

LESSON PLAN FOR THE ACADEMIC YEAR 2020-2021

(ANNEXURE-1.2)

Criterion 01
(Metric -1.1.1)

Programme: Commerce

Course/Paper Name: Business Laws

Semester: VI

Class: B.Com

Name of the Faculty: S.N.Malipatil

Total Hours:60

Sl. No.	Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: The Indian Contract Act-1872					
1	Definitions, Essentials of valid contract, kinds of contract.	4	Black board/students activity. /Case study	Jan Ist week	
2	Offer, Acceptance, Consideration	6	Black board/students activity. /Case study	Jan Ist week	
3	Capacities of parties to contract, free consent, stranger to contract.	4	Black board/students activity. /Case study	Aug IInd / IIIrd week.	
Total hours:		14			
Unit 2 : Contingent Contracts					
4	Meaning, Performance of contract, discharge of contract.	4	Black board/Students activity	Jan IIIrd week	
5	Quasi contracts, Contingent contracts.	4	Black board/Students activity	Jan IIIrd / IV th week	
6	Wagering agreements, Breach of contracts and remedies.	4	Black board/Students activity	JanIV th / Feb Ist week	
Total hours:		12			
Internal Assessment Test/Quiz/Assignment – 01					
Unit 3: Special Contracts					
7	Quasi contracts- case deemed to be quasi contracts: contract of Indemnity and Guarantee.	4	Black board/Students activity/Case study solving	Feb IInd Week	
8	Contract of Bailment and Pledge, meaning, duties, and rights of Bailor and Bailee.	4	Black board/Students activity/Case study solving	Feb IIIrd Week	




9	Contract of Agency, definition of agent and principal, general rules of agency.	4	Black board/Students activity/Case study solving	Feb IV th Week	
Total hours :		12			
Unit 4 Competition Law 2002;					
10	Concepts and definition, salient features.	4	Black board	March I st week	
11	Components of competition Act, anti-competition agreements, abuse of dominance.	4	Black board/students activity	March II nd week	
12	Combinations regulation and competition advocacy, duties, powers and functions of Competition Commission.	4	Black board/Students activity/Case study solving	March II & III nd week	
Total hours :		12			
Internal Assessment Test/Quiz/Assignment – 02					
Unit 5: Consumers Protection Act					
13	Meaning and definition of consumer, consumer dispute, complaint.	3	Black board/students activity	March IV th Week	
14	Complaint, restrictive and unfair trade practices, rights of consumer.	3	Black board/students activity	March IV th Week	
15	Consumer protection council, Consumer Grievances Redressal Agencies- district form, state commission and national commission.	4	Black board/Students activity/Case study solving	March IV th Week	
Total hours :		10			
Date of submission of IA Marks : Last week of last working day					


Signature of Faculty
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Dept of Commerce




PRINCIPAL
S. S. N. & Dr. B. R. Ambedkar Smaraka
A.K.K. Education Society's
Arts and Commerce College
Gangadharnagar, HUBBALLI

LESSON PLAN FOR THE ACADEMIC YEAR 2019-2020

(ANNEXURE-1.2)

Criterion 01

(Metric -1.1.1)

Programme: Commerce

Course/Paper Name: Principles and Practice of Auditing

Semester: V

Class: B.Com


Name of the Faculty: S.N.Malipatil

Total Hours: 60


Sl. No.	Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: 1 Introduction to Auditing					
1	Meaning, Definitions, features objectives Principles, Advantages, Responsibilities	3	Black board/students activity. /Case study	July IV th week	
2	Types of audit, audit programme, appointment, Qualifications, Removal of auditors.	6	Black board/students activity. /Case study	July IV th / Aug Ist week	
3	Powers, Duties and Liabilities of company auditor,	5	Black board/students activity. /Case study	Aug Ist Week	
Total hours:		14			
Unit 2 : Auditing and Assurance standards					
4	Standard Auditing practices (SAP's) meaning, standard setting process, statements and guidance issued by ICAI	3	Black board/Students activity	Aug IInd week	
5	Basic Principles governance audit, planning and audit, working papers, audit evidence	4	Black board/Students activity	Aug IInd week	
6	Fraud and Errors, Surprise check, audit materiality, audit sampling, audit risk, control of audit work	5	Black board/Students activity	Aug IIIrd week	
Total hours:		12			
Internal Assessment Test/Quiz/Assignment – 01					
Unit 3: Internal Control and Audit					
7	Meaning, Definition, Feature, Objectives, Need, Types, Essentials of good internal control system	4	Black board/Students activity/Case study solving	Aug IIIrd / IVth Week	
8	Principles of internal control system, Types, Internal Control and Auditor, Techniques for internal control system	4	Black board/Students activity/Case study solving	Aug IVth Week	



