

ANNUAL TEACHING PLAN

2022-2023

Total Teaching days 1st Session – 90

Total Teaching days 2nd Session – 90

Total Days - 180

180 Teaching days are available in an academic year. The syllabus of each Subject & class is prescribed by Amravati University. According to the Feasibility. I divide the syllabus and the Units according to the periods available in the first & Second session .

Each unit will be completed with in the periods available in 17 to 18 days.

The tentative plan of teaching and unit test in the year 2022-2023 is as fallows



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G.B.Murarka Arts & Comm.
College, Shegaon

First Session

Sr.No	Days	B. Com – III	B.Com – III
		Sub: Business Environment	Sub : Indian Insurance System-I
1	13	Unit – I Indian Business Environment 1. Concept, definition & Importance 2. Nature & scope of Business Environment 3. Components of Business Environment – Internal & External 4. Current trends in Business Environment – Post Demonetization Business Environment	Unit – I Horizon of Insurance Industry 1. Insurance – Concept & Objectives 2. Insurance- Nature, Scope & Role 3. Risk Premises- Concept & Kinds 4. Risk- Identification, Assessment & Transfer
2	13	Unit – II Indian Agriculture Environment 1. Role & Characteristics of Agriculture in India 2. Agricultural Marketing-APMC- Importance, Functioning & Problems 3. Need of credit for Indian Farmers- Structure & Importance of NABARD 4. Current Trends in Agriculture Environment- Crop Insurance Scheme, Kisan Credit Card, Minimum Support Price	Unit – II Life Insurance 1. Meaning, Definition & Features, Scope & Coverage 2. Need and Assessment 3. Types of Plans 4. Claim Settlement Procedure and Problems
3	13	Unit – III Indian Industrial Environment 1. Industrialization- Role & Pattern 2. Definition & Role of Small Scale, Cottage & Micro Industries 3. Industrial Sickness- Concept, Definition, Causes & Remedies 4. Current Trends in Industrial Environment-Industrial Policy 2013	Unit – III Insurance For Industry & Business (Fire & Marine) 1. Meaning, Definition & Features, Scope & Coverage 2. Need and Assessment 3. Types of Plans 4. Claim Settlement Procedure and Problems


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4	13	Unit – IV Indian Service Environment 1.Nature, Contribution, Scope & Coverage of Indian Service Sector 2.Growth & Present State of IT Services in India 3.Tourism & Hospitality Industry- Prospects & Problems 4.Current Trends in Service Environment- Right to Disconnect	Unit – IV Insurance for Agriculture (Crop & Livestock) 1.Meaning, Definition & Features, Scope & Coverage 2.Need and Assessment 3.Types of Plans 4.Claim Settlement Procedure and Problems
5	13	Unit – V India & Foreign Trade Environment 1.Importance of Foreign Trade for a Developing Economy 2.Balance of trade & Balance of Payment 3.Foreign Trade Policy 4.Current Trends in Foreign Trade Environment-FDI and FII	Unit – V Health and Accident 1.Meaning, Definition & Features, Scope & Coverage 2.Need and Assessment 3.Types of Plans 4.Claim Settlement Procedure and Problems

Remaining 01 Teaching Days will be Utilized for revision of syllabus, Visa & Test Examination



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Second session

		B. Com – III	B.Com – III
		Sub: Economics of Development	Sub : Indian Insurance System-II
	18	Unit – I Economics of Development 1.Economic Underdevelopment- Concept, Definition & Indicators 2.Economic Development- Concept Definition & Indicators 3.Economic Growth- Concept, Definition & Indicators 4.Economic Development V/s Economic Growth	Unit – I Insurance corporation: 1. LIC: Formation, Management & Development 2.LIC: Role & Importance in Economic Development 3. New India Assurance Company- History, Management, Functions 4. New India Assurance Company- Role & Importance in Economic Development
2	18	Unit – II Economic Growth Models 1. Harrod & Domer Model 2. Classical theories of Development- Adam Smith & David Ricardo 3.Karl Marx Theory of Development 4.Schumpeter & Capitalistic Development	Unit – II Insurance Regulations & Acts 1.IRDA: History, Role & Limitation 2. IRDA Act 2002 3.Life Insurance Act 1956 4.General Insurance Business Act 1972
3	18	Unit – III Economic Growth Models 1.Vicious Circle of Poverty 2.Gunnar Mirdals Theory of Circular Causation 3.Lewis theory of Unlimited Supplies of Labour 4.Big Push Theory of Development	Unit – III Career in Insurance -Agent 1.Definition, Meaning & Functions of an Agency 2.Procedure for obtaining an Agency 3.Economic Reward of an Agent 4.Suspension & Termination of an Agency



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4	18	Unit – IV Growth: Balanced & Unbalanced 1.Balanced Growth- Concept, Essentials & criticisms, Rodan's Appraoch 2.Duseanbari Effect, Prof. Nerks Approach of Balanced Growth 3.Unbalanced Economic Growth- Concept, Nature & Principle 4.SEZ- A Solution over Unbalanced Growth in India	Unit – IV Insurance Marketing 1.Marketing Dimensions of Industry 2.Distribution Patterns & Channels 3.Pricing & Promotion of Insurance policies 4.Adertising & Branding of Insurance policies
5	18	Unit – V Development of Capital: Human & Financial 1.Indicators & Importance of Human Resource Development 2.Quality of Human Capital- Role of Education & Health 3.Requirement of Capital Formation- Desired Rate of Growth & Incremental Capital-output ratio 4.Domestic Savings & Capital Formation in India- Trends & Analysis	Unit – V Current Scenario of Insurance Industry 1.Information Technology & Insurance Procedure 2.Insurance & Social Security 3.Pradhanmantri Jeevan Jyoti Bima Yojana & Pradhanmantri Suraksha Bima Yojana 4.Ayushman Bharat-Pradhanmantri Jan Aaroag Yojana

Remaining 04 Teaching Days will be Utilized for revision of syllabus, Visa & Test Examination



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First Session

Sr.No	Days	B.Com - I Sem -I	B. Com – II Sem -III
		Sub: Computer Fundamentals & Operating System-I	Sub: Information Technology & Business Data Processing-I
1	13	Unit – I Fundamental of Computer: Introduction of Computer, Definition, Evolution, Characteristics, Generation, Types & Applications of Digital Computer	Unit – I Data and Data Processing: Data: concept and Use of Data in Computing. Data Processing: Concept and Advantages of Data Processing, Application of Data Processing in Business.
2	13	Unit – II Computer Organization: Block Diagram of Computer, Input Unit, Out Unit, CPU: Memory Unit, Arithmetic Logic Unit, Control Unit Computer Software: Concept of Software & Hardware Types of Software: System Software, Application Software, & Firmware	Unit – II Database: Concept, Objectives, Need of Database, Database users. Data warehousing: Concept, Need & Advantages of Data warehousing Advantages & Data Mining: Concept, Advantages & Application of Data Mining
3	13	Unit – III Memory Organization of Computer Primary Memory: Concept, Types: RAM, SRAM, DRAM, Read-Only Memory: PROM, EPROM, EEPROM Secondary Memory: Concept, Types Hard Disk, Optical Disk Pen Drive, Memory Card, Data Card, Blue Ray Disc.	Unit – III Database management System: DBMS Concept, Characteristics, Objectives, Advantages , Limitations. Components of DBMS. DBMS Models: Hierarchical, Network & Relational. Architecture of DBMS: Internal Level, Conceptual Level & External Level


