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

DEPARMENT OF COMMERCE

levelopment, and tween Book-keeping ing Principles, Accounting outlines, vilon: Accounting cycles vilon: Accounting cycles ing Principles, Accounting cycles with the principles of interdependence; of interd	NAME OF TEA	B.COM 1ST YEAR	NAME OF TEACHER :- VICKY SINHA (GUEST LECTURER) B.COM 1ST YEAR Teaching Plan	B.COM 2ND YEAR			B.COM 3RD YEAR
UNIT-I Meaning and Scope of Accounting; Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting and accounting difference between Book-keeping and accounting Standard: International accounting Accounting Principles, Accounting Accounting Principles, Accounting Standard only outlines, Accounting Entry opening Entry Opening Entry Relationship between Journal & Reger, Capital & Revenue: Classification and Entry Opening Entry Opening Entry Opening Entry Opening Entry Opening Entry Relationship Communication: Development and Standard only outlines, Sample Standard only outlines, Communication: Development of Standard: Introducing Business Communication: Development of positive personal artitudes, SWOT analysis; Vote's model of interdependence; Whole communication: Development of positive personal artitudes, SWOT analysis; Vote's model of interdependence; Whole communication: Development of positive personal artitudes, SWOT analysis; Vote's model of interdependence; Whole communication: Development of positive personal artitudes, SWOT analysis; Vote's model of interdependence; Whole communication: Development of positive personal artitudes, SWOT analysis; Vote's model of interdependence; Whole communication: Development of positive personal artitudes, SWOT analysis; Vote's model of interdependence; Whole communication: Development of positive personal artitudes, SWOT analysis; Vote's model of interdependence; Whole c	Mont	Subject	C	Subject	reaching Plan	Subject	5
UNIT-I Introducing Business Communication: Definitions, concept and Significance of communication, Basic forms of communicating: COMMUNICATION Gerif-Development and Communication: Development of positive communication: Development of positive personal attitudes, SWOT analysis; Vote's model of interdependence; Whole communication; Offer and acceptance; Capacity of parties to contract, VORK VORK VORK VORK VORK VOIC; Performance of contract; Discharge of contract; Remedies for breach of de-1115) VOIC; Performance of contract; Discharge of contract; Remedies for breach of contract INIT-I I Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. INIT-I I Final accounts; Suspense account; Effect on profit.	Auf.	GROUP - I FINANACIAL 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 Phiciples, 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 CORPORAT ACCOUNTING (Paper Code-1133)	UNIT-1 Issue, Forfeiture, and Re-Issue of Shares: Redemption of preference shares; Issue and redemption of debentures.	PAPER - I INCOME TAX (Paper Code-)	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 lability, income which does not form part of total income.
UNIT-I Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract UNIT-II Final account; 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 - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I		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.	PAPI MAN ACCO (Pap	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; Umitations of accounting ratios.
UNIT-II Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. NG Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.		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 COMPANY LAW (Paper Code-1136)	UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	0 > 7	UNIT-I Introduction: Meaning and objectives of auditing: Types of audit; Internal audit. Audit Audit Process: Audit programme; Audit note books; Working papers and evidences.
	Sep.	GROUP - I FINANACIAL 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 CORPORAT 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)

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GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER – I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	BUSINESS COMMUNICATION
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 contract; Accounting records for goods of substantial sale values, and accounting Records for goods of small values; installment purchase system; After sales Service	UNIT-III Sale of Goods Act 1930: Formation of contracts of sale; Good and their Classification, price, Conditions, and warranties; ; Transfer of 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	UNIT-III Writing Skills: Planning business messages; Rewriting and editing: The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.	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	UNIT-II Special Contracts: Indemnity; Guarantee; Ballment and pledge; Agency.	UNIT-II Corporate Communication: Formal and informal communication, networks; Grapevine; Miscommunication (Barriers); Improving communication. Fractices in business communication: Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.
Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)		Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)
UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for Internal reconstruction excluding intercompany holdings and re-construction schemes.	UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and dutles	UNIT-III Cost Ascertainment: Unit costing: Job, batch and contract costing.	PAPER - I CORPORAT ACCOUNTING (Paper Code-1133) (Paper Code-133)	UNIT-II Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	UNIT-III Cost Ascertainment: Unit costing: Job, batch and contract costing
PAPER - I INCOMETAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)
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.	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.	UNIT-III Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Priding, Break-even analysis; Exploring new markets; Shutdown decisions.	UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, income from other sources.	UNIT-II internal Check System: Internal control. Audit Procedure: Vouching: Verification of assets and liabilities.	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 4Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2. Filp The Class 3. Group Discussion 4. Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method Z.Flip The Class 3. Group Discussion 4Problem Solving	Chalk And Talk Method ZFilp The Class Group Discussion 4Problem Solving

