

Yearly Teaching Plan 2022-23

Pro. Gousewak prasad Dewangan

Assistant professor commerce

GROUP I		PAPER I
Name Of Faculty		Class – B.Com II Subject- Corporate account
UNIT-	Syllabus	Required Duration
UNIT-I	Issue, Forfeiture, and Re-issue of Shares : Redemption of preferenceshares; Issue and redemption of debentures.	12 hours (40 min *18 period)
UNIT-II	Final Accounts (as per company act 2013) Liquidation of Company.	12 hours (40 min *18 period)
UNIT-III	Valuation of Goodwill and Shares.	12 hours (40 min *18 period)
UNIT-IV	Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.	12 hours (40 min *18 period)
UNIT- V	Consolidated Balance Sheet of holding companies with one subsidiary only.	12 hours (40 min *18 period)

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GROUP I	Yearly Teaching Plan 2022-23		PAPER II
Name Of Faculty	Pro. Gousewak prasad Dewangan Assistant professor commerce		Class – B.Com II
UNIT	Syllabus B.com.- I (Group-I, Group-II, Group-III)		Subject- company law
UNIT-I	Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	12 hours (40 min *18 period)	Required Duration
UNIT-II	Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	12 hours (40 min *18 period)	
UNIT-III	Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.	12 hours (40 min *18 period)	
UNIT-IV	Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.	12 hours (40 min *18 period)	
UNIT- V	Majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	12 hours (40 min *18 period)	

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GROUP II	Yearly Teaching Plan 2022-23		PAPER I
Name Of Faculty	Pro. PREM SAHU Assistant professor commerce		Class – B.Com II
UNIT-	Syllabus B.com.- I (Group-I, Group-II, Group-III)		Subject- 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.	12 hours (40 min*18 period)	Required Duration
UNIT-II	Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.	12 hours (40 min*18 period)	
UNIT-III	Cost Ascertainment: Unit costing; Job, batch and contract costing.	12 hours (40 min*18 period)	
UNIT-IV	Operating costing; Process Costing - excluding inter - process profits, and joint and by products.	12 hours (40 min*18 period)	
UNIT- V	Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.	12 hours (40 min*18 period)	

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GROUP II

Yearly Teaching Plan 2022-23

Name Of Faculty

PAPER II

Pro. PREM SAHU
Assistant professor commerce

Class – B.Com II

Subject- PRINCIPLE

OF Business

MANAGEMENT

UNIT-

Syllabus

Required Duration

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.

12 hours
(40 min*18 period)

UNIT-II

Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis : Strategy formulation.

12 hours
(40 min*18 period)

UNIT-III

Organizing: Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.

12 hours
(40 min*18 period)

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.

12 hours
(40 min*18 period)

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.

12 hours
(40 min*18 period)

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GROUP III

Yearly Teaching Plan 2022-23

PAPER I

Name Of Faculty

Pro. Gousewak prasad Dewangan
Assistant professor commerce

Class – B.Com II

Subject- business
Statistics

UNIT

Syllabus

Required Duration

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.

12 hours

(40 min*18 period)

UNIT-II

Dispersion - and their measures; Partition values; Skewness and measures;

12 hours

(40 min*18 period)

UNIT-III

Analysis of Bivariate Data two variables and correlation. Linear regression.

12 hours

(40 min*18 period)

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.

12 hours
(40 min*18 period)

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.

12 hours
(40 min*18 period)

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

Name Of Faculty

Pro. Gousewak prasad Dewangan
Assistant professor commerce

Class – B.Com II

Subject-
fundamental of
entrepreneurship

UNIT**Syllabus****Required Duration****UNIT-I**

Introduction The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteristics.

12 hours
(40 min*18 period)

UNIT-II

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.

12 hours
(40 min*18 period)

UNIT-III

Entrepreneurial Behavior Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.

12 hours
(40 min*18 period)

UNIT-IV

Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.

12 hours
(40 min*18 period)

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 earnings, and augmenting and meeting local demand.

12 hours
(40 min*18 period)

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