirements for women Entrepreneurs, Role of women Entrepreneurship in Economic development.	
10	<u>UNIT 2 :- opportunities and challenges faced by women Entrepreneurs :-</u>	
	Challenges faced by women Entrepreneurs, opportunities for an Entrepreneurial career, measure to improve women Entrepreneurship, factors influencing the women Entrepreneurship, Entrepreneurial motivation concept	
15	<u>UNIT 3 :- Role of financial institution in support of women Entrepreneurial activities :-</u>	
	SIDBI, DIC, CEDOK, RUDSETI, SFC, EDII, KVIC (Objectives and functions) Long term and short term	

Anupama
Asst./Asso. Professor
ANUPAMA

A Mallikarjunafedy
H.O.D.

Chel
Principal
Smt. Allum Sumangalamma Memorial
College for Women, Ballari-583103

TEACHING PLAN Class :

Hours	Topic to be covered	Remarks
	financing, Women Empowerment through Entrepreneurship development programmes.	
	UNIT 4 :- Government Schemes and Institutional support to promote women Entrepreneurs :-	
20	Trade related Entrepreneurship Assistance and development (TREAD) Schemes for women, AWAKE, WIMA, NAVE Mahila Coir yojana, Mahila Udyam Nidhi Stand-up India, Annapurna Scheme, Stree shakti package for women Entrepreneurs, Bharatiya Mahila Bank, Business loan, Devo Shakti scheme, Udyogini scheme, Cent Kalj ani Scheme, Mahila Udyam Nidhi Scheme, Mudsra yojana scheme for women, Orient Mahila Vikas yojana scheme Etc.	
	UNIT 5 :- Project Identification and formulation :-	
10	Meaning of project identification, project selection, project formulation: Meaning, Significance, content, formulation steps, planning Commission's guidance for formulating a project report, specimen of a project report.	



Anupama
Asst./Asso. Professor
Anupama

A Mallikarjuna Reddy
H.O.D.

[Signature]
Principal
Smt. Allum Sumangamma Memo.
College for Women, Ballari-583108

TEACHING PLAN

Class : B Com VI Sem.
 COST ACCOUNTS - II



Hours	Topic to be covered	Remarks
20	<p><u>Unit I: Output Costing</u> - meaning, objective, explanation, preparation of cost sheet, Job Costing - meaning, objectives & preparation of job cost sheet. and problems on output and job costing including previous question papers.</p>	
20	<p><u>Unit II: Contract Costing</u> - meaning, Definition, Features, Treatment of certain prices, profits on incomplete contracts, problems on contract costing, including two years, and B/S preparation.</p>	
15	<p><u>Unit III: Operating Costing</u> - Definition, Features, classification of cost, Operating cost sheet of both Goods & Passenger Transport undertaking and problems thereon.</p>	
20	<p><u>Unit IV: Process Costing</u> - Definition, Features, Treatment of losses - N/L, A/L & A/G, Preparation of process cost accounts - 15</p> <p><u>Joint & By-products</u> - meaning, objectives Accounting of joint & by product - 05</p>	
10	<p><u>Unit V & Marginal Costing</u> - meaning of marginal cost, Absorption costing, Cost-volume-profit analysis, contribution, P/V Ratio, BEP and Margin of safety, problems thereon.</p>	
85		


[Signature]
Asst./Asso. Professor
(Dr. Ganisiddappa Gadag)

[Signature]
A Mallikarjunafreddy
H.O.D.

