

ANNUAL CURRICULAR PLAN

Name of the College : SAS GDC Nerayapuram

Class : II B-com

Year : 2024

Paper : C.A

Name of the Lecturer : I. Lavanya

S. No.	Month	Week	Hours Available	Syllabus Topic	Additional Input / Value Addition Provided / taught	Curricular Activity				Co - Curricular Activity				Remarks
						Activity Conducted	Hours allotted	Whether conducted	if not, alternate date	Activity Conducted	Hours allotted	Whether conducted	if not, alternate date	
1	march	1	2	valuation of good will & shares need methods	-	Teaching	2	yes	-	-	-	-	-	-
2	march	2	5	Normal profits and capitalization methods.	-	Teaching	4	yes	-	Assignment	1	yes	-	-
3	march	3	5	Super Profits method valuation of good will	-	Teaching	5	yes	-	-	-	-	-	-
4	march	4	5	Net assets method yield basic method	-	Teaching	5	yes	-	-	-	-	-	-

I. Lavanya
Signature of the Lecturer

[Signature]
Signature of the Department In-Charge

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Signature of the Principal

ANNUAL CURRICULAR PLAN

Name of the College: SAS GDC Narayanapuram

Name of the Lecturer: S.V. Raghunadh, m. com

Class: III Bcom

Year: 2024

Paper: management Accounting

S. No	Month	Week	Hours Available	Syllabus Topic	Additional Input / Value Addition Provided / taught	Curricular Activity				Co - Curricular Activity				Remarks
						Activity Conducted	Hours allotted	Whether conducted	if not, alternate date	Activity Conducted	Hours allotted	Whether conducted	if not, alternate date	
13	OCT	4	5	problem on Fund Flow and Cash Flow		Teaching	05		-	Assignment	01		-	
14	OCT	5	2	Budgeting and Budgetary control		Teaching	02		-	-	-	-	-	
15	NOV	1	2	management Reporting - Features - Need		Teaching	02		-	Test	01		-	
16	NOV	2	5	management Report - Structure Financial Report 2		Teaching	05		-	-	-	-	-	
U Sem Examination						Commence	from	22-11-2024						

Signature of the Lecturer

Signature of the Department In-Charge

Signature of the Principal

ANNUAL CURRICULAR PLAN

Name of the College : SAS GDC, NARAYANAPURAM

COST CONTROL

Name of the Lecturer : GUNDA RAMA MOHAN RAO

Class : B.Com

Year : III year / Sem IV Paper : TECHNIQUES

S. No.	Month	Week	Hours Available	Syllabus Topic	Additional Input / Value Addition Provided / taught	Curricular Activity				Co - Curricular Activity				Remarks
						Activity Conducted	Hours allotted	Whether conducted	if not, alternate date	Activity Conducted	Hours allotted	Whether conducted	if not, alternate date	
	July	III		UNIT-1 INTRODUCTION Nature and Scope: Meaning of cost control - cost control Techniques - Requisites of effective cost control system.	Taught	Brainsting	15 m	Yes	-	-	-	-	-	-
		IV		Cost Reduction-meaning essentials for an effective cost Reduction programme Scope of Cost reduction.	Taught	Assignment	1	Yes	-	-	-	-	-	-
	AUG	I		Difference between Cost Control and Cost Reduction - meaning of Cost audit - Types of Cost Audit - Auditing Techniques.	Taught	-	-	-	-	Seminar	01	Yes	-	-

Signature of the Lecturer

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Signature of the Principal

TEACHING PLAN (SYNOPSIS) (2023 - 2024)

Month: August

Subject: Commerce

TOPIC: Introduction

Paper: Fundamentals of Commerce

Hours Required	16
Learning Objectives	World Trade Organisation
Previous Knowledge to be reminded	Features of WTO
Topic Synopsis	Foreign Trade

Functions of Commerce

1. Hindrance of Person
2. Hindrance of Time.
3. Hindrance of Place
4. Hindrance of Finance
5. Hindrance of Risk
6. Hindrance of Information.

