

Commissioner of Collegiate Education, A.P.

**P.S.C. & K.V.S.C.
GOVT. COLLEGE
NANDYAL.**



Name of the Lecturer : P. NATARAJA GUPTA

Subject : COMMERCE

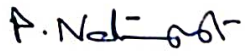
Course / Group :

**TEACHING PLAN
2022 - 2023**

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. NATARAJA GUPTA
Course / Group	III Bcom I sem
Paper	Software Solutions to Accounting
Name of the Topic	MS-Excel
Hours Required	17 Hours
Learning Objectives	understanding features, Applicability, use
Previous knowledge to be remind	of MS-Excel Unit 1-2-3
Topic Synopsis	computerized Accounting system is an accounting information system that processes the financial transactions and events as per GAAP to produce reports as per user requirements. Computerized accounting system, manual or computerized has two aspects, first it has to work under a set of well-defined concepts called 'accounting principles'. Another, there is a user-defined framework for maintenance of records and generation of reports.
Examples / Illustrations	Excel functions and Formulas used
Additional Inputs	creation of graphs
Teaching Aids Used	Digital screen, Laptop, MS-OFFICE
References cited	Tally-ERP9 Nandhan, Ashok K. BPB
Student Activity planned after the teaching	questions asked publications -
Activity planned outside the class room, if any	Assignment given
Any other activity	


Signature of the Principal


Signature of the Department I/C


Signature of the Lecturer

MS-Excel Terminologies: -

1 cell 2 work Book 3 worksheet 5 work space 6 Formula bar 7 Toolbar 8 chart 9 Data validation 10 Ribbon

Advantages of Excel:

- 1) There is no boundary to the amount of data that can be saved in excel
- 2) More than one worksheet can be attached to one file
- 3) Data collected in a form of table, explaining it becomes easier, data stored in spreadsheet is more readable and recognisable
- 4) Various mathematical, statistical operations have become more manageable and less-consuming with the choice of formulas
- 5) The information is drafted on a piece of paper finding something in it may take longer through this is not case with excel spreadsheets. Locating and recovering data is easy and simple.
- 6) The three most popular uses of spreadsheet are
 - 1) to formulate budgets
 - 2) designs graphs and charts
 - 3) and for storing and distributing data.
- 7) Data filtering can be done very quickly and easily, options like auto filter and advanced filters are available.
- 8) Excel has many built-in formulae for the calculation of sum, difference, minimum, average etc - users can use those formulae as per their needs.

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

Dec - 22

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. NATARAJA QUOTA
Course / Group	III Bcom CA II Sem
Paper	Software solutions to Accounting
Name of the Topic	Accounting Software - Tally
Hours Required	22 Hours
Learning Objectives	understanding the nature and features of
Previous knowledge to be remind	Zoho, Quick Books, Marg and Busy software MS-Excel
Topic Synopsis	<p>Busy - An integrated business accounting and management software for micro, small & medium enterprises - with over 4000 licenses sold in over 20 countries, it is one of the leading business accounting software in India, South Asia, Middle East Asia and Africa -</p> <p>Mr. Rajesh Gupta is the co-founder and director of Busy infotech Pvt Ltd - a company dedicated to providing business</p>
Examples / Illustrations	Busy, Marg, Quick Books Accounting software
Additional Inputs	
Teaching Aids Used	Digital screen, Laptop, Tally Software
References cited	Tally 9, Fundamentals of computers Rajaram Solutions, V Rajaram
Student Activity planned after the teaching	Questions asked
Activity planned outside the class room, if any	Assignment given
Any other activity	

N86
Signature of the Principal

P. Nataraja Quota
Signature of the Department I/C

P. Nataraja Quota
Signature of the Lecturer

- 5) Tracks cashflows with P/L and B/S
 6) Imports transactions automatically with online banking

4) Zoho Books:

It is user-friendly online accounting software designed for small and medium enterprises. Its key features include automatic bank feeds and payment notifications, online collaboration with customers, time tracking, inventory mgmt, invoice tracking, reconciliation and automated workflows. It helps businesses manage all their accounting operations effectively on a single platform.

Features:-

- 1) Files GST Returns
- 2) Tracks bills and expenses
- 3) Connects to secure, automatic bank feeds,
- 4) Creates projects and timesheets
- 5) Creates sales orders and purchase orders.

5) Tally:

considered the market leader in business accounting software. Tally helps firms prepare and manage journals, ledgers, debit and credit notes, TB, P/L & B/S, cashflow and more an organisation. It is one of the most financial accounting software systems used in India. For SMEs, it is complete enterprise software. It is GST software with an ideal combination of function, control and in built customability.

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal. Teaching Plan - 2022 - 2023

Jan. 23

Name of the Department / Subject :	commerce
Name of the Lecturer :	P. NATARAJA GUPTA
Course / Group	III Bcom CA I sem
Paper	Software Solutions to Accounting
Name of the Topic	Tally Features & Modules in Tally and Inventory mgmt
Hours Required	21 Hours
Learning Objectives	understanding the procedure of creating groups
Previous knowledge to be remind	ledgers, stock groups, stock categories - unit & measurement, stock items in Tally
Topic Synopsis	<p>Features of Tally :</p> <ol style="list-style-type: none"> 1) Easy to use 2) No codes 3) High Speed & online help 4) Flexible Amounts of companies (99999) 5) Automatic Employee record mgmt 6) Generate consolidated reports 7) handles financial and inventory mgmt 8) Customisation makes the software suitable for distinctive business functions.
Examples / Illustrations	Ledger creation and voucher entry
Additional Inputs	Customization of Voucher
Teaching Aids Used	Digital screen, Laptop, Tally software
References cited	Tally by Avichi KRYHMAN
Student Activity planned after the teaching	Questions asked
Activity planned outside the class room, if any	Assignment given
Any other activity	