[Signature]
Principal
Smt. Allum Sumangamma Memorial
College for Women, Ballari-583103

TEACHING PLAN

Class : B Com. IV Sem.
Bus. Statistics - II

Hours	Topic to be covered	Remarks
25	Unit I: Correlation - Definition, Types, Methods of Studying Correlation, problems on Co-efficient of correlation both Karl Pearson & Spearman's Rank Method	
	Regression - Meaning, Regression equation & problems on regression analysis including previous Q.Ps.	
20	Unit II: Definition, Components of Time Series, Method of measuring secular trend, Graphical Method, Method of Semi Averages & Moving averages, Method of least squares	
25	Unit III: Index Numbers - Definition, Uses of Index Nos. Steps in construction, Types of Index Nos. - Laspeyres's, Paasche's, Fisher's, Dorbish & Bowley's, Marshall, Edgeworth, Test of adequacy of I. Nos, Consumer Price Index Nos. - problems under Aggregate Exp. & Family Budget Method.	
05	Unit IV: Theory of Sampling - Meaning, Scope, Types of Sampling - Simple Random, Stratified, systematic, multistage, merits & demerits. Sampling errors census survey	
15	Unit V: Probability: Definition, Random experiment, events, spaces, types of events, Addition & Multiplication theorem, problems on probability.	
90		

[Signature]
Asst./Asso. Professor

Dr. Govindappa. Gowda

[Signature]
H.O.D.

[Signature]
Principal

Smt. Allum Sumangamma Memorial
College for Women, Ballari-583103

TEACHING PLAN

Class : B Com VI Sem.
Business Law

Hours	Topic to be covered	Remarks
05	<u>Unit I: Nature & Kinds of Contracts</u> Meaning, Definition, Essentials of a valid contract, Kinds of contract.	
40	<u>Unit II: Essential Elements of Contract:</u> A) Offer & Acceptance 10 B) Consideration 05 C) Capacity to contract 05 D) Free Consent - Coercion, undue influence, fraud, mistake and misrepresentation 05 E) Lawful object & consideration 05 F) Agreements expressly declared void, uncertain agreements, wagering agreements, contingent agreements 10	
20	<u>Unit III: Performance of Contracts:</u> Assignment of contracts, Joint promises Discharge of contract & modes of discharge of contract	
05	<u>Unit IV: Sale of Goods: Contract of Sale of Goods, essentials, performance of contract of sale.</u>	
10	<u>Unit V: Consumer Protection Act</u> Meaning, Disputes, redressal agencies - 05 Cyber law - Cyber crimes, Types & prevention of Cyber crimes - 05	
80		



Dr. Ganapathi Gada
Asst./Asso. Professor
(Dr. Ganapathi Gada)

A. Malleswari
H.O.D.

Principal
Smt. Allum Sumangamma Memorial
College for Women, Ballari-583103

Corporate Accounting - II

From
To

21st Dec 2018
21st April 2019

TEACHING PLAN

Class :

Hours	Topic to be covered	Remarks
16 Hrs.	Unit 4 - Profit Prior to Incorporation	
	Meaning and Definition of profit prior to Incorporation	
	Ascertainment of Profit Prior and Post Incorporation	
	Basis for allocation of common expenses and Expenses chargeable to pre incorporation period and post incorporation period.	
	Problems on Pre and Post Incorporation period.	
17 Hrs.	Unit :- 3 Valuation of Goodwill and Shares :-	
	Meaning and Definition of valuation of Goodwill and shares	
	Objectives of valuation of Goodwill	
	Methods of valuation	
	valuation of Shares Meaning & Definition	
	Objectives of valuation of shares	
	Methods of valuation :-	
	Intangible value and	
	Yield value Methods	
	Problems solved.	
15 Hrs	Unit :- 5 Inflation Accounting :-	
	Meaning & Definition of Inflation A/c	
	Need for Inflation Accounting	
	Objectives of Inflation Accounting	



A Mallikarjuna
Asst./Asso. Professor

A Mallikarjuna
H.O.D.