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4	13	<p align="center">Unit – IV</p> <p>Input/Output Devices of Computer System: Input Devices: Keyboard, MICR, OCR, Bar Coding , Mouse. Output Device: Printers, Types of Printers: Dot Matrix Printer, Laser Printer, & Inkjet Printer, Monitor, CRT, LCD, LED</p>	<p align="center">Unit – IV</p> <p>Spreadsheet Package: MS-Excel 2007/Higher: Introduction to Spreadsheet Package, Components of Spreadsheet Windows. Spreadsheet Basics: Concept, Columns & Rows, Cell, Cell Address, Cell Range Cell Pointer, Sheet Tabs. Working in Worksheet: Editing & Formatting Worksheet, Alignment, of data in a Cell, Inserting & Deleting Cell Rows & Columns, Changing the Column width & Row height, Page Setup, Saving & Printing of Worksheet.</p>
5	13	<p align="center">Unit – V</p> <p>Word Processing Working with Text {MS –WORD 2007}: Concept of Word Processing, MS- Word Screen Components, Working with Ribbon, Creating, Opening, Saving & Printing Document. Formatting Document: Paragraph Format, Aligning Text & Paragraph, Line Spacing, Bullets & Numbering, Border & Shading, Header & Footer, Multiple Columns, Change Case, Subscript, Superscript.</p>	<p align="center">Unit – V</p> <p>Formulas, Functions & Chart in Excel: Introduction to Formulas, Functions & Categories of Functions. Working with Common Excel Functions: TODAY, DATEDIF, NOW, UPPER, LOWER, PROPER, CONCATENATE, AVERAGE, MAX, MIN , COUNT, COUNTBLANK, COUNTIF, SUM, SUMIF, AUTOSUM, IF. Chart in Excel: Introduction, Types, Creating & Formatting a Chart Displaying, Saving & Printing.</p>

Remaining 01 Teaching Days will be Utilized for revision of syllabus, Visa & Test Examination


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Second Session

Sr.No	Days	B.Com - I Sem -II	B.Com - II Sem -IV
		Sub: Computer Fundamentals & Operating System-II	Sub :Information Technology & Business Data Processing-II
1	18	Unit – I Operating System: Operating System Basics: Introduction, Main Functions, Structure, Types of Operating System . Concepts of Popular Operating System : MS DOS MS WINDOWS, MS windows NT, UNIX, LINUX, MACINTOSH	Unit – I Information – Concept, Characteristics, Data v/s Information, Uses of Information within the Organisation & outside the Organisation. Information Technology : Introduction, Definition, of IT, Uses of IT in Business & Various Fields.
2	18	Unit - II Operating System (Advance) : Program & Features : Installing & unistalling various programs, Accessories, Functions of operating System – CPU Management, File Management, I/S Device Management, Data Management, Serurity, relation, officer in business, group discussion,	Unit – II Computerized Accounting Package: Computerized Accounting : Concept, Advantages & Limitation of Computer Accounting, Manual V/s Computerised Accounting.
3	18	Unit – III Modern Communication (Concepts only) : Communications: Fax, Voice mail, & information services, e-Mail, Group Communication : Tele conferencing, Video conferencing, File exchange, Bandwith, Modern, Network Topologies Network types LAN, MAN, WAN, & Their Architecture, Dial up access.	Unit – III Accounting Software Tally 9.0 / Higher: Introduction, Features, Company Information , Menu, Button Bar, Status Bar, Calculator.


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4	18	<p align="center">Unit – IV</p> <p>Word Processing with Table & Graphics : (M.S-Word 2007) : Working with Tables : Create, Add Rows & Columns, Convert Table to Text, Using Graphics & Objects, Insert Clip Arts, Link, Shapes, Text Box, Word Arts, Drop Cap, Procedure & Application of Mail Merge,</p>	<p align="center">Unit – IV</p> <p>Working with Tally Company Creation: Accounts only & Accounts with Inventory. Groups : Concept, Predefined Groups. Creation of New Single Group. Display. Alteration & Deletion of Group Ledgers : Concept, Single Ledger Creation Display, Alteration & Deletion Vouchers : Concept, Types of Vouchers Features & Configuration of Accounting Vouchers Transaction: Accounting Voucher. Inventory Vouchers</p>
5	18	<p align="center">Unit – V</p> <p>Power Point Presentation : Working with M.S-Power Point 2007 : Concept of Presentation, M.S-Power Point Screen, Creating, Opening & Saving Presentation, Inserting Text, Clips & Word Arts to Slides, Working with Different Slide Views, Background Features, Gallery, Colour Layout, Slide Effect, Slide Show & Printing.</p>	<p align="center">Unit – V</p> <p>Reports & Advanced Features in Tally: Reports Display & Printing: Balance Sheet, Profit & Loss Account. Ratio Analysis, Stock Summary, Trial Balance, Day Book & Account Book. Data Export & Import: ODBC : Outward & Inward Connectivity, Data Export & Import, Email, Upload, Backup, Restore. Indian Tax System: TDS, TCS, GST; computation of GST.</p>

Remaining 04 Teaching Days will be Utilized for revision of syllabus, Visa & Test Examination



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Total Subject
Commerce Discipline
(class Wise Subject List)
2022-2023

Sr. No.	Class	Subject	Total Periode As per norms	Total
01	B.Com-I	1. Computer Fundamental & Operating System I & II	04	04
02	B.Com-II	1. Information Technology & Business Data Processing I & II 2. Business Mathamatics	05 02	07
03	B.Com-III	1. Business Environment & Economics of Development 2. Indian Insurance System I & II	05 05	10
			Total	21

Strength of the Students
2022-2023

Sr.No.	Class	Boys	Girls	Total
01	B. Com I	29	61	90
02	B. Com II	30	73	103
03	B. Com III	39	60	99
Total		98	194	292


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Subject Wise Result

2022-2023

Sr. No	Class	Subject	Appeared	Passed	Percentage
01	B. Com I	Computer Fundamental & Operating System I & II	90		
02	B. Com II	Information Technology & Business Data Processing I & II	103		
03	B. Com II	Business Mathamatics	103		
04	B. Com III	Business Environment & Economics of Development	99		
05	B. Com III	Indian Insurance System I & II	99		

Class Wise Total Results

2022 – 2023

Sr. No	Class	Total Appeared	Passed	Percentage
01	B. Com I	119		
02	B. Com II	110		
03	B. Com III	99		


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Annual Teaching Plan Academic Year 2016-17

Room Part I Financial Accounting

Unit	Months	Topics	No. of Days
1	Jun, July	A) Book-keeping & Accountancy, Objective & importance, accounting concepts & convention, principles of accounting.	06
		B) Accounting Transactions, types of accounts, basic rules of accounting, journal, ledger, subsidiary books, trial balance, practical problems, Unit test	30
2	August, September	A) Final Accounts of Individuals, Trading Account, Manufacturing Account, Profit & loss Account, Balance Sheet, Practical Problems	21
		B) Rectification of Errors types of Accounting errors, errors not affecting trial balance, Errors affecting trial balance, rectification entries, suspense account, practical Problems, Unit Test.	15
3	October, November	A) Depreciation: Meaning of Depreciation, objectives of charging depreciation, methods of depreciation, fixed installment method, reducing balance method, practical problems	18
		B) Final accounts of Non Trading Organisation: Receipt & Payment account, Income & Expenditure account, balance sheet, practical problems, unit test.	18
4	Dec, Jan.	A) Final Accounts of co-operative society, co-operative society system, trading account, manufacturing account, profit & loss account, profit & loss appreciation account, balance sheet, Practical Problems	21
		B) Farm Accounting-meaning, objectives, and need of farm accounting, basic principle, cattle account, farm account, profit & loss account, balance sheet, practical problems, unit test.	21
5	Feb, Mar	A) Insolvency Account: Meaning of Insolvency, accounting method, statement of affairs, deficiency account, practical problems, Unit test	30

Ass. Professor
G.B. Murarka Arts & Comm.
C-396, Chagaon



Principal
G.B. Murarka Arts & Commerce
C-396, CHAGAN

B.com Part II Corporate Account

Unit	Months	Topics	No. of Days
1	Jun July	A) Issue, forfeiture and reissue of share; Share capital, types of shares, classification of shares, issue of share at par, at premium, at discount, Forfeiture and reissue share, Practical Problems, Unit test.	36
2	Aug Sept.	A) Final Accounts of Company: Trading Account, Profit & loss Account, Profit & loss Appropriation account, Balance Sheet	36
3	Oct Nov.	A) Liquidation of Company: meaning, types of liquidation, function of liquidator, liquidator final statement of account, practical problems	18
		B) Valuation of Good will & Shares: meaning of good will, methods of valuation of goodwill, average price method, super profit method, capitalization method, annuity method, factors affecting share price, methods of valuation of shares, intrinsic value, yield value, fair value of share, practical problems & unit test.	18
4	Dec. Jan	A) Profit Prior to Incorporation: purchase of running business, profit before incorporation, methods of determining profit before and after incorporation, time based, sales based and mixed method. Practical Problems	15
		B) Amalgamation & Absorption of companies; meaning, objectives of amalgamation & absorption, advantages, disadvantages, purchase consideration, journal entries, practical problems, Unit test.	21
5	Feb Mar	A) Fund Flow Statement : meaning of funds, process & application of fund, fund flow statement. Statement showing deficit in working capital, practical problems, unit test.	36

