

INDIRA GANDHI GOVERNMENT COLLEGE PANDARIA, DISTT.- KABIRDHAM (C.G.)
ANNUAL TEACHING PLAN 2023-2024
DEPARTMENT OF COMMERCE

Name Of Teacher :- Sangeeta Nirmalkar

Mont	B.COM 1ST YEAR		B.COM 2ND YEAR		Subject	B.COM 3RD YEAR	
	Subject	Teaching Plan	Subject	Teaching Plan		Teaching Plan	Teaching Aids
Jul & Aug	BUSINESS MATHEMATICS (Paper Code-1114) PAPER - II	UNIT-I Calculus (Problem and theorems involving trigonometrically ratios are not to be done). Differentiation: Partial derivatives up to second order; Homogeneity of function and Euler's theorem; Maximum and Minimum; cases of one variable involving second or higher order Derivatives; Logarithm's	Group - II - Business Management PAPER - I PRINCIPLES OF BUSINESS MANAGEMENT (Paper Code-1135)	UNIT-I Introduction: Concept, nature, process, and significance of management; management roles (Mintzberg); an overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches	PAPER - II INDIRECT TAXES (Paper Code-1154)	UNIT-I Central Excise: Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concession to small scale industry under Central Excise Act	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Jul & Aug	GROUP - III BUSINESS ENVIRONMENT (Paper Code-1117) PAPER - I	UNIT-I Indian Business Environment: Concept, components, and importance Economic Trends (overview); Income, Savings and investment; Industry, Trade and balance of payments, Money Finance; Prices.	Group - III - Applied Economics PAPER - I BUSINESS STATISTICS (Paper Code-1137)	UNIT-I Introduction: Statistics as a subject, Descriptive Statistics compared to Inferential Statistics, Types of data; Summation operation; Rules of Sigma E operations; Analysis of University Data; Construction of a frequency distribution; Concept of central tendency	OPTIONAL GROUP B (Marketing Area) PAPER - I PRINCIPLES OF MARKETING (Paper Code-1159)	UNIT-I Introduction: Nature and scope of marketing; importance of marketing as a business function; and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Jul & Aug	BUSINESS ECONOMICS (Paper Code-1118) PAPER - II	UNIT-I Introduction: Basic problems of an economy; Working of price mechanism. Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticity's; Average revenue, marginal revenue, and elasticity of demand. Determinants of elasticity of demand; Importance of elasticity of demand	Group - III - Applied Economics PAPER - II FUNDAMENTALS OF ENTREPRENEURSHIP (Paper Code-1138)	UNIT-I Introduction: The entrepreneur; Definition, Emergence of entrepreneurial class, Theories of entrepreneurship; Role of socio-economic environment; Characteristics.	(Marketing Area) PAPER - II INTERNATIONAL MARKETING (Paper Code-1160)	UNIT-I International Marketing: Nature, definition, and scope of international marketing. Domestic marketing vs. international marketing. International environment external and internal.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Aug & Sep	BUSINESS MATHEMATICS (Paper Code-1114) PAPER - II	UNIT - II Matrices and Determinants: Definition of a matrix, Types of matrices, Algebra of Matrices, Properties of Determinants; Calculation of values of determinants up to third order; Ad joint of a matrix; elementary row or column operations; Finding inverse of a Matrix through adjoint and elementary Row or column Operations; Solution of a system of linear equations having unique solution and involving not more than Three variables.	Group - II - Business Management PAPER - I PRINCIPLES OF BUSINESS MANAGEMENT (Paper Code-1135)	UNIT-II Planning: Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives, corporate planning, Environment analysis and diagnosis, Strategy formulation.	PAPER - II INDIRECT TAXES (Paper Code-1154)	UNIT-II State Excise, CENVAT Detail study of State Excise during calculation of Tax.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Aug & Sep	GROUP - III BUSINESS ENVIRONMENT (Paper Code-1117) PAPER - I	UNIT-II Problems of Growth: Unemployment, Poverty, Regional imbalances, Social injustice, Inflation, Parallel economy, Industrial sickness.	Group - III Applied Economics PAPER - I BUSINESS STATISTICS (Paper Code-1137)	UNIT-II Dispersion - and their measures; Partition values, Moments; Skewness and measures, Kurtosis and measures.	OPTIONAL GROUP B (Marketing Area) PAPER - I PRINCIPLES OF MARKETING (Paper Code-1159)	UNIT-II Consumer Behavior and Market Segmentation: Nature, scope, and significance of consumer behavior; Market segmentation - concept and importance; Bases for market segmentation.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving

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Aug & Sep	BUSINESS ECONOMICS (Paper Code-111E) PAPER - B	UNIT-II Production Function, Law of variable proportions, Iso-quants, Expansion path, Returns to scale; Internal and external economies and diseconomies.	Group - III - Applied Economics PAPER - II FUNDAMENTALS OF ENTREPRENEURSHIP (Paper Code-1138)	UNIT-III Promotion of a Venture, Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.	(Marketing Area) PAPER - II INTERNATIONAL MARKETING (Paper Code-1160)	UNIT-II Identifying and Selecting Foreign Market; Foreign market entry mode decisions. Product Planning for International Market: Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues, after sales service. International Pricing: Factors influencing International price; Pricing process-process and methods, International price quotation and payment terms	1. Chalk And Talk Methd 2.Flip The Class 3.Group Discussion 4.Problem Solving
Sep & Oct	BUSINESS MATHEMATICS (Paper Code-1114) PAPER - B	UNIT-III linear programming Formulation of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solutions, unbounded solution and redundant Constraints. Transports problem, Ratio & Proportion.	Group - II - Business Management PAPER - I PRINCIPLES OF BUSINESS MANAGEMENT (Paper Code-1135)	UNIT-III Organizing: Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Delegation; Organization structure - forms and contingency factors.	PAPER - II INDIRECT TAXES (Paper Code-1154)	UNIT-III Customs : Role of customs in international trade; Important terms and definitions goods, Duty, Exporter; Foreign going vessel; Aircraft goods, Imports; Import Manifest; Importer; Prohibited goods; Shipping bill, Store; Bill of lading, Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing. Basics of levy- advalorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods, import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores.	1. Chalk And Talk Methd 2.Flip The Class 3.Group Discussion 4.Problem Solving
Sep & Oct	GROUP - III BUSINESS ENVIRONMENT (Paper Code-1117) PAPER - I	UNIT-III Role of Government. Monetary and fiscal policy; Industrial policy, Industrial licensing, Privatization, Devaluation, Export-import policy, Regulation of foreign investment, Collaborations in the light of recent changes.	Group - III - Applied Economics PAPER - I BUSINESS STATISTICS (Paper Code-1137)	UNIT-III Analysis of Bivariate Data: Linear regression two variables and correlation	(Marketing Area) PAPER - I PRINCIPLES OF MARKETING (Paper Code-1159)	UNIT-III Product: Concept of product, consumer, and industrial goods; Product planning and development. Packaging role and functions, Brand name and trade mark; after sales service. Product life cycle concept. Price: importance of price in the marketing mix. Factors affecting price of a product/ service, Discounts and rebates.	1. Chalk And Talk Methd 2.Flip The Class 3.Group Discussion 4.Problem Solving
Sep & Oct	BUSINESS ECONOMICS (Paper Code-1118) PAPER - B	UNIT-III Theory of Costs: Short-run and long-run cost curves - traditional and modern approaches. Market Structures I Market structures and business decisions, Objectives of a business firm	Group - III - Applied Economics PAPER - II FUNDAMENTALS OF ENTREPRENEURSHIP (Paper Code-1138)	UNIT-III Entrepreneurial Behavior: Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility	(Marketing Area) PAPER - II INTERNATIONAL MARKETING (Paper Code-1160)	UNIT-III Promotion of Product/Services Abroad Methods of international promotion, Direct mail and sales literature, Advertising; Personal selling, Trade fairs and exhibitions.	1. Chalk And Talk Methd 2.Flip The Class 3.Group Discussion 4.Problem Solving
Nov & Dec	BUSINESS MATHEMATICS (Paper Code-1114) PAPER - B	UNIT - IV Compound interest and Annuities. Certain different type of interest rates, Concept of present value and Amount of a sum, Type of annuities, Present value and debentures, Problems relating to sinking funds.	Group - II - Business Management PAPER - I PRINCIPLES OF BUSINESS MANAGEMENT (Paper Code-1135)	UNIT-IV Motivating and Leading People at work. Motivation - concept, Theories Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership: concept and leadership styles, Leadership theories (Tannenb Schmidt; Likert's System Management; Communication - nature, process, networks, and barriers, Effective Communication.	PAPER - II INDIRECT TAXES (Paper Code-1154)	UNIT-IV Central Sales Tax : Important terms and definitions under the Central Sales Tax Act 1956 Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority, Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales in side a state. Sales/purchase in the course of imports and exports out of India. Registration of dealers and procedure thereof; Rate of tax, Exemption of subsequent sales; Determination of turnover.	1. Chalk And Talk Methd 2.Flip The Class 3.Group Discussion 4.Problem Solving