[Signature]
Principal

Smt. Allum Sumangamma Memorial
College for Women, Ballari-583103

TEACHING PLAN Class :

Hours	Topic to be covered	Remarks
	<p>Methods of Inflation Accounting Current purchasing power Accounting Method Current cost Accounting Method Theory and problems</p>	
20 Hrs.	<p>Unit - II. Accounts of Banking companies! - Meaning and Definition. Preparation of Profit & Loss Account and Balance sheet in accordance with the latest amendments to Banking Regula- tion Act 1949; Special provision of the act regarding disposal of non-banking assets; Non-performing assets; Classification of bank advances - Standard, sub-standard, doubtful & Loss Assets, Provision for statutory Reserve Problems solved</p>	
20 Hrs.	<p>Unit - I. Group Accounts (Holding Companies) Meaning, Definition & Need of Group Accounts Relevance and concepts of Holding and Subsidiary companies AS-21 on consolidated financial statements - Recommendations. Process of consolidation, Classification of pre & post acquisition, capital reserve or goodwill Minority interest, elimination of stock reserves, inter- company owing, debts & bills, preparation of Balance sheet.</p>	



Asst./Asso. Professor

H.O.D.


Principal

Principal

Smt. Allum Sumangalamma Memorial
 College for Women, Ballari-583103


FINANCIAL SERVICES VIth SEM. B.com

From 21st Dec 2018 To 21st Dec 2019 **TEACHING PLAN** Class : VI - B.com

Hours	Topic to be covered	Remarks
16	Unit :-1 Introduction Meaning Definition features of financial services Significance of financial services Types of financial services growth and development of financial services in india Regulation of financial services	
15	UNIT :-2 Merchant Banking Meaning Definition, scope functions and objectives of merchant banking classification of merchant bankers Regulation of merchant bankers by SEBI; Management of new issues; Indian experience	
18	UNIT :-3 Lease financing Meaning, Definition and types of lease Advantages and Disadvantages Evaluation of lease financing --- evaluation from lessor and lessee's point of view ; Accounting for leases as per AS-19 in india	
17	UNIT :-4 factoring and forfaiting Meaning, objectives and types of factoring factoring v/s bills discounting Advantages and disadvantages of factoring	

A Mallikarjun Reddy
Asst./Asso. Professor H.O.D.


A Mallikarjun Reddy



Principal
 Smt. Allum Sumangalamma Memorial
 College for Women, Ballari-583103

Business Communication Skills


TEACHING PLAN

Class : B.Com - II Sem.

Hours	Topic to be covered	Remarks
10 Hours	Unit-I Introduction to Communication Meaning and Objectives of Communication Importance of Effective Communication. Media of Communication. Types of Communication. Principles of Effective Communication.	
10 Hours	Unit-II Written Communication :- Business Correspondence: Its need function and kinds of letters. Essentials of Business letter. Structure of business letter, layout, form, mechanical structure and punctuation, etc. Planning of letter.	
20 Hours	Unit-III Business Correspondence :- Enquiries and Replies, Orders and Executions, Credit and Status Enquiries, Complaints and Adjustments, Collection letter, Sales - Model letters and Circular letter. (Meaning and Circumstances Only)	
15 Hours	Unit-IV Career skills :- a) Study skills :- Listening skills, concentration, Reading, Time Management, memory skill, Examination skills b) Career opportunities :- Current affairs, Career needs of the country, Steps in Career Planning, Interest, Competencies (abilities) personality, Options after graduation.	


 Asst./Asso. Professor
 (Gangadhara. k)

A. Halikayyasaheb
 H.O.D.


 Principal
 Smt. Allum Sumangalamma Memorial
 College for Women, Ballari-583103

Advertising and Sales Management

TEACHING PLAN

Class : B Com IV Sem

Hours	Topic to be covered	Remarks
	UNIT 1:- Advertising	
12 Hours	Meaning, definition and Characteristics of advertising. Key Concepts of advertising, functions, classification and role of advertising in modern business world. Reasons for advertising and criticisms of advertising	
	UNIT 2:- Advertising Agency	
15 Hours	Meaning, definition, evolution and history of advertising agency. Advantages and disadvantages of advertising agencies. Types of advertising agencies and functions. Factors to be considered in selecting advertising agencies. Client agency relationship. Basic principles of CAR	
	UNIT 3:- Advertising Creativity	
20 Hours	Meaning and process of Creativity. Advertising Copy - Meaning, art of copy writing, steps in copy writing, qualities or values of good copy writing. Advertising appeals - Meaning and types and essentials of an advertisement appeal.	