Singh Ramesh
 Asst. Professor
 G.B. Murarka Arts & Comm.
 College, Shegaon



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B.com Part II Auditing

Unit	Months	Topics	No. of Days
1	Jun, July Aug. Sept	Auditing, meaning, objectives, advantages and limitation of auditing, types of audit, continues audit, Annual Audit, their merits & demerits, Internal check system, Audit programme, Audit books, Routin checking and vouching	30
2	Oct. Nov. Dec.	Company Auditor: Appointment, Power Duties, liabilities; Divisible Profits & Dividend: Audit Report: Standard & Qualified report.	30
3.	Jan Feb Mar	Special Audit of Banking, Insurance Companies & Educational Institutions. Investigation : Audit of non-profit companies. a) When fraud is suspected b) when a running business is proposed.	30

Sanjay P. Jaiswal
Ass. Professor
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College, Shegaon



Sanjay P. Jaiswal

G. B. Murarka
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B.com Part III Business Regulatory Framework & Company Law

Unit	Months	Topics	Days
1	Jun July	Indian Contract Act 1872. Principle of Contracts Sections 1 to 75 Specific Contracts.	36
2	Aug Sept	a) Special Contracts : Indemnity, Guarantee; Bailment & pledge; Agency	12
		b) Consumer Protection Act 1986: Definition, rights of consumer, consumer redressal forum	12
		c) Right to Information Act 2005: Definition, features, Central & State Commission, Functions & Duties	12
3	Oct. Nov.	a) Sale of Goods Act; definition, sale & agreement of sale, condition & warranty, price & delivery	18
		b) Negotiable Instruments Act, 1881: definition, features, promissory note, types of negotiable instrument, negotiation and dishonor	18
4	Dec. Jan.	a) Joint Stock Company: meaning, kinds, classification of companies.	18
		b) Formation of Company: Promoter-duties, liabilities & position. Incorporation of company, Memorandum of association, Articles of association & prospectus of company.	18
5	Feb Mar	a) Shares: Share Capital, Members; Share Capital transfer & transmission of shares.	18
		b) Company meeting: Kinds, quorum, voting, resolutions, minutes.	18

Singh
Asst. Professor
G.B. Murarka Arts & Comm.
College, Shegaon



G. B. Murarka
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Academic Year 2017-18

B.com Part I Sem I

Subject: Advanced Accountancy

Unit	Months	Topics	No. of Days
1	Jun July	Unit 1 Book keeping and accountancy Meaning, objectives, concepts and conventions, journal, ledger, trial balance, Rectification of errors, practice problem, unit test.	18
2	July August	Unit 2 Subsidiary books of accounts Purchase book, sales book, purchase return book, cash book – single, double, triple column, problem and unit test.	18
3	August Sept	Unit 3 Final Accounts of Individuals Trading account, mfg account, profit and loss account, balance sheet, and problem and unit test.	18
4	September Oct.	Unit 4 Depreciation Meaning, objectives, methods- fixed installment and reducing balance method, problem and unit test	18
5	November	Unit 5 Bank Reconciliation Statement Meaning, need, causes of difference in cash book and pass book, methods of preparing BRS, problem and unit test.	18

Dr. M. J. D. D. D.
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B.com Part I Sem II

Unit	Months	Topics	No. of Days
1	Dec	Unit 1 Non-trading organization	18
	Jan	Receipt and payment account, income and expenditure account, balance sheet, problems and unit test.	
2	Jan	Unit 2 Final accounts of co-operative society.	18
	Feb	Trading account, mfg account, profit and loss account, balance sheet, problems and unit test.	
3	Feb	Unit 3 Farm accounting.	18
	Mar	Meaning, special points, cattle account, farm account, trading account, profit and loss account, balance sheet, problems and unit test.	
4	Mar	Unit 4 Hire Purchase and installment payment system.	18
		Meaning, advantages, difference, journal entries, problems and unit test.	
5	April	Unit 5 Insolvency account.	18
		Meaning, statement of affairs, deficiency account, problems and unit test.	

Dr. J. S. S. S.
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G. S. S.
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B.com Part II Corporate Account

Unit	Months	Topics	No. of Days
1	Jun July	A) Issue, forfeiture and reissue of share: Share capital, types of shares, classification of shares, issue of share at par, at premium, at discount. Forfeiture and reissue share. Practical Problems, Unit test.	36
2	Aug Sept.	A) Final Accounts of Company: Trading Account, Profit & loss Account, Profit & loss Appropriation account, Balance Sheet	36
3	Oct Nov. Dec	A) Liquidation of Company: meaning, types of liquidation, function of liquidator, liquidator final statement of account, practical problems B) Valuation of Good will & Shares: meaning of good will, methods of valuation of goodwill, practical problems & unit test.	18 18
4	Jan Feb	A) Profit Prior to Incorporation: purchase of running business, profit before incorporation, methods of determining profit before and after incorporation, Practical Problems B) Amalgamation & Absorption of companies: meaning, objectives of amalgamation & absorption, practical problems, Unit test.	15 21
5	Mar April	A) Fund Flow Statement : meaning of funds, process & application of fund, fund flow statement. Statement showing deficit in working capital, practical problems, unit test.	36

S. S. S. S. S.
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B.com Part II Auditing

Unit	Months	Topics	No. of Days
1	Jun, July Aug. Sept	Auditing, meaning, objectives, advantages and limitation of auditing, types of audit, continues audit, Annual Audit, their merits & demerits, Internal check system, Audit programme, Audit books, Routin checking and vouching	30
2	Oct. Nov. Dec.	Company Auditor: Appointment, Power Duties, liabilities; Divisible Profits & Dividend: Audit Report: Standard & Qualified report.	30
3.	Jan Feb Mar	Special Audit of Banking, Insurance Companies & Educational Institutions. Investigation : Audit of non-profit companies. a) When fraud is suspected b) when a running business is proposed.	30

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B.com Part III Business Regulatory Framework & Company Law

Unit	Months	Topics	Days
1	Jun, July	Indian Contract Act 1872. Principle of Contracts Sections 1 to 75 Specific Contracts.	36
2	Aug Sept.	a) Special Contracts : Indemnity, Guarantee; Bailment & pledge; Agency	12
		b) Consumer Protection Act 1986: Definition, rights of consumer, consumer redressal forum	12
		c) Right to Information Act 2005: Definition, features, Central & State Commission, Functions & Duties	12
3	Oct, Nov, Dec.	a) Sale of Goods Act; definition, sale & agreement of sale, condition & warranty, price & delivery	18
		b) Negotiable Instruments Act, 1881: definition, features, promissory note, types of negotiable instrument, negotiation and dishonor	18
4	Jan Feb	a) Joint Stock Company: meaning, kinds, classification of companies.	18
		b) Formation of Company: Promoter-duties, liabilities & position. Incorporation of company, Memorandum of association, Articles of association & prospectus of company.	18
5	Mar. April	a) Shares: Share Capital, Members; Share Capital transfer & transmission of shares.	18
		b) Company meeting: Kinds, quorum, voting, resolutions, minutes.	18

Singh Doral

Ass. Professor
G.B. Murarka Arts & Comm.
College, Shegaon



G. M.
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Academic Year 2018-19

B.com Part I Sem I

Subject: Advanced Accountancy

Unit	Months	Topics	No. of Days
1	Jun July	Unit 1 Book keeping and accountancy Meaning, objectives, concepts and conventions, journal, ledger, trial balance, Rectification of errors, practice problem, unit test.	18
2	July August	Unit 2 Subsidiary books of accounts Purchase book, sales book, purchase return book, cash book – single, double, triple column, problem and unit test.	18
3	August	Unit 3 Final Accounts of Individuals Trading account, mfg account, profit and loss account, balance sheet, and problem and unit test.	18
4	September	Unit 4 Depreciation Meaning, objectives, methods- fixed installment and reducing balance method, problem and unit test	18
5	Sept. Oct.	Unit 5 Bank Reconciliation Statement Meaning, need, causes of difference in cash book and pass book, methods of preparing BRS, problem and unit test.	18

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Academic Year
B.Com Part II Sem III
Business Maths

