



Government Degree College, Rampachodavaram  
East Godavari District, Andhra Pradesh  
Affiliated to Adikavi Nannaya University



2025-2026 ACADEMIC YEAR

Name of the Lecturer: P.Ramjee Bhima Rao

II B.Com (General ) Honors

Paper:Advanced Accounting

| S.No | Month  | Week | Hrs Available | Syllabus Topic                                                                                                    | Additional Input /Value Addition Taught | Curricular Activity |             |                          |                       | Co-Curricular Activity |             |                          |                       | Remarks |
|------|--------|------|---------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------|-------------|--------------------------|-----------------------|------------------------|-------------|--------------------------|-----------------------|---------|
|      |        |      |               |                                                                                                                   |                                         | Activity            | Hrs Alloted | Whether Conducted or not | If not Alternate date | Activity               | Hrs Alloted | Whether Conducted or not | If not Alternate date |         |
| 1    | 01-Jul | 1    | 4             | Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –         |                                         | Introduc<br>tion    | 4           |                          |                       |                        |             |                          |                       |         |
|      |        | 2    | 4             | Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records -                                 |                                         | lecture             | 3           |                          |                       | ASSIGNMENT             | 1           |                          |                       |         |
|      |        | 3    | 4             | - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet                    |                                         | Lecture             | 3           |                          |                       | G.D                    | 1           |                          |                       |         |
|      |        | 4    | 4             | - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet                    |                                         | Lecture             | 4           |                          |                       | SEMINAR                | 1           |                          |                       |         |
| 2    | 01-Aug | 1    | 4             | Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry |                                         | Lecture             | 4           |                          |                       | MID EXAM -I            |             |                          |                       |         |
|      |        | 2    | 4             | - Ascertainment of Profit and Preparation of Statement of Affairs (including Problems                             |                                         | Lecture             | 3           |                          |                       | QUIZ                   | 1           |                          |                       |         |
|      |        | 3    | 4             | - Ascertainment of Profit and Preparation of Statement of Affairs (including Problems                             |                                         | Lecture             | 4           |                          |                       |                        |             |                          |                       |         |

|                           |        |   |   |                                                                                                           |  |         |   |  |  |             |   |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---------------------------|--------|---|---|-----------------------------------------------------------------------------------------------------------|--|---------|---|--|--|-------------|---|--|--|--|----------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|                           |        | 4 | 4 | Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems          |  | Lecture | 3 |  |  |             |   |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3                         | 01-Sep | 1 | 4 | Accounting Treatment in the Books of Hire Purchaser and Hire Vendor                                       |  | Lecture | 3 |  |  | ASSIGNMENT  | 1 |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                           |        | 2 | 4 | Default and Repossession                                                                                  |  | lecture | 4 |  |  |             |   |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                           |        | 3 | 4 | Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating                                |  | Lecture | 3 |  |  | SEMINAR     | 2 |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                           |        | 4 | 4 | Capitals Accounting Treatment of Goodwill                                                                 |  | Lecture | 3 |  |  | ASSIGNMENT  | 1 |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4                         | 01-Oct | 1 | 4 | Admission of a patrtner                                                                                   |  | Lecture | 4 |  |  |             |   |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                           |        | 2 | 4 | Retirement of a Partner                                                                                   |  | Lecture | 4 |  |  |             |   |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                           |        | 3 | 4 | Partnership Accounts-II: Dissolution of a Partnership Firm Application of Garner v/s Murray Rule in India |  | Lecture | 4 |  |  | MID EXAM-II |   |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                           |        | 4 | 4 | Partnership Accounts-II: Dissolution of a Partnership Firm Application of Garner v/s Murray Rule in India |  | Lecture | 3 |  |  | ASSIGNMENT  |   |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5                         | NOV    |   |   |                                                                                                           |  |         |   |  |  |             |   |  |  |  |                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Signature of The lecturer |        |   |   |                                                                                                           |  |         |   |  |  |             |   |  |  |  | Signature of the Principal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



