



**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: Dr P Kishan Rao</b>		<b>Designation : Asst. Prof(c)</b>	
<b>Name of the Course: B.Com I<sup>st</sup> Year (Reg &amp; Comp.App)</b>	<b>Semester: I<sup>st</sup></b>	<b>Paper : DSC101</b>	
<b>Paper title: FINANCIAL ACCOUNTING-I</b>			

**UNIT: 1. ACCOUNTING PROCESS**

TOPICS TO COVERED	NO.OF HOURS
Meaning- definition- functions- advantages and limitations-Evolution	2
Users of accounting information- principles of accounting concepts and conventions	2
Branches of accounting- - Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB	2
Accounting system- types of accounts	2
Accounting cycle: Journal- ledger and trial balance including problems	4

**UNIT: 2. SUBSIDIARY BOOKS**

TOPICS TO COVERED	NO.OF HOURS
Meaning- types	1
Purchases and sales book	2
Purchase returns and sales returns book	2
Bills receivables and bills payable book	2
Single column, two column, three column and petty cash book ( including problems )	4
Journal proper	1

**UNIT: 3. BANK RECONCILIATION STATEMENT**

TOPICS TO COVERED	NO.OF HOURS
Meaning- need	1
Reasons for differences between cash book and pass book balances	2
Favorable and overdraft balances	2
Ascertainment of correct cash book balance	2
Preparation of bank reconciliation statement including problems	5

UNIT: 4. Rectification of Errors and Deprecation

TOPICS TO COVERED	NO.OF HOURS
Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences	2
Recording of transactions relating to bills Differed Revenue Expenditure. Errors and their Rectification	1
Types of Errors – Suspense account	1
Honour and dishonour of bills Account – Effect of Errors on Profit. (Including problems	4
Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion -	2
Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment –	2
Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problem	3

TOPICS TO COVERED	NO.OF HOURS
Final Accounts of Sole Trader: Meaning -Uses	1
Capital and revenue receipts	1
Manufacturing account	1
Trading account- profit and loss account	2
Balance sheet	2
Adjustment and closing entries	2
Problems regarding final accounts	3

UNIT: 5. FINAL ACCOUNTS



**DEPARTMENT OF**  
**NIZAM COLLEGE (AUTONOMOUS)**  
Osmania University, Hyderabad-5000 01.



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<b>Name of the teacher: Naveena Grape Kumari</b>			<b>Designation : Asst. Prof(c)</b>
<b>Name of the Course: B.Com I<sup>st</sup> Year</b>	<b>Semester: I<sup>st</sup></b>	<b>Paper : DSC102</b>	
<b>Paper title: Business Organization and Management</b>			

**Unit :I**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to concepts of Business, Trade, Industry and Commerce	1	
2	Objectives of Business	1	
3	Functions of Business	1	
4	Forms of Business Organizations- in brief	1	
5	Sole trader- Meaning, Characteristics	1	
6	Sole trader-Advantages and Disadvantages	1	
7	Partnership- Meaning, Characteristics	1	
8	Kinds of Partners	1	
9	Partnership Deed - Contents	1	
10	Concept of limited Liability Partnership- Meaning, Characteristics	1	
11	Advantages and Disadvantages of limited Liability Partnership	1	
12	Joint Hindu family- Meaning, Introduction	1	
13	Characteristics of joint Hindu family	1	
14	Advantages and Disadvantages of joint Hindu family	1	
15	Cooperative organization- Meaning, Advantages and Disadvantages	1	

**Unit :II**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Joint Stock Company-Meaning, Definition, Characteristics	1	
2	Advantages and Disadvantages of joint stock company	1	
3	Kinds of Company	1	
4	Promotion- meaning, Promoter-Meaning	1	
5	Stages of Promotion	1	
6	Kinds and Characteristics of Promoter	1	
7	Preparation of Important documents	1	
8	Memorandum of Association-Meaning	1	
9	Clauses of Memorandum of association	1	
10	Articles of Association-Meaning	1	
11	Contents of Articles of Association	1	
12	Prospectus - Meaning, Introduction	1	
13	Contents of Prospectus	1	
14	Red herring Prospectus in brief	1	
15	Statement in Lien of Prospectus(as per Companies Act, 2013)	1	

**Unit :III**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Functions of Management-in brief	1	
2	Management - Meaning, Characteristics	1	
3	Functions of Management- in brief	1	
4	Levels of Management- in brief	1	
5	Skills of Management	1	
6	Scientific Management-Meaning, Definition	1	
7	Objectives of Scientific Management	1	
8	Criticism of Scientific Management	1	
9	Fayol's 14 Principles of Management	1	
10	Qualities of a Manager	1	
11	Nature / Scope of Management	1	
12	Diagram based on functions of Managements	1	
13	Importance of Management	1	
14	Managerial skills and Managerial levels with diagram	1	
15	Scope of Presentation with different functions Planning, Organizing, Controlling and Coordination.	1	

**Unit :IV**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Planning-Meaning, Introduction	1	
2	Planning-Definition, Characteristics	1	
3	Types of Plans in brief	1	
4	Advantages and disadvantages of Planning	1	
5	Approaches to Planning	1	
6	Management by objectives - Introduction	1	
7	Steps in Management by objectives	1	
8	Benefits in Management by objectives	1	
9	Weakness in Management by objectives	1	
10	Organizing- Meaning, Introduction, Definition	1	
11	Organizing Process in brief	1	
12	Principles of Organization	1	
13	Formal and Informal Organizations	1	
14	Line, Staff Organization in brief with Staff, Line Conflicts	1	
15	Span of Management- Meaning, Determining span, Factors Influencing the Span of Supervision	1	

**Unit :V**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction of Authority, Meaning and definition	1	
2	Meaning and Definition of Power Responsibility and Accountability	1	
3	Delegation of Authority- Introduction	1	
4	Sources of Delegation of Authority	1	
5	Decentralization of Authority, Meaning, Definition, Importance	1	
6	Process and Principles of Coordination	1	
7	Techniques of Effective Coordination	1	
8	Centralization of Authority, Meaning and Definition	1	
9	Difference between Centralization & Decentralization of Authority	1	
10	Control - Introduction, Meaning and Definition	1	
11	Relationship between Planning and Control	1	
12	Steps in Controlling	1	
13	Types of Control(Post, Current and Pre-control)	1	
14	Requirements for effective control process	1	
15	Differences between Authority, Power, Responsibility and Accountability	1	

Naveena Grape Kumari

Signature of the Teacher

Signature of the Head



**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: K.ASHWINI</b>			<b>Designation : Asst. Prof(PT)</b>
<b>Name of the Course: B.Com I<sup>st</sup> Year (Regular)</b>	<b>Semester: I<sup>st</sup></b>	<b>Paper : DSC103</b>	
<b>Paper title: FOREIGN TRADE</b>			

**UNIT: I INTRODUCTION**

TOPICS TO COVERED	NO.OF HOURS
1. Foreign Trade: Meaning and Definition –	1
2. Types Foreign trade	1
3. Documents used-Commercial Invoice – Bills of Lading / Airway Bill – Marine Insurance Policy and Certificate	1
1. Bills of Exchange –	1
2. Consumer Invoice –	1
3. Customs Invoice –	1
4. Certificate of Origin –	1
5. Inspection Certificate – Packing List.	1

**UNIT:II**

TOPICS TO COVERED	NO.OF HOURS
1. Introduction – Meaning - Components of BOT & BOP –	1
2. Concept of Disequilibrium –	1
1. Causes -Remedies for Correcting Balance of Payments in International Trade	3

**UNIT: III**

TOPICS TO COVERED	NO.OF HOURS
1. Importance and its Implementation –	1
2. Exchange Control	1
3. Objectives of Indian trade policy	1
1. Exchange Rate –	1
2. Adjustments –	1
3. Devaluation of currency	1
4. Revaluation of currency	1
5. Depreciation of Currency.	1

**UNIT: IV FOREIGN TRADE & ECONOMIC DEVELOPMENT**

TOPICS TO COVERED	NO.OF HOURS
1. Growth - Significance of Foreign Trade –	1
2. Merits - Demerits –	1
3. Regional Economic Groupings –.	1
1. SAARC ,ASEAN –	1
2. BRICS –Free Trade Area –	1
3. Common Markets - Economic Union - European Union	1

**UNIT:V INTERNATIONAL ECONOMIC INSTITUTIONS**

TOPICS TO COVERED	NO.OF HOURS
1. IMF: Objectives - Functions –	1
2. World Bank: Objectives – Functions	1
3. - Subsidiaries of World Bank –	1
1. IMF Vs. IBRD –	1
2. UNCTAD: Introduction – Aims - Features –	1
3. WTO: Introduction – Aims - Features – Agreements –	1
4. NDB- Functions- AIIB-Functions	1







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<b>Name of the teacher: G Devender</b>			<b>Designation : Asst. Prof(c)</b>
<b>Name of the Course: B.Com I<sup>st</sup> Year (Computer Application)</b>	<b>Semester: I<sup>st</sup></b>	<b>Paper : DSC103</b>	
<b>Paper title: Fundamentals of Information technology</b>			

<b>UNIT</b>	<b>Topics Covered</b>	<b>Number of Lectures</b>	<b>Methodology/ Instructional techniques</b>
<b>I</b>	<b>INTRODUCTION TO COMPUTERS</b>	<b>14L</b>	
	1. Introduction, Definition, Characteristics of computer 2. Evolution of Computer, Block Diagram Of a computer 3. Generations of Computer 4. Classification Of Computers 5. Applications of Computer, 6. Capabilities and limitations of computer. 7. Role of I/O devices in a computer system. 8. Input Units: Keyboard, Terminals and its types. 9. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen 10. Output Units: Monitors and its types. Printers: 11. Impact Printers and its types. 12. Non-Impact Printers and its types 13. Plotters, types of plotters 14. Sound cards, Speakers	<b>10 Theory</b>	Lecture, PowerPoint presentation, Handouts
	<b>Lab work</b> 1 Mother board 2 Ram Slots 3 Cabinet repair 4 Booting process 5 Input & output slots	<b>8 Labs</b>	PowerPoint, Practical Lab work

UNIT	Topics Covered	Number of Lectures	Methodology/ Instructional techniques
II	COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS	<b>14L</b>	
	<ol style="list-style-type: none"> <li>1 Binary, Binary Arithmetic, Number System: Positional &amp; Non Positional</li> <li>2 Binary, Octal -Converting from one number system to another</li> <li>3 Decimal, Hexadecimal-Converting from one number system to another</li> <li>4 Primary Vs Secondary Storage</li> <li>5 Data storage &amp; retrieval methods</li> <li>6 Primary Storage: RAM ROM, PROM, EPROM, EEPROM.</li> <li>7 Secondary Storage: Magnetic Tapes, Magnetic Disks. Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.</li> </ol>	<b>10 Theory</b>	Lecture, PowerPoint presentation, Handouts
	<p><b>Labwork</b></p> <ol style="list-style-type: none"> <li>1. Binary-decimal conversion</li> <li>2. Decimal – binary conversion</li> <li>3. Octal – binary conversion</li> <li>4. Binary -octal conversion</li> <li>5. Hex-octal conversion</li> <li>6. Octal-hex conversion</li> <li>7. Octal-decimal conversion</li> <li>8. Hex-binary conversion</li> <li>9. Hex-decimal conversion</li> <li>10. Binary-hex conversion</li> </ol>	<b>4Labs</b>	PowerPoint, Practical Lab work

