2.3.1 Student centric methods, such as experiential learning, participative learning and problem-solving methodologies are used for enhancing learning experiences.

PARTICULARS	STUDENT CENTRIC METHODS	PAGE NO.
Problem Solving	Case study analysis	2 – 5
	Worksheet	6 – 12
	Question Bank	13 - 17

Krishnarajapura village, Shivakote post, Bangalore-89
(NAAC Accredited)
E mail: nsamfgcb@nitte.edu.in Website: www.nsam.ac.in

Academic Year:	2023-24
Programme:	BBA
Semester:	III
Subject/Course:	Organisational Behaviour
Paper Code:	BBA 3.2
Subject Teacher:	Ashok Mammen V
Student Centric Methods of Teaching	1. Case Study Analysis 2. Assignment – Identify the personality traits of a person who has influenced you 3. Individual presentations / Group presentations

The Student Centric Teaching practices that were followed in the class are

1. Case Study Analysis
2. Assignment on personality traits of a person who has influenced you
3. Individual presentations
4. Group presentations

Note: - The students group presentation & the assignments are maintained manually by the faculty member in the department.

Objectives:

• To understand different personality traits
• To comprehend organisational inter personal conflicts that are likely to happen at the top level
• To recommend ways of conflict resolution

Learning Outcomes:

• Students will be able to evaluate reasons for the conflicts
• Students will be able to find ways to resolve such conflicts amicably without harming the organisational interest.

Subject teacher: Ashok Mammen V

Case Study – samples

Dr. N.S.A.M First Grade College
(NAAC Accredited, Affiliated to BCU)

Department of BBA

Group Presentation: Analysis of a Case Study

Topic: Case Study on Open AI

Class / Section: III rd Sem BBA General

Academic Year: 2023 - 2024
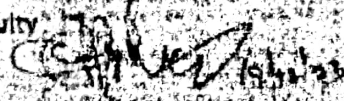
Subject: ORGANIZATION BEHAVIOUR

Subject Code:

Name of the students: Aishwarya MP, Navya, Anil, vivek deekshitha, monisha, Sindhu Shree

#	Name of the students	Signature
1	AISHWARYA. M.P.	Aishwarya
2	NAVYA DEEPTHI	Navya
3	ANIL. M.	A
4	VIVEK. T.R.	Vivu
5	DEEKSHITHA. S	Deekshitha S
6	MONISHA. M	Monisha M
7	SINDHU. SHREE. S	Sindhu Shree. S
8		

Date of submission: 18 Dec - 2023

Submitted to (Faculty name): Ashok Mammen V

Signature of the faculty:

Dr. N.S.A.M First Grade College

(NAAC Accredited, Affiliated to BCU)

Department of BBA

Group Presentation: Analysis of a Case Study
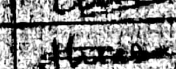
Topic: Case Study on Open AI

Class / Section: BBA General 3rd sem

Academic Year: 2023

Subject: OB

Subject Code:

Name of the students:

#	Name of the students	Signature
1	Kushitha L	
2	priyanka K S	
3	Asshu B C	
4	Chaithra	
5	Harsha Vaudhan	
6	Vaishnavi S	
7		
8		

Date of submission: 14/12/2023

Submitted to (Faculty name): Ashok Mammen V
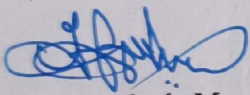
Signature of the Faculty