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BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II GROUP - II (Paper Code-1115) PAPER - I	GROUP-I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER – I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER – I
UNIT-V The Consumer Protection Act 1986: Sallent features; Definition of consumer; Grievance redressal machinery; Foreign Exchange Management Act 2000: Definitions and main provisions, Right to Information Act 2005 (Main Provisions).	GROUP - II UNIT-V Non Verbl Aspects of Communicating Body Language :- Kinesics, BUSINESS COMMUNICATION Proxemics, Para Language, Effective Listening : Principal of Effective (Paper Code-1115) Listening, Factors Effecting, Listening Exercleses oral, written and video PAPER - I sessions, interviewing, skills,	UNIT-V 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.	UNIT-IV Negotiable instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; bill of exchange & cheque; Holder and holder in the que course; crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.	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.
Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - 1 - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	Group - 1 - Accounting PAPER - 1 CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER. II COST ACCOUNTING (Paper Code-1134)
UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	UNIT-V Cost Records: Intergal and non -PAPER – III integral system; Reconciliation of cost and financial ACCOUNTIN accounts; Break Even Point (Paper Code	UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only. Final Account of Banking Companies.	UNIT-IV Company meetings - kinds, Notice, quorum, voting, Proxy, resolutions, minutes.	UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.
PAPER - IV AUDITING (Paper Code-1156)	ENT (-1155)	PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)
UNIT-V Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and liabilities.	UNIT-V 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.	UNIT-V 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.	UNIT-IV Investigation: Investigation; Audit of nonprofit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Verifications & Valuation of assets.	UNIT-IV Budgeting for profit Planning and control : Meaning of budget and budgetary control; objectives; Merits and ilmitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.
1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4Problem Solving	Chalk And Talk Method Z-Flip The Class Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving	1. Chaik And Taik Method 2.Filp The Class 3. Group Discussion 4Problem Solving



INDIRA GANDHI GOVERNMENT COLLEGE PANDARIA, DISTT.- KABIRDHAM (C.G.) ANNUAL TEACHING PLAN 2020-21 DEPARMENT OF COMMERCE

NAME OF TEACHER :- VICKY SINHA (GUEST LECTURER)

GROUP - I FINANACIAL ACCOUNTING [Paper Code-1113] PAPER - I GROUP - I UNIT-II Final account; Trial balance; Manufacturing account profit and loss account; Balance sheet; Adjustment account; Balance sheet; Adjustment account; Coastilloation of errors; Cassification of errors; Location of profit.	BUSINESS REGULATOR FRAME WORK (Paper Code-1116) PAPER - II	GROUP - II Significance of communication, Basic forms of communicating; Paper Code-1115) PAPER - I Whole communication. UNIT-I introducing Business Communication: Definitions, conce Significance of communication, Basic forms of communicating; Communication, Communication: Office the Communication of Energies and Significance analysis. Whole communication. Whole communication.	GROUP - I GROUP - I GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I P		Mont. Te
nt; Trading nt entries. errors;	UNIT-I Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations Legality of object; object; Agreement declared vold; Performance of contract; Discharge of contract; Remedies for breach of contract	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.	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.		Teaching Plan
Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1124)	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Subject	B.COM 2ND YEAR
UNIT-II Final Accounts; Excluding computation of managerial remuneration, and disposal of profit, Uquidation of Company.	UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	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.	UNIT- I Issue, Forfeiture, and Re-Issue of Shares: Redemption of preference shares; Issue and redemption of debentures.		Teaching Plan
PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOME TAX (Paper Code-1153)		Subject
UNIT-II Heads of Income: Salarles; Income from house property.	UNIT-I Introduction: Meaning and objectives of auditing: Types of audit; internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.	UNIT-I Management Accounting: Hatlo analysis; Classification of ratios - Profitability ratios, tumover ratios, liquidity ratios, tumover ratios; Advantages of ratio analysis; Umitations of accounting ratios.	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.	Teaching Plan	B.COM 3RD YEAR
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1. Chaik And Taik Method 2.Flip The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2. Filip The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method Z.Flip The Class 3. Group Discussion 4Problem Solving	Ç	Teaching Aids