Unit	Months	Topics	No. of Days
1	June July	a) Natural Numbers, Integers H.C.F. & L.C.M. on two or more integers. b) Linear Equation in one and two variables method with application	18
2	July August	Percentage b) Discount c) Commission and Brokerage	18
3	August	a) Average, b) Profit and Loss	18
4	Sept	Mathematics of Finance a) Simple Interest b) Compound Interest	18
5	Sept Oct	Ratio and Proportion: Ratio and percentage Concept of proportion. Simple and Compound proportion, Direct and inverse proportion.	18

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Annual Teaching Plan Academic Year-

B.Com Part II Sem III

Auditing

Unit	Months	Topics	No. of Days
1	June July	Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	18
2	July Aug	Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	18
3	Aug	Company Auditor, Appointment, Power, duties, Liabilities.	18
4	Sept	Audit of Divisible Profit, Dividend, Audit Report, Types of Report	18
5	Sept Oct	Audit of Banking, Insurance & Educational Institutions.	18

5/11/20
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B.com Part I Sem II Financial Accounting

Unit	Months	Topics	No. of Days
1	Dec	Unit 1 Non-trading organization Receipt and payment account, income and expenditure account, balance sheet, problems and unit test.	18
2	Jan	Unit 2 Final accounts of co-operative society. Trading account, mfg account, profit and loss account, balance sheet, problems and unit test.	18
3	Jan Feb	Unit 3 Farm accounting. Meaning, special points, cattle account, farm account, trading account, profit and loss account, balance sheet, problems and unit test.	18
4	Feb Mar	Unit 4 Hire Purchase and installment payment system. Meaning, advantages, difference, journal entries, problems and unit test.	18
5	Mar	Unit 5 Insolvency account. Meaning, statement of affairs, deficiency account, problems and unit test.	18

Small
Ass. Professor
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College, Shegaon



Small
Principal
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B.com Part II Sem III Company Account

Unit	Months	Topics	No. of Days
1	Jun July	Share capital : types of shares, classification of shares, issue of shares at par, at premium, at discount, forfeiture and reissue of shares, problems and unit test	24
2	July Aug	Final accounts of companies Trading account, mfg account, profit and loss account, profit and loss appropriation account, balance sheet problems and unit test.	18
3	Aug	profit prior to incorporation Meaning, use methods, basis of decision, profit and loss division account, problems and Unit test	12
4	Sept	Amalgamation of company Meaning, objective, purchase consideration, journal entries, problems and unit test.	18
5	Sept Oct.	Unit 5 Absorption of companies Meaning, difference in amalgamation and absorption, meaning and unit test.	18

Singh Preet
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Academic Year
B.Com Part II Sem IV
Business Statistics

Unit	Months	Topics	No. of Days
1	Dec	Introduction :- Statistics as a subject, Descriptive Statistics- Compared to inferential Statistics, Types of data, Collection, Tabulation and presentation of statistical data.	12
2	Jan	Index Numbers, Construction of Index Number	12
3	Jan Feb	Analysis of Universal Data : Construction of a frequency of distribution, concept of central tendency & their measures, Mean , Median, Mode	30
4	Feb Mar	Concept of Dispersion, Absolute and Relative measures of dispersion Skewness.	18
5	Mar	Co-efficient of correlation and Pearsons formula. Calculation of Co-efficient of correlation in grouped and ungrouped data. Probable error.	18

Ass. Professor
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College, Shegaon



Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Academic Year
B.Com Part II Sem IV
Income Tax

Unit	Months	Topics	No. of Days
1	Dec	Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income which does not from part of total Income.	15
2	Jan	Computation of Income from Salary & Income from House property	24
3	Jan Feb	Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual.	21
4	Feb Mar	Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure,	15
5	Mar	Return of Income, e-filling procedure, filling of From No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	15

Signature
Ass. Professor
G.B.Murarka Arts & Comm.
College, Shegaon



Signature
Principal
G.B.Murarka Art & Commerce
College, SHEGAON

B.com Part III Sem IV Corporate Accounting

Unit	Months	Topics	No. of Days
1	Dec	Unit 1 Final account of Banking Company. Schedules 1-16 profit and loss account, Balance sheet, problems and unit test.	18
2	Jan	Unit 2 Final accounts of insurance companies. Schedules, revenue account, profit and loss account, profit and loss appropriation account, balance sheet, problems, unit test.	18
3	Jan Feb	Unit 3 liquidation of company Meaning, Types of liquidation, liquidator's final statement of account problems and unit test.	18
4	Feb Mar	Unit 4 Valuation of goodwill Meaning, methods of valuation, average profit method, super profit method, capitalization method, problems and unit test.	18
5	Mar	Unit 5 Valuation of shares, factor influencing, price of shares, and need of valuation. , methods- net asset, yield method, fair value, problems and unit test.	18

Singh Arun
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College, Shegaon



G. P. Murarka
Principal
G. P. Murarka Art & Commerce
College, SHEGAON

B.com Part III Business Regulatory Framework & Company Law

Unit	Months	Topics	Days
1	Jun, July	Indian Contract Act 1872. Principle of Contracts Sections 1 to 75 Specific Contracts.	36
2	Aug Sept. Oct.	a) Special Contracts : Indemnity, Guarantee; Bailment & pledge; Agency	12
		b) Consumer Protection Act 1986: Definition, rights of consumer, consumer redressal forum	12
		c) Right to Information Act 2005: Definition, features, Central & State Commission, Functions & Duties	12
3	Nov, Dec.	a) Sale of Goods Act; definition, sale & agreement of sale, condition & warranty, price & delivery	18
		b) Negotiable Instruments Act, 1881: definition, features, promissory note, types of negotiable instrument, negotiation and dishonor	18
4	Jan Feb	a) Joint Stock Company: meaning, kinds, classification of companies.	18
		b) Formation of Company: Promoter-duties, liabilities & position. Incorporation of company, Memorandum of association, Articles of association & prospectus of company.	18
5	Feb March	a) Shares: Share Capital, Members; Share Capital transfer & transmission of shares.	18
		b) Company meeting: Kinds, quorum, voting, resolutions, minutes.	18

Singh Poon
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College, Shegaon



G. M.
Principal
B. Murarka Art & Commerce
College, SHEGAON

Annual Teaching Plan Academic Year-

B.Com Part II Sem III

Auditing

Unit	Months	Topics	No. of Days
1	June July	Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	18
2	July Aug	Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	18
3	Aug	Company Auditor, Appointment, Power, duties, Liabilities.	18
4	Sept	Audit of Divisible Profit, Dividend, Audit Report, Types of Report	18
5	Sept Oct	Audit of Banking, Insurance & Educational Institutions.	18

Singh
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 G.B. Murarka Art & Comm
 College, Shegaon



G. S.
 Principal
 G.B. Murarka Art & Commerce
 College, SHEGAON

Academic Year
B.Com Part II Sem III
Business Maths

Unit	Months	Topics	No. of Days
1	June July	a) Natural Numbers, Integers H.C.F. & L.C.M. on two or more integers. b) Linear Equation in one and two variables method with application	18
2	July Aug	Percentage b) Discount c) Commission and Brokerage	18
3	Aug	a) Average, b) Profit and Loss	18
4	Sept	Mathematics of Finance a) Simple Interest b) Compound Interest	18
5	Sept Oct	Ratio and Proportion: Ratio and percentage Concept of proportion. Simple and Compound proportion, Direct and inverse proportion.	18

Singh
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College, SHEGAON

Annual Teaching Plan-2019-20

B.com part 1 Sem 1

Sub: Advanced Accountancy

Sr. no.	months	days	Topic
1	Jun, July	18	Unit 1 Book keeping and accountancy Meaning, objectives, concepts and conventions, journal, ledger, trial balance, Rectification of errors, practice problem, unit test.
2	July, aug	18	Unit 2 Subsidiary books of accounts Purchase book, sales book, purchase return book, cash book – single, double, triple column, problem and unit test.
3	Aug,	18	Unit 3 Final Accounts of Individuals Trading account, mfg account, profit and loss account, balance sheet, and problem and unit test.
4	Sept	18	Unit 4 Depreciation Meaning, objectives, methods- fixed installment and reducing balance method, problem and unit test
5	Sept, Oct	18	Unit 5 Bank Reconciliation Statement Meaning, need, causes of difference in cash book and pass book, methods of preparing BRS, problem and unit test.