Subject teacher: Ashok Mammen V

NITTE EDUCATION TRUST | **Dr. NSAM FIRST GRADE COLLEGE**

Krishnarajapura Village, Shivakote Post, Bangalore-89
(NAAC Accredited)
E mail: nsamfgcb@nitte.edu.in Website: www.nsam.ac.in
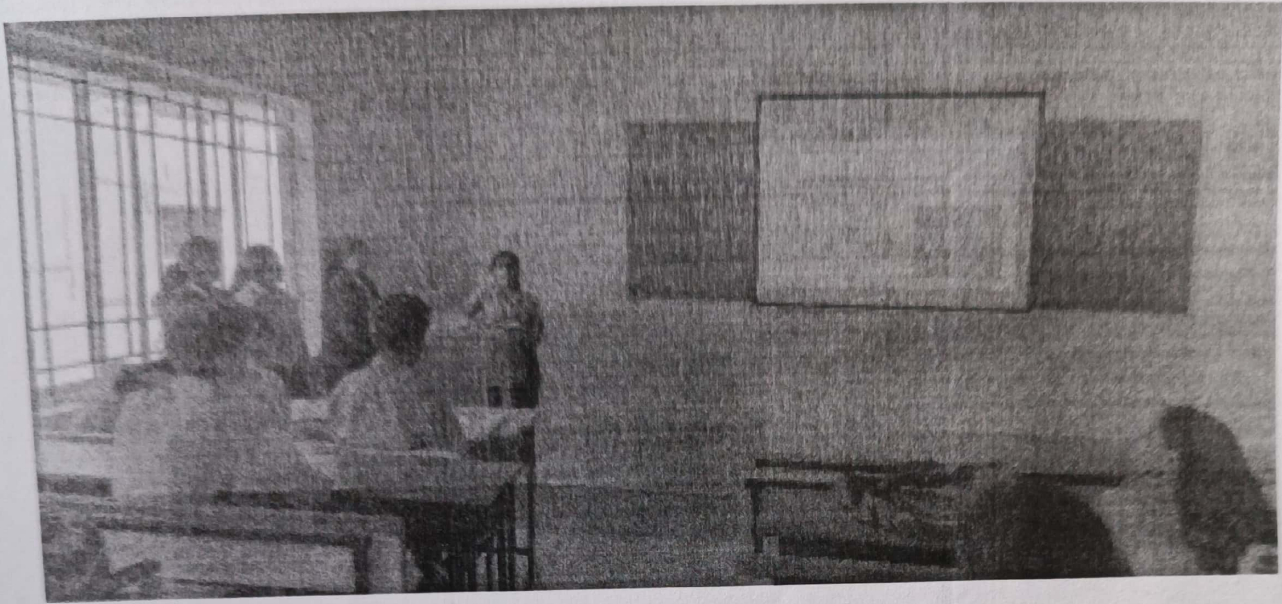
Academic Year:	2023-2024
Programme:	B.Com
Semester:	III
Subject/Course:	CORPORATE ACCOUNTING
Paper Code:	3.1
Subject Teacher:	Dr. Neha Kousar
Student Centric Methods of Teaching	1. Assignments 2. Worksheet 3. ICT Tools 4. Problem Solving techniques

The Student Centric Teaching practices that were followed in the class are

1. **Active Learning:** Preparing and delivering presentations requires students to actively engage with the course content. They must research, analyze, and synthesize information, helping them internalize the material.

2. **Concept Reinforcement:** Worksheets are designed to reinforce the concepts learned in class. They provide a structured format for students to practice and apply what they've learned, making abstract concepts more tangible.

4. **Enhancing Engagement and Interactivity:** ICT tools such as learning management systems (LMS), interactive presentations, online quizzes, and multimedia resources can make lessons more engaging. These tools offer a dynamic and interactive environment that supports different learning styles.

5. **Critical Thinking Development:** Problem-solving techniques teach students how to approach and break down complex issues systematically. Students learn to think critically, identify key variables, and develop solutions.

PRINCIPAL
Dr. N.S.A.M. First Grade College
Sy. No. 21, Krishnarajapura Village,
Shivakote (P) Hesaraghatta Hobli,
Bengaluru-560 089

Objectives:

1. To gain an in-depth understanding of underwriting in the context of corporate securities, including the process through which underwriters guarantee the sale of securities issued by a corporation.
2. To learn how to calculate the profit of a company for the period prior to its formal incorporation, and understand how these profits should be treated in the financial statements
3. To understand the methods and principles used in the valuation of goodwill, which is an intangible asset that represents the value of a company's reputation, brand, and customer loyalty.
4. To gain a comprehensive understanding of how to prepare financial statements in accordance with the Companies Act 2013, ensuring compliance with legal and regulatory requirements.

Learning Outcomes:

a. To Understand the treatment of underwriting of corporate Securities.

b. To Comprehend the computation of profit prior to incorporation.

c. To know the valuation of Goodwill.

d. To Know the valuation corporate Securities.

e. To prepare the financial statements of companies as per the Companies Act 2013.