NSC
Signature of the Principal

[Signature]
Signature of the Department UC

[Signature]
Signature of the Lecturer

Creating unit of measurement -
 Gateway of Tally → Inventory info → unit of measure → create

create of stock items

1) Single stock item:

Gateway of Tally → Inventory info → stock item → single stock item → create

2) Multiple stock item:

Gateway of Tally → Inventory info → stock item → multiple stock → create

Inventory Features: F11

Inventory Features can be invoked by pressing F11 - It contains

- 1) General
- 2) Storage and classification
- 3) Order processing
- 4) Subciding
- 5) Purchase mgt
- 6) Sales mgt
- 7) Other features

creation of Godowns/locations in Tally: Godown is a kind of location where stock items are safely stored. At present godowns the reports of stock items can be prepared in Tally using the two methods. We can create godowns in Tally

- 1) Single Godowns
- 2) Multiple Godowns

creation of single godown -

Gateway of Tally → Inventory info → Godowns - single godown → create

creation of multiple godowns -

Gateway of Tally → Inventory info → Godowns - multiple godown → create

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

Feb-23

Name of the Department / Subject :	commerce
Name of the Lecturer :	P. NATARAJA GUPTA
Course / Group	III Bcom (CA) II SEM
Paper	Software Solutions to Accounting
Name of the Topic	Voucher Entry and Report Generation
Hours Required	20 Hours
Learning Objectives	understand the voucher entry and report generation in Tally
Previous knowledge to be remind	generation in Tally
Topic Synopsis	<u>Voucher</u> :- in Tally is a document having all the details of a financial transaction and is involved for recording them in the books of accounts. They can be easily created and modified. we can find <u>Tally Vouchers</u> option in "Gateway of Tally" under Transactions. There are predefined vouchers in tally and can be viewed as <u>Gateway of Tally</u> → Display → List of Accounts.
Examples / Illustrations	Generation of Reports - P/L A/c, B/S etc
Additional Inputs	Tally - GST
Teaching Aids Used	Digital screen, Laptop, Tally software
References cited	Tally ERP9, Swayam publications.
Student Activity planned after the teaching	Questions asked
Activity planned outside the class room, if any	Assignment given
Any other activity	


 Signature of the Principal


 Signature of the Department I/C


 Signature of the Lecturer

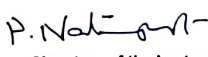
P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

Nov - 22

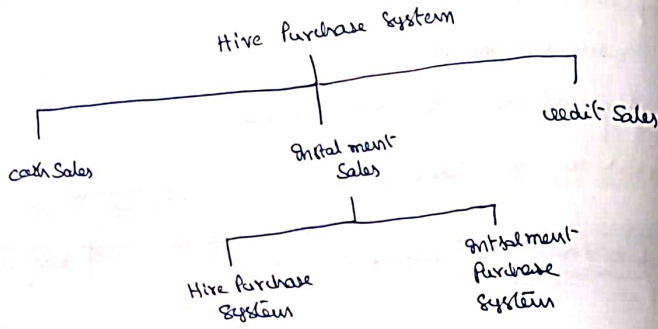
Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nataraja Gupta
Course / Group	II Bcom III Sem
Paper	Advanced Accounting
Name of the Topic	Single Entry system, Hire Purchase system
Hours Required	21 Hours
Learning Objectives	Understanding the procedure how to calculate profit in single entry system through
Previous knowledge to be remind	Statement of Affairs
Topic Synopsis	<p>Meaning definitions of single entry system It is one form of Book-keeping under which only personal accounts are maintained besides cash account. In this system it is not possible to record the two-fold aspect of each transaction. In many cases only one aspect is recorded. This is not a mixed system of accounting. In simple it is</p>
Examples / Illustrations	Problems exercised in single entry system
Additional Inputs	
Teaching Aids Used	Black Board
References cited	Advanced Accounting R.L Gupta & Radha Krishna
Student Activity planned after the teaching	Questions asked
Activity planned outside the class room, if any	Assignment given
Any other activity	


Signature of the Principal


Signature of the Department I/C


Signature of the Lecturer

Difference between installment of goods...



Hire Purchase system: Under this system the buyer acquires the possession of the goods immediately and agrees to pay the total hire purchase price in installments. The hire purchaser will become the owner only after the payment of all installments as per agreement. Until the payment of last installment, each installment is treated as hire charge. In this case hire purchaser fails to pay any particular installment the hire vendor can take possession of the goods ^{from} the hire purchaser and forfeit the amount already received treating it as hire charge.

Generally, Hire purchase price will be more than the cash price. This is because of the fact that the hire purchase price includes the element of interest besides the cash price. Each installment paid under this system can be broken up into two parts.

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

Dec 22

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Natarajan Gupta
Course / Group	II B.Com (CA) III sem
Paper	Advanced Accounting
Name of the Topic	Hire Purchase System, Entries and ledger accounts in the books of Buyer and Seller
Hours Required	22 hours
Learning Objectives	Understanding the recording of entries and ledger accounts on buying and selling under Hire Purchase system.
Previous knowledge to be remind	
Topic Synopsis	<p>1. Payment towards cash price of the goods (Capital expenditure)</p> <p>2) Interest on unpaid amount (Revenue expenditure)</p> <p>Difference between Hire purchase system and Installment purchase system —</p> <p>1 Purpose of Agreement-</p> <p>2 transfer of ownership from vendor to buyer</p>
Examples / Illustrations	Exercises and illustration exercised
Additional Inputs	
Teaching Aids Used	Black Board
References cited	Financial Accounting, J.N. Mchewani
Student Activity planned after the teaching	Problems exercised
Activity planned outside the class room, if any	Assignment given
Any other activity	

Signature of the Principal

Signature of the Department I/C

Signature of the Lecturer

- 3) calculation of interest, if sale of interest not given in the problem —
- 4) calculation of cash price — when cash price not given in the problem.