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**2025-2026 ACADEMIC YEAR**

**Name of the Lecturer: P. Ramji Bhima Rao    I B.Com (Computer Application ) Honors    Paper: INCOME TAX**

| S.No | Month  | Week | Hrs Available | Syllabus Topic                                                                                                                   | Additional Input /Value Addition | Curricular Activity |             |                          |                       | Co-Curricular Activity |             |                          |                       | Remarks |
|------|--------|------|---------------|----------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------|-------------|--------------------------|-----------------------|------------------------|-------------|--------------------------|-----------------------|---------|
|      |        |      |               |                                                                                                                                  |                                  | Activity            | Hrs Alloted | Whether Conducted or not | If not Alternate date | Activity               | Hrs Alloted | Whether Conducted or not | If not Alternate date |         |
| 1    | 01-Jul | 1    | 5             | Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax,                   |                                  | Introduction        | 4           | YES                      |                       |                        |             |                          |                       |         |
|      |        | 2    | 5             | Agricultural Income, Residential Status of, Individual - Incidence of Tax                                                        |                                  | lecture             | 3           | YES                      |                       | GD                     | 1           |                          |                       |         |
|      |        | 3    | 5             | Incomes Exempt from Tax,                                                                                                         |                                  | Lecture             | 3           | YES                      |                       | Assignment             | 1           |                          |                       |         |
|      |        | 4    | 5             | Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites,                     |                                  | Lecture             | 4           | YES                      |                       |                        |             |                          |                       |         |
| 2    | 01-Aug | 1    | 5             | Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income                                           |                                  | Lecture             | 4           | YES                      |                       | MID EXAMS              |             |                          |                       |         |
|      |        | 2    | 5             | Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house - |                                  | Lecture             | 3           | YES                      |                       | Assignment             | 2           |                          |                       |         |
|      |        | 3    | 5             | Deductions from Annual Value - Computation of Income from House Property, Definition of Business and Profession                  |                                  | Lecture             | 4           | YES                      |                       |                        |             |                          |                       |         |
|      |        | 4    | 5             | Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses                           |                                  | Lecture             | 3           | YES                      |                       | SEMINAR                | 1           |                          |                       |         |
| 3    | 01-Sep | 1    | 5             | Allowable Expenses – Expenses Expressly Disallowed – Computation                                                                 |                                  | Lecture             | 3           | YES                      |                       | Assignment             | 3           |                          |                       |         |
|      |        | 2    | 5             | Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset                                                  |                                  | lecture             | 4           |                          |                       |                        |             |                          |                       |         |

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|---------------------------------|--------|------|---------------|-------------------------------------------------------------------------------------------|-----------------------------------------|---------------------|-------------|--------------------------|--------------------------|------------------------|-------------|--------------------------|-----------------------|---------|
| Name of the Lecturer:Dr.P.ANAND |        |      |               |                                                                                           | II B.Com ( C A ) SEM III                |                     |             |                          | Paper: Digital Marketing |                        |             |                          |                       |         |
| S.No                            | Month  | Week | Hrs Available | Syllabus Topic                                                                            | Additional Input /Value Addition Taught | Curricular Activity |             |                          |                          | Co-Curricular Activity |             |                          |                       | Remarks |
|                                 |        |      |               |                                                                                           |                                         | Activity            | Hrs Alloted | Whether Conducted or not | If not Alternate date    | Activity               | Hrs Alloted | Whether Conducted or not | If not Alternate date |         |
| 1                               | 01-Jul | 1    | 5             | Unit 1: Digital Marketing: Introduction to Digital Marketing                              |                                         | Introducti on       | 5           |                          |                          |                        |             |                          |                       |         |
|                                 |        | 2    | 5             | Traditional Vs. Digital Marketing,                                                        |                                         | lecture             | 4           |                          |                          | ASSIGNMENT             | 1           |                          |                       |         |
|                                 |        | 3    | 5             | Technology behind Digital Marketing, Characteristics of Digital Marketing,                |                                         | Lecture             | 4           |                          |                          | G.D                    | 1           |                          |                       |         |
|                                 |        | 4    | 5             | Digital Marketing Strategy, Understanding Digital Consumer.                               |                                         | Lecture             | 5           |                          |                          | SEMINAR                |             |                          |                       |         |
| 2                               | 01-Aug | 1    | 5             | Unit 2: Online Advertising: Introduction, Objective, Where to Advertise, Online AdFormat  |                                         | Lecture             | 5           |                          |                          | MID EXAM-I             |             |                          |                       |         |
|                                 |        | 2    | 5             | Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages                  |                                         | Lecture             | 4           |                          |                          | QUIZ                   | 1           |                          |                       |         |
|                                 |        | 3    | 5             | Unit 3: Email Marketing: Introduction                                                     |                                         | Lecture             | 5           |                          |                          |                        |             |                          |                       |         |
|                                 |        | 4    | 5             | Types of Email, Email Marketing Campaign Process                                          |                                         | Lecture             | 4           |                          |                          |                        |             |                          |                       |         |
| 3                               | 01-Sep | 1    | 5             | Email marketing Tools, Advantages and Disadvantages                                       |                                         | Lecture             | 4           |                          |                          | ASSIGNMENT             | 1           |                          |                       |         |
|                                 |        | 2    | 5             | Opt-in Email Advertising, Email tracking                                                  |                                         | lecture             | 4           |                          |                          | MID EXAM-II            |             |                          |                       |         |
|                                 |        | 3    | 5             | Unit 4: Social Media Marketing (SMM): What is Social Media Marketing, Seven Myths of SMM, |                                         | Lecture             | 4           |                          |                          | SEMINAR                | 1           |                          |                       |         |
|                                 |        | 4    | 5             | Characteristics of Successful Social Media Marketer,                                      |                                         | Lecture             | 3           |                          |                          | ASSIGNMENT             | 1           |                          |                       |         |

|   |        |   |   |                                                                                  |  |         |   |  |  |            |  |  |  |  |
|---|--------|---|---|----------------------------------------------------------------------------------|--|---------|---|--|--|------------|--|--|--|--|
| 4 | 01-Oct | 1 | 5 | Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs,     |  | Lecture | 5 |  |  |            |  |  |  |  |
|   |        | 2 | 5 | Podcast and Webinars, Social Media Monitoring, Social Media: Face book, Twitter? |  | Lecture | 4 |  |  | ASSIGNMENT |  |  |  |  |
|   |        | 3 | 5 | revision                                                                         |  | Lecture | 5 |  |  |            |  |  |  |  |
|   |        | 4 | 5 | study hours                                                                      |  |         | 5 |  |  |            |  |  |  |  |
|   |        |   |   |                                                                                  |  |         |   |  |  |            |  |  |  |  |