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Sy No. 21, Krishnarajapura Village,
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Bengaluru-560 089

Samples:

DR. NSAM FIRST GRADE COLLEGE

SUB:- Corporate accounting

WORK sheet

problem - 1

Nikhil Reddy. BG
B.com + BOA
III sem

The net profit of a company after providing for taxation, for the past 5 years are : 240,000, 246000 and 247,000. The capital employed in the business is 24,00,000 on which a reasonable rate of return of 10% is excepted.

It is excepted that the company will able to maintain its super profits for next five years. calculate the value of the goodwill of business on the basis of

ⓐ Annuity of super profit, taking the present value of an annuity of one rupee for five years at 10% interest is ₹3.78.

ⓑ capitalization of super profit method.

ⓒ 5 years purchase of super-profit method.

= Solution:-

Step 1:- calculation of weighted average profit

since there is an increasing trend in profit, weighted average profit has been calculated

year	profit	weights	product
1	40000	1	40000
2	42000	2	84000
3	45000	3	135000
4	46000	4	184000
5	47000	5	235000
		15	678000

weighted Average profit = $\frac{6,78,000}{15}$

= 45,200

Step 2: Calculation of Normal profit

Normal profit = capital employed × Normal rate of return

= $4,00,000 \times \frac{10}{100}$

= 40,000

step 3:- calculation of super profit

super profit = Average profit - Normal profit

= 45200 - 40,000

= 5200

step 4:- calculation of Goodwill

(a) Annuity method

value of Goodwill = super × Annuity

= 5200 × 3.78

= 19,656

(b) capitalization of super-profit method

Goodwill = $\frac{super\ profit}{Normal\ rate\ return} \times 100$

= $\frac{5200}{10} \times 100$ = 52000

(c) super profit method

value of Goodwill = super profit × No. of years purchase

= 5200 × 5

= 26000

Step -2: Calculation of Normal Profit

Normal profit :- Capital employed × Normal rate of return

$$= 400000 \times \frac{10}{100}$$

$$= 40000$$

Step -3 : Calculation of Super profit

Super profit :- Average profit - Normal profit

$$= 45200 - 40000$$

$$= 5200$$

Step- 4 : Calculation of Goodwill

a) Annuity Method

Value of Goodwill = Super × Annuity

$$= 5200 \times 3.78$$

$$= 19656$$

b) Capitalization of Super profit method

$$\text{Goodwill} = \frac{\text{Super profit}}{\text{Normal rate of return}} \times 100$$

$$= \frac{5200}{10} \times 100$$

$$= 52000$$

c) Super Profit Method

Value of goodwill = Super profit × no of yr purchase

$$= 5200 \times 5$$

$$= 26000$$

Narayan Gowda. A   Dr. N.S.A.M First Grade College
Bcom (BDA)   Krishnarajapura Village, Bangalore.
3rd sem

Work Sheet

Problem - 1

The net profit of a company after providing for taxation for the post 5yrs are 40000, 46000 and 47000. The capital employed in the business is 400000 on which a reasonable rate of return of 10% is excepted

It is expected that the company will be able to maintain its super profits for next 5 yrs.

(a) Annuity of Super profit Method
(b) Capitalization of super profit method.
(c) 5yr purchase of super profit method

Solution -

Step 1 : Calculation of weighted average profit.

Since there is an increasing trend in profits, weighted average profits has been calculated.

Year	Profit	Weight	Product
1	40000	1	40000
2	42000	2	84000
3	45000	3	135000
4	46000	4	184000
5	47000	5	235000

Weighted average profit $= \dfrac{678000}{15}$

$= 45200 //$

Work sheet
Problem - 1

The net profits of a Company after providing for taxation, for the past 5 years are: ₹40.000, ₹46000 and ₹47000. The Capital employed in the business is ₹4,00.000 on which a reasonable rate of return of 10% is excepted.

It is excepted that the Company will able to maintain its super profits for next five years.

Calculate the Value of the goodwill of business on the basis of

a). Annuity of super profit, taking the present value of an annuity of one rupee for five years at 10% interest is ₹3.78.

b). Capitalization of super profit method.

c). 5 years purchase of super-profit method.

