

A.V. Education Society's

DEGLOOR COLLEGE, DEGLOOR

Annual Teaching Plan 2023-2024

Department of Commerce



Class:	B.Com. I Year (Sem. I & II)
Subject:	Fund. Financial Accounting & Financial Accounting
Name of the Teacher:	Mr. Rotte Sai Akash

Chapter No.	Content of Syllabus	Expected Periods	Expected Duration
Sem. I 1	Unit 1: Introduction of Accountancy ♣ Meaning of Accountancy ♣ Objective of Accountancy ♣ Types and rules of debit and credit ♣ Journal, Ledger ♣ Indian Accounting Standard ♣ Numerical Problems on Journal and Ledger	12	15 July to 31 July - 2023
2	Unit 2 :Final Accounts of Sole Trader ♣ Meaning of Final Account ♣ Trading Account ♣ Profit and Loss Account ♣ Balance Sheet ♣ Adjustment Entries ♣ Numerical Problems on Final A/c of Sole Trader	12	1 Aug to 20 Aug- 2023
3	Unit 3 :Joint Venture Account ♣ Meaning of joint venture ♣ Co-venture ♣ Numerical Problems on Joint venture	14	21 Aug to 10 Sep.2023
4	Unit 4 :Hire Purchase System: ♣ Meaning of Hire Purchase Contract ♣ Legal Provisions Regarding Hire Purchase Contract ♣ Numerical Problems	14	11 Sep. to 30 Sep .2023
5	Unit 5 :Royalty Accounts : ♣ Meaning of Royalty ♣ Minimum Rent, Short working ♣ Numerical Problems on Royalty	12	1 Oct. to 25 Oct. 2023

Submitted from
27th July
2021

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Class:	B.Com. II Year. (Sem. III & IV)
Subject:	Cost Accounting & Advanced Cost Accounting
Name of the Teacher:	Mr. Rotte Sai Akash

Chapter No.	Content of Syllabus	Expected Periods	Expected Duration
Sem. III 1	Chapter I: Introduction to Cost Accounting (No of Lecture 10) Meaning, Definition, Nature and Scope, Objectives, Concept of Cost, Elements of Cost & Classification, Methods & Techniques of Costing	12	15 July to 31 July - 2023
2	Chapter II: Single Output Costing (No of Lecture 10) Meaning of Cost, Treatment of Stock of Raw Material, WIP, Finished Goods and Numerical Problems on Cost Sheet and Tender	12	1 Aug to 20 Aug- 2023
3	Chapter III: Material Cost (No of Lecture 12) Concept, Objectives, Need, Essentials of Material Control, Purchase procedures Methods of Material Issues FIFO, LIFO, Simple & Weighted Average, Inventory Management- Fixation of Stock Levels-Minimum Level, Maximum Level, Reorder Level, Economic Order Quantity, ABC Analysis (Numerical Problems on Above)	14	21 Aug to 10 Sep. 2023
4	Chapter IV: Labour Cost (No of Lecture 12) Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labor turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	14	11 Sep. to 30 Sep .2023
5	Chapter V: Overhead Costs (No of Lecture 10) Definition of Overheads, Importance of Overhead, Classifications of Overheads, Methods of Determination of Overhead Rate, Practical Problems on Machine Hour Rate	12	1 Oct. to 25 Oct. 2023

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Sem IV 1	Chapter I: Cost Accounting Records of Cost Audit (No of Lecture 10) Nature and scope of cost audit. Cost accounting records and cost audit, under company act- cost audit techniques and programs, cost audit report, cost auditor – appointment, rights and responsibilities.	12	15 Jan 2023. to 25 Jan.- 2024
2	Chapter II: Process Costing: (No of Lecture 12) Meaning and Features of Process Costing Treatment of Normal loss. Abnormal loss and Abnormal Gains Joint Products By – Products and Accounting Practical Problems on above.	10	25 Jan. to 08 Feb. - 2024
3	Chapter III: Contract costing (No of Lecture 12) Meaning and features of Job and Contract costing, Job v/s contract costing Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance sheet.	12	09 Feb to 20 Mar. - 2024
4	Chapter IV: Service Costing: (No of Lecture 10) Meaning and Features of operating costing service cost unit. Single and Compound unit. Practical Problems on Transport Industry.	12	21 Mar. To 30 Mar.2024
5	Chapter V :Reconciliation of Cost and Financial Accounts (No of Lecture 10) Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts,	12	1 Jan to 15 Dec- 2023