Branches of Commerce

1. Trade

A. Home Trade.

Thrust areas	Functions of Commerce
Skill to be learnt by student	WTO Features
Examples/Illustrations	Home Trade
Additional Inputs	Branches of Commerce

Teaching Models used	Teaching method
Teaching Aids used	Black Board
References cited	Kalyani
Student Activity planned after the teaching	Questions & Answers
Activity planned outside classes	Read the Questions
Any other	

B. Wholesale Trade

C. Retail Trade.

2. Foreign Trade

a. Export Trade

b. Import Trade

c. Entrepot Trade.

3. Aids to Trade

a. Transportation

b. Warehousing

c. Packaging

d. Insurance

e. Banking

f. Sale Promotion

[Signature]
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Incharge

[Signature]
Lecturer

TEACHING PLAN (SYNOPSIS)

Month: AUGUST

Subject: COMMERCE

TOPIC: Function of management accounting

Hours Required	20
Learning Objectives	ROLE OF MANAGEMENT ACCOUNTING
Previous Knowledge to be reminded	ABOUT MANAGEMENT
Topic Synopsis	FUNCTIONS OF MANAGEMENT ACCOUNTING

Function :-

(i) Planning :- management sets various targets to be achieved by the business in near future. planning and forecasting for achieving business objectives.

(ii) modification of data :- management accounting helps in modifying accounting data. The information is modified in such a way that it becomes useful for the management.

(iii) Financial Analysis and Interpretation :- management accounting undertakes the job of presenting financial data in simplified way. Financial data is generally collected and presented in a technical way.

Thrust areas	Management Accounting
Skill to be learnt by Student	Functions of management accounting
Examples/Illustrations	manager's skills.
Additional Inputs	exam related management features

Teaching Models used	Lecture
Teaching Aids used	Black Board
References cited	Kalyani publications
Student Activity planned after the teaching	Seminar and Assignments
Activity planned outside classes	Observations
Any other	Other activities

(iv) Facilitates managerial control :- management accounting is very useful in controlling performance. All accounting efforts are directed towards control of the enterprise.

(v) Communication :- management accounting establishes communication within the organization and with the outside world. The management accounting prepares reports for the benefit of different levels of management and employees.

(vi) Use of qualitative information :- The field of management accounting is not restricted to the use of monetary data only, it collects and uses qualitative information also.

(vii) Co-ordinating :- The co-ordination among different departments is essential for smooth running of the concern.

Principal

Incharge

Lecturer

Teaching Models used	Discussion, Interactive, Black Board, Google Classroom, Virtual Class.
Teaching Aids used	Google Classroom, Virtual Class, Black Board.
References cited	Vijayam Publishers.
Student Activity planned after the teaching	Text / Brain Storming / Small Group / Activity / Seminar.
Activity planned outside classes	Field Trip / Project work.
Any other	—

Expected Skills: 1 Offer and Acceptance, 2 Intention to create legal relation, 3 Contractual Capacity, 4 Capacity to perform etc.

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Lecturer

TEACHING PLAN (SYNOPSIS)

Month : AUG - 2024

Subject : Commerce

TOPIC : UNIT-2 OFFER, ACCEPTANCE, & CONSIDERATION

Paper : B.L. / IIT / IITB

Hours Required	6
Learning Objectives	To acquire knowledge of Business Law and provisions of Contract.
Previous Knowledge to be reminded	Contract definition, elements.
Topic Synopsis	Offer, Acceptance, and Consideration etc.

An offer or proposal is the starting point in the formation of a contract. According to the Indian Contract Act-1872, proposal is defined in Sec 2(a) as "When one person signifies to another person his willingness to do or not do something (abstain) with a view to obtain the assent of such person to such an act or abstinence, he is said to make a proposal or offer".

Rules / Essentials of a valid offer: - The Indian Contract Act 1872 contains a number of rules that make up a valid offer. They are:
 1) An offer must be capable of creating legal relations.
 2) Offer must be definite, certain, specific and not vague.
 3) Offer must be communicated to the offeree.
 4) Offer may be conditional etc.

Revocation: - The term revocation simply means, taking back of an offer. Sec-6 of the Contract Act deals with various modes of revocation of an offer:
 1) By Notice of Revocation 2) By Lapse of Time 3) By Non-fulfillment of condition precedent 4) By Death / Insanity etc.

Acceptance: - The assent given to a proposal may be understood as acceptance. A proposal when accepted becomes a promise.