<b>UNIT</b>	<b>Topics Covered</b>	<b>Number of Lectures</b>	<b>Methodology/ Instructional techniques</b>
<b>III</b>	<b>SOFTWARE</b>	<b>14L</b>	
	<ol style="list-style-type: none"> <li>1. Software and its needs</li> <li>2. Types of S/W.</li> <li>3. System Software: Operating System, Utility Programs</li> <li>4. Programming Language: Machine Language, Assembly Language</li> <li>5. High Level Language their advantages &amp; disadvantages.</li> <li>6. Application S/W and its types</li> <li>7. Word Processing</li> <li>8. Spread Sheets</li> <li>9. Presentation</li> <li>10. Graphics, DBMS s/w.</li> </ol>	<b>6Theory</b>	Lecture, PowerPoint presentation, Handouts
	<p><b>Lab work</b></p> <ol style="list-style-type: none"> <li>1. Getting Familiar with Microsoft Word 2007 for Windows</li> <li>2. Office Button, Quick Access Toolbar</li> <li>3. The Ruler, Status Bar</li> <li>4. Understanding Document Views</li> <li>5. Shortcut keys in MS-word</li> <li>6. Mail merge using MS-word</li> <li>7. Formatting the text using MS-word</li> <li>8. Print setup in MS-word</li> </ol>	<b>4Labs</b>	PowerPoint, Practical Lab work

<b>UNIT</b>	<b>Topics Covered</b>	<b>Number of Lectures</b>	<b>Methodology/ Instructional techniques</b>
IV	<b>OPERATING SYSTEM</b>	<b>14L</b>	
	<ol style="list-style-type: none"> <li>1. Functions, Measuring System Performance,</li> <li>2. Assemblers</li> <li>3. Compilers and Interpreters</li> <li>4. Batch Processing,</li> <li>5. Multiprogramming, Multi-Tasking, Multiprocessing,</li> <li>6. Time Sharing,</li> <li>7. DOS</li> <li>8. Windows</li> <li>9. Unix/Linux</li> </ol>	<b>10 Theory</b>	Lecture, PowerPoint presentation, Handouts
	<p><b>Lab work</b></p> <ol style="list-style-type: none"> <li>1. PowerPoint- creating slides, transition effects, presentation</li> <li>2. Features of Window XP, Win7, Installation, configuration, ACCESSORIES, WINDOWS EXPLORER, Drives, Partitions</li> <li>3. DOS Internal Commands Syntax &amp; examples DIR, MD, CD, TIME, DATE, COPY, COPY CON</li> <li>4. DOS External commands XCOPY, FORMAT, COPY, PRINT, SYS, EDIT, TREE, SORT, PROMPT</li> </ol>	<b>4Labs</b>	PowerPoint, Practical Lab work

<b>UNIT</b>	<b>Topics Covered</b>	<b>Number of Lectures</b>	<b>Methodology/ Instructional techniques</b>
V	<b>DATA COMMUNICATION</b>	<b>14L</b>	
	<ol style="list-style-type: none"> <li>1. Data, Communication</li> <li>2. Basic Networking Devices</li> <li>3. Communication Process</li> <li>4. Data Transmission speed</li> <li>5. Communication Types(modes)</li> <li>6. Data Transmission Medias</li> <li>7. Modem and its working, characteristics</li> <li>8. Types of Networks</li> <li>9. LAN Topologies</li> <li>10. Computer Protocols</li> <li>11. Concepts relating to networking</li> </ol>	<b>10 Theory</b>	Lecture, PowerPoint presentation, Handouts
	<p><b>Labwork</b></p> <ol style="list-style-type: none"> <li>1. Excel shortcuts keys</li> <li>2. Excel formulas</li> <li>3. Changing the Values in a Worksheet</li> <li>4. Formatting Cells and Inserting Multiple Charts</li> <li>5. Correcting Formatting and Values in a Worksheet</li> <li>6. Use AutoFill</li> <li>7. Use warp text and merge cells as desired.</li> <li>8. Set the work sheet vertically and horizontally on the page.</li> <li>9. Set the columns width and rows height appropriately.</li> <li>10. Apply border, gridlines and shading to the table as desired</li> <li>11. Creating a header &amp; Footers</li> <li>12. Page setup, PageLayout</li> </ol>	<b>4Labs</b>	PowerPoint, Practical Lab work



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<b>Name of the teacher: Dr P Kishan Rao</b>		<b>Designation : Asst. Prof(c)</b>	
<b>Name of the Course: B.Com I<sup>st</sup> Year (Reg &amp; Comp.App)</b>	<b>Semester: IInd</b>	<b>Paper : DSC201</b>	
<b>Paper title: FINANCIAL ACCOUNTING-II</b>			

**UNIT: 1. BILLS OF EXCHANGE**

TOPICS TO COVERED	NO.OF HOURS
Bills of Exchange - Definition- Distinction between Promissory note	2
Accounting treatment of Trade bills: Books of Drawer and Acceptor	3
Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate	4
Accommodation bills.(Including problems)	3

**UNIT: 2. Consignment**

TOPICS TO COVERED	NO.OF HOURS
Features- Proforma invoice- account sale- Delcredere commission	2
Accounting treatment in the books of the consigner and the consignee	3
Valuation of consignment stock	2
Normal loss and Abnormal loss	2
Invoice of goods at a price higher than the cost price( including problems)	3

### UNIT:3. Joint Ventures

TOPICS TO COVERED	NO.OF HOURS
Features- Difference between joint venture consignment	2
Accounting Procedure- methods of keeping records for joint venture accounts	3
Methods of recording in co-ventures books- Separate set of books method	3
Joint Bank account- Memorandum joint venture account (including problems)	4

### UNIT:4. Accounts from incomplete records

TOPICS TO COVERED	NO.OF HOURS
Features-differences between single entry and double entry	2
Defects of single entry- Ascertainment of profit	2
Statement of affairs ( including problems)	5

### UNIT: 5. ACCOUNTS FOR NON-PROFIT ORGANISATION

TOPICS TO COVERED	NO.OF HOURS
Non- Profit Organization – Meaning – Features	2
Receipts and Payments Account	2
Income and Expenditure Account	2
Balance Sheet (Including problems)	3





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<b>Name of the teacher: K Ashwini</b>			<b>Designation : Asst. Prof(PT)</b>
<b>Name of the Course:B.Com I<sup>st</sup> Year(Reg &amp; Comp.App)</b>	<b>Semester: IInd</b>	<b>Paper :DSC202</b>	
<b>Paper title: FINANCIAL ACCOUNTING-I</b>			

**UNIT – I INDIAN CONTRACT ACT -I**

TOPICS TO COVERED	NO.OF HOURS
1. Introduction-Agreement and contract –	1
2. Essentials of a valid contract	1
3. Types of contracts –Offer and Acceptance –	1
4. Essentials of valid offer and acceptance –	1
5. Communication and revocation of offer and acceptance	1
6. Consideration definition	1
7. Essentials of valid consideration	1
8. Doctrine of “Stranger to a contract”- “No consideration- No contract” –	1
9. Modes of discharge of contract	1
10. Performance of Contracts - Breach of Contract - Remedies for Breach -	1
11. Significance of Information Technology Act.	1

**UNIT: II SALE OF GOODS ACT, 1930**

TOPICS TO COVERED	NO.OF HOURS
1. Contract of Sale: Essentials of Valid Sale –	1
2. Sale and Agreement to Sell –	1
3. Definition and Types of Goods –	1
4. Conditions and Warranties	1
5. Caveat Emptor - Exceptions –	1
6. Unpaid Seller - Rights of Unpaid Seller.	1
7. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service- consumer disputes	1
8. Consumer protection councils-	1
9. Consumer Dispute Redressal-Agencies - Appeals.	1

**UNIT: III INTELLECTUAL PROPERTY RIGHTS**

TOPICS TO COVERED	NO.OF HOURS
1. Trade Marks: Definition –	1
2. Procedure for Registration of Trade Marks –	1
3. Patents: Definition - Kinds of Patents - Transfer of the Patent Rights	1
4. Rights of the Patentee –	1
5. Copy Rights: Definition –	1
6. Essential Conditions for Copy Rights to be Protected –	1

7. Rights of the Copyright Owner	1
8. Terms of Copy Right –	1
9. Copy Rights Infringement –	1
10. Other Intellectual Property Rights: Trade Secrets - Geographical Indications	1
11. Case study a) Patents, b) Copyright	1

**UNIT: IV MANAGEMENT OF COMPANIES**

TOPICS TO COVERED	NO.OF HOURS
1. Director: Qualification - Disqualification –	1
2. Appointment – - Position - Appointment –	1
3. Removal – Duties and Liabilities	1
4. Loans – Remuneration –	1
5. Managing Director –	1
6. Corporate Social Responsibility –	1
7. Corporate Governance.	1
8. Meeting: Meaning – Requisites	1
9. - Notice – Proxy - Agenda –	1
10. Quorum –Resolutions –	1
11. Minutes – Kinds –	1
12. Shareholder Meetings –	1
13. Statutory Meeting - Annual General -Extraordinary General Body Meeting – Board Meetings.	1

**UNIT: V -WINDING UP**

TOPICS TO COVERED	NO.OF HOURS
1. Meaning – Modes of Winding Up	1

2. Winding Up by tribunal –	1
3. Voluntary Winding Up –	1
4. Compulsory Winding Up	1
5. Consequences of Winding Up –	1
6. Removal of name of the company from Registrar of Companies	1
7. Insolvency and bankruptcy code 2016	1



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<b>Name of the Course: B.Com I<sup>st</sup> Year (Computer Application)</b>	<b>Semester: IInd</b>	<b>Paper : DSC203</b>	
<b>Paper title: Programming with C and CPP</b>			

<b>UNIT</b>	<b>Topics Covered</b>	<b>Number of Lectures</b>	<b>Methodology/ Instructional techniques</b>
<b>I</b>	<b>INTRODUCTION TO C LANGUAGE, VARIABLES, DATA TYPES AND OPERATORS</b>	<b>14L</b>	
	15. Types of Languages- 16. History of C language 17. Basic Structure – Programming Rules – Flow charts- algorithms 18. library functions - Executing the C Program - Pre-processors 19. “C”- Keywords & Identifiers 20. Constants – Variables: Rules for defining variables - Scope and Life of a Variable– 21. Data types – 22. Type Conversion - Formatted Input and Output operations. 23. Operators: Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special - Bitwise - Increment / Decrement operator	<b>6 Theory</b>	Lecture, PowerPoint presentation, Handouts, Moodle App
	<b>Lab work</b> 6 Hello world 7 Print alphabets A-z 8 Swap two numbers 9 Calculate Gross salary from a given Basic Pay 10 To convert given days to years, week, and days 11 Print even or odd 12 Print area of a triangle, square, circle, rectangle 13 Distance between two points	<b>8 Labs</b>	PowerPoint, Practical Lab work

UNIT	Topics Covered	Number of Lectures	Methodology/ Instructional techniques
II	<b>WORKING WITH CONTROL STATEMENTS, LOOPS</b>	<b>14L</b>	
	8 Conditional statements: Introduction 9 If statements - If-else statements – nested if-else – 10 Switch statements. 11 Jump Statements- break statement-continue statement-go to statement 12 Looping statements: Introduction 13 While statements 14 Do-while statements 15 For Statements-nested loop statements.	<b>6 Theory</b>	Lecture, PowerPoint presentation, Handouts, Moodle App
	<b>Labwork</b> 11. Find the biggest of three numbers using if and nested if 12. Find the reverse of the number using for loop 13. Find the factorial of the number using while 14. Find the sum of natural number using do/while 15. Find the Fibonacci series 16. Find the sum of series in A.P 17. Find the sum of $1^2+2^2+3^2+..n^2$ 18. Find the LCM of the given numbers 19. Find the GCD of the given numbers 20. Find the minimum and maximum from the given numbers	<b>8Labs</b>	PowerPoint, Practical Lab work