S. B. Murarka
Professor
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College, Shegaon



G. B. Murarka
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

B.com part 2 Semester 3

Sub: company account

Sr. no.	Months	days	topic
1	Jun, July	21	Unit 1 Share capital : types of shares, classification of shares, issue of shares at par, at premium, at discount, forfeiture and reissue of shares, problems and unit test
2	July, Aug	18	Unit 2 Final accounts of companies Trading account, mfg account, profit and loss account, profit and loss appropriation account, balance sheet problems and unit test.
3	August	15	Unit 3 profit prior to incorporation Meaning, use methods, basis of decision, profit and loss division account, problems and Unit test
4	Sept	18	Unit 4 Amalgamation of company Meaning, objective, purchase consideration, journal entries, problems and unit test.
5	Sept, Oct	18	Unit 5 Absorption of companies Meaning, difference in amalgamation and absorption, meaning and unit test.

Singh Bimal

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G. B. Murarka

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College, SHEGAON

B.com Part III sem V

Business Regulatory Framework

Sr. No.	months	days	topic
1	Jun, July	18	Unit 1: Indian Contract Act 1872 Meaning , definition of contract, essential of valid contract, offer and acceptance, free consent, types of contract, consideration, capacity to contract, termination of contract, breach of contract, unit test.
2	July, Aug	18	Unit 2: Special Contracts Indi meeting and guarantee, rights and duties of guarantors, bailment, types of bailment, rights and duties of bailer and bailee, pledge, contract of agencies, rights and duties of agent, termination of agency, types of agent, unit test
3	Aug	18	Unit 3 : a) Sale of Goods act 1930: sale and agreement to sale, conditions and warranty, determination of price, delivery, rights of unpaid saler, b) Consumer Protection Act 1986: definition, complaint, complaint machinery, district forum, state commission national commission, appellate machinery, Unit test.
4	Sept	18	Unit 4: Negotiable Instrument Act 1881 Meaning, definition, types of Negotiable Instruments, Parties, rights and duties of Drawer and Drawee, indorsement, present ment, dishonor, Unit Test
5	Sept, Oct	18	Unit 5: Goods and Service Tax Act 2017 Definitions, CGST, SGST, IGST, Input tax credit, conditions for input tax credits, supply of goods, services and both rates of GST, GST Officers and their rights, offences penalties and appeals, unit test.

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College, SHEGAON

B.com part 1 Sem. II

Sub: Financial accounting.

Sr. no.	months	days	Topic
1	Dec, Jan	18	Unit 1 Non-trading organization Receipt and payment account, income and expenditure account, balance sheet, problems and unit test.
2	Jan, Feb	18	Unit 2 Final accounts of co-operative society. Trading account, mfg account, profit and loss account, balance sheet, problems and unit test.
3	Feb	18	Unit 3 Farm accounting. Meaning, special points, cattle account, farm account, trading account, profit and loss account, balance sheet, problems and unit test.
4	Mar	18	Unit 4 Hire Purchase and installment payment system. Meaning, advantages, difference, journal entries, problems and unit test.
5	Mar, April	18	Unit 5 Insolvency account. Meaning, statement of affairs, deficiency account, problems and unit test.

A. S. Murarka
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G. B. Murarka
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Academic Year
B.Com Part II Sem IV

Income Tax

Unit	Months	Topics	No. of Days
1	Dec Jan	Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income which does not from part of total Income.	15
2	Jan Feb	Computation of Income from Salary & Income from House property	24
3	Feb	Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual.	21
4	Mar	Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure,	15
5	May Apr	Return of Income, e-filling procedure, filling of From No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	15

Singh P. Prasad
Asst. Professor
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G. B. Murarka
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Academic Year
B.Com Part II Sem IV
Business Statistics

Unit	Months	Topics	No. of Days
1	Dec Jan	Introduction :- Statistics as a subject, Descriptive Statistics- Compared to inferential Statistics, Types of data, Collection, Tabulation and presentation of statistical data.	12
2	Jan Feb	Index Numbers, Construction of Index Number	12
3	Feb	Analysis of Universal Data : Construction of a frequency of distribution, concept of central tendency & their measures, Mean , Median, Mode	30
4	Mar	Concept of Dispersion, Absolute and Relative measures of dispersion Skewness.	18
5	Mar Apr	Co-efficient of correlation and Pearsons formula. Calculation of Co-efficient of correlation in grouped and ungrouped data. Probable error.	18

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College, Shegaon



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College, SHEGAON

B.com part 2 Sem. 4

Sub: Corporate accounting

Sr. no.	months	days	Topic
1	Dec, Jan	18	Unit 1 Final account of Banking Company. Schedules 1-16 profit and loss account, Balance sheet, problems and unit test.
2	Jan, Feb	18	Unit 2 Final accounts of insurance companies. Schedules, revenue account, profit and loss account, profit and loss appropriation account, balance sheet, problems, unit test.
3	Feb	18	Unit 3 liquidation of company Meaning, Types of liquidation, liquidator's final statement of account problems and unit test.
4	Mar	18	Unit 4 Valuation of goodwill Meaning, methods of valuation, average profit method, super profit method, capitalization method, problems and unit test.
5	Mar, April	18	Unit 5 Valuation of shares, factor influencing, price of shares, and need of valuation. , methods- net asset, yield method, fair value, problems and unit test.

Sanghi Dharwad

Ass. Professor
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College, Shegaon



G. M.

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College, SHEGAON

B.com Part III Sem VI

Sub: Company Law

Sr. No.	Months	Days	Unit
01	Dec, Jan	18	Unit 1 : Introduction: Definition, Silent features of Company Act 2013, Formation of Company, Stages of Formation, Promoters, Functions of Promoter, Duties and Liabilities of Promoter, Types of Company, Unit test.
02	Jan, Feb	18	Unit 2: Incorporation of Company: Incorporation of Company, Prospectus of Company, MOA of Company, Article of Company.
03	Feb	18	Unit 3: Share Capital of Company: Share Capital of Company, types of shares and debentures, Issue of Shares, Allotment, Calls and Forfeiture Share, Transfer & Transmission of Share, Share Certificate and Share Warrant.
04	Mar	18	Unit 4: Securities Market: Brief History of Stock Exchange, Study of Functions of BSE & NSE, Stock Exchanges of its Importance, Primary Market and Secondary Market; Components of primary markets, D Mat Account: Definition and Procedure
05	Mar, April	18	Unit 5 : Company Secretary and Company meetings : Types of meetings, statutory meeting, annual general meeting, special meeting, procedure of meeting, Notice, agenda etc.

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Ass. Professor
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College, Shegaon



G d
Principal
G B Murarka Art & Commerce
College, SHEGAON

Academic Year
B.Com Part II Sem III
Business Maths

Unit	Months	Topics	No. of Days
1	AUG Sept	a) Natural Numbers, Integers H.C.F. & L.C.M. on two or more integers. b) Linear Equation in one and two variables method with application	18
2	Sept Oct	Percentage b) Discount c) Commission and Brokerage	18
3	Oct	a) Average, b) Profit and Loss	18
4	Nov Dec	Mathematics of Finance a) Simple Interest b) Compound Interest	18
5	Dec	Ratio and Proportion: Ratio and percentage Concept of proportion. Simple and Compound proportion, Direct and inverse proportion.	18

Sargus
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College, Shegaon



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Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Annual Teaching Plan Academic Year-

B.Com Part II Sem III

Auditing

Unit	Months	Topics	No. of Days
1	Aug Sept	Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	18
2	Sept Oct	Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	18
3	Oct	Company Auditor, Appointment, Power, duties, Liabilities.	18
4	Nov Dec	Audit of Divisible Profit, Dividend, Audit Report, Types of Report	18
5	Dec	Audit of Banking, Insurance & Educational Institutions.	18

Singh Anand
 Ass. Professor
 G.B. Murarka Arts & Comm.
 College, Shegaon



G. B. Murarka
 Principal
 G.B. Murarka Art & Commerce
 College, SHEGAON

Annual Teaching Plan-2020-21

B.com part 1 Sem 1

Sub: Advanced Accountancy

Sr. no.	months	days	Topic
1	August September	11 19	Unit 1 Book keeping and accountancy Meaning, objectives, concepts and conventions, journal, ledger, trial balance, Rectification of errors, practice problem, unit test.
2	Sept October	05 07	Unit 2 Subsidiary books of accounts Purchase book, sales book, purchase return book, cash book – single, double, triple column, problem and unit test.
3	October	18	Unit 3 Final Accounts of Individuals Trading account, mfg account, profit and loss account, balance sheet, and problem and unit test.
4	November December	12 03	Unit 4 Depreciation Meaning, objectives, methods- fixed installment and reducing balance method, problem and unit test
5	December	15	Unit 5 Bank Reconciliation Statement Meaning, need, causes of difference in cash book and pass book, methods of preparing BRS, problem and unit test.

