



PRO. K.L. RAVTE PRINCIPAL



PRO. PREM CHAND SAHU COMMERCE DEPARTMENT



PRO. SUMAN SAHU HINDI DEPARTMENT

Subject		Max.	Min.
A Foundation Course			
Hindi Language		75	26
English Language		75	26
B. TWO Compulsory Groups			
Group-I			
INCOME TAX	75		
AUDITING	75	150	50
Group-II			
INDIRECT TAX	75		
MANAGEMENT ACCOUNT	75	150	50
ONE OPTION GROUP			
OPTION B			
PRINCIPLE OF MARKETING	75	150	50
INTERNATIONAL MARKETING	75		

GROUP I	Yearly Teaching Plan 2023-24	
Name Of Faculty	Pro. Gousewak prasad Dewangan Assistant professor commerce	PAPER I
UNIT	Syllabus	Class – B.Com III Subject- 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.	Required Duration
UNIT-II	Heads of Income: Salaries; Income from house property.	10 hours (40 min*15 period)
UNIT-III	Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.	14 hours (40 min*21 period)
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.	12 hours (40 min*18 period)
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.	12 hours (40 min*18 period)

GROUP I	Yearly Teaching Plan 2023-24	PAPER II
Name Of Faculty	Pro. PREM SAHU Assistant professor commerce	Class – B.Com III Subject- AUDITING
UNIT	Syllabus	Required Duration
UNIT-I	Introduction: Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.	12 hours (40 min*18 period)
UNIT-II	Internal Check System: Internal control. Audit Procedure: Vouching; Verification of assets and liabilities.	12 hours (40 min*18 period)
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.	12 hours (40 min*18 period)
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.	12 hours (40 min*18 period)
UNIT- V	Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and liabilities.	12 hours (40 min*18 period)

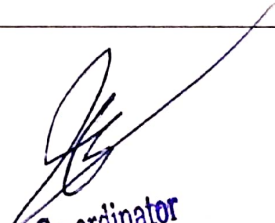



GROUP II	Yearly Teaching Plan 2023-24	PAPER I
Name of Faculty	Pro. Gousewak prasad Dewangan Assistant professor commerce	Class – B.Com III Subject- INDIRECT TAXES
UNIT	Syllabus	Required Duration
UNIT-I	Central Excise: Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concession to small scale industry under Central Excise Act.	12 hours (40 min*18 period)
UNIT-II	State Excise, CENVAT. Detail study of State Excise during calculation of Tax.	12 hours (40 min*18 period)
UNIT-III	Customs : Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; 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. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalized exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and airroutes.	14 hours (40 min*21 period)
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.	12 hours (40 min*18 period)
UNIT- V	State Commercial Tax (Chhattisgarh) Definition, Registration, Tax liability, Procedure of Computation & Collection of Tax, Penalties & Prosicution calculation of Tax. VAT- Preliminary Knowledge.	12 hours (40 min*18 period)

GROUP II	Yearly Teaching Plan 2023-24	PAPER II
Name Of Faculty	Pro. Gousewak prasad Dewangan Assistant professor commerce	Class – B.Com III Subject- MANAGEMENT ACCOUNTING
UNIT	Syllabus	Required Duration
UNIT-I	Management Accounting : Meaning, nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs. financial accounting; Tools and techniques of management accounting; Financial statement: Objectives and methods of financial statements analysis; Ratio analysis: Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.	12 hours (40 min*18 period)
UNIT-II	Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.	12 hours (40 min*18 period)
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.	12 hours (40 min*18 period)
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.	12 hours (40 min*18 period)
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.	12 hours (40 min*18 period)

OPTIONAL GROUP B	Yearly Teaching Plan 2023-24	PAPER I
Name Of Faculty	Pro. Gousewak prasad Dewangan Assistant professor commerce	Class – B.Com III Subject- PRINCIPLES OF MARKETING
UNIT	Syllabus	Required Duration
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.	12 hours (40 min*18 period)
UNIT-II	Consumer Behavior and Market Segmentation: Nature, scope, and significance of consumer behavior; Market segmentation - concept and importance; Bases for market segmentation.	12 hours (40 min*18 period)
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.	12 hours (40 min*18 period)
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.	12 hours (40 min*18 period)
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 person; Functions of salesman.	12 hours (40 min*18 period)

OPTIONAL GROUP B		PAPER II
Name Of Faculty	Yearly Teaching Plan 2023-24 Pro. Gousewak prasad Dewangan Assistant professor commerce	Class – B.Com III Subject- INTERNATIONAL MARKETING
UNIT	Syllabus	Required Duration
UNIT-I	International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.	12 hours (40 min*18 period)
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.	12 hours (40 min*18 period)
UNIT-III	Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.	12 hours (40 min*18 period)
UNIT-IV	International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.	12 hours (40 min*18 period)
UNIT- V	Export Policy and Practices in India : Exim 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.	12 hours (40 min*18 period)


 Co-ordinator
 IQAC
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 Principal
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