[Signature]
Asst./Asso. Professor
(Gangadhara. K.)

A Mallikarjun
H.O.D.


[Signature]
Principal
Principal


Smt. Allum Sumangalamma Memor
College for Women, Ballari-58310

Principles of Management Accounting

TEACHING PLAN

Class : B. Com. V Sem

Hours	Topic to be covered	Remarks
	UNIT 1:- Management Accounting	
08 Hours	Definition and objectives of Management Accounting Relationship between Cost, Financial and Managerial Accounting	
15 Hours	UNIT 2:- Financial Statements Nature, uses and limitations, Analysis and interpretations - meaning, procedure, Objectives and importance. Comparative Statement, practical problems.	
20 Hours	UNIT 3:- Ratio Analysis Definition and meaning of Ratio Analysis, importance and limitations, profitability Ratio - Gross Profit Ratio, Operating Ratio, Overall profitability Ratio - Earning per Share, Turnover Ratios - Inventory Turnover Ratio, Debtors Turnover Ratio, Debt Collection period, Creditors Turnover Ratio, Debt Payment period, Liquidity Ratio - Current Ratio, liquid Ratio - Financial positions and leverage Ratios - Debt Equity Ratio, proprietary	


 Asst./Asso. Professor
 (Anandashree K)

Anallikarunaksha
 H.O.D.


 Principal
 Principal



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Academic Year: 2018-19

Semester: V

Course: **Cost Accounting-I**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Concept of Cost: Meaning, cost accounting, objectives, functions, classification of cost, cost unit cost centre, merits and demerits, preparation of Cost sheet.	July-18	08	10	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
II	Material Costing; Meaning, classification, material control, purchase procedure, storekeeping, techniques of material control: stock level, EoQ, methods of pricing issue of materials-FIFO, LIFO, Simple and Weighted Average Methods problems.	August-18	12	14	Black board chalk and talk, theoretical notes shared, and problems on materials worked out on board along with home assignments
III	Labour Costing: Meaning, objectives, - wage payment systems - Time and piece rate - straight piece rate, Taylors differential piece rate, Merrick's multiple piece rate ; Gant task and Bonus plan, Incentive plans- Need and Importance - Halsey and Rowan.	September-18	14	16	Black board chalk and talk, theoretical notes shared, and problems on Labour worked out on board along with home assignments
IV	Overhead Costing: Meaning and definition - classifications of overheads allocations of overheads - apportionment of overheads - Direct distribution method, Step ladder method, simultaneous Equation method, repeated distribution method.	October-18	10	10	Black board chalk and talk, theoretical notes shared, and problems on Overheads worked out on board along with home assignments
V	Reconciliation of cost and financial accounts: Need for reconciliation - reasons for difference in profits - Problems on preparation of reconciliation statements.	November-18	12	14	Black board chalk and talk, theoretical notes shared, and problems on reconciliation worked out on board along with home assignments

A Mallikarjun
 Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

[Signature]
 Principal

Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Academic Year: 2018-19

Semester: V

Course: **Principles of Financial Management**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Financial Management: Meaning— objectives of Financial Management— scope and functions of Financial Management. Financial Decisions: Investment decision—financing decision and dividend decision. Role and responsibilities of finance manager Financial Planning: Meaning and Salient features/cannons of financial planning (Theory only)	July-18	08	10	Black board chalk and talk and theoretical notes being shared .
II	Capitalization: Over capitalization— meaning—causes—ill-effects and remedies; Under capitalization—meaning – causes – ill- effects and remedies; – Fair capitalization – problems on over, under and fair capitalization. Capital Structure: Meaning, factors determining capital structure—optimal capital structure – EPS Analysis – problems relating thereto	August-18	14	14	Black board chalk and talk and theoretical notes being shared and problems on capitalisation worked out.
III	Cost of capital : Meaning – kinds of cost of capital—cost of equity, preference, debentures, weighted average cost of capital. Problems relating thereto.	September-18	14	16	Black board chalk and talk and theoretical notes being shared and problems on cost of capital and WACC worked out.
IV	Investment Decisions : Meaning of capital budgeting – importance-- capital budgeting process—Investment criteria—Pay-back method. Accounting Rate of Return (ARR) method, Net Present value(NPV). Internal Rate of Return method (IRR) – Problems relating there to	October -18	16	16	Black board chalk and talk and theoretical notes being shared and problems on capital budgeting worked out.
V	Management of working capital (12 Hours): Meaning—concepts of working capital-- - factors affecting working capital requirements—Problems on estimation of working capital requirement—op	November-18	12	14	Black board chalk and talk and theoretical notes being shared and problems on working capital worked out.