Accounts of Non-Trading concerns organisations

Profit seeking institutions

- 1) Sole Traders
- 2) Partnership Firms
- 3) Joint Stock Companies

non-profit seeking institutions

- 1) Educational institutions
- 2) Hospitals
- 3) cultural clubs
- 4) sports clubs
- 5) charitable institutions
- 6) libraries etc.

Accounts prepared by non-Trading concerns

- 1) Receipts and Payments A/c
- 2) Income and Expenditure A/c
- 3) Balance Sheet.

1) Receipts and Payments A/c — It is summary of cash transactions for a given period. All receipts by cheque or by cash are recorded on the debit side and all payments by cheque or cash are recorded on the credit side. It is prepared from ledger balances. This account commences with opening balance of cash and bank and similarly closes with the balances of cash at the end of the period. No distinction need be drawn between capital and revenue items. Similarly this account will not draw any

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.

Teaching Plan - 2022 - 2023

Jan - 23

Name of the Department / Subject :	commerce
Name of the Lecturer :	P. Nalareja Gupta
Course / Group	II Bcom III Sem
Paper	Advanced Accounting
Name of the Topic	Accounts of Service organisations
Hours Required	21 Hours
Learning Objectives	How to prepare Income and Expenditure A/c and Balance Sheet for non-Trading organisations
Previous knowledge to be remind	
Topic Synopsis	distinction between the capital and revenue items and amounts relating to the current year to which it relates or prepaid expenses etc. It does not reveal the actual income or expenditure of the period it covers. This account helps to prepare an Income and Expenditure Account. 2) Income and Expenditure A/c :- It is prepared by Non-Trading concerns. This serves exactly the purpose for which P&L A/c is exercised problems and illustrations
Examples / Illustrations	exercised problems and illustrations
Additional Inputs	
Teaching Aids Used	Black Board
References cited	Advanced Accounting, TS Reddy and A. Murthy
Student Activity planned after the teaching	Problems exercised
Activity planned outside the class room, if any	Assignment given
Any other activity	

NB
Signature of the Principal

P. Nalareja
Signature of the Department I/C

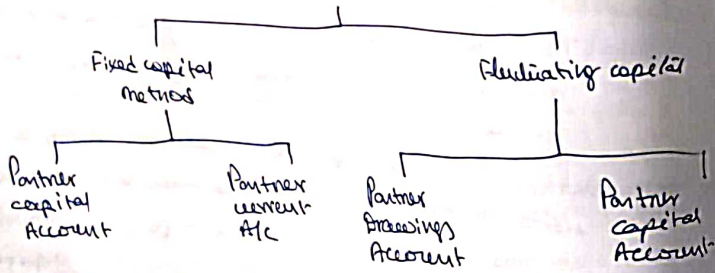
P. Nalareja
Signature of the Lecturer

- 6. Sale of news papers and ...
 - 7. Sale of sports materials
 - 8. Tournament Fund.
- Income & Expenditure a/c of ... for the year ending

Expenditure	Amount Rs	Income	Amount Rs
To salaries		By subscriptions	
" Rent		" Donation	
" Insurance		" Sale of old news paper	
" Stationery		" sundry receipts	
" Electricity charges		" Entrance fee	
" Travelling Exp		" Life membership fee	
" Repair		" Receipts from entertain	
" Entertainment Exp		ment	
" News papers			
" wages			
" Advertisement			
" Depreciation on fixed assets			
* Excess of Income over Expenditure a/c		* Excess of Expenditure over income	

Account of Partnership Firm

Capital Account Methods



Admission of new partner

When a person admitted as new partner he acquires two rights by virtue of his position as partner.

- 1) Right to share in the assets of partnership
- 2) Right to share in the profits of partnership

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nararaja Gupta
Course / Group	II Bcom III Sem
Paper	Advanced Accounting
Name of the Topic	Partnership Accounts, Admission of new partner, Retirement of partner, Dissolution of Partnership Firm
Hours Required	20 Hours
Learning Objectives	Understanding the accounting procedure at
Previous knowledge to be remind	The time of admission, Retirement of partner and at Dissolution of Partnership Firm
Topic Synopsis	For this new partner brings in for the right the share in partnership assets is called "Capital". The new partner pay to the old partners for the right to share profits, called as premium or goodwill. When new partner brings capital and goodwill, the entry is Bank a/c ... Dr To new partner capital a/c To Goodwill a/c
Examples / Illustrations	Problems and illustrations exercises
Additional Inputs	
Teaching Aids Used	Black Board
References cited	Financial Accounting - R.L Gupta & Radha
Student Activity planned after the teaching	Problems Exercises
Activity planned outside the class room, if any	Assignment given
Any other activity	

Signature of the Principal

Signature of the Department IC

Signature of the Lecturer

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

April-2023

Name of the Department / Subject :	commerce
Name of the Lecturer :	P. NATARAJA GUPTA
Course / Group	III Bcom (CA) G (CA) VI sem
Paper	Software Solutions to Accounting
Name of the Topic	computerised Accounting - MS Excel
Hours Required	12 Hours
Learning Objectives	Understanding Features, uses and applicability of
Previous knowledge to be remind	MS-Excel
Topic Synopsis	<p>Computerised Accounting: use of computer software to record, store and analyse financial transactions. It allows faster and more accurate data entry, real-time financial reporting and ability to easily share information with other systems.</p> <p>Differences between MA & CA</p> <ol style="list-style-type: none"> 1) Recording of transactions 2) Preparation of ledger accounts, T/B & financial statements 3) Preparation of statements
Examples / Illustrations	Excel Functions and Formulas used
Additional Inputs	
Teaching Aids Used	Digital screen, Laptop, MS-Office
References cited	Fundamentals of computer, MS Office - Unacademy
Student Activity planned after the teaching	Notes prepared, question asked
Activity planned outside the class room, if any	Assignment
Any other activity	


Signature of the Principal


Signature of the Department UC


Signature of the Lecturer

Account Statement: is a periodic summary of account with a beginning date and an ending date.