Solution :-

step 1:- Calculation of weighted average profit.

Since there is an increasing trend in profits, weighted average profits has been calculated.

year	profits (₹)	Weights	product (Rs)
1	40,000	1	40000
2	42.000	2	84.000
3	45.000	3	1,35.000
4	46.000	4	1,84.000
5	47,000	5	2,35.000
		15	6.78.000

Subject Teacher   **HOD**   **Principal**

Bengaluru City University
(Prescribed Syllabus)

Management Principles and Applications

B.com (General & LSCM) BBA

2023's Top 23 Questions

1. Define Management. Explain the principles of Management.
2. Give the meaning of Esprit de Corps. Explain the Functions of Management.
3. What is Planning? Explain the Process of Planning.
4. What do you mean by Decision Making. State the Importance of Decision making.
5. What is organising? What are the principles of organising.
6. What is authority? What are advantages and Disadvantages of Authority?
7. Explain the modern form of organisation structure?
8. Explain the concept of SWOC Analysis.
9. What is staffing? Explain the process of staffing in respect of Recruitment and selection.
10. Define Motivation? Explain the Maslow's need hierarchy theory of Motivation.
11. What is Benevolent style of leadership? What is the Importance of Leadership.
12. What is communication? Explain the different types of communication.
13. What are the different barriers of communication? Explain the measures to overcome the barriers of communication.
14. Explain Hertzberg's theory of motivation.
15. What is Co-ordination State the Importance and Principles of Co-ordination.
16. What is Control? Explain the principles of effective control.
17. Explain the techniques of Control?
18. Define Free Reign leadership style and Transactional leadership style.
19. Explain the management thoughts of FW Taylor and Peter F Drucker.
20. Write a Short note on
    a. Span of Management
    b. Scalar chain
    c. Committee
    d. Delegation of Authority
    e. Centralization and Decentralisation of Authority.
21. What are the limitations of planning and Control?
22. Explain decision making process.
23. Define the role of Managers in building economy and explain the emerging issues in Management.

Mr Punith Kumar H S
Assistant Professor
Department of Commerce and Management.
Dr N.S.A.M. First Grade College

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Dr. NSAM First Grade College
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Shivakote (Post) Hesaraghatta Hobli,
Bengaluru-560 089

INCOME TAX LAW & PRACTICE– II
Theory questions;
UNIT 1: PROFITS ANG GAINS FROM BUSINESS & PROFESSION

2 marks:

1. What is Business?
2. Give the meaning of Vocation.
3. What is Profession?
4. What is capital asset?
5. What is short term capital asset?
6. Mention rates of depreciation charged for computer, surgical equipment, books, plant & machinery, intangible assets.
7. How do you treat bad debts recovered, earlier written off?
8. Mention any four admissible and inadmissible expenses.

UNIT 2: INCOME FROM CAPITAL GAIN

2 marks:

1. What do you mean by short term capital gain?
2. What is long term capital gain?
3. Define Zero coupon bond.
4. What is Indexation?

UNIT 3: INCOME FROM OTHER SOURCES

2 marks:

1. What is casual income?
2. Give the meaning of less tax securities.
3. Mention any two interest income exempted.
4. What is a tax free government security?
5. What is meant by Bond washing transaction?
6. What is composite rent?

UNIT 4: DEDUCTIONS FROM GROSS TOTAL INCOME

2 marks:

1. State ay two donations of 100% deductions allowable U/S 80G.
2. What is set off of loss?
3. State how long term capital losses are set-off.
4. What are the provisions available U/S 80 EE?
5. Explain the provisions U/S 80 U.

5 marks

6. Distinguish between deductions and exemptions
7. Explain the provisions U/S 80 D.
8. Briefly explain the deductions U/S 80 C.
9. Who are eligible for deductions U/S 80 U? Stat the provisions of the section.
10. Explain the provisions for set-off and carry forward of the following losses;
    a. Long term capital loss
    b. Loss from house property

c. Speculation business losses
d. Short term capital loss

CHAPTER 5: ASSESSMENT OF INDIVIDUALS

2 marks:
1. What do you mean by Gross Total Income?
2. What is Rebate u/s 87 A?
3. What is Tax liability?