Mallikarjuna
Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-593 103.

[Signature]
Principal

Smt. ASM College
For Women, Ballari.

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE



Academic Year: 2018-19

Semester: IV

Course: **Business Statistics-II**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Correlation and Regression: Correlation: Definition, types of correlation, methods of studying correlation, graphical method, scatter diagram methods, Karl Pearson's coefficient of correlation, Spearman's Rank Correlation,. Regression: Meaning, lines of regression. Properties of regression.	Dec./Jan.-19	14	16	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
II	Time Series: Definition of Time Series, Components of Time Series, Methods of Measuring Secular Trend: Graphical method, method of Semi averages, method of moving averages and method of least squares.	Feb.19	12	14	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
III	Index Numbers: Definition of index numbers, uses of index numbers, steps in construction of index numbers, types of index numbers, Laspeyre's, Passche's, Fisher's, Dorbish, Bowley and MarshallEdgeworth index numbers. Time reversal test and factor reversal test. Consumer price index number.	March -19	12	16	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
IV	Theory of Sampling: Meaning and scope of sampling, census and sample surveys, theoretical basis of sampling; Types of sampling and their merits and demerits. Uses, errors of sampling.	April-19	10	10	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.
V	Probability: Definition of random experiment, event, sample space. Types of events: Definition of probability, conditional probability, addition and multiplication theorems of probability (with proof). Problems of probability.	April-19	16	16	Black board chalk and talk, theoretical notes shared, and problems on cost sheet worked out on board along with home assignments.

Amal K. K. K.
Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

[Signature]
Principal
Smt. ASM College
For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Academic Year: 2018-19

Semester: VI

Course: **Cost Accounting-II**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit Number	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Unit or output costing: Meaning, objectives, and application of output costing - Procedure - Preparation of cost sheet. Job costing- Meaning, Objectives and application of job order costing- Procedure of job cost system.	Dec./Jan.-19	10	12	Black board chalk and talk, theoretical notes shared, and problems on unit costing worked out on board along with home assignments.
II	Contract costing: Meaning, Definitions, Features- work in progress, work certified and un-certified - Recognition of profits on incomplete contracts. Escalation clause.	Feb.19	12	14	Black board chalk and talk, theoretical notes shared, and problems on contract costing worked out on board along with home assignments.
III	Operating Costing: Definitions, Features - Classification of operating costs Preparation of operating cost sheet of Transport undertakings only	March-19	14	16	Black board chalk and talk, theoretical notes shared, and problems on operating costing worked out on board along with home assignments.
IV	Process costing: Meaning, features and applications-Treatment of process losses Normal and Abnormal Losses-Abnormal Gain. Joint products and by-products - Meaning, objectives and application-Accounting for joint and by-products	April-19	14	14	Black board chalk and talk, theoretical notes shared, and problems on process costing worked out on board along with home assignments.
V	Marginal costing: Meaning of marginal cost and Marginal costing- Cost volume profit analysis- Contribution-Marginal contribution Sales Ratio (P/V Ratio). Break-even point-Margin of safety	April-19	10	12	Black board chalk and talk, theoretical notes shared, and problems on marginal costing worked out on board along with home assignments.

A. Malleswari
 Head

Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.

