

GOVT.COLLEGE KHERTHA, DISTT.- BALOD(C.G.)
DEPARTMENT OF COMMERCE
TEACHING PLAN (SESSION-2024-25)

B.Com. 1st Sem. End.	B.Com. 2nd Year	B.Com. 3rd Year
DSC+GE- Bus. Economics	Corporate Accounting	Income Tax
VAC- Concept of Business	Cost Accounting	Auditing
---	Principles of Business Management	Principles of Marketing

Month	Class	Name of Course			Content of Course			Class Activities	Assessment	Home work
August	B.Com . 1 st Sem.	(DSC+GE) Business Economics { Unit-1}	VAC Concept of Business { Unit-1}	----	(DSC+GE) Business Economics { Unit-1}	VAC Concept of Business { Unit-1}	-----			
		Brief history and Contribution of Indian Economists Market Demand Analysis	Introduction		Naurogi, Gopal Krishna Gokhle, Dr. Gadgil, V KRV Rao, Amartya Sen. Business Economics: Meaning, Definition, objective and nature & Scope, Role and Responsibilities of a business Economist. Market Demand Analysis: Meaning of Demand and Determinants of Demand, Changes in Demand, Demand Function Law of Demand, Types of Demand and Exceptions of Law of Demand.	Introduction to business, business enterprise, size of business unit and scale of operation, promotion of business, business combinations, scientific management, rationalisation, plant location, structure and forms of business organisation.		Preparing Notes, Group Discussion, Power Point Presentation Video Lecture.	Unit Test	Solve Practical Problem and question Bank
	B.Co m. 2 nd Year	Corporate Accounting { Unit-1}	Cost Accounting { Unit-1}	Principles of Bus. management { Unit-1}	Corporate Accounting	Cost Accounting	Principles of Business management	Class Activities	Assessment	Home work
		Issue, Forfeiture, and Re-issue of Shares	Concept and Nature of Cost Accounting	Introduction :	Issue, Forfeiture, and Re-issue of Shares Practical Problem.	Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, Cost center, Establishment of an Idle cost accounting system, Application of IT in Cost	Concept, nature, process, and significance of management etc.	Preparing Notes, Group Discussion, Power Point Presentation Capacity Building, Video Lecture	Unit Test	Solve Practical Problem and question Bank

						accounting system, Application of IT in Cost Accounting.				
	B.Com. 3 rd Year	Income Tax {Unit -1} Basic Concepts:	Auditing {Unit -1} Introduction:	Principles of Marketing {Unit -1} Introduction	Income Tax Income, casual income, assessment year, previous year, grosses total income, total income, and person.	Auditing Meaning and objectives of auditing: Types of audit, Internal audit.	Principles of Marketing Nature and scope of marketing; Importance of marketing.	Class Activities Preparing Notes, Power Point Presentation, Capacity Building, Video Lecture	Assessment Unit Test	Home work Solve Practical Problem and question Bank
Month	Class	Name of Course			Content of Course			Class Activities	Assessment	Home work
Septem ber	B.Com. 1 st Sem	(DSC+GE) Business Economics { Unit-2}	VAC Concept of Business { Unit-2}	----	(DSC+GE) Business Economics { Unit-2}	VAC Concept of Business { Unit-1}	---			
		Consumer Behaviour and Elasticity of Demand	Attitudes towards business and environment		Consumer Behaviour and Elasticity of Demand: Utility Analysis of Demand, Law of Diminishing marginal utility & Consumer Surplus, Indifference Curve technique, Price Line or Budget Line, Concept of Elasticity of Demand, Importance, Types, Calculations of different concepts of Elasticity, Methods of measurement of Price Elasticity of demand	Attitudes towards business and environment, relationship between business and environment, components and types of environment,		Preparing Notes, Power Point Presentation,	Assignment and Internal Exam	Solve Practical Problem and question Bank
	B.Com. 2 nd Year	Corporate Accounting { Unit-1}	Cost Accounting { Unit-1}	Principles of Bus. management { Unit-1}	Corporate Accounting	Cost Accounting	Principles of Business management	Class Activities	Assessment	Home work
		Issue and Redemption of share and Debenture	Direct and indirect material,	Management roles (Mintzberg)	Issue and Redemption of preference share and Debenture Numerical Question.	Valuation of material, Principal of valuation of material as per AS-2/Ind AS-2, CAS- VI, Inventory control- Meaning and techniques	An overview of functional areas of management, Development management thought, Classical and neo- classical system, Concept approaches	Preparing Notes, Power Point Presentation, Capacity Building, Video Lecture	Unit Test	Solve Practical Problem and question Bank