9	Formulating internal control schemes	2	Black board/Students activity/Case study solving	Aug IVth / Sep Ist Week	
Total hours :		10			
Unit 4: Vouchers And Verifications					
10	Meaning of voucher, Definitions, Objectives, Importance, Vouching	2	Black board	Sept Ist / IInd week	
11	Meaning of Verification, Vouching of Receipt side of cash book-Sales, Cash book, Debtors, Rent, Investments, sales of fixed assets, Commission, Sale of Scrap, Miscellaneous receipt	5	Black board/students activity	Sept IInd week	
12	Vouching of payment side of cash book – Purchase, Purchase Return , Salaries and wages, Creditors, Bank, Insurance ,Carriage, Director Fees, underwriting commission, Purchase of Fixed Assets, Petty cash payments.	5	Black board/Students activity/Case study solving	Sept IIIrd week	
Total hours :		12			
Internal Assessment Test/Quiz/Assignment – 02					
Unit 5: Audit Report					
13	Meaning, Definition, Features, Importance, Difference between report and certificate.	3	Black board/students activity	Sept III / IVth week	
14	Basic Elements, Contents of audit report	3	Black board/students activity	Sept IVth week	
15	Types of audit report, Clear/Unqualified, Qualified report, Negative /Adverse, Disclaimer, Partial report	6	Black board/Students activity/Case study solving	Sept IVth week	
Total hours :		12			
Date of submission of IA Marks :Last week of last working day					


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LESSON PLAN FOR THE ACADEMIC YEAR 2018-2019

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programme: Commerce
Course/Paper Name: Business Environment
Semester: I
Class: B.Com
Name of the Faculty: S.N.Malipatil

Total Hours:60

Sl. No.	Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Business and its Environment					
1	Characteristics of modern business, concept, nature, characteristics and types of environment.	6	Black board/students activity. /Case study	July IV th week	
2	Micro and macro environment, linkage between business and environment, impact and process of environment analysis.	6	Black board/students activity. /Case study	July IV / AUG Ist week	
3					
Total hours:		12			
Unit 2 : Economic Environment					
4	Concept, nature, and characteristics of economic environment.	4	Black board/Students activity	Aug II nd week	
5	Critical element; economic factor- GDP, per capital income, BOP, monetary policy.	4	Black board/Students activity	Aug II nd week	
6	Fiscal policy; trends in trade ; industrial policy; economic reforms and impact on business.	4	Black board/Students activity	Aug III rd week	
Total hours:		12			
Internal Assessment Test/Quiz/Assignment – 01					
Unit 3: Political and Legal Environment					
7	Concept, nature, and characteristics of political and legal environment. Components,	4	Black board/Students activity/Case study solving	Aug IV th Week	
8	Linkage between political and legal environment and business, role of government.	4	Black board/Students activity/Case study solving	Aug IV th Week	



9	Regulatory role, promotional role, entrepreneurial role, planning role, state intervention in business- pros and cons, economic, labour and industrial laws to business-types	4	Black board/Students activity/Case study solving	Aug IVth / Sept Ist Week
Total hours :		12		
Unit 4 Socio-Cultural Environment				
10	Concept, nature, and characteristics of socio-cultural environment,	4	Black board	Sept IInd week
11	components and impacts, Culture and ethics in business	4	Black board/students activity	Sept IInd week
12	Social responsibility of business- meaning, objectives, arguments, social audit, business participation in cultural affairs.	4	Black board/Students activity/Case study solving	Sept IInd / IIIrd week
Total hours :		12		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5: Technological Environment				
13	Concept, nature and characteristics of technological environment.	4	Black board/students activity	Sept IIIrd week
14	Elements and linkage between technological environment and business, technology and society.	4	Black board/students activity	Sept IIIrd / IVth week
15	Economic effect of technology, technology and plant level changes, management of technology, policy of government, technology park; meaning and objectives.	4	Black board/Students activity/Case study solving	Sept IVth week
Total hours :		12		
Date of submission of IA Marks : Last week of last working day				


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Gangadhar Nagar, Hubballi - 20

LESSON PLAN FOR THE ACADEMIC YEAR 2017-2018
(ANNEXURE-1.2)

Criterion 01
(Metric -1.1.1)

Programme: Commerce

Course/Paper Name: Corporate Accounting-II

Semester:IV

Class: B.Com


Name of the Faculty: S.N.Malipatil

Total Hours: 63


Sl. No.	Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit I: Valuation of Goodwill and shares					
1	Meaning, Features, Need, factors, Types of goodwill, Methods of valuation of goodwill	2	Black board/Students activity/Lecture	Jan 1st week	
2	Problems solving on Average Profit Method, Capitalization of average profit method, super profit method	6	Black board/Students activity/Lecture	Jan 1st week	
3	Meaning of valuation of shares, Needs, Methods	1	Black board/Students activity/Lecture	Jan 1IInd week	
4	Problem solving on valuation of shares, Net asset Method, Yield method	6	Black board/Students activity/Lecture	Jan 1IInd week	
		Total hours:15			
Unit 2 : Accounting for Mergers and Amalgamation					
5	Meaning, Difference between amalgamation and absorption, Accounting for amalgamation, Merger and purchase.	01	Blackboard/Students activity/case studies solving	Jan 1IIrd week	
6	Steps in accounting for amalgamation, Calculation of purchase consideration, Net payment method, Net asset method, Intrinsic worth method, Lump sum method, Exchange ratio method	5	Blackboard/Students activity/case studies solving	Jan 1IIrd week	
7	Accounting Procedure and journal entries, Incorporation entries, Pooling of Interest method, purchase method	8	Blackboard/Students activity/case studies solving	Jan 1Vth week	
		Total hours:14			