Sd/-y Prof
Prof. Professor
G.B. Murarka Arts & Comm.
College, Shegaon



G. B. Murarka
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

B.com part 2 Semester 3

Sub: company account

Sr. no.	months	days	topic
1	August September	11 13	Unit 1 Share capital : types of shares, classification of shares, issue of shares at par, at premium, at discount, forfeiture and reissue of shares, problems and unit test
2	September October	11 07	Unit 2 Final accounts of companies Trading account, mfg account, profit and loss account, profit and loss appropriation account, balance sheet problems and unit test.
3	October	12	Unit 3 profit prior to incorporation Meaning, use methods, basis of decision, profit and loss division account, problems and Unit test
4	October November	06 12	Unit 4 Amalgamation of company Meaning, objective, purchase consideration, journal entries, problems and unit test.
5	December	18	Unit 5 Absorption of companies Meaning, difference in amalgamation and absorption, meaning and unit test.

Sun 10/10/2018
Ass. Professor
G.B.Murarka Arts & Comm.
College, Shegaon



Chub
Principal
G.B.Murarka Art & Commerce
College, SHEGAON

B.com Part III sem V

Business Regulatory Framework

Sr. No.	months	days	topic
1	August September	11 07	Unit 1: Indian Contract Act 1872 Meaning , definition of contract, essential of valid contract, offer and acceptance, free consent, types of contract, consideration, capacity to contract, termination of contract, breach of contract, unit test.
2	September	17	Unit 2: Special Contracts Indi meeting and guarantee, rights and duties of guarantors, bailment, types of bailment, rights and duties of bailer and bailee, pledge, contract of agencies, rights and duties of agent, termination of agency, types of agent, unit test
3	October	19	Unit 3 : a) Sale of Goods act 1930: sale and agreement to sale, conditions and warranty, determination of price, delivery, rights of unpaid saler, b) Consumer Protection Act 1986: definition, complaint, complaint machinery, district forum, state commission national commission, applate machinery, Unit test.
4	October November	06 12	Unit 4: Negotiable Instrument Act 1881 Meaning, definition, types of Negotiable Instruments, Parties, rights and duties of Drawer and Drawee, indorsement, present ment, dishonor, Unit Test
5	December	18	Unit 5: Goods and Service Tax Act 2017 Definitions, CGST, SGST, IGST, Input tax credit, conditions for input tax credits, supply of goods, services and both rates of GST, GST Officers and their rights, offences penalties and appeals, unit test.

S. S. S. S.
Ass. Professor
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College, Shegaon



G. S.
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Academic Year
B.Com Part II Sem IV
Business Statistics

Unit	Months	Topics	No. of Days
1	Jan Feb	Introduction :- Statistics as a subject, Descriptive Statistics- Compared to inferential Statistics, Types of data, Collection, Tabulation and presentation of statistical data.	12
2	Feb	Index Numbers, Construction of Index Number	12
3	Feb Mar	Analysis of Universal Data : Construction of a frequency of distribution, concept of central tendency & their measures, Mean , Median, Mode	30
4	Mar Apr	Concept of Dispersion, Absolute and Relative measures of dispersion Skewness.	18
5	Apr May	Co-efficient of correlation and Pearsons formula. Calculation of Co-efficient of correlation in grouped and ungrouped data. Probable error.	18

Singh

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G.B. Murarka Arts & Comm
College, Shegaon



G. M.
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Academic Year
B.Com Part II Sem IV
Income Tax

Unit	Months	Topics	No. of Days
1	Jan Feb	Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income which does not from part of total Income.	15
2	Feb	Computation of Income from Salary & Income from House property	24
3	Feb Mar	Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual.	21
4	Mar Apr	Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure,	15
5	Apr May	Return of Income, e-filling procedure, filling of Form No. 16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	15

Sr. Prof. Dr. G.B. Murarka
Ass. Professor
G.B. Murarka Arts & Comm
College, Shegaon



G. B. Murarka
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Sub: Financial accounting.

S. B. D. D. D.
Asst. Professor
G.B. Murarka Arts & Comm.
College, Shegaon




Principal
A.B. Murarka Art & Commerce
College, SHEGAON

B.com part 2 Sem. 4

Sub: Corporate accounting

Sr. no.	months	days	Topic
1	Jan Feb	17 03	Unit 1 Final account of Banking Company. Schedules 1-16 profit and loss account, Balance sheet, problems and unit test.
2	Feb	20	Unit 2 Final accounts of insurance companies. Schedules, revenue account, profit and loss account, profit and loss appropriation account, balance sheet, problems, unit test.
3	March	18	Unit 3 liquidation of company Meaning, Types of liquidation, liquidator's final statement of account problems and unit test.
4	March April	07 11	Unit 4 Valuation of goodwill Meaning, methods of valuation, average profit method, super profit method, capitalization method, problems and unit test.
5	April May	12 06	Unit 5 Valuation of shares, factor influencing, price of shares, and need of valuation. , methods- net asset, yield method, fair value, problems and unit test.

S. Jais
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G.B. Murarka Arts & Comm.
College, Shegaon



G. Jais
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

B.com Part III Sem VI

Sub: Company Law

Sr. No.	Months	Days	Unit
01	Jan Feb	17 02	Unit 1 : Introduction: Definition, Silent features of Company Act 2013, Formation of Company, Stages of Formation, Promoters, Functions of Promoter, Duties and Liabilities of Promoter, Types of Company, Unit test.
02	Feb	18	Unit 2: Incorporation of Company: Incorporation of Company, Prospectus of Company, MOA of Company, Article of Company.
03	Feb March	03 15	Unit 3: Share Capital of Company: Share Capital of Company, types of shares and debentures, Issue of Shares, Allotment, Calls and Forfeiture Share, Transfer & Transmission of Share, Share Certificate and Share Warrant.
04	March April	10 08	Unit 4: Securities Market: Brief History of Stock Exchange, Study of Functions of BSE & NSE, Stock Exchanges of its Importance, Primary Market and Secondary Market; Components of primary markets, D Mat Account: Definition and Procedure
05	April May	15 06	Unit 5 : Company Secretary and Company meetings : Types of meetings, statutory meeting, annual general meeting, special meeting, procedure of meeting, Notice, agenda etc.

Singh *Prin*

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College, Shegaon



G. B. Murarka
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Annual Teaching Plan-2021-22

B.com part 1 Sem 1

Sub: Advanced Accountancy

Sr. no.	months	days	Topic
1	Sept. Oct.	10 20	Unit 1 Book keeping and accountancy Meaning, objectives, concepts and conventions, journal, ledger, trial balance, Rectification of errors, practice problem, unit test.
2	Oct. Nov.	02 10	Unit 2 Subsidiary books of accounts Purchase book, sales book, purchase return book, cash book – single, double, triple column, problem and unit test.
3	Nov. Dec.	09 09	Unit 3 Final Accounts of Individuals Trading account, mfg account, profit and loss account, balance sheet, and problem and unit test.
4	Dec.	15	Unit 4 Depreciation Meaning, objectives, methods- fixed installment and reducing balance method, problem and unit test
5	Dec. Jan.	03 12	Unit 5 Bank Reconciliation Statement Meaning, need, causes of difference in cash book and pass book, methods of preparing BRS, problem and unit test.