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Nov & Dec	GROUP - III BUSINESS ENVIRONMENT (Paper Code-1117) PAPER - I	UNIT-IV Review of Previous Plans, the current five Year Plan, major Policy, Resources Allocation.	Group - III - Applied Economics PAPER - I BUSINESS STATISTICS (Paper Code-1137)	UNIT-IV Index Number: Meaning, types, and uses. Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers, Base shifting, splicing and deflating; Problems in constructing index numbers. Consumer price index; Analysis of Time Series - Cause of Variation in time series data, Components of a time series, Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.	OPTIONAL GROUP B (Marketing Area) PAPER - I PRINCIPLES OF MARKETING (Paper Code-1159)	UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels, Factors affecting choice of a distribution channel; Retailer and Wholesaler; Physical distribution of goods, Transportation, Warehousing, Inventory control, Order processing	1. Chalk And Talk Method 2.Flip The Class 3.Group Discussion 4.Problem Solving
Nov & Dec	BUSINESS ECONOMICS (Paper Code-1138) PAPER - II	UNIT-IV Market Structures a. Monopolistic Competition - Meaning and characteristics, Price and output determination under monopolistic competition; Product Differentiation; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition. b. Oligopoly Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly	Group - III - Applied Economics PAPER - II FUNDAMENTALS OF ENTREPRENEURSHIP (Paper Code-1138)	UNIT-IV Entrepreneurial Development Programs (EDP): EDP, their role, relevance, and achievements, Role of Government in organizing EDPs, Critical evaluation.	(Marketing Area) PAPER - II INTERNATIONAL MARKETING (Paper Code-1160)	UNIT-IV International Distribution - Distribution channels and logistics decisions, Selection and appointment of foreign sales agents.	1. Chalk And Talk Method 2.Flip The Class 3.Group Discussion 4.Problem Solving
Jan & Feb	BUSINESS MATHEMATICS (Paper Code-1134) PAPER - II	Unit - V Averages, percentages, commission brokerage, profit and loss	Group - II - Business Management PAPER - I PRINCIPLES OF BUSINESS MANAGEMENT (Paper Code-1135)	UNIT-V Managerial Control: Concept and process. Effective control system, Technical control - traditional and modern. Management of Change: Concept, nature, and process of planned Resistance to change; emerging horizons of management in a environment	PAPER - II INDIRECT TAXES (Paper Code-1154)	UNIT-V State Commercial Tax (Dhattogarth) Definition, Registration, Tax liability, Procedure of Computation & Collection of Tax, Penalties & Prosecution calculation of Tax, VAT - Preliminary knowledge.	1. Chalk And Talk Method 2.Flip The Class 3.Group Discussion 4.Problem Solving
Jan & Feb	GROUP - III BUSINESS ENVIRONMENT (Paper Code-1117) PAPER - I	UNIT-V International Environment - international trading environment (overview); Trends in world trade and the problems of developing countries. Foreign trade and economic growth; International economic groupings, international economic institutions - GATT, WTO World Bank, IMF, FDI, Country trade.	Group - III - Applied Economics PAPER - I BUSINESS STATISTICS (Paper Code-1137)	UNIT-V Forecasting and Methods: Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting - demand, Industry Vs Company sales forecast; Factors affecting company sales. Theory of probability - as a concept. The three approaches to defining probability: Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable	OPTIONAL GROUP B (Marketing Area) PAPER - I PRINCIPLES OF MARKETING (Paper Code-1159)	UNIT-V Promotion: Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations. Characteristics of an effective advertisement. Personal selling, Selling as a career; Classification of successful sales persons; Functions of salesman.	1. Chalk And Talk Method 2.Flip The Class 3.Group Discussion 4.Problem Solving
Jan & Feb	BUSINESS ECONOMICS (Paper Code-1138) PAPER - II	UNIT-V Factor Pricing - Marginal Productivity theory and demand for factors, Nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly, Exploitation of labor. Factor pricing - Rent concept; Ricardian and modern theories of Rent quintess, interest-concept and theories of interest, Profit nature, concepts and theories of profit.	Group - III - Applied Economics PAPER - II FUNDAMENTALS OF ENTREPRENEURSHIP (Paper Code-1138)	UNIT-V Role of Entrepreneur - Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries, Role in export promotion and import substitution, forex export promotion and import meeting local demand.	(Marketing Area) PAPER - II INTERNATIONAL MARKETING (Paper Code-1160)	UNIT-V Export Policy and Practices in India Esim policy - an overview; Trends in India's foreign trade; Steps in starting an export business, Product selection, Market selection, Export pricing, Export finance, Documentation, Export procedures, Export assistance and incentives	1. Chalk And Talk Method 2.Flip The Class 3.Group Discussion 4.Problem Solving

