

INDIRA GANDHI GOVERNMENT COLLEGE PANDARIA, DISTT.- KABIRDHAM (C.G.)
ANNUAL TEACHING PLAN 2023-24
DEPARTMENT OF COMMERCE

NAME OF TEACHER:- SANGEETA NIRMALKAR (G.L.)

Mont	M.com 1ST semester	Teaching Plan	M.com 3RD semester	Teaching Plan	Teaching Aids
	Subject		Subject		
July & Aug	MANAGERIAL ECONOMICS	UNIT-1 :- Nature and Scope of Managerial Economics. Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.	ORGANIZATIONAL BEHAVIOUR	Unit - 1 :- Organizational Behaviour concept and significance; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
July & Aug	Income Tax Law and Accounts	Unit - 1 :- Law relating to income tax: Brief study of the main provisions of the Indian Income Tax Act. Important definitions, Income exempted from tax, Residence and Tax liability	Accounting for managerial decisions	SUNET 1 :- Break-even-analysis, Assumptions and practical applications of break- even-analysis, cost volume profit analysis, Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Aug & Sep	MANAGERIAL ECONOMICS	UNIT-2 :- Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle, equimarginal principle	ORGANIZATIONAL BEHAVIOUR	Unit - 2 :- Leadership: Concept, Leadership styles; Theories - trait theory, behavioural theory, Fielder's contingency theory, Hersey and Blanchard's situational theory; Managerial and, Likert's four systems of leadership.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Aug & Sep	Income Tax Law and Accounts	Unit - 2 :- Calculation of taxable income under the head Salary and House property	Accounting for managerial decisions	UNIT-2 :- Analyzing financial Statements. Method, objects and ratio analysis.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Sep & Oct	MANAGERIAL ECONOMICS PAPER-I	UNIT-3 :- Demand Analysis: Individual and Market demand functions Law of demand, determinants of demand; Elasticity of demand-its meaning and importance, Price elasticity, income elasticity and cross elasticity; Using elasticity in managerial decisions.	ORGANIZATIONAL BEHAVIOUR Paper - Second	Unit - 3 :- Organizational Conflict: Dynamics and management, Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Sep & Oct	Income Tax Law and Accounts	Unit - 3 :- Depreciation and Development allowance. Calculation of taxable income under the head: Business and Profession, capital gains, income from other sources.	Accounting for managerial decisions	UNIT-3 :- Cash flow analysis and Fund flow analysis.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving

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Oct & Nov	MANAGERIAL ECONOMICS	UNIT-4 -> Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk. Demand estimation for major consumer durable and non-durable products. Demand forecasting tech. technique.	ORGANIZATIONAL BEHAVIOUR	Unit - 4 -> Interpersonal and Organizational Communication: Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in communication.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Oct & Nov	Income Tax Law and Accounts	Unit - IV -> Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable income and tax of an individual, and Hindu undivided Families.	Accounting for managerial decisions	UNIT-4 -> Contemporary Issues in Management Accounting: Value chain analysis, Activity based costing, Quality costing, Target and lifecycle costing.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Nov & dec	MANAGERIAL ECONOMICS	UNIT-5 -> Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale, Estimation of production function.	ORGANIZATIONAL BEHAVIOUR	Unit - 5 -> Organizational Development: Concept, need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Nov & dec	Income Tax Law and Accounts	Unit - 5 -> Appeals & Revisions Reference of High Court and Supreme court, offences & penalties, Income tax authorities.	Accounting for managerial decisions	UNIT 5 -> Reporting to Management: Objectives of reporting, reporting needs at different managerial levels, Types of reports, modes of reporting, reporting at different levels of management.	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

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NAME OF TEACHER:- VICKY SINHA (GUEST LECTURER)

