

INDIRA GANDHI GOVERNMENT COLLEGE PANDARIA, DISTT. - KABIRDHAM (C.G.)
ANNUAL TEACHING PLAN 2021-22
DEPARTMENT OF COMMERCE

B. Com

NAME OF TEACHER :- VICKY SINHA (GUEST LECTURER)

Mont.	B.COM 1ST YEAR		Teaching Plan	B.COM 2ND YEAR		Teaching Plan	Subject	B.COM 3RD YEAR		Expected Periods	Teaching Aids
	Subject	Subject		Subject	Subject			Teaching Plan			
<i>July</i>	GROUP - I FINANCIAL ACCOUNTING (Paper Code-1113) PAPER - I		UNIT-I Meaning and Scope of Accounting; Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, Accounting standard in India, Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between Journal & ledger, Capital & Revenue: Classification of Income & Expenditure and Receipt	Group - I - Accounting PAPER - I CORPORATE ACCOUNTING (Paper Code-1133)	UNIT - I Issue, Forfeiture, and Re-Issue of Shares: Redemption of preference shares; Issue and redemption of debentures.	PAPER - I INCOME TAX (Paper Code-1133)	UNIT-I Basic Concepts : Income, agricultural Income, casual Income, assessment year, previous year, gross total Income, total Income, person, Basis of charge: Scope of total Income, residence and tax liability, Income which does not form part of total Income.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving		
<i>Aug.</i>	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I		UNIT-I Introducing Business Communication: Definitions, concept and Significance of communication, Basic forms of communicating; Communication models and process principles of effective communication; Theories of communication; Audience analysis; Self-Development and Communication: Development of positive personal attitudes, SWOT analysis; Vote's model of interdependence; Whole communication.	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	UNIT-I Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material: Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.	PAPER - III MANAGEMENT ACCOUNTING (Paper Code-1155)	UNIT-I Management Accounting :- Ratio analysis: Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving		
<i>11</i>	BUSINESS REGULATOR FRAME WORK (Paper Code-1116) PAPER - II		UNIT-I Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations Legality of object/object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and Incorporation of companies.	PAPER - IV AUDITING (Paper Code-1156)	UNIT-I Introduction: Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving		
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Nov. Dec.	GROUP - I FINANCIAL ACCOUNTING (Paper Code-1113) PAPER - I	UNIT-III Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Indian accounting Standard ; Provisions and Reserves; Accounts of Non-Trading Institutions	Group - I - Accounting PAPER - I CORPORATE ACCOUNTING (Paper Code-1133)	UNIT-III Valuation of Good will and Share	PAPER - I INCOME TAX (Paper Code-1153)	UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving
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Jan. Feb.	GROUP - I FINANCIAL ACCOUNTING (Paper Code-1113) PAPER - I	UNIT-IV Special Accounting Areas: Branch Accounts; Dependent branch; Debtors system, stock and debtor system; Hire-purchase and installment purchase system ; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contracts; Accounting records for goods of substantial sale values, and accounting Records for goods of small values; Installment purchase system ; After sales Service	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction excluding intercompany holdings and re-construction schemes.	PAPER - I INCOME TAX (Paper Code-1153)	UNIT-IV Computation of Tax Liability: Set-off and carry forward of losses; Deduction from gross total Income. Aggregation of Income: Computation of total Income and tax liability of and individual, H.U.F., and firm.	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving

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	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	UNIT-III Sale of Goods Act 1930: Formation of contracts of sale; Good and their Classification, price, Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	UNIT-III Capital management - borrowing powers, mortgages and charges, debentures, Directors - Managing Director, whole time director, Appointment, Remuneration, and duties..	PAPER - IV AUDITING (Paper Code-1156)	UNIT-III Audit of Limited Companies :- a. Company auditor - Appointment, powers, duties, and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of insurance companies.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
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	BUSINESS COMMUNICATION	UNIT-II Corporate Communication: Formal and Informal communication, networks; Grapevine; Miscommunication (Barriers); Improving communication; Practices in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	UNIT-III Cost Ascertainment: Unit costing, Job, batch and contract costing	PAPER - III MANAGEMENT ACCOUNTING (Paper Code-1155)	UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
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Nov.	GROUP - I FINANCIAL ACCOUNTING (Paper Code-1113) PAPER - I	UNIT-III Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy, as per Indian accounting Standard ; Provisions and Reserves; Accounts of Non-Trading Institutions	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	UNIT-III Valuation of Good will and Share	PAPER - I INCOME TAX (Paper Code-1153)	UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
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Model Answer Preparation	GROUP - I FINANCIAL ACCOUNTING (Paper Code-1113) PAPER - I	UNIT-IV a. Partnership Accounts: Essential characteristics of partnership; Partnership deed; Final accounts; Adjustments after closing the accounts ; Fixed fluctuating capital; Goodwill ; AS-10 ; Joint Life Policy; Change in Profit Sharing Ratio.	Group - I - Accounting PAPER - I CORPORATE ACCOUNTING (Paper Code-1133)	UNIT-IV Consolidated Balance Sheet of holding companies with one subsidiary only; Final Account of Banking Companies.	PAPER - I INCOME TAX (Paper Code-1153)	UNIT-IV Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals; Tax evasion; Tax avoidance and Tax planning; Tax Administration: Authorities, appeals, penalties.		1. Case And Task Method 2.Flip The Class 3. Group Discussion 4.problem Solving
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INDIRA GANDHI GOVERNMENT COLLEGE PANDARIA, DISTT.- KABIRDHAM (C.G.)
ANNUAL TEACHING PLAN 2017-18
DEPARTMENT OF COMMERCE