Steps to create account statement:

- 1) Prepare an appropriate outline
- 2) Write down necessary transactions
- 3) calculate net balance
- 4) Summarise statement.

Preparation of Budgets in Excel:

Creating budget can help you plan your expenses and income over a period.

- 1) Navigate to the File tab
- 2) Search for budgets
- 3) Select a suitable template
- 4) Fill the template
- 5) Calculate the balance
- 6) Create visualisation

Data Analysis and Interpretation in Excel:

Process of applying statistical and/or logical techniques to describe and illustrate, condense and recap, and evaluate data.

- Basic best options for analysis:
- 1) Formatting
 - 2) Charts
 - 3) Totals
 - 4) Tables
 - 5) Sparklines

Data interpretation can give insights into business performance inform management decisions and ultimately aid future planning. Data interpretation in Excel potentially involve a variety of activities facilitated by the features of the software including:

- 1) Collating
- 2) Processing
- 3) Filtering and
- 4) Visualising data values

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

May 2023

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nalini Gupta
Course / Group	Bcom CA & A VI Sem
Paper	Software solutions to Accounting
Name of the Topic	Accounting Software, Busy, Mang, Quick Books, Zoho books & Tally
Hours Required	10 Hours
Learning Objectives	Understanding nature and features of different
Previous knowledge to be remind	Accounting Software MS - Excel
Topic Synopsis	Accounting Software manages and records the day-to-day financial transaction of an organisation including fixed asset mgt, Expense mgt, revenue mgt, accounts receivable, accounts payable, subledger accounting and reporting and analytics. Accounting Software ├── Busy ├── Mang ├── Quick Books └── Zoho Tally Wave
Examples / Illustrations	Software of Busy, Mang, Quick Books
Additional Inputs	
Teaching Aids Used	Digital Screen, Laptop, Tally
References cited	Tally 9 in simple steps, Kogent Solutions Ltd.
Student Activity planned after the teaching	Notes prepared, questions asked
Activity planned outside the class room, if any	Assignment
Any other activity	

Signature of the Principal

Signature of the Department I/C

Signature of the Lecturer

- * lack of direct professional support
- * limitations on the number of users
- * late invoice design tools
- * Data is not always backed-up so there is risk losing information
- * Inflexibility / system crashes.

4 Zoho Accounting Software:
 Zoho software is well-designed, user-friendly and provides a range of features to support accounting and financial mgt. It is an accounting software with good user interface and wide range of options. Zoho books one-stop platform for managing accounting tasks and organising business transaction. It is single secure location to keep up with company's bills and invoices, reconcile bank statements, control spending, oversee projects and eliminate GST compliance worries. Important features of Zoho are

- Benefits: Reducing the cost by centralised data and free migration, integration with a third-party application. It will also increase sales by enabling sales automation, provides better customer segmentation and automates the sales report.
- Limitations:
- * User restrictions
 - * No payroll services
 - * limited integration options.

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
 Teaching Plan - 2022 - 2023

Jun 23

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Natheja Gupta
Course / Group	III Bcom CA & G VI SEM
Paper	Software Solutions to Accounting
Name of the Topic	Tally
Hours Required	25 Hours
Learning Objectives	Learning the procedure of creating company, Groups ledgers & Stock Groups and Items
Previous knowledge to be remind	
Topic Synopsis	<p>Gateway of Tally :</p> <p>Returns to the main screen or the starting point of the Tally software. It is the central hub from where you access and navigate through various features and functionalities of Tally —</p> <p><u>Accounting entities:</u> are the principal accounting entities representing similar transactions, and similar accounts along which all transaction data are compiled, summarised and balanced.</p>
Examples / Illustrations	Creation of Groups, ledgers and Stock Groups & Stock Items
Additional Inputs	customisation of vouchers
Teaching Aids Used	Digital screen, Laptop and Tally
References cited	Tally by Avdi Krishnan
Student Activity planned after the teaching	questions asked
Activity planned outside the class room, if any	Assignment given
Any other activity	

NB
 Signature of the Principal

M. W. C.
 Signature of the Department I/C

P. Natheja
 Signature of the Lecturer

2) Creation of multiple Groups:

Path: Gateway of Tally → inventory info → stock Groups → create under multiple stock Groups

3) Alter and deletion of Stock Group This option allows us to view the existing stock Group in edit mode, here we are allowed to change the various information.

Path: Gateway of Tally → inventory info → Stock Groups → Alter (under single group)
we can also alter multiple stock Groups at a time under multiple groups

4) Deletion of Stock Group: we can delete a stock group only if it does not have any children unit, it means it could not have any sub-group, stock item or both

Path: Gateway of Tally → inventory info → stock Groups → Single Alter -
Press Alt + D to delete an unwanted stock Group

Creation of Stock items (single or multiple)

Stock items are goods that you manufacture or trade. It is the primary inventory entity. Stock items in the inventory transaction are similar to ledgers being used in accounting transactions.