UNIT	Topics Covered	Number of Lectures	Methodology/ Instructional techniques
III	<b>FUNCTIONS, ARRAYS AND STRINGS</b>	<b>14L</b>	
	11. Functions: Definition and declaration of functions- Function proto type-return statement- types of functions-formatted and unformatted functions. 12. Built in functions: Mathematical functions - String functions - Character functions - Date functions. 13. User defined functions: Introduction - Need for user defined functions - Elements of functions – Function call – call by value and call by reference - Recursive functions. 14. Arrays: Introduction - Defining an array - Initializing an array –characteristics of an array- One dimensional array – Two dimensional array – Multi dimensional array. 15. Strings: Introduction - Declaring and initializing string - Reading and Writing strings - String standard functions.	<b>6Theory</b>	Lecture, PowerPoint presentation, Handouts, Moodle App
	<b>Lab work</b> 9. Print sum of even numbers in an array using recursion 10. Factorial of the given number using recursion function 11. GCD of the given number using recursion function 12. Know whether the character is vowel or not using string functions 13. Count the number of vowels in the given string 14. Convert Upper to lower and vice-versa using Library functions 15. Print reverse of the string using library functions 16. Swap 2 strings using string library functions 17. Convert decimal to binary 18. Convert octal to decimal 19. Merge two arrays in sorted order 20. Addition of 2 Matrices 21. Multiplication of 2 Matrices 22. Difference of 2 Matrices	<b>8Labs</b>	PowerPoint, Practical Lab work

<b>UNIT</b>	<b>Topics Covered</b>	<b>Number of Lectures</b>	<b>Methodology/ Instructional techniques</b>
IV	<b>POINTERS, STRUCTURES AND UNIONS</b>	<b>14L</b>	
	10. Features of pointers- 11. Declaration of Pointers 12. Arithmetic operations with pointers 13. Structures: Features of Structures – 14. Declaring and initialization of Structures 15. Structure within Structure 16. Array of Structures 17. Enumerated data type 18. Unions-Definition and advantages of Unions 19. Comparison between Structure & Unions	<b>6 Theory</b>	Lecture, PowerPoint presentation, Handouts, Moodle App
	<b>Lab work</b> 1 Swapping two numbers 2 Concatenate two Strings 3 Compare Two Strings 4 Sum of numbers in Array 5 Structure Pointer 6 Structure using functions 7 Total Marks for N Students for M Subjects 8 Structure Array 9 Access array elements using pointers 10 Multiply two matrices using pointers	<b>8Labs</b>	PowerPoint, Practical Lab work



<b>UNIT</b>	<b>Topics Covered</b>	<b>Number of Lectures</b>	<b>Methodology/ Instructional techniques</b>
V	<b>OBJECT ORIENTED CONCEPTS USING C++</b>	<b>14L</b>	
	12. Introduction to Object Oriented Programming – 13. Structure of C++ 14. Simple program of C++ 15. Storage Classes 16. Similarities and Differences between C & C++ 17. Data Members-Member Functions 18. Object Oriented Concepts- 19. Class-Object 20. Inheritance- Types of Inheritance 21. Polymorphism 22. Encapsulation 23. Abstraction	<b>6 Theory</b>	Lecture, PowerPoint presentation, Handouts, Moodle App
	<b>Labwork</b> 13. Single inheritance 14. Multiple inheritance 15. Multi-level inheritance 16. Hybrid inheritance 17. Hierarchical inheritance 18. Data abstraction 19. Function overloading 20. Function overriding 21. Area of the triangle 22. Constructor 23. Encapsulation	<b>8Labs</b>	PowerPoint, Practical Lab work



**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: Dr K Srinivas</b>			<b>Designation : Asst. Prof</b>
<b>Name of the Course: B.Com 2<sup>nd</sup> Year (General)</b>	<b>Semester: IIIrd</b>	<b>Paper : DSC301</b>	
<b>Paper title: ADVANCED ACCOUNTING</b>			

**UNIT: PARTNERSHIP ACCOUNTS-I**

TOPICS TO COVERED	NO.OF HOURS
Meaning – Legal provisions in the absence of Partnership Deed	1
Capital Accounts (Fixed and Fluctuating)	1
Admission of a Partner –	3
Accounting Treatment of Goodwill	2
– Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problem	3

**UNIT: PARTNERSHIP ACCOUNTS–II**

TOPICS TO COVERED	NO.OF HOURS
Dissolution of Partnership	2
Insolvency of a Partner (excluding Insolvency of all partners)	2
– Sale to a Company (Including problems)	2

UNIT: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES

TOPICS TO COVERED	NO.OF HOURS
Issue of Shares at par, premium and discount	3
Prorata allotment	2
Forfeiture and Re-issue of Shares	2
Issue of Debentures with Conditions of Redemption	1
Accounting of Bonus Shares	1
Underwriting: Meaning –Conditions-	1
Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares	1
Accounting of Bonus Shares(Including problems)	1

UNIT: COMPANY FINAL ACCOUNTS AND PROFITS PRIOR TO INCORPORATION

TOPICS TO COVERED	NO.OF HOURS
Companies Act 2013: with respect to accounting procedure	1
Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss	2
Part-I: Form of Balance Sheet	2
Part-II: Statement of Profit and Loss	1
Preparation of Final Accounts of Companies	2
Profits Prior to Incorporation- Accounting treatment. (Including problems	1

UNIT: : VALUATION OF GOODWILL AND SHARES:

TOPICS TO COVERED	NO.OF HOURS
Valuation of Goodwill: Need	1
Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss	2
Methods: Average Profits,	1
Super Profits and Capitalization Methods	2
Valuation of Shares: Need –Net Assets, Yield	1
Fair Value Methods. (Including problems	2



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: Dr. Maloth Raghu Ram</b>			<b>Designation : Assistant Professor c</b>
<b>Name of the Course: B.com computer application</b>	<b>Semester: III</b>	<b>Paper : DSC 301</b>	
<b>Paper title: Advanced Accounting</b>			

**Unit : I Partnership Account-I**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Meaning – Partnership Deed	1	
2	Accounts of partnership firms	1	
3	Profit and loss appropriation accounts	1	
4	Admission of a Partner	1	
5	Calculation of new profit sharing ratio and Sacrificing ratio	1	
6	Revaluation of assets and liabilities	1	
7	Treatment of goodwill	1	
8	When a new partner is admitted	1	
9	Adjustment of capital to be proportion to profit sharing ratio	1	
10	Adjustment of undistributed profit and losses	1	
11	Retirement of a Partner	1	
12	Treatment of goodwill/revaluation assets and liabilities	1	
13	Calculation of gaining ratio/ treatment of undistributed profit or loss	1	
14	Share of profit upto the date of retirement	1	
15	Calculation of total amount due to a retiring partner	1	
16	Death of a partner	1	
17	Calculation of deceased partner's share of profit	1	
18	problems	1	

**Unit : II Partnership Account-II**

s. no	Name of the topic	No of hours required	Remarks
1	Distinction between dissolution of partnership and dissolution of a firm	1	
2	Modes of dissolution of firm	1	
3	Difference between realization account and revaluation account	1	
4	Entries on dissolution	1	
5	Problems	1	
6	Problems	1	
7	Problems	1	
8	Problems	1	
9	<b>Insolvency of a Partner</b>	1	
10	Applicability of the decision in Garner vs Murray in India	1	
11	Problems	1	
12	Problems	1	
13	Problems	1	
14	Problems	1	
15	<b>Sale to a company</b>	1	
16	Need for conversion of partnership into a company/ purchase consideration	1	
17	Problems	1	
18	problems	1	

**Unit : III ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Issue of Shares at par, premium and discount	1	
2	Pro-rata allotment	1	
3	problems	1	
4	– Forfeiture and Re-issue of Shares	1	
5	Problems	1	
6	problems	1	
7	Issue of Debentures with Conditions of Redemption	1	
8	Problems	1	
9	Problems	1	
10	Underwriting: Meaning – Conditions	1	
11	Problems	1	
12	Problems	1	
13	Bonus Shares: Meaning –	1	
14	SEBI Guidelines for Issue of Bonus Shares	1	
15	Accounting of Bonus Shares	1	
16	Problems	1	
17	Problems	1	
18	Problems	1	

**Unit : IV COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Companies Act 2013: Structure	1	
2	General Instructions for preparation of Balance Sheet	1	
3	General Instructions for preparation of Statement of Profit and Loss	1	
4	Part-I: Form of Balance Sheet	1	
5	Problems	1	
6	Problems	1	
7	Problems	1	
8	Part-II: Statement of Profit and Loss	1	
9	Problems	1	
10	Problems	1	
11	Problems	1	
12	Preparation of Final Accounts of Companies	1	
13	Problems	1	
14	Problems	1	
15	Profits Prior to Incorporation.	1	

16	Accounting treatment	1	
17	Problems	1	
18	Problems	1	



**Unit : V VALUATION OF GOODWILL AND SHARES**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Valuation of Goodwill: Need	1	
2	Methods: Average Profits, Super Profits and Capitalization Methods	1	
3	Problems	1	
4	Problems	1	
5	Problems	1	
6	Problems	1	
7	Problems	1	
8	Problems	1	
9	Problems	1	
10	Problems	1	
11	Valuation of Shares: Need	1	
12	Methods :Net Assets, Yield and Fair Value Methods	1	
13	Problems	1	
14	Problems	1	
15	Problems	1	
16	Problems	1	
17	Problems	1	
18	Problems	1	



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: Dr. Maloth Raghu Ram</b>			<b>Designation : Assistant Professor c</b>
<b>Name of the Course: B.com (GEN &amp; computer application)</b>	<b>Semester: III</b>	<b>Paper : SEC2</b>	
<b>Paper title: Practice of life insurance</b>			

**Unit :I introduction to life insurance and types of life insurance policies and premium calculation**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Meaning evaluation,	1	
2	Growth and principles of life insurance	1	
3	Life insurance organizations in India	1	
4	Competition and regulation of life insurance	1	
5	Types of life insurance policies	1	
6	Term, whole life, endowment,	1	
7	Unit linked with or without profit policies	1	
8	Special features of group policy evaluation	1	
9	Group and pension insurance policies	1	
10	Special features of group insurance/super annuation schemes	1	
11	Group gratuity schemes	1	
12	Computation of premiums	1	
13	Meaning of premium, its calculations	1	
14	Rebates- mode of rebates	1	
15	Large sum assured rebates	1	
16	Premium loading- rider premiums	1	
17	Computation of benefits – surrender value –paid up value	1	



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: Dr T Venkataiah</b>		<b>Designation : Asst. Prof(PT)</b>	
<b>Name of the Course:B.Com 2<sup>nd</sup> Year(General &amp;Computer Application)</b>	<b>Semester: IIIrd</b>	<b>Paper :DSC302</b>	
<b>Paper title: Business Statistics-I</b>			

**UNIT: INTRODUCTION**

TOPICS TO COVERED	NO.OF HOURS
Origin and Development of Statistics	1
Definition - Importance and Scope	2
Limitations of Statistics Planning of statistical investigation	1
Sources of data- Primary and Secondary data	1
Statistical series – Discrete & Continuous series	1
Schedule and Questionnaire	1
Classification of data	1
Tabulation of data	1
Frequency distribution	1

**UNIT: DIGRAMMATIC AND GRAPHIC PRESENTATION NO. OF HOURS ALLOTTED: 7**

TOPICS TO COVERED	NO.OF HOURS
Diagrammatic and Graphic Presentation	1
One Dimensional and Two Dimensional Diagrams	2
Pictograms – Cartograms	1
Technique of Construction of Graphs –	1
Graphs of Frequency Distribution –	1
Histograms	1

**UNIT: MEASURES OF CENTRAL TENDENCY**

TOPICS TO COVERED	NO.OF HOURS
Definition- Introduction –Significance	1
Arithmetic Mean	4
Geometric Mean	3
Harmonic Mean	3
Median	3
Mode	2
Quartiles and Percentiles	2
Simple and Weighted Averages	2
Uses and Limitations of different Averages.	2