						including latest techniques likes Just in Time (JIT), Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ),				
	B.Com .3 rd Year	Income Tax {Unit -1}	Auditing {Unit -1}	Principles of Marketing {Unit -2}	Income Tax	Auditing	Principles of Marketing	Class Activities	Assessment	Home work
		Agricultural Income	Audit Process	Consumer Behavior	Agricultural Income	Audit Programme, Audit note books, Working papers and evidences .	Nature, scope, and significance of consumer behavior	Preparing Notes, Power Point Presentation, Capacity Building, Video Lecture	Unit Test	Solve Practical Problem and question Bank
		{Unit -2} Heads of Income			{Unit -2} Income From Salary Illustration & Practical Problem					
Month	Class	Name of Course			Content of Course			Class Activities	Assessment	Home work
October	B.Com. 1 st Sem	(DSC+GE) Business Economics { Unit-3}	VAC Concept of Business { Unit-3}	----	(DSC+GE) Business Economics { Unit-3}	VAC Concept of Business { Unit-1}	----			
		Production Analysis:	Social responsibility and business ethics.		Meaning of Supply and Supply function, Concepts of Stock and Flow, Determinants of Supply, Law of Supply, Changes in Supply, Production Function: a) Law of Variable Proportions b) Law of Returns to Scale, Economies and Diseconomies of Scale	Social responsibility and business ethics, Justification of the concept and scope of social responsibility, Emerging concepts of the theory of social responsibility.		Preparing Notes, Power Point Presentation	Unit Test	Solve Practical Problem and question
	B.Com .2 nd Year	Corporate Accounting { Unit-2}	Cost Accounting { Unit-2}	Principles of Bus. management { Unit-2}	Corporate Accounting	Cost Accounting	Principles of Business management			
		Final Accounts	Employee Cost and Overheads.	Planning	Final Accounts (As par company act 2013) Numerical	Meaning and classification of employee cost, Requisite of a good	Concept, process and types. Decision making concept and Bounded rationality:	Preparing Notes, Power Point Presentation,	Unit Test	Solve Practical Problem and

						wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labour cost control-techniques, Employee turnover, Remuneration and Incentive schemes (Rowan and Halsey Plan only) Overheads Definition and classification, Production overheads allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over-absorption & under-absorption of overheads, Administration and selling & distribution overheads - Methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.	Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation	Capacity Building, Video Lecture		question Bank
	B.Com .3rd Year	Income Tax {Unit -2}	Auditing {Unit -2}	Principles of Marketing {Unit -3}	Income Tax	Auditing	Principles of Marketing			
		Heads of Income	Internal Check System	Product:	Income From Salary and Income From House Property.	Internal Check System: Internal control, Audit Procedure: Vouching: Verification of assets and	Concept of product, consumer, and industrial goods	Preparing Notes, Power Point Presentation, Capacity Building, Video Lecture	Unit Test	Solve Practical Problem and question Bank

Month	Class	Name of Course			Content of Course			Class Activities	Assessment	Home work
November	B.Com. 1 st Sem	(DSC+GE) Business Economics { Unit-4}	VAC Concept of Business { Unit-4}	----	(DSC+GE) Business Economics { Unit-1}	VAC Concept of Business { Unit-4}	-----			
		Market Morphology and Equilibrium of the Firm and Industry:	Major Business Ethics:		Meaning, Classification and Types of Market, Market structure formed on the basis of perfect and imperfect competition, Price and output determination under Perfect Competition, monopoly, Discrimination Monopoly, Monopolistic Competition, Oligopoly	Basic concepts, features, principles, need and importance of business ethics, difference between business ethics and morality, The term business undertaking, size of business unit and scale of operation, promotion of business, business combinations, scientific management, plant location, structure and form of business organization, business ethics.		Preparing Notes, Power Point Presentation,	Assignment and Internal Exam	Solve Practical Problem and question Bank
	B.Com. 2 nd Year	Corporate Accounting { Unit-2}	Cost Accounting { Unit-3}	Principles of Bus. management { Unit-3}	Corporate Accounting	Cost Accounting	Principles of Business management			
		Liquidation of Company	Unit Output Costing	Organizing:	Liquidation of Company {Numerical}	Concept and Need for Unit Output Costing, Preparation of Cost Sheet & Cost Statement and Tender Price, Reconciliation of cost and financial accounts.	Organizing: Concept, nature, process and significance; Authority and resident relationships: Centralization and decentralization; Departmentation; Organization structure forms and contingency factors.	Preparing Notes, Power Point Presentation, Capacity Building, Video Lecture	Unit Test	Solve Practical Problem and question Bank