Singh
Prmal
Ass. Professor
G.B.Murarka Arts & Comm.
College, Shegaon



G. B.
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Academic Year
B.Com Part II Sem III
Business Maths

Unit	Months	Topics	No. of Days
1	Sept Oct	a) Natural Numbers, Integers H.C.F. & L.C.M. on two or more integers. b) Linear Equation in one and two variables method with application	18
2	Oct Nov	Percentage b) Discount c) Commission and Brokerage	18
3	Nov Dec	a) Average, b) Profit and Loss	18
4	Dec	Mathematics of Finance a) Simple Interest b) Compound Interest	18
5	Dec Jan	Ratio and Proportion: Ratio and percentage Concept of proportion. Simple and Compound proportion, Direct and inverse proportion.	18

Ass. Professor
G.B. Murarka Arts & Comm
College, Shegaon



Principal
G.B. Murarka Art & Commerce
College, SHEGAON

Annual Teaching Plan Academic Year-

B.Com Part II Sem III

Auditing

Unit	Months	Topics	No. of Days
1	Sept Oct	Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	18
2	Oct Nov	Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	18
3	Nov Dec	Company Auditor, Appointment, Power, duties, Liabilities.	18
4	Dec	Audit of Divisible Profit, Dividend, Audit Report, Types of Report	18
5	Dec Jan	Audit of Banking, Insurance & Educational Institutions.	18

Enrolled
Ass. Professor
G.B. Murarka Arts & Comm
College, Shegaon



[Signature]
Principal
G.B. Murarka Art & Commerce
College, SHEGAON

B.com part 2 Semester 3

Sub: company account

Sr. no.	months	days	topic
1	Sept. Oct.	10 14	Unit 1 Share capital : types of shares, classification of shares, issue of shares at par, at premium, at discount, forfeiture and reissue of shares, problems and unit test
2	Oct. Nov.	08 10	Unit 2 Final accounts of companies Trading account, mfg account, profit and loss account, profit and loss appropriation account, balance sheet problems and unit test.
3	Nov. Dec.	09 03	Unit 3 profit prior to incorporation Meaning, use methods, basis of decision, profit and loss division account, problems and Unit test
4	Dec.	18	Unit 4 Amalgamation of company Meaning, objective, purchase consideration, journal entries, problems and unit test.
5	Dec. Jan.	05 12	Unit 5 Absorption of companies Meaning, difference in amalgamation and absorption, meaning and unit test.

S. G. S. Prasad
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College, Shegaon



G. S. Prasad
Principal
G.B.Murarka Art & Commerce
College, SHEGAON

B.com Part III sem V

Business Regulatory Framework

Sr. No.	months	days	topic
1	September Oct.	10 08	Unit 1: Indian Contract Act 1872 Meaning , definition of contract, essential of valid contract, offer and acceptance, free consent, types of contract, consideration, capacity to contract, termination of contract, breach of contract, unit test.
2	Oct. Nov.	14 03	Unit 2: Special Contracts Indi meeting and guarantee, rights and duties of guarantors, bailment, types of bailment, rights and duties of bailer and bailee, pledge, contract of agencies, rights and duties of agent, termination of agency, types of agent, unit test
3	Nov. Dec.	16 03	Unit 3 : a) Sale of Goods act 1930: sale and agreement to sale, conditions and warranty, determination of price, delivery, rights of unpaid saler, b) Consumer Protection Act 1986: definition, complaint, complaint machinery, district forum, state commission national commission, applate machinery, Unit test.
4	Dec.	18	Unit 4: Negotiable Instrument Act 1881 Meaning, definition, types of Negotiable Instruments, Parties, rights and duties of Drawer and Drawee, indorsement, present ment, dishonor, Unit Test
5	Dec. Jan.	05 12	Unit 5: Goods and Service Tax Act 2017 Definitions, CGST, SGST, IGST, Input tax credit, conditions for input tax credits, supply of goods, services and both rates of GST, GST Officers and their rights, offences penalties and appeals, unit test.

Singh

Ass. Professor
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College, Shegaon



G. B.

Principal
G.B.Murarka Art & Commerce
College, SHEGAON

B.com part 1 Sem. 2

Sub: Financial accounting.

Sr. no.	months	days	Topic
1	Feb	18	Unit 1 Non-trading organization Receipt and payment account, income and expenditure account, balance sheet, problems and unit test.
2	Mar.	18	Unit 2 Final accounts of co-operative society. Trading account, mfg account, profit and loss account, balance sheet, problems and unit test.
3	Mar. April	07 11	Unit 3 Farm accounting. Meaning, special points, cattle account, farm account, trading account, profit and loss account, balance sheet, problems and unit test.
4	April May	12 06	Unit 4 Hire Purchase and installment payment system. Meaning, advantages, difference, journal entries, problems and unit test.
5	May	18	Unit 5 Insolvency account. Meaning, statement of affairs, deficiency account, problems and unit test.

Songes Parat
Ass. Professor
G.B.Murarka Arts & Comm.
College, Shegaon



G. M.
Principal
G B Murarka Art & Commerce
College, SHEGAON

B.com part 2 Sem. 4

Sub: Corporate accounting

Sr. no.	months	days	Topic
1	Feb	18	Unit 1 Final account of Banking Company. Schedules 1-16 profit and loss account, Balance sheet, problems and unit test.
2	Mar.	18	Unit 2 Final accounts of insurance companies. Schedules, revenue account, profit and loss account, profit and loss appropriation account, balance sheet, problems, unit test.
3	Mar. April	07 11	Unit 3 liquidation of company Meaning, Types of liquidation, liquidator's final statement of account problems and unit test.
4	April May	12 06	Unit 4 Valuation of goodwill Meaning, methods of valuation, average profit method, super profit method, capitalization method, problems and unit test.
5	May	18	Unit 5 Valuation of shares, factor influencing, price of shares, and need of valuation. , methods- net asset, yield method, fair value, problems and unit test.

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Academic Year
B.Com Part II Sem IV

Business Statistics

Unit	Months	Topics	No. of Days
1	Feb Mar	Introduction :- Statistics as a subject, Descriptive Statistics- Compared to inferential Statistics, Types of data, Collection, Tabulation and presentation of statistical data.	12
2	Mar	Index Numbers, Construction of Index Number	12
3	Mar Apr	Analysis of Universal Data : Construction of a frequency of distribution, concept of central tendency & their measures, Mean , Median, Mode	30
4	Apr May	Concept of Dispersion, Absolute and Relative measures of dispersion Skewness.	18
5	May	Co-efficient of correlation and Pearsons formula. Calculation of Co-efficient of correlation in grouped and ungrouped data. Probable error.	18

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Academic Year
B.Com Part II Sem IV

Income Tax

Unit	Months	Topics	No. of Days
1	Feb	Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income which does not from part of total Income.	15
2	mar	Computation of Income from Salary & Income from House property	24
3	MAY APR	Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual.	21
4	APR MAY	Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure,	15
5	MAY	Return of Income, e-filing procedure, filling of From No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	15

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B.com Part III Sem VI**Sub: Company Law**

Sr. No.	Months	Days	Unit
01	Feb	18	Unit 1 : Introduction: Definition, Silent features of Company Act 2013, Formation of Company, Stages of Formation, Promoters, Functions of Promoter, Duties and Liabilities of Promoter, Types of Company, Unit test.
02	Mar.	18	Unit 2: Incorporation of Company: Incorporation of Company, Prospectus of Company, MOA of Company, Article of Company.
03	Mar. April	07 11	Unit 3: Share Capital of Company: Share Capital of Company, types of shares and debentures, Issue of Shares, Allotment, Calls and Forfeiture Share, Transfer & Transmission of Share, Share Certificate and Share Warrant.
04	April May	12 06	Unit 4: Securities Market: Brief History of Stock Exchange, Study of Functions of BSE & NSE, Stock Exchanges of its Importance, Primary Market and Secondary Market; Components of primary markets, D Mat Account: Definition and Procedure
05	May	18	Unit 5 : Company Secretary and Company meetings : Types of meetings, statutory meeting, annual general meeting, special meeting, procedure of meeting, Notice, agenda etc.

Sanjay
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Principal
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Annual Teaching Plan-2022-23

Syllabus of each subject is divided in five units as per semester system adopted by University- 90 Periods are allotted in each semester accordingly syllabus will be completed in the period & the remaining days will be used for revision, practice papers etc.

