

GOVERNMENT COLLEGE GURUR DIST.-BALOD

B.COM. PART-I

SUBJECTS AND SCHEME OF EXAMINATION

Subject	Annual exam	INTERNAL	Total Marks	Min.
i) Environmental Studies Field Work	75 25		75 25	33
<b>A. Foundation Course</b>				
I. Hindi Language	75		75	26
II. English Language	75		75	26
<b>B. Three Compulsory subject</b>				
I. Financial Accounting				25 + 10
Business Communication	75	25	100	25 + 10
Business Mathematics	75	25	100	25 + 10
Business Reg. Framework	75	25	100	25 + 10
Business Environment	75	25	100	25 + 10
Business Economics	75	25	100	25 + 10

## Yearly Teaching Plan 2023-24

Name of Faculty	Pro. Prem sahu Assistant professor commerce	Class – B.Com I Subject- financial accounting
UNIT	<b>Syllabus B.com.- I</b>	<b>Required Duration</b>
<b>UNIT-I</b>	Accounting: An introduction: Development, Definition, Needs, objectives, Branches of Accounting, Basic Accounting principles concept and conventions Accounting standard: National & International Accounting Transaction: Concept of Single and Double entry system, Books of original Records, journal, ledger, sub division of journal cash book (including GST Transaction) and Trial balance	13.33 hours (40 min*20 period)
<b>UNIT-II</b>	<b>Trial</b> balance; Manufacturing account; Trading account; Profit & loss account; Balance sheet; Adjustment entries. Rectifications of Enors: Classification of errors, location of errors, Rectification of eITors, Suspense account, Effect on profit Depreciation accounting; methods of recording depreciation, methods for providing depreciation, Depreciation of different assets; Indian accounting standard and Income Tax.	12 hours (40 min*18 period)
<b>UNIT-III</b>	Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, hank.book, ledger accounts. trial balance, Profit and loss account, Balance Sheet. Fund Flow statement, Cash Flow Statement, Selecting and shutting a Company, Backup and Restore data of a Company.	13.33 hours (40 min*20 period)
<b>UNIT-IV</b>	Accounting for Hire-Purchase Transaction, Journal entries and ledger account in the books of Hire Venders and Hire purchase for large value items including Default and repossession. Consignment: Features, Accounting treatment m the books of the consignor and consignee. Accounting for Inland Branches: Concept of dependent and Independent branches, accounting aspects, debtor's system, stock and debtor's system, branch final accounts system and wholesale basis system. Preparation of consolidated profit and loss accounts and balance sheet with adjustment	12 hours (40 min*18 period)
<b>UNIT-V</b>	Joint Venture: Features, Accounting procedures, Joint Bank account, Records Maintained by Co-venturer of(a) all transactions (b) only his own transactions. (memorandum joint venture account). Paitnership Account: Dissolution of a partnership firm, Amalgamation of paitnership Finns, Conversion of partnership firm into limited liability Company	10 hours (40 min*15 period)



Business Communication	Yearly Teaching Plan 2023-24	PAPER II
<b>Name Of Faculty</b>	<b>Pro. Prem sahu</b> Assistant professor commerce	Class – B.Com I Subject- business communication
<b>UNIT</b>	<b>Syllabus</b> <b>B.com.- I</b>	Required Duration
<b>UNIT- I</b>	Introducing Business Communication: - Definition, Concept and Significance of communication. Basic forms of communications; communication Models and Process: Principal of Effective communication; Theories of communication : Self-Development and Communication Development of Positive personal attitude. SWOT analysis. Communication: Ethics. Business Language.	12 hours (40 min*18 period)
<b>UNIT- II</b>	Corporate communication: Formal and Informal communication Network; Grapevine; Miscommunication (Barriers) and improving communication, Practices Business communication - Group Discussions. Seminar. effective listening. - Principle of effective listening, Factor of effective - listening exercises. Oral. Written and Video session, Audience analysis and feedback.	12 hours (40 min*18 period)
<b>UNIT-III</b>	Writing skill - Business letters - Definition, Concepts, Structure, Advantage, Disadvantage. need and kinds of business letter. Essentials of Effective Business letter, Good news and bad News letters, Office memorandum Writing Resume and letter of Job Application.	12 hours (40 min*18 period)
<b>UNIT- IV</b>	Report Writing: Introduction to a Proposal, Short report and formal report, report preparation. Oral Presentation Principles of Oral Presentation, Factor effecting Presentation, Sales Presentation, Training Presentation, conducting surveys, Speeches to Motivate, Presentation skill.	12 hours (40 min*18 period)
<b>UNIT- V</b>	Non-Verbal Aspects of communicating, Body Language: kinesics, Proxemics, Para Language. Interview skills Appearing in Interviews; Conducting T interview; mock Interview. Modern for ins of Communicating: Fax; E-Mail; video Conferencing; etc. international Communication for globe business.	12 hours (40 min*18 period)