**UNIT IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS**

TOPICS TO COVERED	NO.OF HOURS
Measures of Dispersion: Significance - Characteristics -	1
Significance - Characteristics - Absolute and Relative Measures	1
Range - Quartile Deviation - Mean Deviation	3
Standard Deviation - Coefficient of Variation.	3
Meaning – Definition – Objectives of Measures Of Skewness And Kurtosis	1
Karl Pearson's Coefficient of Skewness	3
Bowley's Coefficient of Skewness	3
Kelly's Measure of Skewness	2
Kurtosis - Meaning – Definition – Objectives	1
Mesokurtosis, Platy kurtosis and Leptokurtosis	2

**UNIT IV: -V: CORRELATION:**

TOPICS TO COVERED	NO.OF HOURS
Meaning -Types	1
Correlation and Causation	1
Methods: Scatter Diagram - Karl Person's Coefficient of Correlation	3
Probable Error and Interpretation of Coefficient of Correlation -	3
Rank Correlation - Concurrent Deviation Method	1



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher:DR.P.KISHAN RAO</b>		<b>Designation :Asst.Professor (C)</b>
<b>Name of the Course:B.COM(General)</b>	<b>Semester:III</b>	<b>Paper :DSC 303</b>
<b>Paper title: FINANCIAL INSTITUTIONS AND MARKETS</b>		

**Unit :INDIAN FINANCIAL SYSTEM**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	INTRODUCTION	1	
2	FINANCIAL SYSTEM	1	
3	FINANCIAL SYSTEM-COMPONENTS	1	
4	FINANCIAL SYSTEM-FUNCTIONS AND OBJECTIVES	1	
5	FINANCIAL INSTITUTIONS AND FUNCTIONS	1	
6	FINANCIAL MARKETS	1	
7	FINANCIAL INSTRUMENTS & SERVICES	1	
8	FINANCIAL SYSTEM AND ECONOMIC DEVT	1	
9	INDIAN FINANCIAL SYSTEM	1	
10	RECENT DEVT IN INDIAN FINANCIAL SYSTEM	1	
11	STAGES IN INDIAN FINANCIAL SYSTEM	1	
12	FLOW OF FUNDS MATRIX	1	
13	WEAKNESS OF INDIAN FINANCIAL SYSTEM	1	

14	OVERVIEW AND ANALYSIS OF FINANCIAL SYSTEM	1	
15			

**Unit :FINANCIAL INSTITUTIONS**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	INTRODUCTION OF FINANCIAL INSTITUTIONS	1	
2	COMMERCIAL BANKING - MEANING,DEFINITION	1	
3	COMMERCIAL BANKING-FEATURES,TYPES	1	
4	COMMERCIAL BANKING-FUNCTIONS	2	
5	COMMERCIAL BANKS LENDING;BASIC PRINCIPLES	1	
6	RECENT ADVANCES IN COMMERCIAL BANKING	1	
7	MERCHANT BANKING- INTRODUCTION ;MEANING;DEFN	1	
8	MERCHANT BANKING-FUNCTIONS	1	
9	MERCHANT BANKER-ROLE	1	
10	VENTURE CAPITAL- MEANING,FUNCTIONS,FEATURES,SCOPE	1	
11	PRIVATE EQUITY-MEANING;ROLE IN STARTUPS	1	
12	HIRE PURCHASE-MEANING;FEATURES	1	
13	LEASING -MEANING AND FEATURES	1	
14	NON BANKING FINANCE COMPANIES-MEANING ,TYPES	1	
15	NON BANKING FINANCE COMPANIES-FUNCTIONS	1	

**Unit :MONEY MARKET**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	INTRODUCTION TO MONEY MARKET;MEANING AND CONCEPT	1	
2	MONEY MARKET-IMPORTANCE AND FUNCTIONS	1	
3	ORGANIZATIONAL STRUCTURE OF MONEY MARKET	1	
4	INSTITUTIONS AND INSTRUMENTS OF MONEY MARKET	1	
5	RBI-INTRODUCTION;HISTORY	1	
6	FUNCTIONS OF RBI	3	
7	ROLE OF RBI IN MONEY MARKET	1	
8	MONETARY POLICY -OBJECTIVES OF MONETARY POLICY	2	
9	STUDENT ACTIVITY:DISCUSSION OF CURRENT MONETARY POLICY GROUP ACTIVITY	1	
10	CREDIT CONTROL MEASURES-RBI	2	
11	STUDENT ACTIVITY :PAST 5 YEARS BANK RATE;REPO RATE;REVERSE REPO RATE	1	



**Unit :DEBT MARKET**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	INTRODUCTION TO DEBT MARKET- HISTORY,MEANING	1	
2	DEBT VS EQUITY;FEATURES OF DEBT MARKET	1	
3	DEBT MARKET-INSTRUMENTS	1	
4	DEBT MARKET-PLAYERS	1	
5	GOVERNMENT SECURITY MARKET- FEATURES;PLAYERS	1	
6	GOVERNMENT SECURITY MARKET-TRADING MECHANISM	1	
7	SECURITIES TRADING CORPORATION OF INDIA	1	
8	STRUCTURE OF CORPORATE DEBT MARKET IN INDIA	1	
9	SEGMENTS OF SECONDARY DEBT MARKET	1	
10	DEBT MARKET- REGULATION;ADVANTAGES;DISADVANTAGES	1	
11	STUDENT ACTIVITY: FUTURE SCENARIO FOR RETAIL DEBT MARKET IN INDIA	1	
12	BONDS-FEATURES,TYPES,	1	
13	BOND RATINGS	1	

**Unit :EQUITY MARKET**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	INTRODUCTION TO EQUITY MARKET-MEANING	1	
2	DEVELOPMENT OF EQUITY CULTURE IN INDIA	1	
3	PRIMARY MARKET-FEATURES;FUNCTIONS	1	
4	PRIMARY MARKET- ROLE;ADVANTAGES;DISADVANTAGES	1	
5	PRIMARY MARKET-INTERMEDIARIES	1	
6	TYPES OF ISSUES-IPO AND FPO;METHODS	2	
7	ROLE OF MERCHANT BANKERS IN FIXING PRICE	1	
8	RED HERRING PROSPECTUS-METHODS OF ISSUE	1	
9	SWEAT EQUITY-ESOP;METHODS OF MARKETING SECURITIES	1	
10	SECONDARY MARKET-INTRODUCTION; MEANING;DEFINITION	1	
11	STOCK EXCHANGE- FEATURES;FUNCTIONS;BENEFITS	1	
12	STOCK EXCHANGE-EVOLUTION AND GROWTH IN INDIA	1	
13	RECENT DEVELOPMENTS IN SECONDARY MARKETS IN INDIA	1	
14	STOCK INDEX-CALCULATION; SEBI-OBJECTIVES AND FUNCTIONS	2	
15	STUDENT ACTIVITY:STOCK EXCHANGES IN INDIA AND POPULAR STOCK INDICES	1	



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**



<b>Name of the teacher: G DEVENDER</b>			<b>Designation: Assistant Professor(C)</b>
<b>Name of the Course: B.Com (Comp.App)</b>	<b>Semester: III</b>	<b>Paper: DSC303</b>	
<b>Paper title: Relational Database Management System</b>			

**Unit-I**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Database Management System, Characteristics of DBMS, Advantages of DBMS, Disadvantages of DBMS	1	
2	Types of Databases, Properties of Relational Database-ACID	1	
3	DBMS Architecture- 1-Tier Architecture, 2-Tier Architecture, 3-Tier Architecture, Difference between DBMS and RDBMS	1	
4	DBMS vs. File System, Data Models-Entity-Relationship Data Model, Relational Data Model, Object-based Data Model, Semi structured Data Model	2	
5	Data Independence-Logical Data Independence, Physical Data Independence	1	
6	Database Language- Introduction to DDL, DML, DCL, TCL	2	
7	ER- model-Entity, Types of Entity	1	
8	ER- model-Attributes, Types of Attributes	1	
9	ER- model-Relationship, Types of Relationship	1	
10	Types of Keys- Primary Key, Candidate key	1	
11	Types of Keys- Superkey, Foreign key	1	
12	Constraints- Types of Constraints- Domain constraint, Tuple Uniqueness constraint	1	

13	Constraints- Types of Constraints- Key constraint, Entity Integrity constraint, Referential Integrity constraint	1	
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**Unit: II**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Data Integrity- Types, physical, logical, Entity, Domain, Referential, risks, errors- human, transfer, bug & virus, Comprised Hardware	2	
2	Referential Integrity Constraints, Operations in Relational Model, Insert Operation, Delete Operation, Select Operation	1	
3	Insertion Anomaly, Delete Anomaly, updation Anomaly	1	
4	Functional Dependency, Fully Functional Dependency, Transitive Dependency, Multivalued Dependency,	1	
5	Normalization, problem without normalization, Rules	1	
6	Normalization- 1 NF, 2 NF	1	
7	Normalization- 3 NF, Boyce and Codd NF, 4NF	1	
8	File organization, inputs of physical database, Storage of database on Hard disks, how tables stored on disk	1	
9	Types of File organization- Sequential File Organization, Heap File Organization	1	
10	Types of File organization- Hash File Organization, Types of Hashing, B+ Tree File Organization	2	
11	Types of File organization- Indexed, Clustered File Organization, Primary Index, Secondary Index	2	
12	Multi- key File organization, Inverted File organization	1	

**Unit: III**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Types of SQL Commands- SQL Data types- Numeric Data Types, Date and Time Data Types, String Data Types	1	
2	SQL Commands – DDL- CREATE, ALTER, TRUNCATE, DROP- Syntax and Examples	2	
3	SQL Commands – DML- INSERT, UPDATE, DELETE- Syntax and Examples	2	
4	SQL Commands – DCL- GRANT, REVOKE- Syntax and Examples	1	
5	SQL Commands – TCL- COMMIT, SAVEPOINT, ROLLBACK-Syntax and Examples	1	
6	SQL Commands – DQL- SELECT- Syntax and Examples, WHERE, GROUP BY, ORDER BY- Syntax and Examples	1	
7	SQL operator- Logical, Comparison Syntax and Examples	2	
8	SQL Integrity Constraints-Primary Key, Foreign Key, Check Key- Syntax and Examples	2	
9	SQL joins- Types of joins, Equi Joins, Inner joins, Outer joins, Self Joins -Syntax and Examples	1	
10	SQL Views, Index- Types of Indexes, Creating Index, Deleting Index, Synonym- Creating and Deleting	2	

**Unit: IV**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Transactions, Properties ,States of Transaction, scheduled,need of concurrency	1	
2	Testing of Serializability,Conflict schedule View Serializability Recoverability of Schedule	1	
3	Lock based protocol, types of lock- shared, exclusive,Types of protocol-Simplistic lock protocol Pre-claiming Lock Protocol	2	
4	Types of protocol-Two-phase locking (2PL),Strict-2PL	1	
5	Deadlock,Deadlock handling methods-Deadlock Avoidance, Deadlock prevention,Deadlock Detection, Deadlock Ignorance	2	
6	Data Recovery, Need of recovery, Log-Based Recovery, Checkpoint , Recovery facilities	1	
7	Database backup,Remote backup, Crash recovery	1	
8	Kinds of failures-Failure Classification -transaction failure, logicalerrors, System errors, System crash, Disk failure	2	
9	ACID properties- Atomicity, Consistency, Isolation, Durability , Examples	1	
10	Database Security- Authentication, Authorization-permissions for authorizations,categories of authorization	1	
11	Database Integrity-Entity Integrity,Referential Integrity,Domain Integrity	1	
12	Integrity Constraints- Types of Integrity, Integrity risks-examples	1	