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Class:	B.Com. II Year (Sem. III & IV)
Subject:	Corporate Acc. & Advanced Corporate Acc.
Name of the Teacher:	Mr. Rotte Sai Akash

Chapter No.	Content of Syllabus	Expected Periods	Expected Duration
Sem. III 1	Chapter 1: New concept in Corporate Accounting Introduction to corporate A/Cs, ATM, CDM (cash Dispensing Machines), Bouncing of a Cheque, Debit Card, Credit Card, Demat Account, E-banking, EFT, PAN, Plastic Money, NEFT, RTGS, difference between NEFT & RTGS, I FSC Code, Swipe machine (Point of sale), Mobile Banking (phone pay, Google pay), Internet Banking.	12	15 July to 31 July -2023
2	Chapter 2: Issue of Shares Meaning and process of issue of shares, forfeiture and reissue of equity shares, practical problems on accounting entries of issue, forfeiture and reissue, considering pro-rata allotment of shares.	12	1 Aug to 20 Aug-2023
3	Chapter 3: Company Final Accounts Introduction to company final accounts provisions, preparation of profit & loss account, profit & loss appropriation account, balance sheet as per revised prescribed format company act 2013.	14	21 Aug to 10 Sep.2023
4	Chapter 4: Redemption of Preference Shares Meaning and procedure of redemption of preference shares, redemption out of fresh issue of equity shares, redemption out of revenue profit of company, practical problems on journal entries of redemption of preference shares and balance sheet after redemptions of preference shares.	14	11 Sep. to 30 Sep .2023
5	Chapter 5: Profit Prior to Incorporation Meaning, allocation of expenses and incomes between pre and post period, finding profit or loss.	12	1 Oct. to 25 Oct. 2023

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Sem. IV 1	Chapter 1: Amalgamation of companies: Meaning and causes of amalgamation of companies, methods of purchase consideration opening and closing entries in the books of companies and preparation of balance sheet	12	1 Jan to 15 Dec-2023
2	Chapter 2: Redemption of Debenture Meaning, types of debenture, Redemption of debenture, Problem on sinking fund Method only	10	15 Jan 2023. to 25 Jan.- 2024
3	Chapter 3 : Reconstruction of a company Meaning and need of reconstruction of company, types of reconstruction, Accounting entries related to internal reconstruction only preparation of revised balance sheet.	12	25 Jan. to 08 Feb.-2024
4	Chapter 4: Holding Company Account Meaning of holding company and subsidiary company, holding company accounts with its only one subsidiary company, consolidated balance sheet, pre-acquisition and post-acquisition of profit intercompany debt and bills and debenture, cost of control, minority interest, and practical problem on consolidated balance sheet.	12	09 Feb to 20 Mar.-2024
5	Chapter 5: Liquidation of a company Meaning and cause of liquidation of a company, process of liquidation of a company, Role of company liquidation, accounting treatment of voluntary liquidation of a company	12	21 Mar. To 30 Mar.2024


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Class:	B.Com. II Year (Sem. III & IV)
Subject:	Prin. of Bus. Management & Bus. Management
Name of the Teacher:	Mr. Rotte Sai Akash

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Sem. III 1	Chapter 1: Introduction of Management Introduction to management: Definition of management, functions of management, nature of management, scope of management, role of management.	12	15 July to 31 July - 2023
2	Chapter 2: Managerial Planning and Decision Making Managerial Planning: The concept of planning, nature, importance of planning, benefits of planning, types of planning. Decision Making: Definition and concept of decision making, process of decision making.	12	1 Aug to 20 Aug- 2023
3	Chapter 3: Organizing and Staffing Organizing: Definition of organizing, importance, principles of organization, types of organization, centralization and decentralization – its advantages & disadvantages. Staffing: Definition of staffing, nature of staffing, functions of staffing, steps in selection process.	14	21 Aug to 10 Sep.2023
4	Chapter 4: Directing and Leading Directing: Definition, nature of directing, principles of directing, importance of directing Leading: Definition, importance of leadership, types of leadership, qualities of leadership.	14	11 Sep. to 30 Sep .2023
5	Chapter 5: Motivating and Controlling Motivation: Definition, characteristics of motivation, importance of motivation, types of motivations Controlling: Definition, characteristics of controlling, importance of controlling, controlling process.	12	1 Oct. to 25 Oct. 2023