# Yearly Teaching Plan 2023-24

PAPER I

Business  
Mathematics  
Name Of Faculty

Pro. Gousewak prasad Dewangan  
Assistant professor commerce

Class – B.Com I  
Subject- business  
mathematics

UNIT

**Syllabus**  
**B.com.- I**

**Required Duration**

UNIT- I

**Average:** Meaning, characteristics, uses, merits & demerits and limitations  
**Simple and combined average,** change in term value, speed average, weighted average, algebraic problems! Calculation of average in case of large number of terms.  
**Ratio-** Meaning and characteristics, comparison of ratios, division of ratios, calculation of real numbers on basis of ratios, adding or subtracting the same number in terms of ratio, practical use of ratio in business and consolidation. **Proportion-** Meaning, Characteristics, Difference in ratio and proportion, Problems related to Continuous Proportion, Indices Proportion, Mix ratio. **Percentage-** Meaning and utility, rules related to percentage, number, election, examination, income expenditure, consumption, mixture, problems related to population.

12 hours  
(40 min\*18 period)

UNIT- II

**Commission and Brokerage-** Meaning, types of business agency, cash and redemption transactions, commission before and after bonus benefits, problems related to the word prior/ due amount. **Discount-** Meaning and types, problems related to trading discount, cash discount, sequential discount and equivalent discount rate. **Profit and Loss-** Cost or purchase price, selling price, profit, loss, gross profit, concept of gross profit, percentage profit loss, purchase and sale price, more than one buyer and seller, dishonesty, adulteration, discount, commission related problems.

12 hours  
(40 min\*18 period)

UNIT-III

**Matrices-Meaning** and definitions, types of matrix, Algebra of matrix, transposed matrix **Determinants-Meaning** and definitions, minor, co-factor, calculation of values of determinants up to third order, Laplace's method, **Preparation of Invoice-Meaning,** Contents, Advantages and types of Invoice, Methods of preparing Invoice.

12 hours  
(40 min\*18 period)

UNIT- IV

**Logarithms and Antilogarithms-Meaning,** properties, fundamental laws and types, practical use of logarithm and antilogarithm table **Simple and Compound interest-** Principal, amount, concept of real and nominal rate of interest, difference between simple interest and compound interest, practical problems related to interest, time, rate, principal and amount. Calculation of interest by third, tenth and tenth rule and common multiplier method.

12 hours  
(40 min\*18 period)

UNIT- V

**Vedic mathematics -**Brief history of Vedic mathematics in Indian knowledge tradition, methods and practice of quick calculation of addition, multiplication, division, square and square root of numbers through Vedic mathematics, method of quick verification of answers from Digit Sum. **Simultaneous equations-Meaning,** characteristics, methods of solving equations in two variables- Graphical, Substitution, Elimination and Cross multiplication.

12 hours  
(40 min\*18 period)



Subject- B.R.F.	<b>Yearly Teaching Plan 2023-24</b>	
Name Of Faculty	<b>Pro. Gousewak prasad Dewangan</b> Assistant professor commerce	
UNIT-	<b>Syllabus</b>	
		PAPER II
		Class – B.Com I Subject- B.R.F.
		Required Duration
UNIT-I	Law of contract 872)-1 : 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	Special contracts: Indemnity & Guarantee, Bailment and pledge; Law of Agency- Meaning, Modes of creating Agency. Types of Agents, Personal Liability of an Agent and Termination of Agency.	12 hours (40 min*18 period)
UNIT-III	Sale of Goods Act (1930): Definition, Sale & Agreement to sell, Types of Goods, Conditions & Warranties, Sale by Non-owners, Unpaid Seller, CIF, FOB and Ex-Ship Contracts.	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, Information technology Act 2000 and cybercrime Act 2012 related to e- Business only.	12 hours (40 min*18 period)
UNIT- V	The consumer protection Act 2019: Main provision, Definition of consumer, consumer Disputes, Grievances 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)