Essentials: - 1. Acceptance must be given by the party to whom the offer was made
 2. Acceptance must be Absolute and unconditional.

Thrust areas	Elements offer and acceptance.
Skill to be learnt by Student	Offer / proposal meaning.
Examples/Illustrations	By proposal, See proposal etc.
Additional Inputs	

TEACHING DIARY FOR THE YEAR 2023 - 2024

Name of the Department / Subject: Commerce

Name of the Lecturer: T. Lavanya

Month & Year: August & September

S. No.	Date	Day	Class	Period / Time	Medium	Theory / Practical	Topic Covered	Methodology Adopted	No. of Students attended	Teaching Aids Used	Student Activity Conducted	Remarks
28/8/23	Tue	IB.com	2	T/E	Theory	Financial Management	Lecture	20	Black Board	Q. And An.		
		IB.com	6	T/E	State	Syllabus explanation	Lecture	12	Black Board	Q. And An.		
30/8/23	Wed	IB.com	1	T/E	State	Arithmetic mean	Lecture	13	Black Board	Q. And An.		
		IB.com	2	T/E	Theory	Management Accounting	Lecture	22	Black Board	Q. And An.		
31/8/23	Thu	IB.com	5	T/E	State	Direct method	Lecture	14	Black Board	Q. And An.		
		IB.com	1	T/E	State	Arithmetic mean direct	Lecture	14	Black Board	Q. And An.		
		IB.com	2	T/E	Theory	Financial Accounting	Lecture	18	Black Board	Q. And An.		
1/9/23	Fri	IB.com	2	T/E	Theory	Study Hour	Lecture	20	Black Board	Q. And An.		
							Lecture	20	Black Board	Q. And An.		
2/9/23	Sat	IB.com	2	T/E	Theory	Study Hour	Lecture	20	Black Board	Q. And An.		
							Lecture	14	Black Board	Q. And An.		
3/9/23	Sun	-	-	-	-	Sunday	-	-	-	-	-	-
4/9/23	Mon	IB.com	1	T/E	State	Arithmetic mean direct	Lecture	14	Black Board	Q. And An.		
		IB.com	2	T/E	Theory	management Accounting	Lecture	22	Black Board	Q. And An.		
5/9/23	Tue	IB.com	2	T/E	Theory	cost Accounting	Lecture	20	Black Board	Q. And An.		
		IB.com	6	T/E	State	Study Hour	Lecture	15	Black Board	Q. And An.		
6/9/23	Wed	-	-	-	-	Holiday	-	-	-	-	-	-
7/9/23	Thu	IB.com	1	T/E	State	Arithmetic mean direct method	Lecture	12	Black Board	Q. And An.		
		IB.com	2	T/E	Theory	Branches of Accounting	Lecture	22	Black Board	Q. And An.		
8/9/23	Fri	IB.com	1	T/E	Theory	Study Hour	Lecture	20	Black Board	Q. And An.		
							Lecture	20	Black Board	Q. And An.		
9/9/23	Sat	-	-	-	-	Second Saturday	-	-	-	-	-	-
10/9/23	Sun	-	-	-	-	Sunday	-	-	-	-	-	-
11/9/23	Mon	IB.com	1	T/E	State	direct method.	Lecture	12	Black Board	Q. And An.		
		IB.com	2	T/E	Theory	w.T.O.	Lecture	19	Black Board	Q. And An.		
12/9/23	Tue	IB.com	2	T/E	Theory	w.T.O. features	Lecture	21	Black Board	Q. And An.		
		IB.com	6	T/E	State	Study Hour	Lecture	13	Black Board	Q. And An.		
13/9/23	Wed	IB.com	1	T/E	State	Indirect method.	Lecture	18	Black Board	Q. And An.		
		IB.com	2	T/E	Theory	w.T.O. features.	Lecture	20	Black Board	Q. And An.		
		IB.com	5	T/E	State	Indirect method	Lecture	18	Black Board	Q. And An.		
14/9/23	Thu	IB.com	1	T/E	State	Step deviation method	Lecture	16	Black Board	Q. And An.		
		IB.com	2	T/E	Theory	w.T.O. Advantages	Lecture	20	Black Board	Q. And An.		
15/9/23	Fri	IB.com	2	T/E	Theory	Study Hour	Lecture	21	Black Board	Q. And An.		
16/9/23	Sat	IB.com	2	T/E	Theory	Study Hour	Lecture	18	Black Board	Q. And An.		