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GROUP-I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER – I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER – I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	BUSINESS COMMUNICATION
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 contract; Accounting records for goods of substantial sale values, and accounting Records for goods of substantial sale values, and accounting Service	UNIT-III Sale of Goods Act 1930: Formation of contracts of sale; Good and their Classification, price, Conditions, and warranties; ; Transfer of 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	UNIT-III Writing Skills: Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.	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	UNIT-II Special Contracts: Indemnity; Guarantee; Ballment and pledge; Agency.	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 - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - II - Business Management PAPER: II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	Group - 1 - Accounting PAPER - 1 CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - 1 - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)
UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for Internal reconstruction excluding Intercompany holdings and re-construction schemes.	UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties	UNIT-III Cost Ascertainment: Unit costing; Job, batch and contract costing.	PAPER - I UNIT-III Valuation of Good will and Shar (NCOME TAX (Paper Code-:	UNIT-II Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	UNIT-III Cost Ascertainment: Unit costing; Job, batch and contract costing
PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I MINCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)
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.	UNIT-III Audit of Limited Companies :-a. Companiy auditor - Appointment, powers, duties, and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified dreport. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of Insurance companies.	UNIT-II Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.	UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, income from other sources.	UNIT-II Internal Check System: Internal control. Audit Procedure: Vouching: Verification of assets and liabilities.	UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.
1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chaik And Taik Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving	Chalk And Talk Method Z.Flip The Class Group Discussion 4Problem Solving

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BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP-I FINAMAGIAL ACCOUNTING (Paper Code-1113) PAPER-I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I
UNIT-V 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).	GROUP - II UNIT-V Non Verbl Aspects of Communicating Body Language : Kinesics, BUSINESS COMMUNICATION Proxemits, Para Language, Effective Listening: Principal of Effective (Paper Code-1115) Listening, Factors Effecting, Listening Exercises oral, written and video PAPER - I sessions, interviewing, skills,	UNIT-V a. Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts; Adjustments after closing the accounts; Fixed fluctuating capital; Goodwill; AS-10; Joint Ure Policy; Change in Profit Sharing Ratio.	UNIT-IV Negotiable instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; bill of exchange & cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.	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.
Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	Group - I - Accounting PAPER I CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)
UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	UNIT-V Cost Records: Intergal and non -PAPER – III Integral system; Reconciliation of cost and financial ACCOUNTIN accounts; Break Even Point (Paper Cod	UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only. Final Account of Banking Companies.	UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions,minutes.	UNIT-IV Operating costing: Process Costing - excluding Inter- process profits, and Joint and by - products.
PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-11SS)
UNIT-V Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit, Company auditing - Qualification, Appointment, Resignation and liabilities.	UNIT-V Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.	UNIT-V 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.	UNIT-IV investigation: Investigation; Audit of nonprofit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Verifications & Valuation of assets.	UNIT-IV Budgeting for profit Planning and control: Meaning of Planning and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.
Chalk And Talk Method Z.Flip The Class Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving	1. Ohalik And Talik Method 2.Filp The Class 3. Group Discussion 4Problem Solving



INDIRA GANDHI GOVERNMENT COLLEGE PANDARIA, DISTT.- KABIRDHAM (C.G.) ANNUAL TEACHING PLAN 2019-20

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GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116) PAPER - II	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP-I FICHANGIAL ACCOUNTING (Paper Code-1113) PAPER – I	Subject	B.COM 1ST YEAR
UNIT-II Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Rectification of errors; Cassification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.	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	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.	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 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.		Teaching Plan
Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - I COST ACCOUNTING (Paper Code-1134)	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Subject	B.COM 2ND YEAR
UNIT-II Final Accounts; Excluding computation of managerial remuneration, and disposal of profit, Uquidation of Company.	UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	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.	UNIT- I Issue, Forfeiture, and Re-Issue of Shares: Redemption of preference shares; Issue and redemption of debentures.	reacting Flan	Tooking Play
PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOME TAX (Paper Code-1153)	Subject	
UNIT-II Heads of Income: Salaries; Income from house property.	UNIT-I introduction: Meaning and objectives of auditing: Types of audit; internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.	UNIT-I Management Accounting :-Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Umitations of accounting ratios.	UNIT-1 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.	Teaching Plan	B.COM 3RD YEAR
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Chalk And Talk Method Z.Flip The Class Group Discussion Aproblem Solving	Chalk And Talk Method Jefip The Class Group Discussion Abroblem Solving	1. Chalk And Talk Method Z.Flip The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving		Teaching Aids