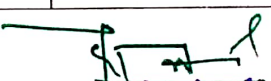
business Environment	Yearly Teaching Plan 2023-24	
Name Of Faculty	Pro. Shaimeena Parveen Assistant professor Economics	
UNIT-	Syllabus	PAPER I
UNIT-I	Required Duration	Class – B.Com I Subject- business Environment
UNIT-I	<b>Business Environment:</b> Type of Environment-internal, external, micro and macro environment, Competitive structure or industry, environmental analysis and strategic management, Managing diversity, Scope of business, characteristics of business, Objectives and the uses of business, Process and limitations of environmental analysis.	12 hours (40 min*18 period)
UNIT-II	<b>Economic Problem of Growth:</b> Inflation Parallel Economy, Industrial Sickness, <b>Economic Factors of Growth:</b> Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), Micro, Small and Medium Enterprises (MAMES)	12 hours (40 min*18 period)
UNIT-III	<b>International Environment:</b> Trends in World Trade & The Problems of Developing Countries, Foreign Trade & Economic Growth, <b>International Economic Groups:</b> GATT, WTO, UNCTAD, World Bank IMF, TRIPS, TRIMS <b>Regional Trade Agreements:</b> European Union (EU), ASEAN, SAARC, NAFTA	12 hours (40 min*18 period)
UNIT-IV	<b>Govt. Policies:</b> Export-Import Policy, Monetary & Fiscal Policy, Privatization, Liberalization, Globalization Demonetization, Disinvestment, Foreign Exchange Management Act 2000 Industrial Policy, Industrial Licensing (National & State)	12 hours (40 min*18 period)
UNIT-V	<b>Economic Planning:</b> Need, Objective, Strategy, Review of Previous Plan, NITI AAYOG, Gross Domestic Product : Meaning, Characteristics, calculation and impact in employment & productivity with refence to India & Chhattisgarh. <b>Economic Environment in Chhattisgarh:</b> Economic of Chhattisgarh - Its Basic Feature, Population of Chhattisgarh and Its Characteristics, Industry and Industrial Development in Chhattisgarh Mineral & Mineral Based Industry in Chhattisgarh, Agriculture in Chhattisgarh, Forest & Forest Produce in Chhattisgarh, Development of Power in Chhattisgarh, Development of Transport in Chhattisgarh.	12 hours (40 min*18 period)



Yearly Teaching Plan 2023-24		PAPER II
Pro. Shaimeena Parveen Assistant professor Economics		Class – B.Com I Subject- business Economics
<b>UNIT-</b>	<b>Syllabus</b>	<b>Required Duration</b>
<b>UNIT-I</b>	<b>Introduction :</b> Introduction: Micro & Macro Economics Meaning, Scope, importance and limitations, nature. Distinguish between Micro & Macro Economics Business Economics Meaning, Definition, objective and nature & Scope, Role and Responsibilities of a business Economist. <b>Market Demand Analysis:</b> Meaning of Demand and Determinants of Demand, Changes in Demand, Demand Function Law of Demand Types of Demand and Exceptions of Law of Demand	12 hours (40 min*18 period)
<b>UNIT-II</b>	<b>Consumer Behaviour and Elasticity of Demand:</b> Utility Analysis of Demand, Law of Diminishing marginal utility & Consumer Surplus; Indifference Curve technique, Price Line or Budget Line, Concept of Elasticity of Demand, Importance, Types, Calculations of different concepts of Elasticity, Methods of measurement of Price Elasticity of Demand	12 hours (40 min*18 period)
<b>UNIT-III</b>	<b>Production Analysis:</b> Meaning of Supply and Supply function, Concepts of Stock and Flow, Determinants of Supply, Law of Supply, Changes in Supply. - Production Function: a) Law of Variable Proportions b) Law of Returns to Scale, Economies and Diseconomies of Scale.	12 hours (40 min*18 period)
<b>UNIT-IV</b>	<b>Market Monopoly and Equilibrium of the Firm and Industry:</b> Meaning, Classification and Types of Market, Market structure formed on the basis of perfect and imperfect competition, Price and output determination under Perfect Competition, Price and Output determination under monopoly, Discrimination Monopoly- Features, Price and Output determination under discriminating Monopoly, Price and Output determination under Monopolistic Competition, Oligopoly	12 hours (40 min*18 period)
<b>UNIT-V</b>	<b>V Chhattisgarh Economy:</b> Price control - Price ceiling and price floor, Study of Chhattisgarh economy, Prospects of economy development, Economic Survey of Chhattisgarh	12 hours (40 min*18 period)

  
Co-ordinator  
IQAC

Government College Gurur  
Dist. Balod (C.G.)

  
Principal

Government College Gurur  
Dist. Balod (C.G.)