Internal Assessment				
Test/Quiz/Assignment – 01				
Unit 3: Liquidation of Companies				
8	Meaning, Types of Liquidation, Liquidator final statement of account, Terms used in Liquidation	2	Blackboard/Students activity/case studies solving	Feb Ist Week
9	Problems solving on liquidation of companies	8	Blackboard/Students activity/case studies solving	Feb Ist / IInd/ IIIrd Week
Total hours :		10		
Unit 4: Group Accounts				
10	Meaning, Holding Company, Subsidiary company, meaning of terms, procedure of preparing consolidated balance sheet	2	Blackboard/Students activity/case studies solving	Feb IVth week
11	Format of minority interest, Holding Company interest, Consolidated balance sheet	1	Blackboard/Students activity/case studies solving	March Ist week
12	Problems Solving	9	Blackboard/Students activity/case studies solving	March Ist / IInd week
Total hours :		12		
Internal Assessment				
Test/Quiz/Assignment – 02				
Unit 5:Accounts of Banking Companies				
13	Meaning, Forms of business, Format of balance sheet and its contents, schedules, format of profit and loss account, Schedules	3	Blackboard/Students activity/case studies solving	March IIIrd Week
14	Problem solving on banking companies	9	Blackboard/Students activity/case studies solving	March IIIrd / IVth Week
Total Hours		12		
Date of submission of IA Marks :Last week of last working day				


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LESSON PLAN FOR THE ACADEMIC YEAR 2016-2017

(ANNEXURE-1.2)
Criterion 01
(Metric -1.1.1)

Programe: Commerce
Course/Paper Name: Financial Accounting-I
Semester: I
Class: B.Com
Name of the Faculty: S.N.Malipatil

Total Hours: 60

Sl. No.	Topic covered	No. of Lecture Hours	Methodology/pedagogy	Date	Initial
Unit 1: Higher Aspects of Partnership Accounts -I					
1	Meaning, Partnership, Dissolution, insolvency	1	Black board/students activity. /Case study	July IV th week	
2	Accounting rules, Garner v/s Murry rule, Single partner and all partners	2	Black board/students activity. /Case study	July IV th week	
3	Problem solving on Garner V/S Murry rule, two partner insolvency and all partners insolvency	6	Black board/students activity. /Case study	July IV/ Aug Ist week	
4	Piecemeal distribution and basis of distribution	3	Black board/students activity. /Case study	Aug II nd week	
Total hours		12			
Unit 2 :Higher Aspects of Partnership Accounts -II					
5	Meaning and purpose of conversion of partnership firm in to a company and sale to a company	2	Black board/Students activity	Aug II nd week	
6	Problem solving relating there to	5	Black board/Students activity	Aug III rd week	
7	Issues related to accounting in limited liability Partnerships (LLPs)	3	Black board/Students activity	Aug III rd / Aug IV th week	
Total hours:		10			
Internal Assessment Test/Quiz/Assignment – 01					



Unit 3: Methods of Book Keeping –Single Entry and Double Entry System				
8	Meaning of Single Entry and Double entry System, Need for single entry system in to Double entry System	1	Black board/Students activity/Case study solving	Aug IVth Week
9	Steps involved in conversion of single entry in to double entry system and problems solving there on it	9	Black board/Students activity/Case study solving	Aug IVth / Sep 1st week
Total hours :		10		
Unit 4: Accounts of Joint Venture				
10	Meaning of Joint Venture, Difference between joint Venture and Partnership Firm, Accounts records, Different accounting methods of Joint Venture	2	Black board	Sept IIInd week
11	Problems solving on when separate books are maintained	4	Black board/students activity	Sept IIInd week
12	Problems solving on when only one venture keeps accounts	3	Black board/Students activity/Case study solving	Sept IIInd week
13	Problems solving on when all ventures keeps accounts	5	Black board/Students activity/Case study solving	Sept IIIrd week
Total hours :		14		
Internal Assessment Test/Quiz/Assignment – 02				
Unit 5:Royalty Accounts				
14	Meaning, important concepts (items) under Royalty accounts., method of accounting Journal entries.	2	Black board/students activity	Sept IVth week
15	Problems solving in Royalty i.e mining royal, copy right, patents royalty, strike period	12	Black board/students activity	Sept IVth week
Total hours :		14		
Date of submission of IA Marks :Last week of last working day				

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