To create a single stock item

Path: Gateway of Tally → inventory info → stock item → single create (under single stock item)

Give details like name, Alias, under (stock Groups) unit of measurement, Rate of Duty, O.B, quantity etc.
Press on yes to save the screen

To create a multiple stock items

Path: Gateway of Tally → inventory info → stock item → multiple stock items → create

creation of stock categories: stock category offers a parallel classification of stock items. Like stock Groups, classification is done based on similarity in behavior.

Path: Gateway of Tally → inventory info → stock categories → create

Give details like name, primary or sub-category etc.
Press enter to save stock category.

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

Jul 23

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nataraja Gupta
Course / Group	III Bcom CA & Gen
Paper	Solitaire Solutions to Accounting
Name of the Topic	Inventory, Vouching & Data Backup and Restore
Hours Required	15 Hours
Learning Objectives	Understanding how to create, alter & delete stock groups, etc.
Previous knowledge to be remind	Categories, stock items & entering vouchers taking data Backup and Restore or Data
Topic Synopsis	<p>Altering stock groups: -</p> <p>In Tally stock groups can be altered by using two methods</p> <p>1) Altering single stock group Gateway of Tally → inventory info → stock Groups → single stock group → Alter</p> <p>2) Altering multiple stock groups Gateway of Tally → inventory info → stock Groups → multiple stock groups → Alter</p>
Examples / Illustrations	Altering and deleting stock groups, stock items and stock categories, vouchers
Additional Inputs	
Teaching Aids Used	Digital screen, laptop, Tally ERP 9 Software
References cited	Tally 9 in simple steps, Kogent solutions Ltd
Student Activity planned after the teaching	questions asked
Activity planned outside the class room, if any	Assignment given
Any other activity	

Signature of the Principal

Signature of the Department / C

Signature of the Lecturer

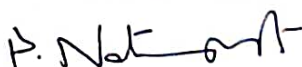
P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

April 23

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nataraja Gupta
Course / Group	III B Com CA, G IV Sem
Paper	Corporate Accounting
Name of the Topic	Accounting for share capital Issue of shares
Hours Required	12 Hours
Learning Objectives	Understand the Accounting treatment for issue of shares
Previous knowledge to be remind	
Topic Synopsis	<p align="center">Kinds of capital</p> <p>In company law several words used in connection with capital of the company - capital may be classified as</p> <ol style="list-style-type: none"> 1) Authorized (or) Registered (or) Nominal capital 2) Issued capital 3) Subscribed capital 4) called up capital 5) paid up capital 6) Reserve capital
Examples / Illustrations	Problems of issue of capital
Additional Inputs	
Teaching Aids Used	Black Board
References cited	Corporate Accounting, RL Gupta, SN Maheswari
Student Activity planned after the teaching	Problems exercised
Activity planned outside the class room, if any	Assignment
Any other activity	


 Signature of the Principal


 Signature of the Department I/C


 Signature of the Lecturer

Forfeiture of shares means compulsory termination of membership from the register of members. When shares are forfeited, the amount paid by shareholder will be kept in separate account "Share forfeiture a/c" which is capital profit.

When shares forfeited, the entry will be

Share capital a/c . . . Dr

To Share forfeiture a/c

To Share Allotment a/c

To Share First call a/c

To Share Final call a/c

Re-issue of ^{forfeited} shares

Forfeited shares may be re-issued by the company directors for any amount. If full share issued at discount then the discount should not exceed the forfeited amount i.e. the amount already paid by the defaulter.

1. Re-issue of ^{forfeited} shares at discount

Bank a/c . . . Dr

Share forfeiture a/c . . . Dr

To E Share Capital a/c

2. Re-issue of forfeited shares at par

Bank a/c . . . Dr

To E Share Capital a/c

3. Re-issue of forfeited shares at premium

Bank a/c . . . Dr

To E Share Capital a/c

To E Share Premium a/c

Note: - After re-issue of forfeited shares any balance in share forfeiture a/c will be transferred to capital reserve.

Share forfeiture a/c . . . Dr

To Capital Reserve a/c

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

May, 20

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nalajaja Gupta
Course / Group	II B.Com CA, G ₁ IV Sem
Paper	Corporate Accounting
Name of the Topic	Issue of Bonus Shares and Reserves
Hours Required	10 Hours
Learning Objectives	understanding the circumstances and procedure of issue of Bonus Shares, knowing the types of Reserves
Previous knowledge to be remind	
Topic Synopsis	Bonus paid to shareholders can be either cash or capital bonus. A company gives cash bonus to its shareholders only when it has larger reserves and sufficient cash to pay bonus. Capital bonus is paid when the company wants to capitalise the accumulated reserves with shareholders but it is not in a position to pay cash bonus because it adversely affects the working capital of the company. Capital bonus is given by making partly paid shares as fully paid without getting
Examples / Illustrations	Problems of Bonus Shares exercised
Additional Inputs	
Teaching Aids Used	Black Board
References cited	Corporate Accounting RL Gupta, SN Maheswari
Student Activity planned after the teaching	Problems exercised
Activity planned outside the class room, if any	Assignment
Any other activity	

NRE
Signature of the Principal

M. D. L.
Signature of the Department I/C

P. Nalajaja
Signature of the Lecturer

priority — The first priority is given to debenture holders at the time of repayment.