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GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II DUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	BUSINESS
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 contract; Accounting records for goods of substantial sale values, and accounting Records for goods of small values; Installment purchase system; After sales Service	UNIT-III Sale of Goods Act 1930: Formation of contracts of sale; Good and their Classification, price, Conditions, and warrantles; Fransfer of Classification, price, Conditions, and warrantles; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement	UNIT-III Writing Skills: Planning business messages; Rewriting and editing: The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.	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	UNIT-II Special Contracts: Indemnity; Guarantee; Dallment and pledge; Agency.	UNIT-II Corporate Communication; Formal and Informal communication, networks; Grapevine; Miscommunication (Bartlers); Improving communication. Practices in business communication; Group discussions; Mock Interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.
Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)		Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group -1 - Accounting PAPER - 11 COST ACCOUNTING (Paper Code-1134)
UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for Internal reconstruction excluding intercompany holdings and re- construction schemes.	UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties	UNIT-III Cost Ascertainment: Unit costing; Job, batch and contract costing.	FAPER - I CORPORAT ACCOUNTING (Paper Code-1133) PAPER - I (Paper Code-1133)	UNIT-II Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	UNIT-III Cost Ascertainment; Unit costing; Job, batch and contract costing
PAPER - I INCOME TAX (Paper Code-1153)	PAPER-IV AUDITING (Paper Code 1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)
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.	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.	UNIT-III Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.	UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, income from other sources.	UNIT-II Internal Check System: Internal control. Audit Procedure: Vouching: Verification of assets and liabilities.	UNIT-II Funds flow Statement as per Indian Accounting Standard 3, cash flow statement.
1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	Chalk And Talk Method Period Series that the class Group Discussion Aproblem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4.Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving

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BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1115)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER – I
UNIT-V The Consumer Protection Act 1986: Sallent features; Definition of consumer; Grievance redressal machinery; Foreign Exchange Management Act 2000: Definitions and main provisions, Right to Information Act 2005 (Main Provisions).	GROUP - II UNIT-V Non Verbl Aspects of Communicating Body Language :- Kinesics, BUSINESS COMMUNICATION Proxemics, Para Language, Effective Listening: Principal of Effective (Paper Code-1115) Listening, Factors Effecting, Listening Exercises oral, written and video PAPER - I sessions, Interviewing, skills,	UNIT-V 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.	UNIT-IV Negotiable instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; bill of exchange & cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.	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.
Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - 1 - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)
UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	UNIT-V Cost Records: Intergal and non - PAPER – III integral system; Reconciliation of cost and financial ACCOUNTII accounts; Break Even Point (Paper Cod	UNIT-V Consolidated Balance Sheet of PAPER - I holding companies in INCOME TAX of Banking Companies.	UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions,minutes.	UNIT-IV Operating costing: Process Costing - excluding Inter-process profits, and Joint and by - products.
PAPER - IV AUDITING (Paper Code-1156)	- PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)
UNIT-V Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and liabilities.	UNIT-V Standard Costing and Variance Analysis: Meaning of standard cost meaning of standard cost meandard costing: Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.	UNIT-V 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.	UNIT-IV investigation: Investigation; Audit of nonprofit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Verifications & Valuation of assets.	UNIT-IV Budgeting for profit planning and control: Meaning of 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.
Chalk And Talk Method Flip The Class Group Discussion Aproblem Solving	Chalk And Talk Method Z.Flip The Class Group Discussion 4Problem Solving	Chalk And Talk Method Figure The Class Group Discussion 4Problem Solving	Chalk And Talk Method Z.Filp The Class Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving



INDIRA GANDHI GOVERNMENT COLLEGE PANDARIA, DISTT.- KABIRDHAM (C.G.) ANNUAL TEACHING PLAN 2018-19 DEPARMENT OF COMMERCE

NAME OF TEACHER :- RAJNISH YADAV (ASST. PRO.)