[Signature]
 Principal

Smt. ASM College
 For Women, Ballari.



V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Academic Year: 2018-19

Semester: VI

Course: **Business Law**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction: Nature and kinds of contracts.	Dec./Jan.-19	08	08	Black board chalk and talk method and notes shared.
II	Essential elements of a valid contract: A: Offer and acceptance B: Consideration C: Capacity to contract: Minor, Minor's agreements, persons of unsound mind and disqualified persons. D. Free consent: Coercion- Undue influence- Misrepresentation- Fraud- Mistake -E. lawful objective and consideration, F. Agreements expressly declared void: agreements contingent on impossible events;	Feb.19	20	22	Black board chalk and talk method and notes shared
III	Performance of Contracts: Meaning- Performance of Joint promises; Assignment of contracts; contracts which need not be performed. Discharge of Contract: Meaning and modes of discharge of contracts: Breach of Contract :remedies for breach of contract.	March -19	14	12	Black board chalk and talk method and notes shared
IV	Sale of Goods: contract of sale of goods-Meaning and essentials --- performance of contract of sale	April-19	06	06	Black board chalk and talk method and notes shared
V	Consumer Protection Act- 1986 – meaning definition, consumer disputes redressal agencies. Cyber Law 1999: Meaning, Cyber Crime, Types, - prevention of Cyber crime	April-19	10	12	Black board chalk and talk method and notes shared

A. H. H. H. H. H.
Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.

S. S. S. S. S.

Principal
Smt. ASM College
For Women, Ballari.

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE



Academic Year: 2018-19

Semester: III

Course: **Business Statistics-I**

Name of the Faculty: **Dr. GavisiddappaGadag**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Alloted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction & Statistical Investigation: Origin, Definition, Importance, meaning of data, methods of data collection, questionnaire and Interview methods	July-18	08	10	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Classification & Tabulation of Data, Types, formulation of frequency distribution, tabulation, parts of table, types of tables and problems thereon.	August-18	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Diagrammatic and Graphic Representation: Meaning, of diagrams and graphs, types of diagrams, Graphs of frequency distribution: histograms, Frequency Polygon, Frequency Curve, ogives.	September-18	12	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Measures of Central Tendency of Average: Meaning, objectives requisites, types of averages: Mean, Median, Mode, Harmonic Mean, merits and demerits and application in business	October-18	14	15	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
V	Measures of Dispersion and Skewness: Meaning of Dispersion, Properties, Range, Co-efficient of Range, Quartile, Quartile Deviation, Standard Deviation Variation, merits and demerits. Skewness: Absolute and Relative, Karl Pearson's, Bowley's and Kelly's Co-efficient of skewness.	November-18	14	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.

A Mallikarjun
 Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.

[Signature]
 Principal
 Smt. ASM College
 For Women, Ballari.

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: 2018-19

Semester: I (ODD)

Course: **Principles of Marketing**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to Marketing: 1.Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing; 2. Evolution of marketing; Selling vs Marketing; 3. Marketing Environment: Concept-Importance-Micro and Macro Environment. Marketing Management-Meaning-importance.	July-18	08	10	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Consumer Behaviour & Market segmentation: Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and Bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.	August-18	12	14	Black board chalk and talk, theory notes sharing & home assignments given.
III	Product and Pricing:Product: Concept and Importance-Product Classifications-Concept of product mix;Branding-packaging and labelling; Product life-cycle; New Product Development Process; Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.	September-18	12	15	Black board chalk and talk, theory notes sharing
IV	Promotion and Distribution: Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.	October-18	14	15	Black board chalk and talk, notes sharing and you tube videos to watch.

