



COMMISSONERATE OF COLLEGIATE EDUCATION,



GOVT. DEGREE COLLEGE

RAJAMPET, KADAPA. Dt.

(Affiliated to Yogi Vemana University, Kadapa.)

TEACHING PLAN

ACADEMIC YEAR 2023-2024

Name of the Department : Commerce

NAME OF THE LECTURER : K. Subhalini

Course / Group : III Bcom (G), II Bcom (G)

Subject / Page :

Sl.No.	Subject	Paper	Page No.
1	Marketing		
2	Gst. (Goods & Service tax)		
3	Income tax - assessment procedures,		
4	practice.		

Teaching Plan / Lesson No.

Name of the Topic	Gst Liability & Payment
Hours required	5 hrs
Learning Objectives	To know about tax system in India on goods & services.
Previous knowledge to be reminded	
Examples / Illustrations	
Additional inputs	live products, & services
Teaching Aids used	Block board chalk, pointer,
References cited	Kalyani publishers,
Student Activity Planned after the teaching	Income tax rates in India, related topics.
Activity planned outside the class room, if any	—
Any other activity	Assignment
Topic Synopsis	(Continue on the reverse side if needed) 1. Factors affecting output tax liability. 2. Input tax Credit. 3. Due dates for payment of gst. 4. Modes of payment for gst. 5. Late payment & penalties for gst.


 Signature of the Lecturer

6. Common errors to avoid while making gst payments

7. Role of gst ~~N~~ in gst compliance.

Teaching Plan / Lesson No.

Name of the Topic	Get accounting masters & inventory masters ^{in tally.}
Hours required	5 hrs
Learning Objectives	To know about functions of india. a/cing masters
Previous knowledge to be reminded	
Examples / Illustrations	
Additional inputs	versions of tally. over view of tally ERP9.
Teaching Aids used	Block board, chalk piece.
References cited	
Student Activity Planned after the teaching	previous question paper related to topic.
Activity planned outside the class room, if any	—
Any other activity	Assignment
Topic Synopsis	(Continue on the reverse side if needed) * Role of accounting & Inventory masters in tally. * General ledgers & gst ledgers in tally. * Stock groups & stock items in tally.


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* Gst rates & their applicability to stock.

* Accurate calculation of gst on stocks in tally.

Teaching Plan / Lesson No.

Name of the Topic	Gst voucher entry.
Hours required	5 hrs
Learning Objectives	Gst vouchers, types, stock items: vouchers entry.
Previous knowledge to be reminded	Stock items & stock ledgers
Examples / Illustrations	— live examples
Additional inputs	—
Teaching Aids used	Block board, chalk piece.
References cited	Kalyani, Himalaya publishers
Student Activity Planned after the teaching	
Activity planned outside the class room, if any	
Any other activity	
Topic Synopsis	(Continue on the reverse side if needed)

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Teaching Plan / Lesson No.

Name of the Topic	Marketing: Introduction.
Hours required	5 hrs
Learning Objectives	Core elements of marketing. classification. market.
Previous knowledge to be reminded	
Examples / Illustrations	live Examples.
Additional inputs	—
Teaching Aids used	Block Board - Chalkpiece
References cited	
Student Activity Planned after the teaching	Previous Question papers related to topic
Activity planned outside the class room, if any	—
Any other activity	Assignment.
Topic Synopsis	(Continue on the reverse side if needed) * Classification of markets. * Nature of market. * Nature and Scope of market. * Different market Concepts. * Marketing mix, characteristics.


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Teaching Plan / Lesson No.

Name of the Topic	Marketing: Consumer Behaviour and Marketing Segmentation.
Hours required	5 hrs.
Learning Objectives	Consumer Behaviour, nature and Consumer Behaviour.
Previous knowledge to be reminded	
Examples / Illustrations	live example.
Additional inputs	—
Teaching Aids used	Black Board- chalkpiece.
References cited	
Student Activity Planned after the teaching	Introduction of marketing.
Activity planned outside the class room, if any	—
Any other activity	Assignment.
Topic Synopsis	(Continue on the reverse side if needed) * Consumer Behaviour. nature & of Scope of Consumer Behaviour. * Significance of Buyer behaviour in marketing. * Buying decision process varies


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Stages Involved in Consumer buying Process

- * Types of buying process. behaviour.
- * Types of buying motives.
- * Buying behaviour models.