T. Lavanya.
Signature of the Lecturer

Signature of the Department In-Charge

Signature of the Principal

TEACHING DIARY FOR THE YEAR 2024 - 2025

Name of the Department / Subject: **COMMERCE**

Name of the Lecturer: **S.V. RAAGHU NADH**

m.com

Lecturer in Commerce

Month & Year: **AUGUST 2024**

S. No.	Date	Day	Class	Period / Time	Medium	Theory / Practical	Topic Covered	Methodology Adopted	No. of Students attended	Teaching Aids Used	Student Activity Conducted	Remarks
28	28/8	FRI	I Bcom	1st	10 AM	Theory	Introduction of Business	Lecture	18	Black Board Text Book	Q & A	
		FRI	II Bcom	2nd	11 AM	Theory	Explain meaning of m/a	Lecture	25	Black board Text Book	Q & A	
		FRI	III Bcom	5th	1 PM	Theory	Describe Banking	Lecture	22	Text Book	Q & A	
30	30/8	SAT	I Bcom	1st	10 AM	Theory	Human Activities	Lecture	17	Text Book	Q & A	
		SAT	II Bcom	2nd	11 AM	Theory	Definition of m/a	Lecture	16	Text Book	Q & A	
		SAT	III Bcom	4th	1 PM	Theory	Functions of Banks	Lecture	16	Text Book	Q & A	
		SAT	IV Bcom	5th	2 PM	Theory	Introduction about LIC	Lecture	16	Text Book	Q & A	
48	4/9						SUNDAY					
58	5/9	MON	II Bcom	1st	10 AM	Theory	Objectives of m/a	Lecture	17	Text Book	Q & A	
			III Bcom	3rd	11 AM	Theory	History of LIC	Lecture	17	Text Book	Q & A	
			IV Bcom	5th	1 PM	Theory	Primary functions of bank	Lecture	18	Text Book	Q and A	
68	6/9	TUE	II Bcom	1st	10 AM	Theory	Financial A/c vs m/a	Lecture	18	Text Book	Q and A	
			III Bcom	5th	1 PM	Theory	Secondary functions of bank	Lecture	21	Text Book	Q & A	
78	7/9	WED	III Bcom	1	11 AM	Theory	Costing vs management A/c	Lecture	11	Black Board	Q & A	
			IV Bcom	3	1 PM	Theory	Define Life Insurance	Lecture	14	Black Board	Q & A	
			I Bcom	5	2 PM	Theory	Explain about economical activity	Lecture	22	Black board	Q & A	
88	8/9	THU	II Bcom	1	10 AM	Theory	Advantages of management A/c	Lecture	08	Black Board	Q & A	
			III Bcom	4	11 AM	Theory	Types of policies	Lecture	13	Black Board	Q & A	
			I Bcom	5	1 PM	Theory	Explain about Non-Economic activity	Lecture	20	Black Board	Q & A	
98	9/9	FRI	I Bcom	1	10 AM	Theory	Industry - Types of Industry	Lecture	18	Black board	Q & A	
			II Bcom	2	11 AM	Theory	Advantages of Life Insurance	Lecture	08	Black Board	Q & A	
			III Bcom	6	1 PM	Theory	Credit Creation of bank	Lecture	14	Black Board	Q & A	
108	10/9	SAT	II Bcom	1	10 AM	Theory	Credit Creation - Limitation	Lecture	18	Black Board	Q & A	
			III Bcom	2	11 AM	Theory	Group Insurance	Lecture	08	Text Book	Q & A	
			I Bcom	4	1 PM	Theory	Trade	Lecture	08	Text Book	Q & A	
			II Bcom	5	2 PM	Theory	Tools and Techniques of m/a	Lecture	08	Black board	Q & A	
128	12/9	MON	III Bcom	1	10 AM	Theory	Costing vs management A/c	Lecture	19	Black board	Q & A	
			II Bcom	3	11 AM	Theory	Group Insurance	Lecture	19	Black Board	Q & A	
			III Bcom	6	1 PM	Theory	Role of Commercial Banks	Lecture	18	Black Board	Q & A	
138	13/9	TUE	III Bcom	1	10 AM	Theory	Tools and Techniques of m/a	Lecture	15	Black board	Q & A	
			II Bcom	6	1 PM	Theory	Explain the Role of Commercial Banks in underdeveloped countries	Lecture	19	Black board	Q & A	
148	14/9	WED	III Bcom	1	10 AM	Theory	Management Information System	Lecture	12	Black board	Q & A	
			II Bcom	3	11 AM	Theory	Capacity Calculation	Lecture	12	Black board	Q & A	
			I Bcom	5	2 PM	Theory	Kind of Trade	Lecture	20	Black board	Q & A	

