

**GOVT.COLLEGE KHERTHA, DISTT.- BALOD(C.G.)**

**DEPARTMENT OF COMMERCE**

**TEACHING PLAN (SESSION-2024-25)**


<b>B.Com. II Semester</b>
<b>Discipline Specific Core Course (DSC)</b>
<b>Business Mathematics</b>


नाम - सुशी गायत्री नेतम  
सहायक प्राध्यापक [वाणिज्य]


Month	Name of Course (DSC) Business Mathematics { Unit-1}	Content of Course (DSC) Business Mathematics { Unit-1}	No. of Lecture	Class Activities	Assessment	Home work
February	<b>Vedic mathematics:- Simultaneous Equation:-</b>	<b>Vedic mathematics:-</b> Brief history of Vedic mathematics in Indian knowledge tradition, methods and practice of quick calculation of addition, multiplication, division, square and square root of numbers through Vedic mathematics, method of quick verification of answers from Digit Sum. <b>Simultaneous Equation:-</b> Meaning, Characteristics, Methods of Solving Equation in Two Variables-Graphical, Substitution, Elimination and Cross Multiplication.	15	Preparing Notes, Group Discussion, Power Point Presentation	Unit Test	Solve Practical Problem and question Bank
March	<b>{ Unit-1}</b> <b>Basic Financial Arithmetic: Logarithm and Antilogarithm-</b>	<b>{ Unit-1}</b> <b>Basic Financial Arithmetic:</b> Simple and Compound interest- Principal, amount, concept of real and nominal rate of interest, difference between simple interest and compound interest, practical problems related to interest, time, rate, principal and amount. <b>Logarithm and Antilogarithm-</b> Practical use of logarithm and antilogarithm table.	15	Preparing Notes, Group Discussion, Power Point Presentation	Assignment and Internal Exam	Solve Practical Problem and question Bank

April	{Unit-3}	{Unit-3}	15	Preparing Notes, Group Discussion, Power Point Presentation	Internal Exam	Solve Practical Problem and question Bank
	Commercial Arithmetic-I	Commercial Arithmetic-I-Ratio & Proportion, Arithmetic Average, Percentage.				
May	{Unit-4}	{Unit-4}	15	Preparing Notes, Group Discussion, Power Point Presentation	Unit Test	Solve Practical Problem and question Bank
	Commercial Arithmetic-II-	Commercial Arithmetic-II- Commission, Brokerage, Discount, Profit and Loss.				



  
 NEP પૂર્ણમ  
 સુશી ગાયત્રી નેતામ  
 સહાયક પ્રાધ્યાપક, તાલિય  
 શા. મહાવિદ્યાલય રતેરથા, ત્રિલ જાગેર(બા.)

  
 Co-ordinator, Q.A.C  
 Govt. College Khertha, Distt. Balor

  
 Principal,  
 Govt. College, Khertha  
 Distt. Balod (C.G.)

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नाम - श्री अमित अग्रवाल

B.Com. II Semester Discipline Specific Core Course (DSC)	B.A.II Semester Generic Elective Course (GE)	B.Com. II Semester Discipline Specific Core Course (DSC)	B.Com. II Semester Skill Enhancement Course (SEC)
Business Environment	Business Environment	Business Accounting	Accounting for Everyone

Month	Name of Course			Content of Course					Class Activities	Assessment	Home work
	(DSC+GE) Business Environment { Unit-1}	(DSC) Business Accounting { Unit-1}	(SEC) Everyone for Accounting { Unit-1}	(DSC+GE) Business Environment { Unit-1}	(DSC) Business Accounting { Unit-1}	No.of Lecture (DSE & GE)	(SEC) Accounting for Everyone { Unit-1}	No.of Lecture (SEC)			
February	Business Environment	Accounting for Partnership Firm:	Introduction to Accounting:	Type of Environment-internal, external, micro and macro environment. Competitive structure of industry, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.	Fundamental of Partnership Firm ,Partnership Deed, Final Accounts of a Firm, Admission of new partner, Retirement and Death of a partner.	15	Accounting Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms -Transaction, Account, Asset, Liability, Capital, Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.	08	Preparing Notes, Group Discussion, Power Point Presentation	Unit Test	Solve Practical Problem and question Bank
March	{ Unit-2}	{ Unit-2}	{ Unit-2}	{ Unit-2}	{ Unit-2}		{ Unit-2}				
	Economic Problem of Growth:	Dissolution of a partnership firm.	Transactions and recording of transactions:	Inflation, Parallel Economy, Industrial Sickness. Economic Factors of Growth: Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), Micro, Small and Medium Enterprises (MSMES)	Amalgamation of partnership Firms, Conversion of partnership firm into limited liability Company.	15	Features of recordable transactions and events, Basis of recording vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions.	07	Preparing Notes, Group Discussion, Power Point Presentation	Assignment and Internal Exam	Solve Practical Problem and question Bank



	(DSC+GE) Business Environment { Unit-3}	(DSC) Business Accounting { Unit-3}	(SEC) Everyone for Accounting { Unit-3}	(DSC+GE) Business Environment { Unit-3}	(DSC) Business Accounting { Unit-3}	No.of Lecture (DSE &GE)	(SEC) Accounting for Everyone { Unit-3}	No.of Lecture (SEC)	Class Activities	Assessment	Home work
April	Govt. Policies:	Accounting for Hire- Purchase Transaction	Preparation of Financial Statements:	Export-Import Policy, Monetary & Fiscal Policy, Privatization, Liberalization, Globalization, Demonetization, Disinvestment. A brief Introduction of Indian Economic Planning: NITI AAYOG. Industrial Policy of Chhattisgarh.	Journal entries and ledger account in the books of Hire Vendor's and Hire purchase for large value items including Default and repossession. Accounting for Installment Purchase System.	15	Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet.	07	Preparing Notes, Group Discussion, Power Point Presentation	Internal Exam	Solve Practical Problem and question Bank
	{ Unit-4}	{ Unit-4}	{ Unit-4}	{ Unit-4}	{ Unit-4}		{ Unit-4}				
May	International Environment	Accounting for Non Trading Institutions	Computerized Accounting Systems:	Trends in World Trade & The Problems of Developing Countries, Foreign Trade & Economic Growth, International Economic Groups: GATT, WTO, UNCTAD, World Bank, IMF, TRIPS, TRIMS Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA	Accounting for Inland Branches: Concept of dependent and Independent branches, accounting aspects, debtor's system, stock and debtor's system, branch final accounts system and wholesale basis system. Preparation of consolidated profit and loss accounts and balance sheet with adjustments. Departmental Accounts.	15	Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company	08	Preparing Notes, Group Discussion, Power Point Presentation	Unit Test	Solve Practical Problem and question Bank

श्री अमित कुमार  
अ.सहायक शिक्षक  
तानिहय

NEP प्रभारी  
सुशी गायत्री नेतम



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