Types of Debentures

- 1) on the basis of security — { secured Debentures, unsecured Debentures
- 2) From point of view of "Time" — { Redeemable Debentures, Irredeemable Debentures
- 3) on the basis of convertibility — { convertible Debentures, Non-convertible Debentures
- 4) on account of Registration — { Registered Debentures, Bare Debentures
- 5) According to priority — { First Debentures, Second Debentures

Differences between Shares and Debentures

- 1) ownership
- 2) Return
- 3) charge & Appropriation
- 4) Repayment-
- 5) security
- 6) convertibility
- 7) voting Rights

Name of the Department / Subject :	commerce
Name of the Lecturer :	P. Nataraja Gupta
Course / Group	II Bcom CA G G IV Sem
Paper	Corporate Accounting
Name of the Topic	Issue and Redemption of Debentures Valuation of Goodwill and valuation of Shares
Hours Required	20 Hours
Learning Objectives	Understanding the process of issuing and Redemption of Debentures, how Goodwill and Shares are Valued
Previous knowledge to be remind	
Topic Synopsis	<p><u>Issue of Debentures :</u></p> <p>The issuing of debentures follows a process which is similar to that of issue of shares by a company. Debentures are also issued in three ways</p> <ol style="list-style-type: none"> 1) issue of debentures at par 2) issue of debentures at premium 3) issue of debentures at discount <p><u>Issue of debentures at par :</u></p>
Examples / Illustrations	Problems exercised
Additional Inputs	Purchase of debentures in open market-
Teaching Aids Used	Black Board, Digital Screen
References cited	Advance Accounting RL Gupta Radhakram
Student Activity planned after the teaching	questions asked and notes prepared
Activity planned outside the class room, if any	Assignment given
Any other activity	

Signature of the Principal _____ Signature of the Department I/C _____ Signature of the Lecturer P. Nataraja Gupta

1) Methods of valuation of Shares :

a) Asset Backing method (or) net assets method

$$\text{Value of Net assets} = \frac{\text{Total realisable value of assets}}{\text{Total of external liabilities}}$$

$$\text{Value of each share} = \frac{\text{Value of Net assets}}{\text{No. of equity shares}}$$

b) Yield-Basis Method :

$$\text{Actual Rate of Dividend} = \frac{\text{Dividend Received}}{\text{Total paid up value}} \times 100$$

$$\text{Value per share} = \frac{\text{Actual Rate of Return}}{\text{Normal Rate of Dividend}} \times \text{paid up value per share}$$

on the basis of Expected Rate of Return

$$\text{ERR} = \frac{\text{Profit Available for equity share holders}}{\text{Paid up capital}} \times 100$$

$$\text{Value per share} = \frac{\text{ERR}}{\text{NRR}} \times \text{paid up value per share}$$

c) Fair Value Method : This is the average of the two values of a share as per net assets and income earning method.

This is calculated by the following formula

$$\text{Fair value of each equity share} = \frac{\text{Intrinsic value} + \text{Value as per earning capacity}}{2}$$

on the basis of earning capacity :-

$$\text{Actual Rate of earnings} = \frac{\text{Profit Available}}{\text{Capital Employed}} \times 100$$

$$\text{Value per share} = \frac{\text{ARE}}{\text{NRE}} \times \text{paid up value per share}$$

Notes: Capital Employed = Net Assets - Preference Capital (or)

Capital Employed = All assets - CL, Debentures, long term liabilities

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

July - 23

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nalanaraja Gupta
Course / Group	II Bcom CA & Gen
Paper	Corporate Accounting
Name of the Topic	Company Final Accounts & provisions relating to issue of Shares and Debentures
Hours Required	23 Hours
Learning Objectives	Understanding the preparation of Final Accounts and provisions of Companies Act 2013
Previous knowledge to be remind	
Topic Synopsis	The purpose of preparation of company final accounts is to provide a clear picture of the financial position of the organisation to its mgmt, owners, or any other users of such accounting information. This involves preparing a set of accounts and statements at the end of year. Final Accounts consists 1) Trading, P&L Statement
Examples / Illustrations	Problems exercised
Additional Inputs	Redemption of debentures other than sinking fund method
Teaching Aids Used	Black Board
References cited	Corporate Accounting - RL Gupta & Nandan
Student Activity planned after the teaching	Questions asked and problems exercised
Activity planned outside the class room, if any	Assignment given
Any other activity	

Signature of the Principal

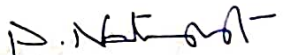
Signature of the Department I/C

Signature of the Lecturer

Name of the Department / Subject :	COMMERCE
Name of the Lecturer :	P. Nataraja Gupta
Course / Group	II Bcom CA G-G IV Sem
Paper	Auditing
Name of the Topic	Introduction - Auditing - objectives - importance - characteristics - Bookkeeping vs. Accounting
Hours Required	12 Hours
Learning Objectives	understanding the necessity of audit and role of Auditor
Previous knowledge to be remind	
Topic Synopsis	Auditing is the systematic examination of the books of accounts and other documents of the organisation in order to know financial statement shows a true and fair view of the organisation. The term audit is derived from the Latin word "Audire" which means 'to hear'. It is the verification of financial position as it is disclosed by the B/S and P/L a/c.
Examples / Illustrations	
Additional Inputs	
Teaching Aids Used	Black board
References cited	Practical Auditing margain publication
Student Activity planned after the teaching	notes prepared, question asked
Activity planned outside the class room, if any	Assignment -
Any other activity	


Signature of the Principal

Signature of the Department I/C


Signature of the Lecturer

Role of Auditor in checking

Auditor is an authorized personnel that reviews and verifies the accuracy of financial records and ensures that companies comply with tax norms. Their primary objective is to protect businesses from fraud, highlight any discrepancies in accounting methods, among other things.

Auditors must plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether caused by error or fraud.

The auditor needs to identify and assess the risk of material misstatement at the financial statement level and at the assertion level for classes of transactions and account balances. The auditor needs to review the financials and based on industry and other knowledge, identify the risk of material misstatement.