Mont.	B.COM 1ST YEAR		Teaching Plan		B.COM 2ND YEAR		Teaching Plan		B.COM 3RD YEAR		Expected Periods	Teaching Aids		
	Subject		Subject		Subject		Subject		Teaching Plan					
July	GROUP - I FINANCIAL ACCOUNTING (Paper Code-1113) PAPER - I		UNIT-I Meaning and Scope of Accounting: Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles; Accounting Standard: International accounting Standard only outlines; Accounting standard in India; Accounting Transaction; Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between Journal & ledgers, Capital & Revenue; Classification of Income & Expenditure and Receipt.		Group - I - Accounting PAPER - I CORPORATE ACCOUNTING (Paper Code-1133)		UNIT - I Issue, Forfeiture, and Re-Issue of Shares; Redemption of preference shares; Issue and redemption of debentures.		PAPER - I INCOME TAX (Paper Code-1153)		UNIT-I: Basic Concepts : Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge: Scope of total income, residence and tax liability; Income which does not form part of total income.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving	
Aug	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I		UNIT-I Introducing Business Communication: Definitions, concept and Significance of communication, Basic forms of communicating; Communication models and process principles of effective communication; Theories of communication; Audience analysis; Self-Development and Communication: Development of positive personal attitudes; SWOT analysis; Vaise's model of interdependence; Whole communication.		Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)		UNIT-I Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing systems; Concept of cost audit. Accounting for Material: Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.		PAPER - III MANAGEMENT ACCOUNTING (Paper Code-1155)		UNIT-I: Management Accounting :-Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving	
Sept.	BUSINESS REGULATOR FRAME WORK (Paper Code-1116) PAPER - II		UNIT-I Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations Legality of object/object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract		Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)		UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and Incorporation of companies.		PAPER - IV AUDITING (Paper Code-1156)		UNIT-I: Introduction: Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving	
Oct.	GROUP - I FINANCIAL ACCOUNTING (Paper Code-1113) PAPER - I		UNIT-II Final accounts: Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.		Group - I - Accounting PAPER - I CORPORATE ACCOUNTING (Paper Code-1133)		UNIT-II Final Accounts: Excluding computation of managerial remuneration, and disposal of profit, Liquidation of Company.		PAPER - I INCOME TAX (Paper Code-1153)		UNIT-II Heads of Income: Salaries; Income from house property.		1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving	

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<p>11</p>	<p>GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I</p>	<p>UNIT-IV Report Writing: Introduction to a proposal, short report and formal report, report preparation. Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.</p>	<p>Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)</p>	<p>UNIT-IV Operating costing: Process Costing - excluding inter-process profits, and joint and by-products.</p>	<p>PAPER - III MANAGEMENT ACCOUNTING (Paper Code-1155)</p>	<p>UNIT-IV Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.</p>	<p>1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving</p>
<p>11</p>	<p>BUSINESS REGULATOR FRAME WORK (Paper Code-1118)</p>	<p>UNIT-IV Negotiable Instrument Act 1881: Definition of negotiable Instruments; Features; Promissory note; Bill of exchange & cheque; holder and holder in due course; crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.</p>	<p>Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)</p>	<p>UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.</p>	<p>PAPER - IV AUDITING (Paper Code-1156)</p>	<p>UNIT-IV Investigation: Investigation; Audit of nonprofit companies, a. Where fraud is suspected, and b. When a running business is proposed. c. Verifications & Valuation of assets.</p>	<p>1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving</p>
<p>11 Maha, Anwar Bekim Preparasi</p>	<p>GROUP - I FINANCIAL ACCOUNTING (Paper Code-1113) PAPER - I</p>	<p>UNIT-IV a. Partnership Accounts: Essential characteristics of partnership; Partnership ded: Final accounts; Adjustments after closing the accounts: Fixed fluctuating capital; Goodwill; Joint Life Policy; Change in Profit Sharing Ratio.</p>	<p>Group - I - Accounting PAPER - I CORPORATE ACCOUNTING (Paper Code-1133)</p>	<p>UNIT-IV Consolidated Balance Sheet of holding companies with one subsidiary only- Final Account of Banking Companies.</p>	<p>PAPER - I INCOME TAX (Paper Code-1153)</p>	<p>UNIT-IV Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax Administration: Authorities, appeal, penalties.</p>	<p>1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving</p>
<p>11</p>	<p>GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I</p>	<p>UNIT-IV Non Verbal Aspects of Communicating Body Language - Kinetics, Presentics, Para Language, Effective Listening: Principal of Effective Listening, Factors Effecting, Listening Exercises oral, written and video sessions, Interviewing, skills,</p>	<p>Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)</p>	<p>UNIT-IV Cost Records: Integral and non-Integral system; Reconciliation of cost and financial accounts; Break Even Point</p>	<p>PAPER - III MANAGEMENT ACCOUNTING (Paper Code-1155)</p>	<p>UNIT-IV Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.</p>	<p>1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving</p>
<p>11</p>	<p>BUSINESS REGULATOR FRAME WORK (Paper Code-1118)</p>	<p>UNIT-IV The Consumer Protection Act 1986: Salient features; Definition of consumer; Grievance redressal machinery; Foreign Exchange Management Act 2000: Definitions and main provisions; Right to Information Act 2005 (Main Provisions).</p>	<p>Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)</p>	<p>UNIT-IV majority powers and minority rights; Prevention of oppression and mismanagement; Winding up - kinds and conduct.</p>	<p>PAPER - IV AUDITING (Paper Code-1156)</p>	<p>UNIT-IV Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit; Company auditing - Qualification, Appointment, Resignation and liabilities.</p>	<p>1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving</p>


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