Sem IV 1	Chapter 1: Management Thinkers & Theories ♣ Henry Fayol and his 14 principles of management. ♣ F.W. Taylor and his principles of scientific management. ♣ Peter F. Drucker and his contribution to management. ♣ Abraham Maslow's theory of motivation. ♣ Herzberg's two factor theory. ♣ MacGregor's X and Y Theory. ♣ McClelland's theory of needs.	12	15 July to 31 July - 2023
2	Chapter 2: Training & Development ♣ Meaning of training, definition. ♣ importance of training, nature of training, types of training. ♣ evaluation of training programme. ♣ objectives of development, process of development.	10	15 Jan 2023. to 25 Jan.- 2024
3	Chapter 3: Performance Appraisal ♣ Meaning, need of performance appraisal. ♣ purpose of performance appraisal. ♣ process of performance appraisal. ♣ methods of performance appraisal. ♣ advantages of performance appraisal.	12	25 Jan. to 08 Feb.- 2024
4	Chapter 4: International Business Management ♣ Meaning, characteristics of international company. ♣ modes of entering the international business market. ♣ factors behind the growth of international business. ♣ SAARC, NAFTA, ASEAN	12	09 Feb to 20 Mar.- 2024
5	Chapter 5: Recent Development in Management ♣ Total Quality Management, Quality Circle, Management Information System, Bench Marking.	12	21 Mar. To 30 Mar.2024


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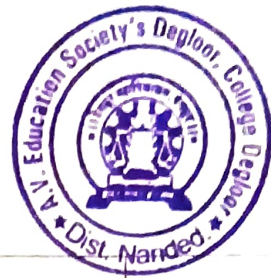
Annual Teaching Plan 2023-2024

Department of Commerce

Class:	B.Com. III Year (Sem. V & VI)
Subject:	Advanced Accounting I & II
Name of the Teacher:	Mr. Rotte Sai Akash

Chapter No.	Content of Syllabus	Expected Periods	Expected Duration
Sem. V 1	UNIT I: Government Accounting Introduction to Government Accounting, Concept, Features and Objectives, types of Government Accounting, Consolidated funds, Contingency funds, Public Accounts, Government accounts at all levels like federal, State and local. Functions of government accounting, provide quantitative information in financial nature, make more and efficient decision for public services.	12	15 July to 31 July - 2023
2	UNIT II: Hotel Business Accounting: Meaning, Importance of Hotel Business Accounting, Preparation of Final Accounts of Hotel Business.	12	1 Aug to 20 Aug-2023
3	UNIT III: Underwriting of Shares and Debentures: Basic Concepts, Underwriting Commission, Preparation of Underwriters Account.	14	21 Aug to 10 Sep.2023
4	UNIT IV: Branch Accounting: Introduction, Meaning of Branch Account, Types of Branches, Preparation of Branch Accounts as per Debtors system and Stock and Debtors system only	14	11 Sep. to 30 Sep .2023
5	UNIT V: Agriculture Accounting Introduction, Meaning, Importance of Agriculture Accounting, Preparation of Agriculture Account. Problems on Farm Accounting.	12	1 Oct. to 25 Oct. 2023

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Sem. VI 1	UNIT I: Accounts of Electricity Company: The Double Entry Accounting System – Meaning & Advantages. Preparation of Electricity Company Accounts	12	1 Jan to 15 Dec-2023
2	UNIT : II Departmental Accounts: Meaning, Importance of Departmental Account, Preparation of Departmental Profit and Loss, Balance Sheet and General Profit & Loss Account (with Loading, internal transfer)	10	15 Jan 2023. to 25 Jan.-2024
3	UNIT III: Packages Account: Meaning and Importance, Preparation of Package Account.	12	25 Jan. to 08 Feb.- 2024
4	UNIT IV: Account of Profession: Meaning, Importance of Profession Account, Preparation of Profession Account Solicitors Account only.	12	09 Feb to 20 Mar.- 2024
5	UNIT V: Insolvency Accounts: Meaning, Importance, Procedures of Insolvency.	12	21 Mar. To 30 Mar.2024


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