Teaching Plan / Lesson NO.

Name of the Topic	Marketing : Product Managment.
Hours required	5 hrs.
Learning Objectives	Product managment, Charastics classification of products.
Previous knowledge to be reminded	
Examples / Illustrations	live Example.
Additional inputs	—
Teaching Aids used	Block Board- Chalkpicce.
References cited	
Student Activity Planned after the teaching	Model paper of marketing.
Activity planned outside the class room, if any	—
Any other activity	Assingment.
Topic Synopsis	(Continue on the reverse side if needed) ✓ Characteristics. ✱ classification of products. ✱ Product managment. ✱ levels of products.


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- * product life Cycle.
- * process of New product Development.
- * product mix. Explain the Dimensions of the product mix with Example.

Teaching Plan / Lesson No.

Name of the Topic	Marketing: Pricing Decision.
Hours required	5 hrs.
Learning Objectives	Objectives of Major of Pricing.
Previous knowledge to be reminded	
Examples / Illustrations	Live Example
Additional inputs	-
Teaching Aids used	Black Board- Chalk piece.
References cited	
Student Activity Planned after the teaching	Topics of Marketing that used.
Activity planned outside the class room, if any	-
Any other activity	Assignment.
Topic Synopsis	(Continue on the reverse side if needed) * Factors influencing pricing decision. * Determining the price of a product. * price skimming policy.


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* Important of pricing.

* pricing strategies to be used to determine the price of a new product.

Teaching Plan / Lesson No.

Name of the Topic	Marketing . Promotion & Distribution.
Hours required	5 hrs.
Learning Objectives	promotion. State its features and objectives.
Previous knowledge to be reminded	-
Examples / Illustrations	Live Example.
Additional inputs	-
Teaching Aids used	BlackBoard. chalk piece
References cited	
Student Activity Planned after the teaching	previous model papers of Topics.
Activity planned outside the class room, if any	-
Any other activity	Assignment.
Topic Synopsis	(Continue on the reverse side if needed) * states its features and objectives * promotion mix, factors affecting market promotion mix. * advertising 1. Example the characteristics of Advertising.


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* objectives & functions of advertising.

* Advantages & disadvantages of advertising

Teaching Plan / Lesson No. Gst with tally

Name of the Topic	Gst Liability & payment
Hours required	5 hrs
Learning Objectives	what is mean by liability. what are the taxes under gst.
Previous knowledge to be reminded	gst rate structures, gst forms, Registration of gst.
Examples / Illustrations	—
Additional inputs	
Teaching Aids used	Block board, chalk piece.
References cited	Library, Internet.
Student Activity Planned after the teaching	—
Activity planned outside the class room, if any	Library
Any other activity	—
Topic Synopsis	(Continue on the reverse side if needed) * Factors affecting output tax liability. * Availing Input tax credit. * Due dates for payment of gst. * Modes of Payment for gst. * Late payment & penalties for gst. * Consequences of late / Non-filing of gst. returns.


 Signature of the Lecturer

* Common errors to avoid while making
gst payments

* Role of gst In in gst compliance

Teaching Plan / Lesson No.

Name of the Topic	Gst Accounting Masters & Inventory Masters
Hours required	5 hrs
Learning Objectives	Accounting Masters & Inventory Masters in tally.
Previous knowledge to be reminded	what are the ^{types of} for master.
Examples / Illustrations	—
Additional inputs	
Teaching Aids used	chalk, pen, black board
References cited	Himalaya publishers
Student Activity Planned after the teaching	—
Activity planned outside the class room, if any	Library
Any other activity	Assignment.
Topic Synopsis	(Continue on the reverse side if needed) * Overview of tally ERP9 for gst compliance * Role of accounting & Inventory Masters in Tally. * Configuration gst setting in the company. Information. * General ledgers & gst ledgers in tally.

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* creating general ledgers & gst. ledgers in tally.

* Stock groups & stock items in tally.

* gst rates & their applicability to stocks.

Teaching Plan / Lesson No.