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GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116) PAPER - II	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	Subject	B.COM 1ST YEAR
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.	UNIT-I Classification; Offer and acceptance; Capacity of parties to contract, Management free consent, Considerations Legality of object; Object; Agreement declared PAPER - II void; Performance of contract; Discharge of contract; Remedies for breach of COMPANY UN contract (Paper Code-1)	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; Albertone analysis. Self-Development and Communication: Development of positive personal attitudes, SWOT analysis; Vote's model of Interdependence; Whole communication.	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.		Teaching Plan
Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Subject	B.COM 2ND YEAR
UNIT-II Final Accounts: Excluding computation of managerial remuneration, and disposal of profit, Liquidation of Company.	UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	UNIT-I Introduction: Nature and scope of cost Introduction: Nature and scope of cost Introduction: Methods and Ideasification; Methods and Irechniques; Installation of costing system; Concept of cost audit. Accounting for Material: Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.	UNIT- I Issue, Forfeiture, and Re-Issue of Shares: Redemption of preference shares: Issue and redemption of debentures.	Teaching Plan	
PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOMETAX (Paper Code-1153)	Subject	
UNIT-II Heads of Income: Salaries; Income from house property.	UNIT-I Introduction: Meaning and objectives of auditing: Types of audit; Internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.	UNIT-I Management Accounting :-Ratio analysis; Classification of ratios - Profitability ratios, tumover ratios, liquidity ratios, tumover ratios analysis; Umitations of accounting ratios.	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 Bability, income which does not form part of total income.	Teaching Plan	B.COM 3RD YEAR
				Periods	Expected
1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving	Chalk And Talk Method Z.Flip The Class Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chaik And Taik Method 2.Flip The Class 3. Group Discussion 4Problem Solving	0	Teaching Aids

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GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	BUSINESS
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 contract; Accounting records for goods of substantial sale values, and accounting Records for goods of small values; Installment purchase system; After sales Service	UNIT-III Sale of Goods Act 1930: Formation of contracts of sale; Good and their Classification, price, Conditions, and warrantles; Transfer of Classification, price, Conditions, and warrantles; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement	UNIT-III Writing Skills: Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.	UNIT-III Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation Group - I - Account accounting, Methods of reording depreciation; Methods for providing papers, addition; Depreciation; Depreciation of different assets; Depreciation of replacement CORPORAT ACCOUCST; Depreciation policy; as per Indian accounting Standard : Provisions and (Paper Code-1133) Reserves. Accounts of Non-Trading Institutions	UNIT-II Special Contracts: Indemnity; Guarantee; Ballment and pledge; Agency.	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 - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - 1 - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)
UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for Internal reconstruction excluding intercompany holdings and re- construction schemes.	UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties	UNIT-III Cost Ascertainment: Unit costing; Job, batch and contract costing.	Group - 1 - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133) (Paper Code-1133)	UNIT-II Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	UNIT-III Cost Ascertainment: Unit costing; Job, batch and contract costing
PAPER - I INCOME TAX (Paper Code 1153)	PAPER - IV AUDПING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)
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.	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.	UNIT-III Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.	UNIT-II Profit and gains of business or profession, including provisions relating to specific business; Capital gains, income from other sources.	UNIT-II Internal Check System: Internal control. Audit Procedure: Vouching: Verification of assets and liabilities.	UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.
Chalk And Talk Method Z.Flip The Class Group Discussion AProblem Solving	Chalk And Talk Method Z.Filp The Class Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving	Chalk And Talk Method ZFlip The Class Group Discussion 4Problem Solving	Chalk And Talk Method Z.Flip The Class Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving

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BUSINESS REGULATOR PRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1115)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER — I
UNIT-Y The Consumer Protection Act 1386: Sallent features; Definition of consumer; Grievance redressal machinery; Foreign Exchange Management Act 2000: Definitions and main provisions, Right to Information Act 2005 (Main Provisions).	GROUP - II UNIT-V Non Verbl Aspects of Communicating Body Language Kinesics, BUSINESS COMMUNICATION Proxemics, Para Language, Effective Listening: Principal of Effective (Ustening, Factors Effecting, Ustening Exercises oral, written and video PAPER - I sessions, interviewing, skills,	UNIT-V 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.	UNIT-IV Negotiable Instrument Act 1281: Definition of negotiable instruments; Features; Promissory note; bill of exchange & cheque; Holder and holder in the due course; crossing of a cheque, types of crossing: Megotiation; Dishonor and discharge of negotiable instrument.	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.
Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1135)	Group -1 - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)
UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	UNIT-V Cost Records: Interpal and non - PAPER – III integral system; MANAGEM Reconciliation of cost and financial ACCOUNTIN accounts; Break Even Point (Paper Cod	UNIT-Y Consolidated Balance Sheet of holding companies with one subsidiary only. Final Account of Banking Companies.	UNIT-IV Company meetings - kinds, Motice, quorum, voting, proxy, resolutions, minutes.	UNIT-IV Operating costing: Process Costing - excluding inter-process profits, and joint and by - products.
PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)
UNIT-V Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and Nabilities.	UNIT-V Standard Costing and Variance Analysis: Meaning of Variance Analysis: Meaning of standard cost and standard costing. Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis): Variances.	UNIT-V 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.	UNIT-FV Investigation: Investigation; Audit of nonprofit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Verifications & Valuation of assets.	UNIT-IV Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectivet; Merits and finitiations; Types of budgets; Fixed and flexible budgeting Control retion; Zero base budgeting Responsibility accounting Performance budgeting.
Draik And Talk Method ZFlip The Class Group Discussion AProblem Solving	Chalk And Talk Method ZFlip The Class Group Discussion 4Problem Saking	1. Chalik And Talik Method 2.Flip The Class 3. Group Discussion 4.Problem Salving	1. Chalk And Talk Method 2.Fig The Class 3. Group Discussion 4.Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 42-roblem Solving



INDIRA GANDHI GOVERNMENT COLLEGE PANDARIA, DISTT.- KABIRDHAM (C.G.) ANNUAL TEACHING PLAN 2017-18 DEPARMENT OF COMMERCE

NAME OF TEACHER :- RAJNISH YADAV (ASST. PRO.)

	UNIT-II Heads of Income: Salaries; Income from house property.	PAPER - I INCOME TAX (Paper Code-1153)	UNIT-II Final Accounts; Excluding computation of managerial remuneration, and disposal of profit, Liquidation of Company.	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	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 FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	SCP.
	UNIT-I introduction: Meaning and objectives of auditing: Types of audit; internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.	PAPER - IV AUDITING (Paper Code-1156)	UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	UNIT-I Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations Legality of object; object; Agreement declared vold; Performance of contract; Discharge of contract; Remedies for breach of contract	BUSINESS REGULATOR FRAME WORK (Paper Code-1116) PAPER - II	7
	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.	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	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.	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	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; Yote's model of interdependence; Whole communication.	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	
	UNIT-I Basic Concepts: Income, agricultural Income, casual Income, assessment year, previous year, gross total Income, total Income, total income, person. Basis of charge: Scope of total Income, residence and tax llability, income which does not form part of total income.	UPAPER - I GINCOME TAX (Paper Code-1153)	UNIT-1 ISSUE, Forfeiture, and Re-Issue of Phares: Redemption of preference III shares; (issue and redemption of debentures.	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	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 FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	Pinel
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GROUP-I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER-I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP - I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER - I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	BUSINESS
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 contract; Accounting records for goods of substantial sale values, and accounting Records for goods of small values; Installment purchase system; After sales Service	UNIT-III Sale of Goods Act 1930: Formation of contracts of sale; Good and their Classification, price, Conditions, and warranties;; Transfer of 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	UNIT-III Writing Skills: Planning business messages; Rewriting and editing: The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.	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	UNIT-II Special Contracts: Indemnity; Guarantee; Ballment and pledge; Agency.	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
Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - II - Business Management PAPER : COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)	Group - I - Accounting PAPER - I CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING (Paper Code-1134)
UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for Internal reconstruction excluding intercompany holdings and re- construction schemes.	UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties	UNIT-III Cost Ascertainment: Unit costing; Job, batch and contract costing.	PAPER - I UNIT-III Valuation of Good will and Shar INCOME TAX (Paper Code-1	UNIT-I Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	UNIT-III Cost Ascertainment: Unit costing: Job, batch and contract costing
PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)	PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER – III MANAGEMENT ACCOUNTING (Paper Code-1155)
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.	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.	UNIT-III Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making- make or buy; Change of product mbx; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.	UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, income from other sources.	UNIT-II Internal Check System: Internal control. Audit Procedure: Youching: Verification of assets and liabilities.	UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.
Chalk And Talk Method Z-Flip The Class Group Discussion 4Problem Solving	1. Chalk And Talk Method ZFlip The Class 3. Group Discussion 4Problem Solving	Chalk And Talk Method ZFlip The Class Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	Chalk And Talk Method Z-flip The Class Group Discussion 4Problem Solving