Signature of The lecturer

Signature of the Principal



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|---------------------------------|--------|------|---------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------|-------------|--------------------------|---------------------------------|------------------------|-------------|--------------------------|-----------------------|---------|
| Name of the Lecturer:Dr.P.ANAND |        |      |               |                                                                                                                               | II B.Com ( C A)                         |                     | SEM -III    |                          | Paper: organizational Behaviour |                        |             |                          |                       |         |
| S.No                            | Month  | Week | Hrs Available | Syllabus Topic                                                                                                                | Additional Input /Value Addition Taught | Curricular Activity |             |                          |                                 | Co-Curricular Activity |             |                          |                       | Remarks |
|                                 |        |      |               |                                                                                                                               |                                         | Activity            | Hrs Alloted | Whether Conducted or not | If not Alternate date           | Activity               | Hrs Alloted | Whether Conducted or not | If not Alternate date |         |
| 1                               | 01-Jul | 1    | 4             | UNIT-I: ORGANIZATIONAL BEHAVIOR<br>Meaning, importance and historical development of organizational behavior,                 |                                         | Introduction        | 4           |                          |                                 |                        |             |                          |                       |         |
|                                 |        | 2    | 4             | Factors influencing organizational behavior<br>Perception and Attribution- concept, nature and process,                       |                                         | lecture             | 3           |                          |                                 | ASSIGNMENT             | 1           |                          |                       |         |
|                                 |        | 3    | 4             | Factors influencing perception. Values and Attitudes Personality - Stages of personality development,                         |                                         | Lecture             | 3           |                          |                                 | G.D                    | 1           |                          |                       |         |
|                                 |        | 4    | 4             | Determinants of personality. Concept and theories of learning.                                                                |                                         | Lecture             | 4           |                          |                                 |                        |             |                          |                       |         |
| 2                               | 01-Aug | 1    | 4             | UNIT-II: MOTIVATION:<br>Concept, importance and theories of motivation. Leadership - concept, characteristics,                |                                         | Lecture             | 4           |                          |                                 | MID EXAM-I             |             |                          |                       |         |
|                                 |        | 2    | 4             | theories and styles of leadership, Managerial grid, Leadership continuum and Leadership effectiveness.                        |                                         | Lecture             | 3           |                          |                                 | QUIZ                   | 1           |                          |                       |         |
|                                 |        | 3    | 4             | UNIT-III: GROUP DYNAMICS:<br>Meaning of groups and group dynamics, Formation, Characteristics and Types of groups,            |                                         | Lecture             | 4           |                          |                                 |                        |             |                          |                       |         |
|                                 |        | 4    | 4             | Theories of group dynamics, Group cohesiveness - Factors influencing group cohesiveness                                       |                                         | Lecture             | 4           |                          |                                 |                        |             |                          |                       |         |
| 3                               | 01-Sep | 1    | 4             | Group decision making process. Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window. |                                         | Lecture             | 3           |                          |                                 | ASSIGNMENT             | 1           |                          |                       |         |
|                                 |        | 2    | 4             | UNIT-IV: MANAGEMENT OF CHANGE:<br>Meaning and importance of change, Factors contributing to organizational change             |                                         | lecture             | 4           |                          |                                 |                        |             |                          |                       |         |

|   |        |   |   |                                                                                                                                        |  |         |   |  |  |             |   |  |  |  |
|---|--------|---|---|----------------------------------------------------------------------------------------------------------------------------------------|--|---------|---|--|--|-------------|---|--|--|--|
|   |        | 3 | 4 | Change agents, Resistance to change – causes of and dealing with resistance to changeOrganizational Development - meaning and process. |  | Lecture | 3 |  |  | SEMINAR     | 1 |  |  |  |
|   |        | 4 | 4 | UNIT-V: ORGANIZATIONAL CULTURE: Conflict and Effectiveness- Concept of Organizational Culture                                          |  | Lecture | 3 |  |  | ASSIGNMENT  | 1 |  |  |  |
| 4 | 01-Oct | 1 | 4 | Distinction between organizational culture and organizational climate,                                                                 |  | Lecture | 4 |  |  |             |   |  |  |  |
|   |        | 2 | 4 | Factors influencing organizational culture, Morale- concept and types of morale.                                                       |  | Lecture | 4 |  |  |             |   |  |  |  |
|   |        | 3 | 4 | Managing conflict, Organizational Effectiveness                                                                                        |  | Lecture | 4 |  |  | MID EXAM-II |   |  |  |  |
|   |        | 4 | 4 | REVISION&STUDY HOUR                                                                                                                    |  | Lecture | 4 |  |  |             |   |  |  |  |

Signature of The lecturer

Signature of the Principal