Mont	M.com 1ST semester	Teaching Plan	M.com 3RD semester	Teaching Plan	Teaching Aids
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July & Aug	ADVANCED ACCOUNTING	UNIT 1 Accounting for issue, Forfeited and redemption of shares and debentures	MANAGEMENT CONCEPT	Unit - 1 Schools of Management Thought: Scientific, process, human behaviour and social system school, Decision theory school, Quantitative and system school, Contingency theory of management, Functions of a manager.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
July & Aug	STATISTICAL ANALYSIS	UNIT 1 Statistics - Definitions, Characteristics, Scope and Nature, Functions, Limitations, Distort and misuse importance & Statistical Investigations, Classification & Tabulation.	ADVANCED COST ACCOUNTING	Unit - 1 Introduction - Cost Analysis, concepts and classification, Materials control - Techniques of Materials control.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
July & Aug	CORPORATE LEGAL FRAMEWORK	UNIT 1 (Relevant Provisions) Definition, types of companies Memorandum of association, Articles of association, Prospectus, Share capital and membership The Companies Act, 2013	Management Accounting	UNIT 1 Introduction of Accounting: Management accounting as a area accounting, Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountant's position, role and responsibilities	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Aug & Sep	ADVANCED ACCOUNTING	UNIT 2 statements of companies. Final accounts and financial	MANAGEMENT CONCEPT	Unit - 2 Managerial Functions: Planning concept, significance, types; Organizing concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Aug & Sep	STATISTICAL ANALYSIS	UNIT 2 Secondary, Primary data collection Techniques, Schedule, Questionnaire and interview & Sources of Secondary data Data Sources: Primary and	ADVANCED COST ACCOUNTING	Unit - 2 Labour cost - Computation and control, Overheads - Accounting and Control	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Aug & Sep	CORPORATE LEGAL FRAMEWORK	UNIT 2 Company management: Managerial remuneration, Winding up and dissolution of companies Meeting and resolutions.	Management Accounting	UNIT 2 Accounting Plan and Responsibility Centers. Meaning and significance of responsibility accounting, Responsibility centers-cost centre, profit centre and investment centre, Problems in transfer pricing, Objectives and determinants of responsibility centers.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving

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Oct & Nov	ADVANCED ACCOUNTING	UNIT-3 amalgamation and reconstruction of companies.	Accounting issues relative to	MANAGEMENT CONCEPT	Unit - 3 Staffing, Directing, Coordinating, Control - nature, process, and techniques.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Oct & Nov	STATISTICAL ANALYSIS	UNIT-3 variance and skewness, correlation Karl Pearson's and Spearman's ranking method and Regression analysis, Two variable case-D16	Dispersion, Co-efficient of	ADVANCED COST ACCOUNTING	Unit - III Job, Batch, Contract Costing and operating costing.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Oct & Nov	CORPORATE LEGAL FRAMEWORK	UNIT-3 1881-Definition, types of negotiable instruments; Negotiation; holder and holder in due course; payment in due course;	The Negotiable Instruments Act,	Management Accounting	UNIT-3 Budgeting - Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. Fixed and flexible budget	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Nov & Dec	ADVANCED ACCOUNTING	UNIT-4 subsidiary companies	Accounting for holding and	MANAGEMENT CONCEPT	Unit - 4 Motivation - Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Adler's FRG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Nov & Dec	STATISTICAL ANALYSIS Paper - IV	UNIT-4 classical, relative and subjective probability, Addition and multiplication probability models -Conditional probability and Theorem	Probability Theory - Probability	ADVANCED COST ACCOUNTING	Unit - 4 Process Costing, Joint products & By - products costing, Uniform costing and Estimate costing.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Nov & Dec	CORPORATE LEGAL FRAMEWORK	UNIT-4 Endorsement and crossing of cheque; Presentation of negotiable instruments.		Management Accounting	UNIT-4 Standard Costing and Variance Analysis, Standard costing as a control technique; Setting of standards and their revision; Variance analysis-meaning and importance; kinds of variances and their uses material, labour and overhead variances; Disposal of variances; Relevance of variance analysis to budgeting and standard costing.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Dec	ADVANCED ACCOUNTING	UNIT-5 companies	Accounts relating to Liquidation of	MANAGEMENT CONCEPT	Unit - 5 Group Dynamics Definition and importance, types of groups, group formation, group development, group cohesion, group performance factors, Principle-centered approach to team development.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Dec	STATISTICAL ANALYSIS	UNIT-5 poisson and Normal Distributions, Their Characteristics and applications.	Probability Distributions - Binomial, Poisson and Normal Distributions, Their Characteristics and applications.	ADVANCED COST ACCOUNTING	Unit - 5 Budgetary control - Importance of budgets in accounting, Nature of budgetary control, Organization for budgetary control preparation zero base budgeting, performance budgeting, Cash Budget, Production and sales Budget.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Dec	CORPORATE LEGAL FRAMEWORK	UNIT-5 Markets SEBI Act, 1992 organization and objectives of SEBI	Legal Environment for Security	Management Accounting	UNIT-5 Marginal Costing - Concept of marginal cost, Marginal costing and absorption, costing, Marginal costing versus direct, costing.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving

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Month	M.com 2ND semester	Teaching Plan	M.com 4TH semester	Teaching Plan	Teaching Aids
	Subject		Subject		
Jan & Feb	SPECIALISED ACCOUNTING	UNIT 1 :- Accounts of General Insurance Companies	PRINCIPLE OF MARKETING	Unit - I :- Introduction - Meaning, nature, scope and importance of marketing, Marketing concept and its evolution, Marketing mix, Strategic marketing planning - an overview	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Jan & Feb	ADVANCED STATISTICS	UNIT 1 :- Statistical Decision Theory, Decision environments, Expected profit under uncertainty and assigning probabilities and utility theory	INTERNATIONAL MARKETING	Unit - I :- International Marketing, Meaning, Scope, benefits and difficulties of international Marketing, International marketing and Domestic Marketing, reasons for entering international marketing, International marketing environment, Identifying and selecting foreign market	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Jan & Feb	BUSINESS LAWS	UNIT 1 SEBI Act 1992: Organisation and objectives of SEBI, Functions and Role of SEBI, Rights and Power of SEBI.	PRINCIPLE OF MARKETING	Unit - II :- Market Analysis and Selection - Marketing environment - macro and micro components and their impact of marketing decisions, Market segmentation and positioning, Buyer behavior, Consumer versus organizational buyers, Consumer decision - making process	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Feb & March	SPECIALISED ACCOUNTING	UNIT 2 Accounts of Banking Companies	INTERNATIONAL MARKETING Page A Fourth	Unit - II :- Foreign market entry mode, Product designing, standardization vs. Adaptation, Branding, Packaging and Labeling	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Feb & March	ADVANCED STATISTICS	UNIT 2 Statistical Estimation: And Theory: Point and interval estimation of population Mean, proportion and variance Statistical Testing: hypothesis and Errors, Sample size Large and small sampling test Z test, T test & F Test.	PRINCIPLE OF MARKETING Page A First	Unit - III :- Product Decisions - Concept of a product, Classification of products, Major product decisions, Product line and product mix, Branding, Packaging and labeling, Product lifecycle - strategic implications, New product development and consumer adoption process.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
Feb & March	BUSINESS LAWS Page 2	UNIT 2 MRTD Act 1969: Monopolistic Trade Practice Meaning, essential, Restrictive Trade Practice Meaning, Under Trade Practice, MRTD constitution of forum and Penalties.	INTERNATIONAL MARKETING Page A Fourth	Unit - III :- Quality issues and after sales service, International pricing, exportation price quotation, payment terms and methods of payment.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving
March & April	SPECIALISED ACCOUNTING	UNIT 3 Accounts of Public Utility concerns, Double Accounts System	PRINCIPLE OF MARKETING	Unit - IV :- Pricing Decisions - Factors affecting price determination, Pricing policies and strategies, Discounts and rebates.	1. Chalk And Talk Method 2. Flip The Class 3. Group Discussion 4. Problem Solving

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March & April	ADVANCE STATISTICS	UNIT 3 Association of Attributes: Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Coefficient of Association, Comparison of Actual and Ideal (contingency), Expected frequency, & Inverse Association	INTERNATIONAL MARKETING	UNIT - IV - Promotion of products and services abroad, International channels of distribution, Selection and assessment of foreign sales agents, Logistic decisions	1. Chalk And Talk Method 2. Flip The Cards 3. Group Discussion 4. Problem Solving
March & April	Business Law	UNIT 3 - Consumer Protection Act 1930: Needs, Act, Rights of consumers, Objectives of Act, Consumer redressal Machinery, District Forum, State Commission, National Commission.	PRINCIPLE OF MARKETING	UNIT - V - Distribution Channels and Physical Distribution Decisions - nature, functions, and types of distribution channels; Distribution channel intermediaries, Channel management decisions, Retailing and wholesaling, Physical Distribution Management	1. Chalk And Talk Method 2. Flip The Cards 3. Group Discussion 4. Problem Solving
April & May	SPECIALISED ACCOUNTING	UNIT 4 - Royalty accounts	INTERNATIONAL MARKETING	UNIT - V Export policy and practices in India, Trends in India's foreign trade, steps in starting export business, Export finance, documentation and procedure	1. Chalk And Talk Method 2. Flip The Cards 3. Group Discussion 4. Problem Solving
April & May	ADVANCE STATISTICS	UNIT 4 - Statistical Quality Control: Causes of variations in quality characteristics, Quality Control Charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes - Fraction defectives and number of defects, Acceptance sampling			1. Chalk And Talk Method 2. Flip The Cards 3. Group Discussion 4. Problem Solving
April & May	Business Law	UNIT 4 - FEMA Act 1999: Objectives, Regulation and Management of FEMA, Penalties Appral			1. Chalk And Talk Method 2. Flip The Cards 3. Group Discussion 4. Problem Solving
May & June	SPECIALISED ACCOUNTING	UNIT 5 - Investment accounts			1. Chalk And Talk Method 2. Flip The Cards 3. Group Discussion 4. Problem Solving
May & June	ADVANCE STATISTICS	UNIT 5 - Interpolation and Extrapolation - Probable, Binomial, Newton and Lagrange method			1. Chalk And Talk Method 2. Flip The Cards 3. Group Discussion 4. Problem Solving
May & June	Business Law	UNIT 5 - W.T.O: Brief history of WTO, Objectives and functions, Organisation, W.T.O. and India, Regional groupings, anti-dumping duties and other WTO, Dispute resolution Dispute settlement system, TRIP, TRIPS and GATS			1. Chalk And Talk Method 2. Flip The Cards 3. Group Discussion 4. Problem Solving