Name of the Topic	Gst voucher Entry.
Hours required	5 hrs.
Learning Objectives	Types of gst vouchers, uses of vouchers in. gst tally.
Previous knowledge to be reminded	—
Examples / Illustrations	—
Additional inputs	
Teaching Aids used	Block board, chalk piece. & other formats
References cited	Kalyani Publications
Student Activity Planned after the teaching	—
Activity planned outside the class room, if any	Library
Any other activity	—
Topic Synopsis	(Continue on the reverse side if needed) * Gst vouchers. * Importance of gst voucher for gst. Compliance. * Customizing gst voucher types * Input tax credit under gst.

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* common errors to avoid while mapping
ITC.

* Accurate calculation of output tax.

* Entering purchase & sales vouchers for multiple
rated gst. goods.

Name of the Topic	Gst Returns
Hours required	5 hrs
Learning Objectives	what are types of gst return forms. know about returns in gst.
Previous knowledge to be reminded	How to entry to transactions in. gst vouchers.
Examples / Illustrations	—
Additional inputs	—
Teaching Aids used	Block board, chalk piece
References cited	—
Student Activity Planned after the teaching	—
Activity planned outside the class room, if any	Assignment
Any other activity	Library.
Topic Synopsis	(Continue on the reverse side if needed) * Types of gst returns. * Regular Monthly returns. * Composition Scheme.. types of returns for composition scheme. * Due dates & filing procedure for composition scheme returns.

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- * Verification & submission of gst returns.
- * GSTR-1, GSTR-2, GSTR-3, GSTR-4,
GSTR-9, GSTR-3B.
- * GSTR-1 contents & format.

Teaching Plan / Lesson No.

Name of the Topic	Payment of gst online.
Hours required	5 hrs.
Learning Objectives	How to pay for taxes in gst online. / Know about the gst payment.
Previous knowledge to be reminded	—
Examples / Illustrations	—
Additional inputs	
Teaching Aids used	Chalk Piece, Black board
References cited	
Student Activity Planned after the teaching	previous knowledge / related question to topic
Activity planned outside the class room, if any	—
Any other activity	Library
Topic Synopsis	(Continue on the reverse side if needed) * Importance of gst Payment online. * Due dates & Modes of Payment for gst. * Electronic filling of returns. * procedure for electronic filling of gst.


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* Refunds under gst. Eligibility criteria.
for Refunds

* Different types of Penalties under gst.

* Administrative structure of gst officers

* Powers & functions of gst officers

* Jurisdiction of gst officers.

Teaching Plan / Lesson No.

Income tax assessment
Procedures & practice.

Name of the Topic	Computation of total income & tax liability
Hours required	5 hrs.
Learning Objectives	How to calculate Income by individuals & firms & companies.
Previous knowledge to be reminded	—
Examples / Illustrations	—
Additional inputs	
Teaching Aids used	Block board, chalk piece.
References cited	
Student Activity Planned after the teaching	previous knowledge questions / related topics.
Activity planned outside the class room, if any	—
Any other activity	Library
Topic Synopsis	(Continue on the reverse side if needed) * Tax rates for assessment. * Sections, 80C, 80CCC, 80CCD, 80CEE, 80D, Section DDB; 80E. * calculation of Income by Individual, firms, companies (P&A). * Total Income of the firm.


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- * partners Income from the firm
- * Gross total income of a company.
- * Inadmissible / Disallowed (exp.)

Teaching Plan / Lesson No.

Name of the Topic	Clubbing of Income.
Hours required	5 hrs
Learning Objectives	What are the losses set off & carry forwarded of losses.
Previous knowledge to be reminded	—
Examples / Illustrations	—
Additional inputs	
Teaching Aids used	Black board, chalk piece
References cited	
Student Activity Planned after the teaching	previous questions paper & related questions
Activity planned outside the class room, if any	—
Any other activity	Assignment.
Topic Synopsis	(Continue on the reverse side if needed) * Clubbing of Income. * Different items come under the provisions of clubbing of income. * Set off & carry forward of losses. (Problems & Answers)

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Teaching Plan / Lesson No.

Name of the Topic	Tax Payment Penalties
Hours required	5 hrs
Learning Objectives	what are the due-dates & know about advance tax payment system
Previous knowledge to be reminded	—
Examples / Illustrations	—
Additional inputs	—
Teaching Aids used	Block board, chalk piece
References cited	—
Student Activity Planned after the teaching	
Activity planned outside the class room, if any	
Any other activity	Assignment
Topic Synopsis	(Continue on the reverse side if needed) * Liable to Pay Advance tax. * Due dates for Payment of advance tax * Computation of advance tax * Consequences of non-payment of advance tax.