Signature of the Lecturer

Signature of the Department In-Charge

Signature of the Principal

TEACHING DIARY FOR THE YEAR 2024 - 2025

Name of the Department / Subject : **COMMERCE**

Name of the Lecturer : **GUNDA RAMA MOHAN RAO**

Month & Year : **JULY-2024**

S. No.	Date	Day	Class	Period / Time	Medium	Theory / Practical	Topic Covered	Methodology Adopted	No. of Students attended	Teaching Aids Used	Student Activity Conducted	Remarks
	23/7/2024	Tue	IIIT	1	Eng	The	Introduction on I Tax	Interaction method	22/27	Blackboard	Brainstorming	
			IIBL	2	Eng	The	Introduction on Business law	Lecture method	22/27	"	"	
			IIICCT	4	Eng	The	Cost meaning - Introduction	"	13/19		"	
			IIISm	5	Eng	The	Introduction on Service market	"	13/19		"	
24/7/24	Wed		IIIT	2	Eng	The	Syllabus	Lecture method	21/27	Blackboard	Brainstorming	
			IIICCT	4	Eng	The	Syllabus	"	14/19	"	"	
			IIISm	5	Eng	The	Syllabus	"	14/19	"	"	
25/7/24	Thu		IIIT	1	Eng	The	Syllabus	Discussion method	20/27	Blackboard	Brainstorming	
			IIBL	2	Eng	The	Syllabus	"	21/27	"	"	
			IIISm	3	Eng	The	Syllabus	"	14/19	"	"	
26/7/24	Fri		IIICCT	1	Eng	The	Cost Control - meaning	Lecture method	14/19	Blackboard	Brainstorming	
			IIISm	3	Eng	The	Service meaning - Definition	"	14/19	"	"	
			IIBL	4	Eng	The	Indian Contract Act - 1872	"	22/27	"	"	
27/7/24	SAT		IIICCT	1	Eng	The	Cost Control Techniques	Lecture method	14/19	Blackboard	Brainstorming	
			IIISm	3	Eng	The	Services Types	"	14/19	"	"	
28/7/24	SUN		-	-	-	-	SUNDAY	-	-	-	-	
29/7/24	Mon		IIIT	1	Eng	The	I Tax Act 1961	Lecture method	22/27	Blackboard	Brainstorming	
			IIBL	2	Eng	The	Contract Definition	"	22/27	"	"	
			IIICCT	4	Eng	The	Cost Control Nature	"	14/19	"	"	
			IIISm	5	Eng	The	Service markets Nature	"	12/19	"	"	
30/7/24	Tue		IIIT	1	Eng	The	Income Tax Basic Concept	Interaction method	23/27	Blackboard	Brainstorming	
			IIBL	2	Eng	The	Definition of Contract	"	23/27	"	"	
			IIICCT	4	Eng	The	Scope of Cost Control	"	15/19	"	"	
			IIISm	5	Eng	The	Characteristics of	"	15/19	"	"	