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Jan & Feb	BUSINESS ECONOMICS	UNIT-1 -> Cost Theory and Estimation, economic value analysis, Short and long run cost functions-their nature, shape and interrelationship; Law of variable proportions; Law of returns to scale	ADVERTISING & SALES MANAGEMENT	Unit - I -> Introduction: Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving
Jan & Feb	TAX PLANNING AND MANAGEMENT	Unit - I -> Calculation of taxable Income and tax of Firm and Companies.	MARKETING RESEARCH	Unit - I -> Marketing Research: An Introduction, Marketing Decisions, Marketing Research and Information System	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving
Jan & Feb	BUSINESS ECONOMICS	UNIT-2 -> Price Determination under Different Market Conditions. Characteristics of different market structures, Price determination and firm equilibrium short run and longrun under perfect competition, monopolistic competition, oligopoly and monopoly.	ADVERTISING & SALES MANAGEMENT	Unit - II -> Pre-launch Advertising Decision, Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving
Feb & March	TAX PLANNING AND MANAGEMENT	Unit - II -> Return of Income, Provisional Regular, Exempt and emergency assessment, Re opening of assessment.	MARKETING RESEARCH	Unit - II -> Marketing Research Methodology, Research Design.	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving
Feb & March	BUSINESS ECONOMICS	UNIT-3 -> Pricing Practices: Methods of price determination in practice, pricing of multiple products, price discrimination, International price discrimination and dumping, Transfer pricing	ADVERTISING & SALES MANAGEMENT	Unit - III -> Promotional Management: Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving
Feb & March	TAX PLANNING AND MANAGEMENT	Unit - III -> Concept of tax Planning: Tax avoidance and tax evasions; Tax planning with reference of location, nature and form of organization of new.	MARKETING RESEARCH	Unit - III -> Organization of Marketing Research: Specialized areas of application of marketing research.	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving
March & Appr	BUSINESS ECONOMICS	UNIT-4 -> Business Cycles: Nature and phases of a business cycle; The ones of business cycles- psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories	ADVERTISING & SALES MANAGEMENT	Unit - IV -> Personal Selling: Meaning and Importance of Personal Selling, Difference between Personal Selling, Advertising and Sales Promotion: Methods and Procedure of Personal Selling.	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving
March & Appr	TAX PLANNING AND MANAGEMENT	Unit - IV -> Tax planning to capital structure, decision dividend policy; Inter corporate dividend and bonus shares.	MARKETING RESEARCH	Unit - IV -> Specialized Techniques of Marketing Research: Motivation Research	1. Chalk And Talk Method 2.Flip The Class 3. Group Discussion 4.Problem Solving

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March & Apr	BUSINESS ECONOMICS	UNIT-5 :- Inflation: Definition, Characteristics and types; Inflation income of dem and pull and cost – push factors; Effects of inflation.	ADVERTISING & SALES MANAGEMENT	Unit – V Sales Management: Concept of Sales Management, Objectives and Functions of Sales Managements, Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment - Selection, Training, Compensation and Evaluation.	1. Chalk And Talk Method 2/Flip The Class 3. Group Discussion 4/Problem Solving
Apr & May	TAX PLANNING AND MANAGEMENT	Unit – V :- Preparation of income tax returns, Computation of income tax, Tax deduction at source, Advance payment of tax.	MARKETING RESEARCH	Unit – V :- Advertising Research: Planning and Procedure, New Product Research.	1. Chalk And Talk Method 2/Flip The Class 3. Group Discussion 4/Problem Solving

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