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* Imposed under the provisions of Income tax act 1961

* powers of Income tax authorities to reduce.

* procedure for imposing Penalty.

* Different offences which make an assessee liable to Prosecution.

* Income tax authorities.

* powers of CBDT.

Name of the Topic	Returns filing
Hours required	5 hrs
Learning Objectives	Know about the compulsory filling of returns.
Previous knowledge to be reminded	powers of gst officers & authorities to reduce, powers of CBDT.
Examples / Illustrations	—
Additional inputs	
Teaching Aids used	Blackboard, chalk piece
References cited	—
Student Activity Planned after the teaching	—
Activity planned outside the class room, if any	—
Any other activity	Library
Topic Synopsis	(Continue on the reverse side if needed) * compulsory filling of returns * Forms for filling of returns * Return of laws * Related Return [Sec: 139(4)] * Revised Return [Sec: 139(5)]



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Name of the Topic	Issue of shares
Hours required	5 hrs
Learning Objectives	Know about share, what is mean by share types of shares.
Previous knowledge to be reminded	uses of shares & what is mean by shares.
Examples / Illustrations	—
Additional inputs	—
Teaching Aids used	Block Board, chalk piece,
References cited	Previous question papers, Himalayan Publishers.
Student Activity Planned after the teaching	—
Activity planned outside the class room, if any	Assignment
Any other activity	Library
Topic Synopsis	(Continue on the reverse side if needed) * Types of shares * Division of share capital of the company * calls in advance * calls in arrears * shares issued at premium. * shares issued at discount.

Teaching Plan / Lesson No.

Name of the Topic	Issue & Redemption of debentures
Hours required	5 hrs
Learning Objectives	What is meant by debentures Kinds of debentures
Previous knowledge to be reminded	uses of debentures.
Examples / Illustrations	—
Additional inputs	—
Teaching Aids used	Blackboard, chalk piece.
References cited	Himalayan Publications
Student Activity Planned after the teaching	
Activity planned outside the class room, if any	
Any other activity	
Topic Synopsis	(Continue on the reverse side if needed) * Kinds of debentures * Difference b/w debentures & shares * collateral security. * own. debentures. * Sinking fund method. * Issue of debentures * Reserves (capital)

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Teaching Plan / Lesson No.

Name of the Topic	Valuation - of goodwill.
Hours required	5 hrs.
Learning Objectives	* need for valuating goodwill. * features of goodwill.
Previous knowledge to be reminded	what is mean by goodwill -
Examples / Illustrations	-
Additional inputs	-
Teaching Aids used	chalk piece, Block Board
References cited	Himalaya publications.
Student Activity Planned after the teaching	-
Activity planned outside the class room, if any	
Any other activity	Assignment, Library
Topic Synopsis	(Continue on the reverse side if needed) * Types of goodwill * factors influencing goodwill. * Average profit method. * Capitalisation method * Super profits method * Annuity method.

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Teaching Plan / Lesson No.

Name of the Topic	valuation of shares
Hours required	5 hrs.
Learning Objectives	Need for valuating of shares
Previous knowledge to be reminded	Mean by valuation of shares
Examples / Illustrations	
Additional inputs	
Teaching Aids used	chalk Piece, Black Board
References cited	
Student Activity Planned after the teaching	
Activity planned outside the class room, if any	
Any other activity	Assignment.
Topic Synopsis	(Continue on the reverse side if needed) * Various methods of valuating of shares * Net assets method. * Yield method. * Fair value method. * Factors influencing valuation of shares

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Teaching Plan / Lesson No.

Name of the Topic	Company final accounts
Hours required	5 hrs.
Learning Objectives	Books required by to maintain. by companies act 2013.
Previous knowledge to be reminded	Books of accounts.
Examples / Illustrations	—
Additional inputs	—
Teaching Aids used	Block Board, Chalk piece
References cited	
Student Activity Planned after the teaching	
Activity planned outside the class room, if any	
Any other activity	Assignment.
Topic Synopsis	(Continue on the reverse side if needed) * Books of accounts * Statistical Books * procedure of preparation of financial statements. * Profit & loss A/c., Balance sheet schedules.

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