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Teaching Plan

Academic Year: 2018-19


Semester: III (ODD)

Course: **Principles & Practice of Management**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction: Meaning, scope, functions, importance, levels of management, evolution of management thought, F.W.Taylor and Henry Fayol's contribution to Management.	July-18	08	10	Black Board-Chalk and Talk and notes sharing.
II	Planning and Organising: Meaning, features, components of planning, merits and demerits, process, organising: meaning, features, importance, Types of Organisation Structures.	August-18	12	14	Black Board-Chalk and Talk and notes sharing and also organisation charts.
III	Direction & Leadership: Direction: Meaning, features, principles, importance, techniques of direction. Leadership: Meaning, importance, qualities of leader, leadership styles.	September-18	14	14	Black Board-Chalk and Talk and notes sharing and also organisation charts.
IV	Motivation: Meaning, Nature, Importance, types, theories of motivation and Motivation factors	October-18	10	10	Black Board-Chalk and Talk and notes sharing and also organisation charts.
V	Coordination & Controlling: Meaning, features, principles and techniques of coordination, steps for effective coordination and Controlling: Meaning, principles, process and techniques.	November-18	12	16	Black Board-Chalk and Talk and notes sharing and also organisation charts.


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

Academic Year: 2018-19

Semester: V (ODD)

Course: **Principles of Financial Management**

Name of the Faculty: Gangadhara K

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Financial Management: Meaning—objectives of Financial Management— scope and functions of Financial Management. Financial Decisions: Investment decision— financing decision and dividend decision. Role and responsibilities of finance manager Financial Planning: Meaning and Salient features/cannons of financial planning (Theory only)	July-18	08	10	Black board chalk and talk and theoretical notes being shared .
II	Capitalization: Over capitalization—meaning—causes— ill-effects and remedies; Under capitalization—meaning – causes – ill- effects and remedies; – Fair capitalization – problems on over, under and fair capitalization. Capital Structure: Meaning, factors determining capital structure—optimal capital structure – EPS Analysis – problems relating thereto	August-18	12	14	Black board chalk and talk and theoretical notes being shared and problems on capitalisation worked out.
III	Cost of Capital: Meaning – kinds of cost of capital—cost of equity, preference, debentures, weighted average cost of capital. Problems relating thereto.	September-18	12	15	Black board chalk and talk and theoretical notes being shared and problems on cost of capital and WACC worked out.
IV	Investment Decisions: Meaning of capital budgeting – importance-- capital budgeting process— Investment criteria—Pay-back method. Accounting Rate of Return	October -18	14	15	Black board chalk and talk and theoretical notes being shared and problems on capital budgeting worked out.

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE
Teaching Plan

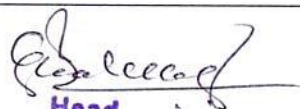
Academic Year: 2018-19

Semester: II (Even)

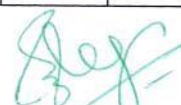
Course: **Business Communication Skills**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Introduction to Communication: Meaning and objective of Communication. Importance of Effective Communication. Media of Communication. Types of Communication, Principles of Effective Communication.	Jan.-19	10 Hours	12	Black board chalk and talk method and notes shared.
II	Written Communication: Business Correspondence: Its need-Functions and Kinds of letters. Essentials of Business letter. Structure of business letter, Layout, Form, Mechanical Structure and Punctuation, etc. Planning of a letter.	Feb.19	10 Hours	11	Black board chalk and talk method and notes shared
III	Business Correspondence: Enquiries and Replies, Orders and Executions, Credit and Status Enquiries, Complaints and Adjustments, Collection letter, Sales – Model letters and Circular letters (meaning and circumstances only).	March-19	20 Hours	23	Black board chalk and talk method and notes shared
IV	Career Skills: Study Skills: Listening Skills, Concentration, Reading, Time Management, Memory Skills, Examination Skills. Career Opportunities: Current Affairs, Career Needs of the Country, Steps in Career Planning, Interests, Competencies (abilities), Personality, Options after graduation. Job Seeking: Alternatives to Unemployment, Interviews, Telephone Skills, Application letters and Forms, Curriculum Vitae and Resume.	April-19	15 Hours	15	Black board chalk and talk method and notes shared
V	Report Writing: Meaning –Importance and Types of Business Reports. Essentials of a Good Report, Preparing a Report, Forms of Report: i) Letter Form ii) Memorandum Form iii) Letter-text combination form Reports by individuals and committees.	April-19	15 Hours	16	Black board chalk and talk method and notes shared