Detecting errors and frauds by auditor can be achieved through combination of control tests and procedures. Control tests are those tests performed for obtaining audit evidence about how the accounting and internal audit systems are designed and operated.

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal. Teaching Plan - 2022 - 2023

May 2023

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nataraja Gupta
Course / Group	II Bcom (en) IV Sem
Paper	Auditing
Name of the Topic	Types of audit
Hours Required	10 Hours
Learning Objectives	Understanding the different types of audits
Previous knowledge to be remind	
Topic Synopsis	An audit is a detailed examination of an existing system, report or entity, such as the financial records of a company. There are several types of audits that companies can conduct either internally or by an outside organization. Auditors examine and report on a company department, process, policy or function. Firms conduct some audits to identify
Examples / Illustrations	
Additional Inputs	
Teaching Aids Used	Black Board
References cited	Auditing. S chand, New delhi
Student Activity planned after the teaching	questions asked, notes prepared
Activity planned outside the class room, if any	Assignment
Any other activity	

Signature of the Principal

Signature of the Department / VC

P. Nataraja
Signature of the Lecturer

Cost, Secretarial Audit: A cost audit is the verification of the ledger account, and functions as a check on the company's adherence to cost accounting standards. Through a cost audit, the company can take a closer look at their cost of production and find ways to reduce their cost on material, labour and overheads.

The secretarial audit is a process where a secretarial Auditor checks whether the organisation complies with applicable laws and regulations.

Pay Audit and Payroll Audit:

A payroll audit is an analysis of a company's payroll processes to ensure accuracy. Payroll audits examine things like the business's active employees, pay rates, wages and tax withholdings.

Commencement of New Audit:

The date on which the records/accounts called for by the audit authorities are made available to them or, the actual institution of audit at the place of business of the taxpayer.

1. Scope of Duties
2. Letter of Engagement
3. Knowledge about business, Accounting system and Technical details
4. List of documents/schedule require from client etc

Audit Program:

Also called an audit plan, is an action plan that documents what procedures an auditor will follow to validate that an organisation is in conformance with compliance regulations.

The goal of an audit program is to create a framework detailed enough for any outside auditor to understand. Objectives of audit

- contents of audit program
- 1) A review of internal check
 - 2) Audit of P/L
 - 3) Audit of P/L statement
 - 4) details of various audit work
 - 5) Preparation of Audit report

Audit Note Book:

is a register maintained by the audit staff to record important points observed, errors, doubtful entries, explanations and justification to be received from the clients. Monthly Audit Notebook contains information regarding day-to-day work performed by the audit staff on a particular date.

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

Jun 2023

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nataraja Gupta
Course / Group	II Bcom (C) IV Sem
Paper	Auditing
Name of the Topic	Audit note Book, Evidence Internal check, control & Audit Vouchings
Hours Required	23 Hours
Learning Objectives	Understanding of note Book, Audit Evidence
Previous knowledge to be remind	Audit working papers and the nature of Internal audit, Internal check and Internal control
Topic Synopsis	<p>contents of audit note Book:</p> <ol style="list-style-type: none"> 1 Nature of Business 2 Name of the client 3 Audit year 4 names of principal officers their duties and responsibilities 5 Accounting and financial system and internal-check 6 Accounting and financial policies 7 Technical terms 8 Notes and entries 9 Accounting methods followed 10 copy of audit program
Examples / Illustrations	Audit Note Book Formats —
Additional Inputs	
Teaching Aids Used	Black Board
References cited	'Practical Auditing' - Mangham Publications
Student Activity planned after the teaching	Notes prepared, assertions asked
Activity planned outside the class room, if any	Assignment given
Any other activity	

Signature of the Principal

Signature of the Department / C

Signature of the Lecturer

liability of its accounting data, promote operational efficiency and to encourage adherence to prescribed managerial policies.

Objectives:

Limitations:

Internal control vs Internal check vs Internal Audit

Internal control	Internal check	Internal Audit
1 It is whole system of control established by management	It is the arrangement of accounting work under which the work of one comes under another	Continuous review of records by staff
2 The scope is very wide	The scope is less	It is less than of internal control and wider than internal check
3 To safeguard the assets of enterprise	To locate errors and frauds	To assure the mgmt. system of internal control internal check are in effect
4 No separate staff	No need of separate staff	It is conducted by the specially appointed auditor after the work has been completed
5 It is exercised when the work of employee in progress	It is also exercised when the work of employee in the progress	It is adopted only really need it.
6 Any organisation can adopt	Any organisation can adopt	

Vouching:

Verification of entries in the books of account by examination of documentary evidence or vouchers, such as invoice, debit and credit notes, statements, receipts etc. It is an inspection by the auditor of an evidence supporting and substantiating the transaction made in the books —

The object of vouching is to establish that the transactions recorded in the books of accounts are 1) in order and have been properly authorized and 2) are correctly recorded.

"Vouching is an act of comparing entries in the books of account with the documentary evidence in support thereof" — L.R. Dicksee.

