

GROUP I		Yearly Teaching Plan 2022-23		PAPER I
Name Of Faculty		Pro. Gousewak prasad Dewangan Assistant professor commerce		Class – B.Com III Subject- INCOME TAX
UNIT		Syllabus		Required Duration
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.		10 hours (40 min *15 period)
UNIT-II		Heads of Income: Salaries; Income from house property.		14 hours (40 min*21 period)
UNIT-III		Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.		12 hours (40 min *18 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)

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GROUP I		Yearly Teaching Plan 2022-23		PAPER II
Name Of Faculty		<b>Pro. PREM SAHU</b> Assistant professor commerce		Class – B.Com III
UNIT		<b>Syllabus</b>		Subject- 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.		12 hours (40 min*18 period)	Required Duration
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: <ol style="list-style-type: none"> <li>Company auditor - Appointment, powers, duties, and liabilities.</li> <li>Divisible profits and dividend.</li> <li>Auditor's report - standard report and qualified report.</li> <li>Special audit of banking companies.</li> <li>Audit of educational institutions.</li> <li>Audit of Insurance companies.</li> </ol>		12 hours (40 min*18 period)	
UNIT-IV	Investigation: Investigation; Audit of nonprofit companies, <ol style="list-style-type: none"> <li>Where fraud is suspected, and</li> <li>When a running a business is proposed.</li> <li>Verifications &amp; Valuation of assets.</li> </ol>		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)	

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## GROUP II

## Yearly Teaching Plan 2022-23

## PAPER I

**Pro. Gousewak prasad Dewangan**  
Assistant professor commerce

Name Of Faculty

Class – B.Com III

Subject-  
**INDIRECT TAXES  
WITH GST**

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 air routes.

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 & Prosecution calculation of Tax. VAT- Preliminary Knowledge.

12 hours  
(40 min\*18 period)

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GROUP II	Yearly Teaching Plan 2022-23		PAPER II
Name Of Faculty	<b>Pro. Gousewak prasad Dewangan</b> Assistant professor commerce		Class – B.Com III Subject- <b>MANAGEMENT ACCOUNTING</b>
UNIT	<b>Syllabus</b>		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)	
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OPTIONAL GROUP B		Yearly Teaching Plan 2022-23		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)

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Name Of Faculty

## Yearly Teaching Plan 2022-23

Pro. Gousewak prasad Dewangan

Assistant professor commerce

PAPER II

Class – B.Com III

Subject-  
INTERNATIONAL  
MARKETING

Required Duration

## Syllabus

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)

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