Signature of the Lecturer

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Signature of the Principal





















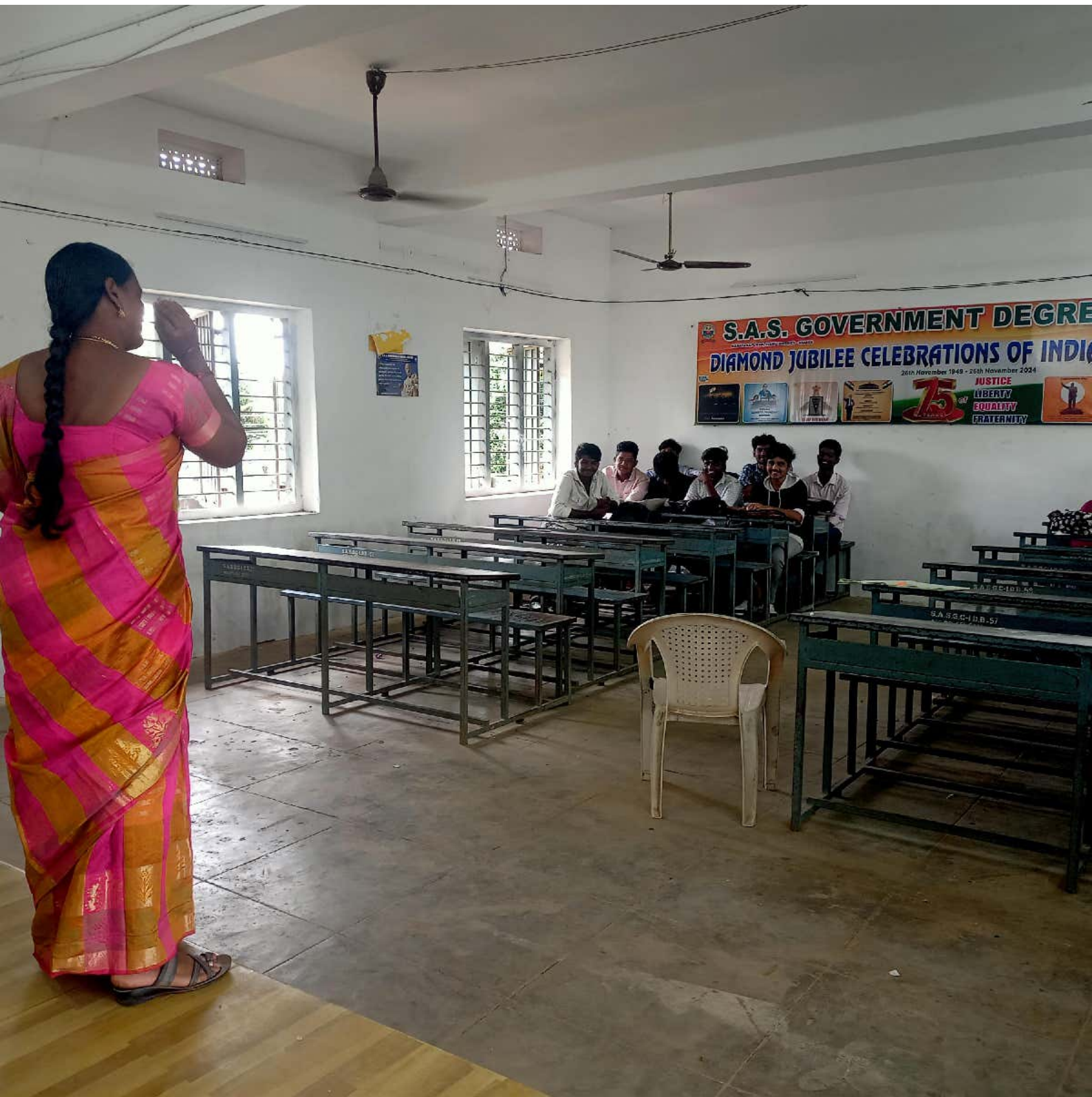
















Subject Quiz

Fundamentals of commerce

Girls

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Boys

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S.A.S Govt Degree College

Narayanaapuram

SEMINAR

TOPIC :- TYPES of Marketing
Sectors





S.A.S Govt Degree College

Narayanaapuram

SEMINAR

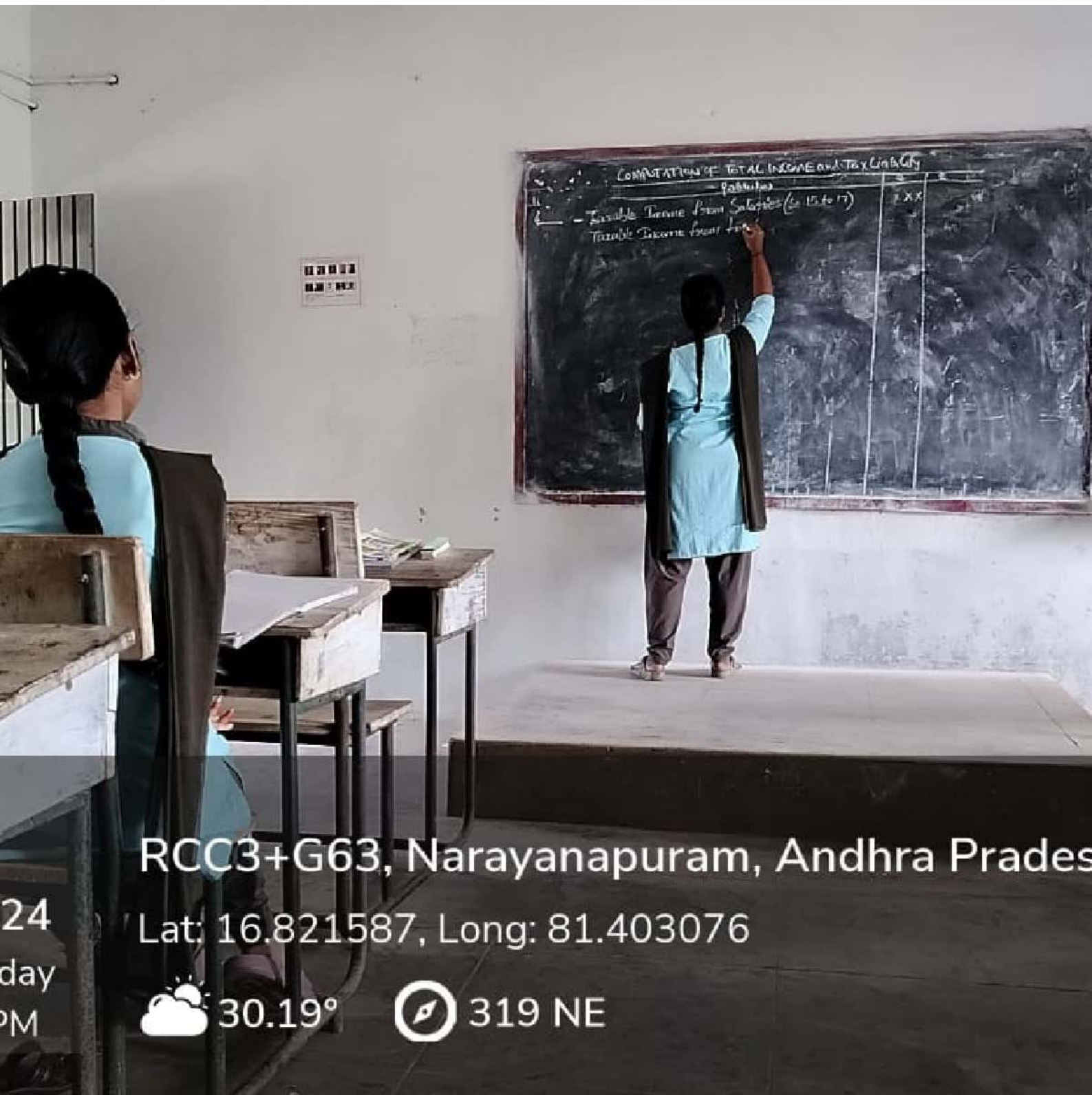
TOPIC :- Good service



COMPUTATION OF TOTAL INCOME AND TAX LIABILITY	
Particulars	
1. Taxable Income from Salaries (as 15 to 17)	XXX
2. Taxable Income from House property (as 22 to 23)	XXX
3. Taxable Income from Business/Profession (as 28 to 44)	XXX
4. Taxable Income from Capital gains (excluding LTCG and STCG liable for STT) (as 45 to 53)	XXX
5. Taxable Income from other sources (including casual income) (as 54 to 57)	XXX
6. Less: Gross Total Income	XXX
7. Deduction u/s 80 C to 80D	XXX
8. Total Income	XXX
9. Less: Income tax	XXX
10. Less: Capital gain on listed equity shares in excess of Rs. 1,00,000	XXX
11. Less: Income tax on capital gain (liable for STT)	XXX
12. Less: Dividend income	XXX
13. Total Taxable Income after deduction	XXX







RCC3+G63, Narayanapuram, Andhra Pradesh

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