



A.V. Education Society's
DEGLOOR COLLEGE DEGLOOR
Annual Teaching Plan 2023-2024
Department of Commerce

M.com I Year (Sem. I & III)

Subject:- Quantitative Techniques for Business & Accounting For Managerial Decision

Name of the Teacher:- Mr. Rotte Sai Akash

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Sem. I 1	Introduction to Business Forecasting: 1.1 Meaning and Definition of Business Forecasting; Role of Business Forecasting 1.2 Steps in Business Forecasting 1.3 Methods of Business Forecasting 1.4 Time Series Analysis- Problems on Least Square Method	10	20 July to 20 Aug-2023
2	Correlation Analysis: 2.1 Introduction and Significance of the study of Correlation Analysis 2.2 Types of correlation – Positive and Negative correlation, Simple, Partial and Multiple Correlation, Linear and No-linear Correlation 2.3 Zero order, First order and Second order coefficients. 2.4 Numerical Problems Partial and Multiple Correlation	10	21 Aug. to 10 Sep-2023
3	Regression Analysis: 3.1 Introduction of Regression Analysis 3.2 Uses of Regression Analysis 3.3 Multiple Regression Analysis: Advantages and Limitations 3.4 Multiple Regression Plane and Numerical Problems	15	11 Sep. to 31 Oct.2023
4	Association of Attributes: 4.1 Introduction, Association of Attributes 4.2 Difference between Correlation and Association 4.3 Methods of studying association 4.4 Yule's Coefficient- Numerical Problem	10	1 Oct. to 15 Oct .2023
5	Statistical Inference- Tests of Hypothesis: 5.1 Introduction to Hypothesis Testing 5.2 Procedure of hypothesis testing 5.3 Chi Square Test – Introduction and Numerical Problems 5.4 F Test and T Test – Introduction and Numerical Problems	15	16 Oct. to 30 Oct. 2023



Sem. IV 1	Introduction 1.1 Meaning, Definitions, Functions and Limitations of Financial Accounting 1.2 Meaning, Definitions, Functions and Limitations of Cost Accounting 1.3 Meaning, Definitions, Evolution, Nature, Functions, Scope, and Limitations of Management Accounting 1.4 Managerial Decisions, Role and Responsibility of Management Accountant	12	8 Jan to 25 Jan-2023
2	Budget, Budgeting and Budgetary Control 2.1 Introduction, Definitions of Budget, Budgeting and Budgetary Control, Essentials of Budget, 2.2 Objectives, advantages, and Limitations of Budgetary Control, 2.3 Types of Budgets: Cash Budget and Flexible Budget 2.4 Practical Problems and Solutions on Cash Budget and Flexible Budget	12	26 Jan 2023. to 15 Feb.-2024
3	Standard Costing and Variance Analysis: 3.1 Introduction, Standard Cost and Standard Costing- Meaning and Definitions. Advantages and Disadvantages of Standard Costing 3.2 Variance- Meaning, Types, Analysis of Variances. 3.3 Material Variances and Labour Variances- Meaning, Types. 3.4 Practical Problems and Solutions of Material Variances and Labour Variances	12	16 Feb. to 08 Mar.-2024
4	Marginal Costing 4.1 Meaning of Marginal Cost and Marginal Costing, Features, Advantages and Limitations of Marginal Costing 4.2 Cost-Volume-Profit Analysis- Meaning, Objectives, Marginal Cost Equations, Contribution, Break Even Analysis-Profit Volume Ratio, Break Even Point (Units and Values), Margin of Safety, Practical Problems and Solutions. 4.3 Decisions regarding Make or Buy, Discontinuing a product or closure of department, Selection of Profitable Product Mix 4.4 Practical Problems and Solutions	12	09 Mar. to 20 Mar.-2024
5	Inflation Accounting or Price Level Accounting: 5.1 Introduction of Inflation Accounting or Price Level Accounting; Limitations of Historical Accounting, 5.2 Merits and Demerits of Inflation Accounting or Price Level Accounting; 5.3 Methods of Accounting for Changing Prices- Current Purchasing Power Method, Current Cost Accounting Method; 5.4 Practical Problems and Solution on Current Purchasing Power Method and Current Cost Accounting Method.	12	21 March. To 10 Apr.2024

Department of Commerce

Principal
Principal

A.V. Education Society's Degloor College
Degloor College Degloor



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DEGLOOR COLLEGE DEGLOOR
Annual Teaching Plan 2023-2024
Department of Commerce