**Unit: V**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Distributed, Client /Server, Difference between Client/Server and Distributed DBMS	1	
2	Types of Distributed Databases-Homogeneous Distributed Databases, Types of Homogeneous Distributed Database, Heterogeneous Distributed Databases, Types of Heterogeneous Distributed Databases	1	
3	Distributed DBMS Architectures, Architectural Models-Client - Server Architecture for DDBMS	1	
4	Single Server Multiple Client, Multiple Server Multiple Client, Peer - to - Peer Architecture for DDBMS, levels of schemas	1	
5	Multi - DBMS Architecture, levels of schemas	1	
6	Model with multi-database conceptual level, Model without multi-database conceptual level, Advantages and Disadvantages of Data Distribution	1	
7	Data Replication, Advantages and Disadvantages of Data Replication	1	
8	Fragmentation , Fragmentation techniques-Vertical fragmentation, Horizontal fragmentation	1	
9	Fragmentation techniques-Hybrid fragmentation, Mixed Distribution, advantages of Fragmentation & Disadvantages	1	
10	Distribution transparency, dimensions of distribution transparency-Location transparency, Fragmentation transparency, Replication transparency	1	
11	Client-server Database Architecture in DBMS, Working of Client-server Database Architecture in DBMS, Structure of Client-server Database Architecture in DBMS, Advantages and Disadvantages of Client-server Database Architecture	2	



12	OLTP,OLTP System Examples, Key Features,OLAP,OLAP System ,Key Features,OLTP vsOLAP, Integration of OLTP And OLAP	1	
13	Multimedia Database,Types of multimediaapplications,Areas of multimedia databaseapplied,NoSQL Database,advantages & disadvantages,Cloud Database,Mobile Database,Features ,Limitations	2	



**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: K Ashwini</b>		<b>Designation : Asst prof(PT)</b>	
<b>Name of the Course:Commerce</b>	<b>Semester:III</b>	<b>Paper :SEC 1 (b)</b>	
<b>Paper title: Foundation of Digital Marketing</b>			

**Unit :1- DIGITAL MARKETING FOUNDATIONS:**

s. no	Name of the topic	No of hours required	Remarks
1	Digital Marketing -Benefits-tools-types- Strategy	1	
2	– Exploring Digital Marketing – Starting with the Website	1	
3	Foundations of Analytics –Definition -Importance- Scope-Decision model	1	
4	Search Engine Optimization-Process -Uses- Techniques	1	
5	Search and Display Marketing	1	
6	Social Media Marketing –Elements-Importance’s- users-	1	
7	Video Marketing-Advantage-why Video is important	1	
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9			
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15			

**Unit :2- OPTIMIZING MARKETING EMAILS, MOBILE MARKETING FOUNDATIONS AND CONTENT MARKETING FOUNDATIONS:**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Email marketing tools and setup -Benefits-types	1	
2	Email marketing segmentation-Develop an e-marketing plan	1	
3	Measuring success -Reporting – sectors of Email Marketing	1	
4	personalization and mobile friendly design	1	
5	Content marketing foundations – Blogs for content marketing	1	
6	Content marketing for staying relevant- Strategy - Principles-	1	
7	Newsletters for content marketing –	1	
8	Mobile marketing foundations-benefits -problems- Global trends in mobile marketing	1	
9	Types of mobile marketing-features-advantages and disadvantages	1	
10			
11			
12			
13			
14			
15			



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: Dr.A.Manjula</b>		<b>Designation : Asst. Prof(c)</b>	
<b>Name of the Course:B.Com II Year</b>	<b>Semester: IV<sup>st</sup></b>	<b>Paper :DSC402</b>	
<b>Paper title: Business Statistics</b>			

**Unit :I**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Regression	1	
2	Linear and Linear Regression	1	
3	Correlation vs Regression	1	
4	Regression Lines	1	
5	Methods of Drawing Regression Lines	1	
6	Calculation of Regression Equations	1	
7	Problems	1	
8	Problems	1	
9	Problems	1	
10	Regression Equation Through Regression Coefficient	1	

11	Problems	1	
12	Regression line for Prediction	1	
13	Problems	1	
14	Problems	1	
15	Problems	1	

**Unit :II**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Index Numbers	1	
2	Types of Index Numbers	1	
3	Problems in Construction of Index Numbers	1	
4	Methods of Constructing Index Numbers	1	
5	Simple and Weighted Index Numbers	1	
6	Problems	1	
7	Problems	1	
8	Problems	1	
9	Problems	1	
10	Tests of Consistency of Index Numbers	1	
11	Problems	1	
12	Problem	1	
13	Base Shifting	1	
14	Splitting and Deflating Index Numbers	1	
15	Problems	1	

**Unit :III**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Time Series	1	
2	Components of Time Series	1	
3	Straight Line Method-Problems	1	
4	Semi Averages Method-Problems	1	
5	Moving Averages Method	1	
6	Problems	1	
7	Problems	1	
8	Least Square Method	1	
9	Problems	1	
10	Problems	1	
11	Problems	1	
12	Deseasonalization of Data	1	
13	Problems	1	
14	Uses and Limitations of Time Series	1	
15	Cost of Living Index-Problems	1	

**Unit :IV**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Meaning of Probability	1	
2	Experiment and Event	1	
3	Types of Events	1	
4	Problems	1	
5	Problems	1	
6	Problems	1	
7	Problems	1	
8	Basics of Set Theory	1	
9	Problems	1	
10	Permutation and Combination	1	
11	Problems	1	
12	Approaches to Probability	1	
13	Problems	1	
14	Theorems of probability-Problems	1	
15	Baye's Theorem-Problems	1	



**Unit :V**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Theoretical Distributions	1	
2	Binomial Distribution-Importance, Conditions, Constants	1	
3	Fitting of Binomial Distributions	1	
4	Problems	1	
5	Problems	1	
6	Problems	1	
7	Poisson Distribution-Importance, Conditions, Constants	1	
8	Fitting of Poisson Distribution	1	
9	Problems	1	
10	Problems	1	
11	Normal Distribution-Importance	1	
12	Central Limit Theorem	1	
13	Fitting of Normal Distribution	1	
14	Problems	1	
15	Problems	1	



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Name of the teacher: Dr. P. KISHAN RAO			Designation : ASST. PROF (C)
Name of the Course: B.COM 2 <sup>nd</sup> Year	Semester: IV	Paper : DSC 403	Unit :
Paper title: CORPORATE ACCOUNTING			

**UNIT : 1—COMPANY LIQUIDATION**

s. no	Name of the topic	No of hours required	Remarks
1	MEANING- Modes	2	
2	Contributory Preferential Payments	2	
3	Statement of affairs	2	
4	Liquidators Remuneration	2	
5	Preparation of liquidators Final Statement of Account	2	
6	Practical problems	3	

**UNIT: 2—AMALGAMATION (AS-14)**

s. no	Name of the topic	No of hours required	Remarks
1	Amalgamation- Introduction, definition & Features	1	
2	Types of Amalgamation	1	
3	Purchase Consideration- Methods	1	
4	Entries in the Books of Transferor Company	1	
5	Entries in the Books of Transferee Company- Pooling Method & Purchase Method	2	
6	Practical Problems	6	

**UNIT: 3—INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS**

	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
<b>1</b>	Internal Reconstruction: Alteration of Share Capital, Capital Reduction	1	
2	Procedure for Reducing Share Capital	1	
3	Accounting Entries on Internal Reconstruction	1	
4	Practical Problems	4	
5	Acquisition of Business- When new sets of Books are opened	1	
6	Accounting treatment in the books of the vendor	1	
7	Accounting treatment in the books of the purchasing company	1	
8	Debtors and Creditors taken over on behalf of vendors	1	
9	When same set of books are continued	1	
10	Practical Problems	3	

**UNIT: 4—ACCOUNTS OF BANKING COMPANIES**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
<b>1</b>	Introduction- Books and Registers maintained, slip system of Posting	2	
2	Rebate on bills discounted- Non performing assets- legal provisions relating to final accounts (Schedules)	2	
3	Final Accounts- Practical Problems	8	

**UNIT:5—ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction- Format	1	
2	Revenue account- Net revenue account	1	
3	Balance sheet-Valuation of Balance Sheet Practical Problems	5	
4	Net Surplus- General insurance	1	
5	Preparation of Final Accounts with special reference to fire and marine	2	
6	Insurance- Insurance Claims- Meaning	1	
7	Loss of Stock and Assets- Average Clause	1	
8	Treatment of Abnormal loss- loss of profit	1	
9	Practical Problems	4	



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<b>Name of the teacher: G DEVENDER</b>			<b>Designation: Assistant Professor(C)</b>
<b>Name of the Course: B.Com (Comp.App)</b>	<b>Semester: IV</b>	<b>Paper: DSC403</b>	
<b>Paper title: Web Technologies</b>			

**Unit-I**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to browsers	1	
2	Need of internet and its importance	1	
3	About Web pages and websites	1	
4	About HTML and its pre-defined tags, Heading Tags	2	
5	Physical tags, Logical Tags, Formatting Tags	1	
6	Image Tags, Table Tags	2	
7	Frame Tags	1	
8	List and its types, Ordered List, Unordered List, Definition List	2	
9	Paragraph Tags, Anchor Tags	2	
10	Form tags- Input text, Password, Radio, Check, Select	2	

**Unit: II**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	About DHTML	1	
2	Differentiate b/w HTML and DHTML	1	
3	Advantages and disadvantages of HTML	1	
4	Benefits of DHTML	1	
5	Changing Text and Attributes	1	
6	About Div and Span tags	1	
7	About Layer Tags	1	
8	About embed Tags	1	
9	Text effects	1	
10	Filters, Transaction filters	1	
11	Meaning of CSS and need of CSS, Role of CSS	1	
12	Types of CSS- Internal Styles, Inline Styles, External styles	3	
13	Multimedia effects	1	

**Unit: III**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Scripting languages	1	
2	Need of JavaScript Language	1	
3	Differentiate b/w Client Scripting Vs Server Scripting	1	
4	Data types of JavaScript	1	
5	Operators - Types of operators	2	
6	Expressions and statements	2	
7	Functions & Objects	2	
8	Array – Single and Multi dimensional array	2	
9	Date and math related objects	1	
10	Document object model – Event handling	2	

**Unit: IV**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	General information about Events – Event	1	
2	OnClick ,Ondbl click	1	
3	Onerror ,Onfocus	1	
4	Onkey Press – Onkey Up	1	
5	Onkeydown, Key events	2	
6	Onload ,Onunload, Window events	2	
7	Onmouse Down ,Onmouse Move	1	
8	Onmouse Over ,Onmove	1	
9	Onmouse Out, Onmouse In	1	
10	Onrest , Onresize	1	
11	Onselect ,Onsubmit, Form events	2	
12	OnAbort , Ondrag &drop	1	



**Unit: V**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Overview of XML	1	
2	Syntax, Rules	1	
3	Documents, Well formed documents	1	
4	Declaration, validation	1	
5	Tags, rules and Comments	1	
6	Elements	1	
7	Attributes	1	
8	CDATA, PCDATA, syntax	2	
9	DTDS- rules, syntax	2	
10	DOM- advantages, disadvantages	2	
11	XSLT, syntax, Xquery	2	



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<b>Name of the teacher: Sonakshi Jaiswal</b>		<b>Designation : Asst. Professor</b>	
<b>Name of the Course: B.Com</b>	<b>Semester: IV</b>	<b>Paper : SEC4(a)</b>	<b>Unit : I</b>
<b>Paper title: REGULATION OF INSURANCE BUSINESS</b>			

**UNIT I: INSURANCE LEGISLATION IN INDIA**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Insurance	1	
2	History of non life insurance and life insurance India	1	
3	Nationalization ,Reforms, Malhotra Committee Recommendations	1	
4	IRDA -Role and Functions	1	
5	Web Aggregators-meaning, Function	1	
6	Intermediaries -Regulation of Intermediaries	1	
7	CSC-POV-SPV	1	
8	Insurance Repositories, TPA, Surveyors role	1	
9	Micro insurance	1	
10	Regulation of ULIPS, pension schemes	1	
11	Money laundering, KYC, Methods of receipts of premium	2	
12	Exchange control regulation	1	
13	IRDA Health insurance regulations & health plus life combo products	2	
14			
15			