Head

Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


PRINCIPAL

Smt. A.S.M. College for Women
BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangalamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Teaching Plan

Academic Year: 2018-19

Semester:IV (Even)

Course: **ADVERTISING AND SALES MANAGEMENT**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Meaning, definition and characteristics of advertising. Key concepts of advertising, functions, classification and role of advertising in modern business world. Reasons for advertising and criticisms of advertising.	Jan.-19	10 Hours	12	Black board chalk and talk method and notes shared.
II	Advertising Agency: Meaning, definition, evolution and history of advertising agency. Advantages and disadvantages of advertising agencies. Types of advertising agencies and functions. Factors to be considered in selecting advertising agencies. Client agency relationship. Basic principles of CAR.	Feb.19	10 Hours	11	Black board chalk and talk method and notes shared
III	Advertising creativity: Meaning and process of creativity. Advertising copy – Meaning, art of copy writing, steps in copy writing, qualities or values of good copy writing. Advertising appeals – Meaning and types and essentials of an advertisement appeal.	March-19	20 Hours	23	Black board chalk and talk method and notes shared
IV	Advertising budget: Meaning, Process, Factors influencing the budget and methods of budget appropriation	April-19	15 Hours	15	Black board chalk and talk method and notes shared
V	Sales management: Meaning and process of sales management. Sales Promotion – Meaning, Definition, Functions – schemes: Consumer and Trade sales promotion schemes.	April-19	15 Hours	16	Black board chalk and talk method and notes shared


Head
 Department of Commerce
 Smt. A.S.M. College for Women
 Ballari-583 103.


PRINCIPAL
 Smt. A.S.M. College for Women
 BALLARI-583 103

V.V.Sangha's
Smt. AllumSumangamma Memorial College for Women, Ballari.
DEPARTMENT OF COMMERCE

Teaching Plan

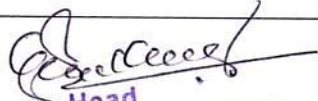
Academic Year: 2018-19


Semester: VI (EVEN)

Course: **Principles of Management Accounting**

Name of the Faculty: **Gangadhara K**

Unit No.	Title of the Chapter & Description	Period/ Month	No. Of Hours Allotted	No. Of Hours Taken	Teaching Pedagogy/Methodology adopted
I	Management Accounting: Definition and objectives of Management Accounting - Relationship between Cost, Financial and Managerial Accounting.	Jan.-19	08	08	Black board chalk and talk, notes sharing and you tube videos to watch.
II	Financial Statements: Nature, uses and limitations. Analysis and interpretations – meaning, procedure, objectives, and importance. Comparative statement, Common Size Statements and Trend Analysis - practical problems.	Feb.19	15	15	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.
III	Ratio Analysis: Definition and meaning of Ratio Analysis, importance and limitations, Profitability Ratio – Gross profit Ratio, operating Ratio, Overall profitability ratio – Earning per share. Turnover Ratios- Inventory Turnover Ratio, Debtors Turnover Ratio, Debt collection period, Creditors Turnover Ratio, Debt payment period, Liquidity Ratio- current ratio, liquid ratio. Financial positions and Leverage Ratios- Debt Equity Ratio, Proprietary Ratio - Problems thereon.	March-19	15	16	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
IV	Analysis through Leverages: Meaning- types of Leverages- operating – financial and combined leverages- problems thereon.	April-19	12	14	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given
V	Fund Flow Statement: Meaning, uses and limitations – preparation of fund-flow statement. Cash Flow Statement: Meaning and preparation of Cash flow statement- problems thereon.	April-19	15	17	Black board chalk and talk, theory notes sharing and problems worked out on board & home assignments given.


Head
Department of Commerce
Smt. A.S.M. College for Women
Ballari-583 103.


PRINCIPAL
Smt. A.S.M. College for Women
BALLARI-583 103