						Insurance companies.	wholesaler. Transportation, Warehousing, Inventory control; Order processing.			
		Computation of Tax Liability	Audit of Limited Companies:	Distributions Channels Physical distribution of goods	Set-off and carry forward of losses, Deduction from gross total income.	{D} Special audit of banking companies. {E} Audit of educational institutions. {F} Audit of Insurance companies.	Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler. Transportation, Warehousing, Inventory control; Order processing.	Preparing Notes, Power Point Presentation, Capacity Building, Video Lecture	Unit Test	Solve Practical Problem and question Bank
Month	Class	Name of Course			Content of Course			Class Activities	Assessment	Home work
January	B.Com 2 nd Year	Corporate Accounting { Unit-4}	Cost Accounting { Unit-4}	Principles of Bus. management { Unit-4}	Corporate Accounting	Cost Accounting	Principles of Business management			
		Accounting for Amalgamation of Companies & Reconstruction of Companies	Process Costing	Leadership & Communication	Accounting for Amalgamation of Companies as per Indian Accounting Standard 14: Accounting for internal reconstruction excluding intercompany holdings and reconstruction schemes.	Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Costing of Joint-product and by-product	Leadership: concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication : Nature, process, networks, and barriers, Effective Communication	Preparing Notes, Power Point Presentation, Capacity Building, Video Lecture	Unit Test	Solve Practical Problem and question Bank
	B.Com 3 rd Year	Income Tax {Unit -4}	Auditing {Unit -4}	Principles of Marketing {Unit -5}	Income Tax	Auditing	Principles of Marketing			
		Computation of Tax Liability	Investigation:	Promotion: Advertising	Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of individual and & HUF.	Investigation: Investigation; Audit of non profit companies, {A} Where fraud is suspected, and	Promotion: Methods of promotion; Optimum promotion mix. Advertising media the irrelative merits	Preparing Notes, Power Point Presentation, Capacity Building,	Unit Test	Solve Practical Problem and question Bank

Month	Class	Name of Course			Content of Course			Class Activities	Assessment	Home work
February	B.Com 2 nd Year	Corporate Accounting { Unit-5}	Cost Accounting { Unit-5}	Principles of Bus. management { Unit-5}	Corporate Accounting	Cost Accounting	Principles of Business management			
		Consolidated Balance Sheet of holding companies	Operating Costing /service costing-Activity Based Costing (ABC)	Managerial Control, Management of Change	Consolidated Balance Sheet of holding companies with one subsidiary	Ascertainment of services cost like Transport, Hospital, Canteen, Hotel, Education institution, IT industry, Cinema Concept, significant and silent features, stages and flow of cost in ABC, basic components of ABC-resource drivers and cost drivers, Application of ABC in a manufacturing organization.	Managerial Control: Concept and process; Effective control system; Technical control - traditional and modern. Management of Change: Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment	Preparing Notes, Power Point Presentation, Capacity Building, Video Lecture	Unit Test	Solve Practical Problem and question Bank
	B.Com 3 rd Year	Income Tax {Unit -5}	Auditing {Unit -5}	Principles of Marketing {Unit -5}	Income Tax	Auditing	Principles of Marketing			
		Tax Management	Recent Trends in Auditing	Advertising Personal selling	Tax Management: Tax deduction at source, Advance payment of tax, Assessment procedures, Tax planning for individuals etc.	Recent Trends in Auditing: Nature and significance of cost audit, Tax Audit, Management audit.	Characteristics of an effective advertisement. Selling as a career; Classification of successful sales person; Functions of sales man. Recent development in marketing social marketing, online marketing.	Preparing Notes, Power Point Presentation, Capacity Building, Video Lecture	Unit Test	Solve Practical Problem and question Bank



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