M.com II Year (Sem. III)

Subject:- **Advanced Financial Accounting**

Name of the Teacher:- **Mr. Rotte Sai Akash**

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Sem. I 1	Conceptual Framework for Preparation and Presentation of Financial Statement: 1.1 Meaning and purpose of Financial Statement 1.2 Components, objectives of Financial Statement 1.3 Fundamentals accounting Assumptions 1.4 Measurement of Elements in Financial Statements	12	20 July to 20 Aug-2023
2	Accounting Standards: 2.1 Meaning, Significance, Objectives, of Accounting Standards [AS] 2.2 Evolution of Accounting Standards [AS] 2.3 Scope and Functions of Accounting Standard Board of India [ASB] 2.4 Accounting Standards [AS] issued in nutshell [AS-1 to AS-32 list out only]	12	21 Aug. to 10 Sep-2023
3	Valuation of Goodwill and Shares: 3.1 Meaning, definition and features of Goodwill, factors affecting value of goodwill, Need for valuation 3.2 Methods of valuation of Goodwill; Average Profit, Super profit method, Goodwill based on super profit method 3.3 Meaning, definition and features of Shares, Need for valuation 3.4 Methods of valuation of shares; net asset method, (Intrinsic Value), Yield method (Market value), and fair value of shares	13	11 Sep. to 31 Oct.2023
4	Investment Accounts: 4.1 Meaning, Need of Investment account. 4.2 Classification of expenses between Revenue and capital, Cum-interest and Ex-Interest 4.3 Purchases and sales of securities 4.4 Preparation of Bonds/Debentures/Shares Accounts	13	1 Oct. to 15 Oct .2023



5	Holding Company Account: 5.1 Meaning of consolidated financial statements 5.2 Cost of control, minority Interest, Capital profits and revenue profits 5.3 Intercompany bills and debts, chain holding, gross holding 5.4 Preparation of consolidated profit and loss account, and balance sheet of the one subsidiary company	10	16 Oct. to 30 Oct. 2023
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HOD
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Department of Commerce

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Principal
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Degloor College Degloor
Degloor College Degloor



Date:-25/10/2023

SYLLABUS COMPLETION REPORT
DEPARTMENT OF COMMERCE
Degloor College, Degloor

Academic Year 2023-2024
Name of the Teacher: Mr. Rotte Sai Akash
Semester I, III Winter 2023
Workload per week: 08

To,
The Principal,
Degloor College, Degloor.

Subject: Submission of Syllabus Completion Report.

Respected Sir,

With reference to the above cited subject, in the academic year 2023-24 for this semester, I had been allotted the 08 lectures for the following papers.

Sr. No.	Class	Name & Paper No	Periods per week
1	M.Com. First Year Semester-I	Quantitative techniques for Business	04
2	M.Com. Second Year Semester-III	Advance Financial Accounting	04

These papers have been completed satisfactorily by providing students necessary reading material and guidance. In addition to this I have organised seminars, Group discussions and presentations of the students. ICT based teaching has been provided through Language Laboratory like power point presentations. The evaluation of the students has been made on the basis of tutorials and practice tests. Hence the syllabus completion report is being submitted.

Yours Faithfully

Rotte Sai Akash

Principal
A.V.E. Society's
Degloor College Degloor



Date:-15/04/2024

SYLLABUS COMPLETION REPORT
DEPARTMENT OF COMMERCE
Degloor College, Degloor

Academic Year 2023-2024

Name of the Teacher: Mr. Rotte Sai Akash

Semester II, IV Summer-2024

Workload per week: 04

To,
The Principal,
Degloor College, Degloor.

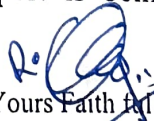
Subject: Submission of Syllabus Completion Report.

Respected Sir,

With reference to the above cited subject, in the academic year 2023-24 for this semester, I had been allotted the 04 lectures for the following papers.

Sr. No.	Class	Name & Paper No	Periods per week
1	M.Com. First Year Semester-II	Accounting For Managerial Decisions	04

These papers have been completed satisfactorily by providing students necessary reading material and guidance. In addition to this I have organised seminars, Group discussions and presentations of the students. ICT based teaching has been provided through Language Laboratory like power point presentations. The evaluation of the students has been made on the basis of tutorials and practice tests. Hence the syllabus completion report is being submitted.


Yours Faithfully

Rotte Sai Akash


Principal
A.V.E. Society's
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