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

Jul 2023

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nataraja Gupta
Course / Group	II Bcom (Gen) III Sem
Paper	Auditing
Name of the Topic	Vouching - Investigation - Auditor's Qualification & Liability
Hours Required	25 Hours
Learning Objectives	Understanding the concept of vouching and investigation and to know the qualifications and liability of Auditor
Previous knowledge to be remind	
Topic Synopsis	<p><u>Vouching of Trade transactions</u></p> <p>Trading is a business process starting with the purchase of goods and ending with sale. The major trading transactions are purchase, purchase returns, sales, sales returns.</p> <p>The main objective of trading transaction is to detect misappropriation of goods. Vouching trading transactions also means that Vouching of purchase book, Sales Book, purchase returns Book and Sales returns Book —</p>
Examples / Illustrations	
Additional Inputs	
Teaching Aids Used	Black Board
References cited	'Practical Auditing' — Hanham publications
Student Activity planned after the teaching	Questions asked, Notes prepared.
Activity planned outside the class room, if any	Assignment given
Any other activity	

Signature of the Principal

Signature of the Department UC

P. Nataraja
Signature of the Lecturer

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

April 2023

Name of the Department / Subject :	commerce
Name of the Lecturer :	P. Nataraaja Gupta
Course / Group	IBcom II Sem
Paper	Business Communication
Name of the Topic	communication
Hours Required	3
Learning Objectives	understanding the importance and process of communication
Previous knowledge to be remind	communication
Topic Synopsis	<p>Communication is defined as the giving, receiving or exchanging of information, opinions or ideas so that the message is completely understood by everybody involved.</p> <p>Simply communication is act of transferring information from one place to another place, from one person to another person or from one group to another group.</p>
Examples / Illustrations	idea formation, encoding, channel selection, decoding and feedback -
Additional Inputs	
Teaching Aids Used	Black Board
References cited	Effective Business Communication - ^{AVT LFD} PHI Learning
Student Activity planned after the teaching	- Kaul Artha notes prepared and so
Activity planned outside the class room, if any	Assignment given
Any other activity	

Signature of the Principal

Signature of the Department I/C

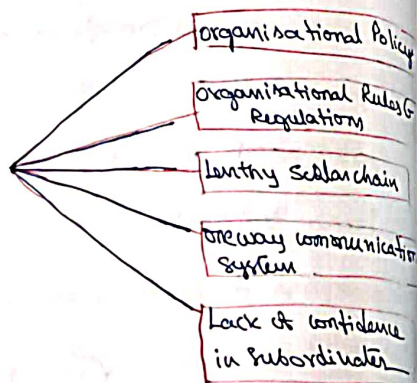
P. Nataraaja

Signature of the Lecturer

Organisational communication:

Refers to communication that takes place between people who are working towards common goals within an organisation. It consists of the interactions that take place for the purpose of working together towards these goals or conducting business in general.

Organisational
Barriers to
Communication



P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

May 2023

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. Nalanaja Gupta
Course / Group	I Bcom CA G-CA II Sem
Paper	Business Communication
Name of the Topic	Types of Business Communications
Hours Required	03 Hours
Learning Objectives	Understanding the types of business communications and correspondence
Previous knowledge to be remind	
Topic Synopsis	corporations with large number of people and various levels of hierarchy often struggle to manage business communications effectively. Therefore, there should be effective and continuous communication between superiors and subordinates in an organisation, between organisations and society at large. Effective business communication is essential for the success and growth of every organisation.
Examples / Illustrations	face to face discussion, facial expression, presentation
Additional Inputs	
Teaching Aids Used	Black Board
References cited	PHI Learning Pvt Ltd Effective Business Communication -
Student Activity planned after the teaching	Notes prepared
Activity planned outside the class room, if any	Assignment
Any other activity	

Signature of the Principal

Signature of the Department UC

P. Nalanaja
Signature of the Lecturer

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

Jun 2023

Name of the Department / Subject :	P. Nataraja Gupta COMMERCE
Name of the Lecturer :	P. Nataraja Gupta
Course / Group	I Bcom II Sem CA G G
Paper	Business communication
Name of the Topic	levels of communication, Business Reports online communications.
Hours Required	4 Hours
Learning Objectives	Understanding Levels of communication in Business and online communications.
Previous knowledge to be remind	
Topic Synopsis	<p><u>Various levels of communication :</u></p> <p>Internal business communication is at the heart of company's success. It affects everything from employee happiness and customer relationships to brand identity and net earnings.</p> <p>Generally speaking, the four leading levels of business communication include</p> <p>1) upward communication :</p>
Examples / Illustrations	Intra personal, interpersonal, group, public & mass communication.
Additional Inputs	
Teaching Aids Used	Black board
References cited	Effective Business communication - PHI Learning Pvt Ltd
Student Activity planned after the teaching	Questions asked, notes prepared
Activity planned outside the class room, if any	Assignment given
Any other activity	

186
Signature of the Principal

Signature of the Department I/C

P. Nataraja Gupta
Signature of the Lecturer

P.S.C. & K.V.S.C. Govt. Degree College, Nandyal.
Teaching Plan - 2022 - 2023

July 23

Name of the Department / Subject :	Commerce
Name of the Lecturer :	P. NATARAJA GUPTA
Course / Group	I Bcom II Sem
Topic	Business communication
Name of the Topic	Characteristics of good BC - Business meeting agenda - agenda notes - Minutes - Presentation of BC
Hours Required	5 Hours
Learning Objectives	Understanding characteristics of BC - meeting agenda - Minutes - Presentation of BC
Previous knowledge to be remind	BC
Topic Synopsis	<p><u>Characteristics of Business communication :</u></p> <ol style="list-style-type: none"> 1 clarity 2 conciseness 3 correctness 4 completeness 5 coherence 6 consideration 7 courtesy 8 concreteness 9 consistency <p>Improving communication can boost both</p>
Examples / Illustrations	Visual communication
Additional Inputs	Customer Relationship Mgt, web conferencing tools, surveys, feedback tools
Teaching Aids Used	Black board
References cited	Effective Business communication - Kaul Akha
Student Activity planned after the teaching	Questions asked
Activity planned outside the class room, if any	Assignment
Any other activity	


Signature of the Principal

Signature of the Department I/C

P. Nataraja
Signature of the Lecturer