**Unit II:POLICYHOLDERS RIGHTS OF ASSIGNMENT, NOMINATION AND TRANSFER**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Assignment and transfer of insurance policies	1	
2	Provisions related to nomination,repudiation	1	
3	Fraud-protection of policyholders interest	1	
4	Stages in insurance policy-presale stage-post sale stage	1	
5	Free look period-Grievance redressal-claim settlement	2	
6	Key feature document	1	
7	Dispute resolution mechanism	1	
8	Insurance ombudsman	1	
9	Solvency margin and investment	1	
10	International trends in insurance regulation	1	
11	Student activity:Presentation on Insurance Ombudsman	2	
12	Student Activity:Collection of Insurance Documents	2	
13			
14			
15			



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<b>Name of the teacher: CH Ashok</b>		<b>Designation :Asst.Prof.PT</b>
<b>Name of the Course:B.com</b>	<b>Semester:V</b>	<b>Paper :GE</b>
<b>Paper title: Generic Elective Business Economics</b>		

**Unit :1**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	explanation of what is economics	1	
2	explanation of what is business economics	1	
3	explanation regarding meaning of business economics	1	
4	explanation of definitions of economics	1	
5	explanation of definitions of economics	1	
6	Explanations of nature of business economics	1	
7	Characteristics of economics	1	
8	Explanation of what is importance of economics	1	
9	Explanation of role of business economics	1	
10	Explanation of two types ( Micro and Macro) economics	1	
11	Detailed explanation of microeconomics	1	
12	Detailed explanation of macro economics	1	
13	law of diminishing marginal utility	1	
14	law of equi-marginal utility	1	
15	Doubts and clarifications	1	

**Unit :2**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	explanation of Demand term and meaning & definition of Demand	1	
2	explanation of introducing of factors for demand	1	
3	explanation of Different types of Demand	1	
4	explanation of Different types of Demand	1	
5	explanation of exceptions of Demand function as per Marshall	1	
6	Explanations of law of demand-As per Alfred Marshall	1	
7	Explanations of law of demand-As per Alfred Marshall	1	
8	Explanation of Exceptions to law of Demand	1	
9	Explanation of meaning & concept of elasticity of Demand	1	
10	Explanation of types of elasticity of demand	1	
11	Explanation of type of price elasticity of demand	1	
12	Explanation of type of income elasticity of demand	1	
13	Explanation of type of cross elasticity of demand	1	
14	Explanation of differences types of elasticity demand	1	
15	Doubts and clarifications	1	

**Unit :3**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	explanation meaning of supply and law of supply	1	
2	explanation of law of supply	1	
3	explanation of factors of supply	1	
4	explanation of factors influencing supply	1	
5	explanation of meaning of market and equilibrium	1	
6	Explanations of supply of market equilibrium	1	
7	explanation of meaning of consumer surplus	1	
8	Explanation of theory of consumer surplus	1	
9	Explanation of theory of consumer behavior	1	
10	Explanation of meaning of utility	1	
11	Detailed explanation of utility types	1	
12	Explanation of meaning of indifference curve	1	
13	Explanation of meaning of indifference curve analysis	1	
14	Explanation of meaning of indifference curve analysis	1	
15	Doubts and clarifications	1	

**Unit :4**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Explanation of meaning of the term cost	1	
2	Explanation of theory of cost	1	
3	Explanation of concepts of cost	1	
4	Explanation of short run and long run curves	1	
5	Explanation of traditional way of cost	1	
6	Explanation of modern approach of cost	1	
7	Explanation of meaning of the term revenue	1	
8	Explanation of total revenue	1	
9	Explanation of average revenue	1	
10	Explanation of marginal revenue	1	
11	Explanation of revenue curves relationship	1	
12	Explanation of revenue curves relationship between TR/AR/MR analysis	1	
13	Explanation of meaning of break even point (BEP)	1	
14	Explanation of BEP sales	1	
15	Explanation of BEP analysis	1	

#### **Unit :5**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	explanation of meaning of the term production	1	
2	explanation of concept of production	1	
3	explanation of production function	1	
4	explanation of production function	1	
5	explanation of meaning of production types	1	
6	Explanations of total production average production marginal production	1	
7	explanation of total production analysis	1	
8	Explanation of average production of analysis	1	
9	Explanation of marginal production analysis	1	
10	Explanation of comparison of TP/AP/MP	1	
11	Explanation of meaning of production returns	1	
12	Explanation of returns to a factor	1	
13	Explanation of law of variable proportions	1	
14	Explanation of law of returns to scale	1	
15	explanation of meaning of isocost and isoquants	1	



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: Dr. Maloth Raghu Ram</b>			<b>Designation : Assistant Professor c</b>
<b>Name of the Course: B.com General &amp; computer application</b>	<b>Semester: V</b>	<b>Paper : DSE 501 b</b>	
<b>Paper title: Financial Planning &amp; Performance</b>			

**Unit :I Strategic planning**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Strategic planning	1	
2	Analysis of external and internal factors affecting strategy	1	
3	Long term mission and goals	1	
4	Alignment of tactics with long term strategic goals	1	
5	Strategic planning models	1	
6	Analytical techniques	1	
7	Characteristics of successful strategic planning process	1	
8	Annual profit plan and supporting schedules	1	
9	Operational budgets	1	
10	Financial budgets	1	
11	Capital budget	1	
12	Top level planning and analysis	1	
13	Pro forma income	1	
14	Financial statement projections	1	
15	Cash flow projections	1	

## Unit :II Budgeting and Forecasting

s. no	Name of the topic	No of hours required	Remarks
1	Budgeting concepts	1	
2	Operations and performance goals	1	
3	Characteristics of a successful budget process	1	
4	Resource allocation	1	
5	Forecasting techniques	1	
6	Regression analysis	1	
7	Learning curve analysis	1	
8	Expected value	1	
9	Budgeting methodologies	1	
10	Annual business plans (master budgets)	1	
11	Project budgeting	1	
12	Activity based budgeting	1	
13	Zero based budgeting	1	
14	Continuous (rolling) budgets	1	
15	Flexible budgeting	1	

## Unit :III Cost and Variance Analysis

s. no	Name of the topic	No of hours required	Remarks
1	Cost and variance analysis	2	
2	Comparison of actual to planned results	2	
3	Use of flexible budgets to analyze performance	2	
4	Management by exception	2	
5	Standard cost system	2	
6	Use of standard cost system	2	
7	Analysis of variation from standard cost expectations	2	
8			
9			
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11			
12			
13			
14			
15			



**Unit :IV Performance Measures**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Performance measures	1	
2	Product profitability analysis	1	
3	Business unit profitability analysis	1	
4	Customer profitability analysis	1	
5	Return on investment	1	
6	Residual income	1	
7	Investment base issues	1	
8	Key performance indicators	1	
9	Balanced scorecard	1	
10	Responsibility centers	1	
11	Reporting segments	1	
12	Types of responsibility centers	1	
13	Transfer pricing	1	
14	Reporting of organizational segments	1	
15			

**Unit : V Technology and Analytics**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Information system	1	
2	Accounting information systems	1	
3	Enterprise resource planning system	1	
4	Enterprise performance management systems	1	
5	Data governance	1	
6	Data policies and procedures	1	
7	Life cycle of data	1	
8	Controls against security breaches	1	
9	Technology enabled finance transformation	1	
10	System development life cycle	1	
11	Process automation	1	
12	Innovative applications	1	
13	Data analytics	1	
14	Business intelligence	1	
15	Data mining	1	
16	Analytic tools	1	
17	Data visualization	1	



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher:SONAKSHI JAISWAL</b>		<b>Designation :ASST.PROFESSOR(P. T)</b>	
<b>Name of the Course:B.COM</b>	<b>Semester:V</b>	<b>Paper :DSE502(a)</b>	
<b>Paper title: COMPUTERIZED ACCOUNTING</b>			

**Unit :MAINTAINING CHART OF ACCOUNTS IN ERP**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Computerized Accounting;Advantages;Disadvantages	1	
2	Manual accounting Vs Computerized Accounting;Introduction to Tally ERP 9	1	
3	History of Tally; Merits of Using Tally;Demerits of Tally	1	
4	Tally User Interface Introduction at Lab	1	
5	Tally -Company creation; Company details ;Select Company;Alter;Delete with shortcuts	2	
6	Practice of Company Creation at Lab	1	
7	Company features &Configurations	1	
8	Ledger creation-Single Ledgers;Alter; Delete	1	
9	Ledger creation -Multiple	1	
10	Practice of ledger creation at Lab	2	
11	Group creation;alter ;delete	1	
12	Practice	1	
13	Deletion of Company,Ledger,Groups	1	
14			
15			

**Unit :MAINTAINING STOCK KEEPING UNITS**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Inventory Creation :Introduction	1	
2	Inventory Masters in ERP	1	
3	Creation of Inventory ;Unit of Measures;Stock Group;Stock Item ;Stock godown	2	
4	Practice of inventory creation	1	
5	Problems related to Inventory Creation	3	
6	Stock opening balance	1	
7	Report Generation	1	
8	Lab work: Preparation of Record book	2	

**Unit :Recording day to day transactions in ERP**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to business transactions,transactions in ERP	1	
2	Accounting Vouchers-meaning,types,shortcuts,uses	2	
3	Recording accounting vouchers practically	2	
4	Problems related to Accounting Vouchers	3	
5	Complete problems related to ledger creation and voucher creation and report generation	3	
6	Complete problems related ledger creation ;inventory creation ; voucher creation and display report	3	
7	Lab work: Preparation of Record book	1	

**Unit :Accounts Receivable & Payable Management**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Accounts payable & Receivables	1	
2	Maintaining bills and bill wise details	2	
3	Maintaining of bills-Activation;Feature	1	
4	New Reference;Against Reference	1	
5	Advance -On Account ;Stock Category Report	1	
6	Changing of Financial Year in ERP	2	
7	Practical class	2	
8	Lab work: Preparation of Record book	2	

**Unit :MIS REPORTS**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to MIS Reports-Meaning ; Features ; Types ;Advantages	2	
2	MIS Reports in ERP -TYPES	2	
3	Trial Balance ; Balance Sheet ;Profit & Loss Account	1	
4	Cash flow statement;Funds Flow Statement;Ratio Analysis	1	
5	Books and Reports -Day book;Receipts and Payment Account ;Income and Expenditure Account.	2	
6	Purchase Register ;Sales Register ;Bills Receivables and Bills Payable	2	
7	Practical problems on report generation -TB;B/S; P/L	2	
8	Practical problem related to Cash flow and funds flow statement	1	
9	Practical problem on Ratio Analysis; Day books	1	

10	Problems related to Purchase and Sales Register ;Bills receivable and payable	1	
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<b>Name of the teacher: G DEVENDER</b>			<b>Designation: Assistant Professor(C)</b>
<b>Name of the Course: B.Com (Comp.App)</b>	<b>Semester: V</b>	<b>Paper: DSC503(b)</b>	
<b>Paper title: MOBILE APPLICATIONS</b>			

**Unit: I**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Android, Android versions, features, advantages and disadvantages, Exploring Android, the open source mobile platform, Android Intents, the way things work Sample application	2	
2	Android's development environment -Introducing the Android SDK, Exploring the development environment, Building an Android application in Eclipse, Debugging applications in the Android emulator	2	
3	Android SDK- User interfaces, Intents and Services, Storing and retrieving data, Networking and web services, Notifications and alarms, Graphics and animation, Multimedia, Location	2	
4	Set-up Java Development Kit (JDK), Android IDEs- Android Studio, Eclipse IDE	2	
5	Android Architecture- Linux kernel, Libraries, Android Runtime, Application Framework, Applications	1	
6	Components of an Android application- Activities, Services, Broadcast Receivers, Content Providers	1	
7	Defining the Project, Configuration Settings, Creating an Activity	1	
8	Create Android Application, Anatomy of Android Application, Folder, File & Description, Main Activity File	2	
9	Running the Application, Organize resource, Directory & Resource Type	1	
10	Accessing Resources, Android - Services, Running, Stopping, Modifying- Examples	1	