Practical questions

UNIT 1: PROFITS ANG GAINS FROM BUSINESS & PROFESSION
5 marks: Calculation of taxable income form profession.
15 marks: calculation of taxable income from business

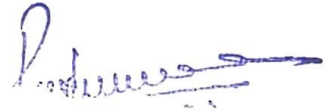### UNIT 2: INCOME FROM CAPITAL GAIN
5 marks and 15 marks: calculation of taxable income from capital gain.

UNIT 3: INCOME FROM OTHER SOURCES
5 marks and 15 marks: Calculation of taxable income from other sources.

CHAPTER 5: ASSESSMENT OF INDIVIDUALS
5 marks and 15 marks: Calculation of total income and tax liability

ADVANCED FINANCIAL ACCOUNTING

Weightage of marks

Chapter-1: Insurance Claims for Loss of Stock	Weightage of Marks
2 Marks:	
➢ One theory question and	
➢ One practical question on calculating fire insurance claim or Gross Profit ratio.	2 * 2 = 4
5 Marks	
➢ Practical problem on the calculation of amount of claim in Fire insurance	1 * 5 = 5
12 Marks	
➢ Practical problem on the calculation of amount of claim in Fire insurance	1 * 12 = 12
Total	**21**

Chapter-2: Hire Purchase Accounting	
2 Marks	
➢ Any one theory question	1 * 2 = 2
5 Marks	
➢ Practical question on calculation of interest	1 * 5 = 5
Total	**07**

Chapter-3: Departmental Accounts	
2 Marks	
➢ One theory question and	2 * 2 = 4
➢ One practical question on basis of allocation of expenses and incomes	
5 Marks	
➢ Practical question on preparation of Trading or Profit and Loss account	1 * 5 = 5
Or	
➢ Theory question on identifying the basis of allocation or apportionment of expenses	
12 Marks	
➢ Practical question on preparation of Trading and Profit and Loss account	1 * 12 = 12
Total	**21**

Chapter-4: Conversion of Single Entry into Double entry system	
2 Marks	
➢ Theory question and	2 * 2 = 4
➢ Practical question on calculation of Cost of goods sold.	
5 Marks	
➢ Practical question on ascertaining the missing information;	1 * 5 = 5
• Opening stock	
• Closing stock	
• Credit sales	
• Credit purchase	
• Total Purchase	
• Total Sales	
12 Marks	
➢ Practical question on preparation of final accounts.	1 * 12 = 12
Total	**21**

Chapter-5: Emerging Trends in Accounting	
2 Marks	
➢ Theory question	1 * 2 = 2
5 Marks	1 * 5 = 5
➢ Theory question	
Total	**07**

2 marks

Chapter-1:
1. Give the meaning of Average Clause.
2. How do you treat salvaged goods in fire insurance claim?
3. When is Average Clause applicable?
4. What are abnormal line of goods?
5. Give the meaning of Under Insurance and Over Insurance.
6. How do you ascertain the Amount of claim?

Chapter-2:
1. Define Hire Purchase system.
2. Define Installment purchase system.
3. Who is Hire Vendor/ Hire Purchaser?
4. Give the meaning of Down Payment.

5 marks:
1. Distinguish between Hire Purchase and Instalment Purchase system

Chapter-3:
1. Give the meaning of Departmental accounting.
2. How do you treat Inter Departmental Transfers?
3. Give the meaning of Intra departmental and Inter Departmental transfers.

5 marks:
1. Basis of apportionment of expenses and incomes

Chapter-4:
1. Mention any two merits of single entry system.
2. What is Pure single entry system?
3. State any two merits and demerits of single entry system.
4. Give the meaning of simple single entry system.
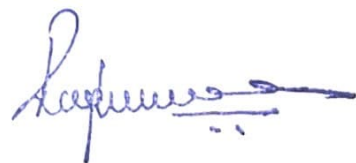5. What is Quasi single entry system?

5 marks
1. Distinguish between single entry system and Double entry system.

Chapter-5:
1. What is Green accounting?
2. What of Human Resource accounting?
3. Give the meaning of Inflation accounting.
4. Give the meaning of Database accounting.
5. What is meant by cloud computing accounting?

5 marks
1. Explain the digital transformation of accounting.