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ANNUAL TEACHING PLAN 2023-24
DEPARTMENT OF COMMERCE

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	Teaching Aids
	Subject		Subject			Teaching Plan	
Jul & Aug	FINANCIAL ACCOUNTING	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, 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.	CORPORATE ACCOUNTING	UNIT-I Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares, Issue and redemption of debentures.	INCOME TAX	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
Jul & Aug	BUSINESS COMMUNICATION	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, Vot's model of interdependence, Whole communication.	COST ACCOUNTING	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.	MANAGEMENT ACCOUNTING	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
Jul & Aug	BUSINESS REGULATOR FRAME WORK	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	COMPANY LAW	UNIT-I Corporate personalities, Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	AUDITING	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
Aug & Sep	FINANCIAL ACCOUNTING	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.	CORPORATE ACCOUNTING	UNIT-II Final Accounts: Including computation of managerial remuneration, and disposal of profit, Liquidation of Company.	INCOME TAX	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
Aug & Sep	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.	COST ACCOUNTING	UNIT-III Cost Ascertainment: Line costing; Job, batch and contract costing	MANAGEMENT ACCOUNTING	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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Aug & Sep	BUSINESS REGULATOR FRAME WORK	UNIT-II Special Contracts: Indemnity, Guarantee, Bailment and pledge; Agency.	COMPANY LAW	UNIT-II Memorandum of Association; Articles of Association, Prospectus, Shares, share capital - transfer and transmission.	AUDITING	UNIT-II Internal Check System: Internal control; Audit Procedure: Vouching; Verification of assets and liabilities.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Sep & Oct	FINANCIAL ACCOUNTING	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	CORPORATE ACCOUNTING	UNIT-III Valuation of Good will and Shares.	INCOME TAX	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
Sep & Oct	BUSINESS COMMUNICATION	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 news letters, Persuasive letters, Sales letters, Collection letters, Office memorandum.	COST ACCOUNTING	UNIT-III Cost Ascertainment: Unit costing, job, batch and contract costing.	MANAGEMENT ACCOUNTING	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; Shut down decisions.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Sep & Oct	BUSINESS REGULATOR FRAME WORK	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	COMPANY LAW	UNIT-III Capital management - borrowing powers, mortgages and charges, debentures, Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.	AUDITING	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
Nov & Dec	FINANCIAL ACCOUNTING	UNIT-IV Special Accounting Areas: Branch Accounts: Dependent branch; Debtors system, stock and debtor system; Hire-purchase and instalment 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, instalment purchase system; After sales Service	COMPANY LAW	UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14, Accounting for internal reconstruction - excluding intercompany holdings and reconstruction schemes.	INCOME TAX	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 an individual, H.U.F., and firm.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Nov & Dec	BUSINESS COMMUNICATION	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.	COST ACCOUNTING	UNIT-IV Operating costing, Process Costing - excluding inter-process profits, and joint and by-products.	MANAGEMENT ACCOUNTING	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.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving

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Nov & Dec	BUSINESS REGULATOR FRAME WORK	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, Dishonour and discharge of negotiable instrument.	COMPANY LAW	UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.	AUDITING	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.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Jan & Feb	FINANCIAL ACCOUNTING	UNIT-V a Partnership Accounts: Essential characteristics of partnership, Partnership deed, Final accounts, Adjustments after closing the accounts, Fluctuating capital, Goodwill, AS-10, Joint Life Policy, Change in Profit Sharing Ratio.	CORPORATE ACCOUNTING	UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only. Final Account of Banking Companies.	INCOME TAX	UNIT-V Tax Management: Tax deduction at source, Advance payment of tax, Assessment procedure, Tax planning for individuals, Tax evasion, Tax Avoidance and Tax planning, Tax Administration: Authorities, appeals, penalties.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Jan & Feb	BUSINESS COMMUNICATION	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.	COST ACCOUNTING	UNIT-V Cost Records: Integral and non-Integral system; Reconciliation of cost and financial accounts, Break Even Point	MANAGEMENT ACCOUNTING	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.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Jan & Feb	BUSINESS REGULATOR FRAME WORK	UNIT-V The Consumer Protection Act 1930: Salient features, Definition of consumer, Grievance redressal machinery, Foreign Exchange Management Act 2000: Definitions and main provisions, Right to Information Act 2005 (Main Provisions).	COMPANY LAW	UNIT-V majority powers and minority rights, Prevention of oppression and mismanagement, Winding up - kinds and conduct.	AUDITING	UNIT-V Recent Trends in Auditing: Nature and significance of cost audit; Tax audit, Management audit, Company audit - Qualification, Appointment, Resignation and liabilities.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving

Note -> 1. Remedial And Tutorial Class Will Be Organised To Time able

2. Presentation / seminar / group Discussion Also Take According As Per Plan Co-Curricular Activities And Extra Curricular Activities Are Also Organised As Per

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