

Yearly Teaching Plan 2022-23

Pro. Prem sahu
Assistant professor commerce

Name Of Faculty		Class – B.Com I Subject- financial accounting
	Syllabus B.com.-I (Group-I, Group-II, Group-III)	Required Duration
UNIT-I	Accounting: An Introduction: Development, Definition, Needs, objectives; Branches of accounting; Basic Accounting Principles, Concepts & Conventions. Accounting Standard: International Accounting Standard only outlines, Accounting Standard in India. Accounting Transaction: Concept of Double Entry System, Concept of Capital & Revenue, Book of original records; Journal; Ledger; Sub-Division of Journal: Cashbook.	13.33 hours (40 min*20 period)
UNIT-II	Final Accounts; Trial balance; Manufacturing account; Trading account; Profit & loss account; Balance sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.	12 hours (40 min*18 period)
UNIT-III	Depreciation, Provisions, and Reserves; Concept of depreciation; Causes of deprecation; 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.	13.33 hours (40 min*20 period)
UNIT-IV	Special Accounting Areas : Hire-purchase and installment purchase system: Meaning of hire-purchase contract, Legal provision regarding hire-purchase contract; Accounting for goods of substantial sale values, and accounting records for goods for small values ; Installment purchase system ; After sales Service.	12 hours (40 min*18 period)
UNIT-V	Partnership Account: Dissolution of a Partnership Firm, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.	10 hours (40 min*15 period)

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GROUP I		Yearly Teaching Plan 2022-23	PAPER II
Name Of Faculty	Pro. Prem sahu Assistant professor commerce		Class – B.Com I
UNIT	Syllabus B.com.- I (Group-I, Group-II, Group-III)		Subject- 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; Self-Development and Communication; Development of positive personal attitudes, SWOT analysis.	12 hours (40 min *18 period)	Required Duration
UNIT- II	Corporate Communication: Formal and Informal communication networks; Grapevine; Miscommunication (Barriers); improving communication. Practices in business communication; Group discussions; Seminars; Effective Listening; Principles of effective listening; Factor affecting listening exercises; Oral, Written, and video session, Audience analysis and feedback.	12 hours (40 min *18 period)	
UNIT-III	Writing skill: Business letters — Definition, concepts, structure, advantages disadvantage, need and kinds of business letter, Essentials of effective business letter. Good news and bad new letters; Office memorandum. Writing Resume and Letter of Job Application.	12 hours (40 min *18 period)	
UNIT- IV	Report Writing: Introduction to a proposal, Short report and formal report, report preparation. Oral Presentation: Principles of oral presentation, factor affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, presentation skill.	12 hours (40 min *18 period)	
UNIT- V	Non-Verbal Aspects of Communicating. Body Language: Kinesics, Proxemics, Para Language. Interviewing skills: Appearing in interviews; conducting interviews; mock interview. Modern Forms of Communicating: Fax; E-Mail; video conferencing; etc. International Communication for global business.	12 hours (40 min *18 period)	

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GROUP I**Yearly Teaching Plan 2022-23****PAPER II**

Name Of Faculty

Pro. Prem sahu
Assistant professor commerce

Class – B.Com I

Subject- business communication

UNIT

Syllabus

B.com.- I (Group-I, Group-II, Group-III)**Required Duration****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;
Self-Development and Communication; Development of positive personal attitudes, SWOT analysis.

12 hours
(40 min*18 period)**UNIT- II**

Corporate Communication: Formal and Informal communication networks; Grapevine; Miscommunication (Barriers); improving communication. Practices in business communication; Group discussions; Seminars; Effective Listening: Principles of effective listening; Factor affecting listening exercises; Oral, Written, and video session, Audience analysis and feedback.

12 hours
(40 min*18 period)**UNIT-III**

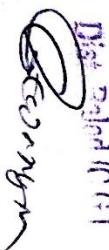
Writing skill: Business letters — Definition, concepts, structure, advantages disadvantage, need and kinds of business letter, Essentials of effective business letter. Good news and bad new letters; Office memorandum. Writing Resume and Letter of Job Application.

12 hours
(40 min*18 period)**UNIT- IV**

Report Writing: Introduction to a proposal, Short report and formal report, report preparation.
Oral Presentation: Principles of oral presentation, factor affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, presentation skill.

12 hours
(40 min*18 period)**UNIT- V**

Non-Verbal Aspects of Communicating. Body Language: Kinesics, Proxemics, Para Language.
Interviewing skills: Appearing in interviews; conducting interviews; mock interview. Modern Forms of Communicating: Fax; E-Mail; video conferencing; etc. International Communication for global business.