**Unit: II**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	JVM, DVM, JVM vs DVM, Application, Advantages and Disadvantages of DVM	2	
2	Android project structure-folders, Major files-AndroidManifest.xml, MainLayout.xml, Activity class	2	
3	Manifests Folder, Java Folder, res (Resources) Folder-Drawable Folder, Layout Folder, Mipmap Folder, Values Folder, Gradle Scripts	2	
4	Android res/values folder-colors.xml, colorPrimary, colorPrimaryDark, colorAccent, dimens.xml, strings.xml, styles.xml	1	
5	Creating Android Applications- Examples, Saving, compiling, debugging, running	1	
6	Android Application Components, Declaring components, app requirements, Grouping resource	2	
7	Defining the UI, Android Layout Types-Linear Layout, Relative Layout, Examples	2	
8	Android Layout Types-Table Layout, Absolute Layout,	2	
9	Android Layout Types-Frame Layout, List View, Grid View- Examples	1	

**Unit: III**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Android - UI Controls-TextView,EditText, Push-button,ImageButton with examples	2	
2	Android - UI Controls- Checkbox, ToggleButton, RadioButton,RadioGroup with examples	2	
3	Android - UI Controls-ProgressBar,Spinner,TimePicker,DatePicker with examples	2	
4	Working with Menus using views,Creating Animation-with examples	2	
5	Database SQLite- Package,Creation and Methods with syntax and examples	2	
6	Database SQLite-Insertion and Methods, Fetchingand Methods,Helper class with syntax and examples	2	
7	Database SQLite-Exposing Access to a Data Source through a Content Provider	1	
8	Database SQLite-Content URIs,Create ContentProvider with examples, ,How to use Content Provider for Data Access,Custom Content Providers,Implementing Query Handling Methods,Native Content Providers	2	
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**Unit: IV**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Intents and Filters, Methods, objects, category, Flags types of intents- Implicit Intents, Explicit Intents, Creating the Implicit Intent, Creating the Explicit Intent -with examples	2	
2	Intents with Activities, start the service, Launch an activity, Display a web page, Display a list of contacts Broadcast a message, Dial a phone call etc.	2	
3	Intents with Broadcast Receivers, Creating the Broadcast Receiver, Registering Broadcast Receiver, events with examples	2	
4	An Overview of Thread-How to create single and multiple Threads, The Application Main Thread, Thread Handlers, A Basic Threading Example, Creating a New Thread, Implementing a Thread Handler, Passing a Message to the Handler	2	
5	Sending SMS-SmsManager API, Built-in SMS application, Method with examples	2	
6	Using Built-in Intent to send SMS, Intent Object - Action to send SMS, Intent Object - Data/Type to send SMS, Intent Object - Extra to send SMS- with examples	2	
7	Introduction to location-based service, configuring the Android Emulator for Location-Based Services, Geocoding and Map-Based Activities	2	
8	Playing Audio and Video, Recording Audio and Video, Using the Camera	1	

**Unit: V**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to windows phone,Application life cycle, UI designing and Events, Building, Files andstorage, Network communication, Push notification	2	
2	Installing the Windows Phone SDK, Creating Your First XAML for Windows Phone App	1	
3	Role of XAP Files, the Windows Phone Capabilities Model-The Application Deployment Tool, Capabilities Model,Determining App Capabilities	2	
4	Threading Model for XAML, Graphics, Animation,Animations and Threads,Performance and Element Visibility,Deciding Between Visibility and Opacity	2	
5	Frame Rate Counter,Basic usage,Multiple surfaces, Methods,The Windows Phone Application Analysis Tool	1	
6	External Events,Frame Rate Graph,CPU Usage Graph,Memory Usage MB Graph	1	
7	Storyboards,Image Loads,Reading Device Information	1	
8	Calculating Available Memory,DeviceStatus Events	1	
9	Applying the Model-View-ViewModel Pattern to a Windows Phone App,Implementing the MVVM Pattern,Property Change Notification, Implementing	2	
10	Using Commands-Windows Phone XAML apps, ICommand interface ,Argument Validation,Consuming Local Web Applications	2	



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: K Ashwini</b>		<b>Designation : Asst prof(PT)</b>	
<b>Name of the Course: Commerce</b>	<b>Semester: V</b>	<b>Paper : DSC-502(b)</b>	
<b>Paper title: Financial Decision Making</b>			

**Unit :1- Financial statement Analysis**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Basic Financial Statement Analysis: Common size financial statements-Introduction	1	
2	Common size financial statement -problems	1	
3	Financial Ratios: Liquidity – Leverage with example problems	1	
4	Activity ratio- with problems Profitability ratio	1	
5	Market Profitability analysis: with problems Income measurement analysis -	1	
6	Revenue analysis - Cost of sales analysis	1	
7	Expense analysis -	1	
8	- Variation analysis	1	
9	Special issues: Impact of foreign operations	1	
10	Effects of changing prices and inflation	1	
11	Off-balance sheet financing	1	
12	Impact of changes in accounting Treatment	1	
13	Accounting and economic concepts of value and income - Earnings quality	1	
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**Unit :2- : FINANCIAL MANAGEMENT**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Risk & Return: Calculating return with problems	1	
2	Types of risk Relationship between risk and return	1	
3	Long-term Financial Management-Introduction	1	
4	Term structure of interest rates	1	
5	Types of financial instruments Valuation of financial instruments	1	
6	Cost of capital- classification -computation of cost of capital with problems	1	
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**Unit :3- RAISING CAPITAL**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Raising Capital: Financial markets and regulation – types	1	
2	Market efficiency - Financial institutions	1	
3	Initial and secondary public offerings	1	
4	Dividend policy- types -factors affecting-Dimension and Dividend Vs. share repurchases	1	
5	Lease financing-features	1	
6	Types of leasing	1	
7	Difference between Sale & Lease and Hire purchase and Lease Advantages of lease financing Disadvantage	1	
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**Unit :4- WORKING CAPITAL MANAGEMENT**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Managing working capital- kinds Cash management – Factors-Motives for holding Cash	1	
2	Marketable securities management	1	
3	Accounts receivable management-objectives-cost of receivable management	1	
4	Inventory management-types -Functions- Classification	1	
5	Short-term Credit: Types of short-term credit Short-term credit management	2	
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**Unit :5- CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Corporate Restructuring: Types - Mergers and acquisitions – types with examples	1	
2	Bankruptcy - Other forms of restructuring	1	
3	International Finance: Fixed, flexible, and floating exchange rates	1	
4	Managing transaction exposure – Types of exposure	1	
5	Financing international trade-Sources-Methods of Payments FIT	1	
6	Tax implications of transfer pricing-Definition -Key issues of Transfer pricing-Methods--examples	1	

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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: G Devender</b>			<b>Designation : Asst prof(PT)</b>
<b>Name of the Course:Commerce</b>	<b>Semester:VI</b>	<b>Paper :DSC-603(b)</b>	
<b>Paper title: DATA ANALYTICS</b>			

**Unit- I**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction to Big Data, challenges, history	1	
2	Types Of Big Data, Characteristics, Risks of Big Data	1	
3	Web Data, evolution , Nature of Data	1	
4	List of BigData Platforms	1	
5	Conventional System ,Difference between conventional computing and intelligent computing , Comparison of Big Data with Conventional Data	2	
6	Analytic Processes and Tools,Analysis vs Reporting	2	
7	Modern Data Analytic Tools	1	
8	Statistical Concepts: Sampling Distributions	2	
9	Re-Sampling	1	
10	Statistical Inference	2	
11	Prediction Error	1	

**Unit- II**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Regression Analysis, types, Multivariate analysis	2	
2	Bayesian modeling, inference and Bayesian networks,	2	
3	Support vector and kernel methods, features, forms	2	
4	Analysis of time series: linear systems analysis, nonlinear dynamics	2	
5	Neural networks: learning and generalization,	2	
6	Neural networks: competitive learning, principal component analysis and neural networks	2	
7	Fuzzy logic: extracting fuzzy models from data, fuzzy decision trees	1	
8	Stochastic search methods.	1	





Unit- III

s. no	Name of the topic	No of hours required	Remarks
1	Data Streams-model and architecture	2	
2	Sampling data in stream	2	
3	Filtering stream, Analysis	2	
4	Count Distinct Problem ,The Flajolet Martin Algorithm ,	2	
5	Variations to the FM algorithm ,Space requirements	2	
6	Estimating moments -Alon-Matias-Szegedy	1	
7	Counting oneness in a window- Cost of exact counting, DGIM algorithm	2	
8	Decaying window – Realtime Analytics Platform(RTAP) applications	2	

Unit- IV

s. no	Name of the topic	No of hours required	Remarks
1	Mining Frequent item sets – Market based model – Apriori Algorithm	2	
2	Handling large data sets in Main memory – Limited Pass algorithm	2	
3	Counting frequent itemsets in a stream	1	
4	Clustering Techniques	1	
5	Hierarchical – K- Means	1	
6	Clustering high dimensional data – CLIQUE and PROCLUS	2	
7	Frequent pattern based clustering methods – Clustering in non-euclidean space	2	
8	Clustering for streams -Algorithmic approaches.	2	
9	Point assign clustering, Parallelism	2	

Unit- V

s. no	Name of the topic	No of hours required	Remarks
1	Hadoop, Hadoop Goals, Components	2	
2	Hive, features, Architecture	2	
3	MapReduce – MapR – Sharding	2	
4	NoSQL Databases – Advantages, disadvantages	1	
5	Hadoop Distributed file systems , Features of HDFS	1	
6	Visualizations – Process, methods, tools	2	
7	Visual data analysis techniques, exploration, Manipulation	2	
8	Interaction techniques; Systems and applications	2	
9	Visual Data Analytics Applications, Monitoring climate and weather , Emergency management	2	



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: A.SONY</b>		<b>Designation : Part Time Teacher</b>	
<b>Name of the Course: B.Com</b>	<b>Semester: VI</b>	<b>Paper : BC603</b>	
<b>Paper title: THEORY AND PRACTICE OF GST</b>			

**Unit :1**

<b>s. no</b>	<b>Name of the topic :INTRODUCTION TO GST</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction - GST	1	
2	Taxes subsumed under GST, Determination of tax	1	
3	Registration and the process of registration	1	
4	Cancellation and renovation of registration	1	
5	Supply goods and services	1	
6	Transition to GST, Registered Business	1	
7	Availing input tax credit, Unavalied	1	
8	CENVAT credit and input VAT or capital goods	1	
9	Availing the input credit held in closing stock	1	
10	Invoicing, Tax Invoice	1	
11	Bill of Supply, Credit note	1	
12	Debit Note and Supplementary invoice	1	
13	Transportation of Goods without Invoice	1	
14	Input Credit Mechanism, Input Tax	1	
15	GST Returns-Payment of Tax	1	

**Unit :2**

<b>s. no</b>	<b>Name of the topic :GETTING STARTED WITH GST</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction-Enabling GST and Defining Tax Details	1	
2	Transferring Input Tax Credit to GST	1	
3	Intrastate supply of Goods	1	
4	Intrastate Inwards supply	1	
5	Intrastate Outwards supply	1	
6	Return of Goods	1	
7	Purchase Return ,Sale Returns	1	
8	Supplies inclusive of Tax	1	
9	Defining Tax Rate at Master and Transaction Levels	1	
10	Defining GST Rate at stock Groups Level	1	
11	Defining GST Rate at Transaction Level	1	
12	Intrastate-Return of Goods	1	
13	Hierarchy of applying Tax Rate	1	
14	GST Rate at different Levels	1	
15	GST-Reports	1	