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BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP-II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	GROUP-I FINANACIAL ACCOUNTING (Paper Code-1113) PAPER-I	BUSINESS REGULATOR FRAME WORK (Paper Code-1116)	GROUP - II BUSINESS COMMUNICATION (Paper Code-1115) PAPER - I	
UNIT-V The Consumer Protection Act 1986; Sallent features; Definition of consumer; Grievance redressal machinery; Foreign Exchange Management Act 2000: Definitions and main provisions, Right to Information Act 2005 (Main Provisions).	UNIT-V Non Verbl Aspects of Communicating Body Language :- Kinesics, BUSINESS COMMUNICATION Proxemics, Para Language, Effective Listening; Principal of Effective [Paper Code+1115] Listening, Factors Effecting, Listening Exercises oral, written and video PAPER – I sessions, Interviewing, skills,	UNITY a. Partnership Accounts: Essential characteristics of partnership; Partnership deed: finnal accounts; Adjustments after closing the accounts; Fixed fluctuating capital; Goodwill; AS-10; Joint Life Policy; Change in Profit Sharing Ratio.	UNIT-IV Negotiable Instrument Act 1881: Definition of negotiable fixtruments; Features; Promissory note; bill of exchange & cheque; Holder and holder in the due course; crossing of a cheque, types of crossing: Negotiation; Dishonor and discharge of negotiable instrument.	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.	
Group - II - Business Management PAPER - II COMPANY LAW (Paper Code-1136)	Group - I - Accounting PAPER - II COST ACCOUNTING [Paper Code-1134]	Group - 1 - Accounting PAPER - 1 CORPORAT ACCOUNTING (Paper Code-1133)	Group - II - Business Management PAPER - II COMPANY LAW [Paper Code-1136]	Group-1-Accounting PAPER-II COST ACCOUNTING (Paper Code-1134)	
UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	UNIT-V Cost Records: Intergal and non -PAPER - III integral system; Reconcillation of cost and financial ACCOUNTIL accounts; Break Even Point (Paper Cod	Group - I - Accounting UNIT-V Consolidated Balance Sheet of holding companies CORPORAT ACCOUNTING with one subsidiary only. Final Account (Paper Code-1133) of Banking Companies.	UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.	UNIT-IV Operating costing: Process Costing - excluding inter- process profits, and joint and by- products.	
PAPER - IV AUDITING (Paper Code-1156)	ENT VG E-1155)	PAPER - I INCOME TAX (Paper Code-1153)	PAPER - IV AUDITING (Paper Code-1156)	PAPER - III MANAGEMENT ACCOUNTING (Paper Code-1155)	
UNIT-V Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and liabilities.	UNIT-V Standard Costing and Variance Analysis: Meaning of Standard cost and standard costing; Advantages standard cost and standard costing: Advantages and application; Variance analysis: material; Labour and overhead (Two-way analysis); Variances.	UNIT-V 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, penalities.	UNIT-IV Investigation: Investigation; Audit of nonprofit companies, a. Where fraud is suspected, and b. Whene a running a business is proposed. c. Verifications & Valuation of assets.	UNIT-IV Budgeting for profit planning and control: Meaning of planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations: Types of budgets; Merits and flexible budgeting: Control railos; Fixed and flexible budgeting: Control railos; Zerro base budgeting: Responsibility accounting; Performance budgeting:	
1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	Chalk And Talk Method Z.Flip The Class Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Filp The Class 3. Group Discussion 4Problem Solving	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4Problem Solving	