12 hours
(40 min*18 period)**H. O. D.**Department of Commerce
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GROUP II**Yearly Teaching Plan 2022-23****PAPER I**

Name Of Faculty

Pro. Gousewak prasad Dewangan
Assistant professor commerceClass – B.Com I
Subject- business
mathematics

UNIT

Syllabus

B.com.- I (Group-I, Group-II, Group-III)

Required Duration

UNIT- I

Simultaneous Equations— Meaning, Characteristics, Methods of Solving Equations in Two Variables— Graphical, Substitution, Elimination and Cross Multiplication.
Linear Programming— Formulation of LLP : Graphical method of solution ; Problems relating to two variables including the case of mixed constraints.12 hours
(40 min *18 period)

UNIT- II

Matrices and Determinants : Definition of a matrix ; Type of a matrices ; Algebra of matrices ; Properties of determinants ; Calculation of values of determinants upto third order ; Logarithm's & Antilogarithm's.

12 hours
(40 min *18 period)

UNIT-III

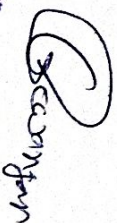
Simple interest and Compound Interest .
Annuities : Types of annuities ; Present value and amount of an annuity, including the case of continuous compounding ; Valuation of simple loans and debentures; Problems relating to sinking funds.12 hours
(40 min *18 period)

UNIT- IV

Ratio & Proportion.
Average, Percentage.12 hours
(40 min *18 period)

UNIT- V

Commission, Brokerage, Discount, Profit and loss. Transpotation Problems.

12 hours
(40 min *18 period)**H.O.D.**Department of Commerce
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GROUP II		PAPER II
Yearly Teaching Plan 2022-23		
Name Of Faculty	Pro. Gousewak prasad Dewangan Assistant professor commerce	Class – B.Com I Subject- B.R.F.
UNIT-	Syllabus	Required Duration
UNIT-I	Law of Contract (1872) —I : Nature of contract ; Classification ; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void.	12 hours (40 min *18 period)
UNIT-II	Law of Contract (1872) - II : Performance of contract; Discharge of contract; Remedies for breach of contract. Special contracts; Indemnity ; Guarantee; Bailment and pledge; Agency.	12 hours (40 min *18 period)
UNIT-III	Sale of Goods Act (1930) ;Formation of contracts of sale ;Goods 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.	12 hours (40 min *18 period)
UNIT-IV	Negotiable Instrument Act (1881) : Definition of negotiable instrument; Feature; 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.	12 hours (40 min *18 period)
UNIT - V	The Consumer Protection Act 1986 : Main Provision, Definition of consumer ,Consumer Disputes , Grievance redressal machinery ; Indian Partnership Act 1932. Limited Liabilities Partnership Act 2008. Introduction of Intellectual Property Right Act – Copyright, Patent & Trademark.	12 hours (40 min *18 period)

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Yearly Teaching Plan 2022-23

Pro. Gousewak prasad Dewangan
Assistant professor commerce

Syllabus

Name Of Faculty		PAPER II
		Class – B.Com I
UNIT-		Subject- business mathematics
UNIT-I	Introduction : Definition ,Nature and Scope of Economics, Difference Between Micro and Macro Economics, Method of Economic Study : Inductive and Deductive Methods. Basic problem of Economy, Working of Price Mechanism. Utility Analysis: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi- Marginal Utility.	12 hours (40 min*18 period)
UNIT-II	Law of demand: Meaning and Definitions, Effecting Factors, Types ; Exception of Law of demand. Elasticity of Demand : Concept, Definitions, Importance, Types and Measurement of Elasticity of Demand, Factors affecting the Elasticity of Demand.	12 hours (40 min*18 period)
UNIT-III	Production: Factors of Production ,their characteristics and importance. Production Functions : Law of Variable Proportions, Return to scale and Equal Product Curve Analysis. Internal and external economies and diseconomies.	12 hours (40 min*18 period)
UNIT-IV	Market Structure — Concept , Characteristics, Classification. Determination of Price under condition of Perfect Competition, Imperfect Competition and Monopoly, Monopolistic Competition, Oligopoly and Duopoly.	12 hours (40 min*18 period)
UNIT- V	Theories of distribution, Marginal Productivity theory of distribution, Concept and theories of Wages, Rent, Interest & Profit. Transpotation Problems.	12 hours (40 min*18 period)

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