**Unit-3**

<b>s. no</b>	<b>Name of the topic :RECORDING ADVANCED ENTRIES,GST ADJUSTMENT AND RETURN FILING</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction-Accounting of GST Transactions	1	
2	Purchases from Composition Dealer	1	
3	Purchases from Unregistered Dealers	1	
4	Export,Import,Exempted Goods	1	
5	SEZ Sales-Advance Receipts and Payments	1	
6	Mixed Supply and composition supply under GST	1	
7	Generating GSTR	1	
8	Report in ERP	1	
9	Input Tax Credit Set Off	1	
10	Time line for payment	1	
11	Modes of payment	1	
12	Challan Reconciliation	1	
13	Exporting GSTR	1	
14	Return of GST Portal	1	
15	Uploading the GST Portal	1	

**Unit :4**

<b>s. no</b>	<b>Name of the topic :GETTING STARTED WITH GST(SERVICES)</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Determination of Supply of Services -Introduction	1	
2	Place of Supply of Service Determination	1	
3	Enabling GST and Defining	1	
4	Defining Tax Details	1	
5	Transferring Input Tax Credit to GST	1	
6	Intrastate supply of Goods	1	
7	Intrastate Inward supply	1	
8	Intrastate outward supply	1	
9	Intrastate supply, cancellation	1	
10	Transaction Levels -GST	1	
11	Cancellation of Inward supply of services	1	
12	Cancellation of outward supply of Services	1	
13	Cancellation of Services	1	
14	Defining Tax Rate at Master and levels	1	
15	Recording of Advanced entries	1	

Unit-5

s. no	Name of the topic :RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP	No of hours required	Remarks
1	Introduction-Accounting Multiple Services in a single supply	1	
2	Recording partial payment to Suppliers	1	
3	Recording Outward Supply with Additional Expenses	1	
4	Supply of services, Business to Consumer	1	
5	Time of supply of services	1	
6	Place of supply with additional expenses	1	
7	Exempt supply of service under GST	1	
8	Export supply of services	1	
9	Reverse charge on service under GST	1	
10	Advance Receipt and issuing Invoice on different month	1	
11	Reversal of GST on Migration to ERP	1	
12	Generating GSTR –Report in ERP	1	
13	Active Goods and Services Tax	1	
14	Creation of GST Duty ledger	1	
15	Updated party GSTIN/UIN	1	



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: Dr. Maloth Raghu Ram</b>			<b>Designation : Assistant Professor c</b>
<b>Name of the Course: B.Com General and B.Com computer application</b>	<b>Semester: VI</b>	<b>Paper : DSE 601 (b)</b>	
<b>Paper title: FINANCIAL CONTROL</b>			

**Unit : I EXTERNAL FINANCIAL REPORTING DECISIONS (AS PER US GAAP & IFRS)**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Financial Statements	1	
2	Balance sheet	3	
3	Income statement	3	
4	Statement of Comprehensive Income	3	
5	Statement of changes in equity	3	
6	Statement of cash flows	3	
7	Integrated reporting	2	

**Unit : II RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS PER US GAAP & IFRS)**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Assets, Liabilities & Equity:	2	
2	Asset valuation	2	
3	Valuation of liabilities	2	
4	Equity transactions	2	
5	Income	2	
6	Revenue recognition	2	
7	Income measurement	2	
8	Major differences between U.S. GAAP and IFRS	2	

**Unit : III COST MANAGEMENT**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Measurement concepts	1	
2	Cost behaviour and cost objects	1	
3	Actual and normal costs	1	
4	Standard costs	1	
5	Absorption (full) costing	1	
6	- Variable (direct) costing	1	
7	Joint and by-product costing	1	
8	Costing Systems	1	
9	Joint and by-product costing	1	
10	Job order costing	1	
11	Process costing	1	
12	Activity based costing	1	
13	- Life-cycle costing	1	
14	Overhead costs	1	
15	Fixed and variable overhead expenses	1	
16	Plant-wide versus departmental overhead	1	
17	Determination of allocation base	1	
18	Allocation of service department costs	1	

**Unit : IV SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Supply chain management	1	
2	Lean resource management techniques	2	
3	Enterprise resource planning (ERP)	1	
4	Theory of constraints	1	
5	Capacity management and analysis	1	
6	Business Process Improvement	2	
7	Value chain analysis	1	
8	Value-added concepts	1	
9	Process analysis, redesign, and standardization	2	
10	Activity-based management	1	
11	Continuous improvement concepts	1	
12	- Best practice analysis	1	
13	Cost of quality analysis	1	
14	Efficient accounting processes	1	



**Unit : V INTERNAL CONTROLS**

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>	
1	Governance, Risk & Compliance	1		
2	Internal control structure and	1		
3	management philosophy	1		
4	Internal control policies for safeguarding and assurance	2		
5	Internal control risk	1		
6	Corporate governance	1		
7	External audit requirements	1		
8	System Controls & Security Measures:	2		
9	General accounting system controls	1		
10	Application and transaction controls	1		
11	Network controls	1		
12	Backup controls	1		
13	Business continuity planning	1		



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: CH Ashok</b>		<b>Designation :Asst.Prof.PT</b>	
<b>Name of the Course:B.com</b>	<b>Semester: VI</b>	<b>Paper :AS</b>	
<b>Paper title: Accounting Standards</b>			

**Unit :1**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction of Accounting Standards	1	
2	Concept of Accounting theory explains	1	
3	Explanation of Role of Accounting	1	
4	Classification of Accounting theory	1	
5	Explanation of Deductive approach	1	
6	Explanation of inductive approach	1	
7	Explanation of Accounting Principles	1	
8	Explanation of GAAP	1	
9	Explanation of Accounting concepts	1	
10	Explanation of Accounting conventions	1	
11	Explanation of Need of Accounting Standards	1	
12	Explanation of evolution of A/c Standards	1	
13	Revision of Accounting Standards	1	
14		1	
15		1	

**Unit :2**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction, Objectives explanation of Ind As-101	1	
2	Disclosure and Application of Ind As-101	1	
3	Introduction, Objectives explanation of Ind As-1	1	
4	Disclosure and Application of Ind As-1	1	
5	Introduction, Objectives explanation of Ind As-7	1	
6	Disclosure and Application of Ind As-7	1	
7	Introduction, Objectives explanation of Ind As-8	1	
8	Disclosure and Application of Ind As-8	1	
9	Introduction, Objectives explanation of Ind As-10	1	
10	Disclosure and Application of Ind As-10	1	
11	Introduction, Objectives explanation of Ind As-24	1	
12	Disclosure and Application of Ind As-24	1	
13	Introduction, Objectives explanation of Ind As-34	1	
14	Disclosure and Application of Ind As-34	1	
15	Explanation of Ind As-105 & Ind-As-108	1	

**Unit :3**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction, Objectives explanation of Ind As-2	1	
2	Disclosure and Application of Ind As-2	1	
3	Introduction, Objectives explanation of Ind As-11	1	
4	Disclosure and Application of Ind As-11	1	
5	Introduction, Objectives explanation of Ind As-12	1	
6	Disclosure and Application of Ind As-12	1	
7	Introduction, Objectives explanation of Ind As-16	1	
8	Disclosure and Application of Ind As-16	1	
9	Introduction, Objectives explanation of Ind As-17	1	
10	Disclosure and Application of Ind As-17	1	
11	Introduction, Objectives explanation of Ind As-18	1	
12	Disclosure and Application of Ind As-18	1	
13	Introduction, Objectives explanation of Ind As-20	1	
14	Disclosure and Application of Ind As-20	1	
15	Explanation of Ind As- 38	1	

**Unit :4**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction, Objectives explanation of Ind As-28	1	
2	Disclosure and Application of Ind As-28	1	
3	Introduction, Objectives explanation of Ind As-103	1	
4	Disclosure and Application of Ind As-103	1	
5	Introduction, Objectives explanation of Ind As-110	1	
6	Disclosure and Application of Ind As-110	1	
7	Introduction, Objectives explanation of Ind As-111	1	
8	Disclosure and Application of Ind As-111	1	
9	Introduction, Objectives explanation of Ind As-112	1	
10	Disclosure and Application of Ind As-112	1	
11	Quick revision of Unit-1	1	
12	Quick revision of Unit-2	1	
13	Quick revision of Unit-3	1	
14	Quick revision of Unit-4	1	
15			

**Unit :5**

<b>s. no</b>	<b>Name of the topic : Introduction of economics</b>	<b>No of hours required</b>	<b>Remarks</b>
1	Introduction of Financial reporting	1	
2	Concept of financial reporting explanation	1	
3	Explanation of objectives of FR	1	
4	Explanation of developments in objectives of FR	1	
5	Explanation of Need of Financial reporting	1	
6	Classification of financial reporting	1	
7	Explanation of True blood Report(USA)	1	
8	Explanation of the corporate report(UK)	1	
9	Explanation of the stamp report(Canada)	1	
10	Comparisons among USA,UK and Canada CR	1	
11	Explanation of financial report qualities	1	
12	Explanation of recent trends Corp.reporting in India	1	
13	Explanation of recent trends Corp.reporting in India	1	
14	Explanation of summary of Financial reporting	1	
15	Revision of financial reporting	1	



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**LESSON PLAN FOR THE ACADEMIC YEAR: 2021-2022**

<b>Name of the teacher: SONAKSHI JAISWAL</b>		<b>Designation : ASST.PROFESSOR</b>	
<b>Name of the Course:B.Com</b>	<b>Semester: VI</b>	<b>Paper :DSC401</b>	
<b>Paper title: TAXATION</b>			

UNIT I : INTRODUCTION

<b>S.No</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1.	Direct and indirect tax-canons of taxation	1	
2.	Features and history of income tax in india	1	
3.	Definition of Basic concepts of tax:Assessee,Deemed Assessee,Assessee in default -Assessment Year,Previous Year	2	
4.	agricultural income-Heads of income,Gross Total income,total income,incomes exempt from tax	1	
5.	Residential Status -meaning ,conditions applicable to individual	2	
6.	incidence of tax	1	
7.	Types of Income	1	
8.	Scope of total income	1	
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Unit II :Income from Salaries

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1.	Definition of Salary and meaning,Characteristics	1	
2.	Computation of Salary	1	
3.	Annual accretion and Allowances	1	
4.	Allowances and Problems on Allowance	5	
5.	Perquisites and Problems	5	
6.	Profits in lieu of Salary	2	
7.	Deductions u/s 16 and Problems	5	
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Unit III:INCOME FROM HOUSE PROPERTY

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1.	Definition of House Property ; Exempted house property incomes	1	
2.	Annual value ; determination of annual value for let out house	1	
3.	Problems related to let out house property	11	
4.	Problems related to Self occupied house	2	
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Unit IV:PROFIT AND GAIN FROM BUSINESS OR PROFESSION

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1.	Meaning & Definition of Business ,Profession	1	
2.	Procedure for computation of Income of business	1	
3.	Revenue and capital nature of incomes and expenses	1	
4.	Allowable expenses u/s 30 to 37 & expenses disallowed Miscellaneous provisions u/s44,deemed profits	2	
5.	Depreciation -meaning ,conditions for charge	1	
6.	Problems on Depreciation	2	
7.	Problems on income from business	3	
8.	Problems on income from profession	4	

Unit V:CAPITAL GAINS AND INCOME FROM OTHER SOURCES

<b>s. no</b>	<b>Name of the topic</b>	<b>No of hours required</b>	<b>Remarks</b>
1.	Introduction meaning,basis of charge,short term and long term capital assets	1	
2.	Transfer of Capital asset,deemed transfer,cost of acquisition,cost of improvement	1	
3.	Procedure of computation of LTCG	1	
4.	Exemption in respect of certain capital gain u/s 54	1	
5.	Problems on computation of income from capital gain	6	
6.	General income,specific income,casual income	1	
7.	Problems on income from other sources	4	
8.			
9.			