B.com part 1 Sem 1

Sub: Principles of Accountancy

Sr. no.	months	days	Topic
1	July August	11 04	Unit 1 Book keeping and accountancy Meaning, objectives, concepts and conventions of accounting, accounting terminology
2	August	20	Unit 2 Accounting Transactions, types of accounts, Golden rules of accounting, modern rules of accounting, double entry system of accounting, journal, ledger, trial Balance
3	Sept.	15	Unit 3 Subsidiary books : Meaning, Purchase book, Sales book, Purchase return book, Sales return book, Cash book.
4	Sept. Oct.	07 08	Unit 4 Rectification of errors: Types of Errors, Errors affecting Trial Balance, Errors not affecting trial balance, Rectification entries, suspense account.
5	Oct.	15	Unit 5 Depreciation: Meaning, Objectives, methods of Depreciation, fixed installment method, reducing balance method.
6	Nov.	10	Skill Enhancement Module:

B.com part 2 Semester 3

Sub: company account

Sr. no.	months	days	topic
1	July Aug.	11 13	Unit 1 Share capital : types of shares, classification of shares, issue of shares at par, at premium, at discount, forfeiture and reissue of shares, problems and unit test
2	Aug Sept.	07 11	Unit 2 Final accounts of companies Trading account, mfg account, profit and loss account, profit and loss appropriation account, balance sheet problems and unit test.
3	Sept.	12	Unit 3 profit prior to incorporation Meaning, use methods, basis of decision, profit and loss division account, problems and Unit test
4	Oct.	18	Unit 4 Amalgamation of company Meaning, objective, purchase consideration, journal entries, problems and unit test.
5	Nov.	18	Unit 5 Absorption of companies Meaning, difference in amalgamation and absorption, meaning and unit test.

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B.com Part III sem V

Business Regulatory Framework

Sr. No.	months	days	topic
1	July Aug.	11 07	Unit 1: Indian Contract Act 1872 Meaning , definition of contract, essential of valid contract, offer and acceptance, free consent, types of contract, consideration, capacity to contract, termination of contract, breach of contract, unit test.
2	Aug. Sept.	13 05	Unit 2: Special Contracts Indi meeting and guarantee, rights and duties of guarantors, bailment, types of bailment, rights and duties of bailer and bailee, pledge, contract of agencies, rights and duties of agent, termination of agency, types of agent, unit test
3	Sept.	18	Unit 3 : a) Sale of Goods act 1930: sale and agreement to sale, conditions and warranty, determination of price, delivery, rights of unpaid saler, b) Consumer Protection Act 1986: definition, complaint, complaint machinery, district forum, state commission national commission, applate machinery, Unit test.
4	Oct.	18	Unit 4: Negotiable Instrument Act 1881 Meaning, definition, types of Negotiable Instruments, Parties, rights and duties of Drawer and Drawee, indorsement, present ment, dishonor, Unit Test
5	Nov.	18	Unit 5: Goods and Service Tax Act 2017 Definitions, CGST, SGST, IGST, Input tax credit, conditions for input tax credits, supply of goods, services and both rates of GST, GST Officers and their rights, offences penalties and appeals, unit test.

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B.com part 1 Sem. 2

Sub: Financial accounting.

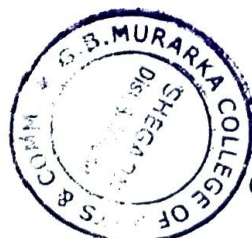
Sr. no.	months	days	Topic
1	Jan	15	Unit 1 Final accounts of individuals: Trading accounting, Profit and loss account & Balance Sheet
2	Jan Feb	08 07	Unit 2 Final accounts of non-trading organization: Receipt and Payment account, Income & Expenditure account
3	Feb	15	Unit 3 Final Account of Co-operative Societies Co-operative accounting system, trading account, Profit & Loss account, Balance Sheet
4	Mar	15	Unit 4 Bill of Exchange: Meaning, Features, format of bill of exchange, Journal entries regarding different transactions.
5	Mar April	07 08	Unit 5 Final accounts of Partnerships Partner's current and capital account, trading account, Profit & loss account, Balance Sheet.
6			Skill Enhancement Module: 1) Preparing final account with the help of tally.

B.com part 2 Sem. 4

Sub: Corporate accounting

Sr. no.	months	days	Topic
1	Jan	18	Unit 1 Final account of Banking Company. Schedules 1-16 profit and loss account, Balance sheet, problems and unit test.
2	Jan Feb	06 12	Unit 2 Final accounts of insurance companies. Schedules, revenue account, profit and loss account, profit and loss appropriation account, balance sheet, problems, unit test.
3	Feb Mar	10 08	Unit 3 liquidation of company Meaning, Types of liquidation, liquidator's final statement of account problems and unit test.
4	Mar April	15 03	Unit 4 Valuation of goodwill Meaning, methods of valuation, average profit method, super profit method, capitalization method, problems and unit test.
5	April	18	Unit 5 Valuation of shares, factor influencing, price of shares, and need of valuation. , methods- net asset, yield method, fair value, problems and unit test.

Singh Pooja



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B.com Part III Sem VI**Sub: Company Law**

Sr. No.	Months	Days	Unit
01	Jan	18	Unit 1 : Introduction: Definition, Silent features of Company Act 2013, Formation of Company, Stages of Formation, Promoters, Functions of Promoter, Duties and Liabilities of Promoter, Types of Company, Unit test.
02	Jan Feb	06 12	Unit 2: Incorporation of Company: Incorporation of Company, Prospectus of Company, MOA of Company, Article of Company.
03	Feb Mar	10 08	Unit 3: Share Capital of Company: Share Capital of Company, types of shares and debentures, Issue of Shares, Allotment, Calls and Forfeiture Share, Transfer & Transmission of Share, Share Certificate and Share Warrant.
04	Mar April	15 03	Unit 4: Securities Market: Brief History of Stock Exchange, Study of Functions of BSE & NSE, Stock Exchanges of its Importance, Primary Market and Secondary Market; Components of primary markets, D Mat Account: Definition and Procedure
05	April	18	Unit 5 : Company Secretary and Company meetings : Types of meetings, statutory meeting, annual general meeting, special meeting, procedure of meeting, Notice, agenda etc.

As per new syllabus prescribed under semester system adopted by sgbau each subject is divided in five units. Each unit will be completed in 15 to 20 days. Remaining days will be utilized for revision, practice paper and remedial coaching.

Innovative Practice in Coaching:

- 1) Seminars and group discussion will be organized on different subjects.
- 2) Guest lecture.
- 3) Practice papers and college exam.

Sonjeth Arora



[Signature]
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G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana
Teaching Plan of B.Com. Sem. I , III, V

Academic Year 2022-23

Name Subject Teacher : Dr. R.M.Sharma (Asst.Professor in Commerce)

Days & Month	B.Com. Sem. I Subject Unit	B.Com. Sem. - III Subject Unit	B.Com. Sem. - V Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2022	PRINCIPLES OF ECONOMICS Unit-I : INTRODUCTION 1.1 Definition of Economics : Adam Smith, Marshall & Robbins. 1.2 Definition of J.K. Mehta, Amartya Sen & Mahanobis. 1.3 Economic Laws : Nature, Characteristics, Limitation & Importance. 1.4 Micro Economics-Meaning, Scope, Merits & Demerits, Importance. 1.5 Macro Economics-Meaning, Scope, Merits & Demerits, Importance.	B.Com. Part II Semester III Monetary System: Unit I MONEY: 1.1Barter System of Exchange and its Problems 1.2Brief History, Meaning , Definition and Nature of Money 1.3Functions and Importance of Money 1.4Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency 1.5Demonetisation: Merits & Demerits	B.Com. III Semester- V Cost Accounting Unit I: 1.1: Cost Accounting: Meaning; Features; Functions; Advantages; Limitations; Difference between Cost Accounting and Financial Accounting. 1.2: Basic Cost Concepts: Concept of Cost; Cost VS Expenses and Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing. 1.3: Classification of Cost: Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs	15
16 Aug to 15 Sept.2022	Unit-II : UTILITY APPROACH: 2.1 Meaning and Definition. 2.2 Marginal diminishing Utility Theory. 2.3 Equi Marginal Utility Theory. 2.4 Demand : Meaning, Definition, Change in Demand. 2.5 Law of Demand & its Exceptions.	Unit II VALUE OF MONEY 2.1 Demand of Money-Meaning and Determinants 2.2 Supply of Money: Meaning and Determinants 2.3 Demand-Supply Equilibrium-Value of Money 2.4 Fishers Quantity Theory of Money 2.5 Criticism on Fishers Theory	Unit II:2.1: Material Cost: Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record. 2.2: Problems on Cost-Sheet (Cost Statements).	15
16 Sept. to 30 Sept.2022 & 15 Nov. to 30 Nov.. 2022	Unit-III : ELASTICITY OF DEMAND: 3.1 Concept and Types. 3.2 Measurements. 3.3 Determinants and Importance. 3.4 Indifference Curve : Meaning, Definition & Rate of Marginal Substitute. (MRS) 3.5 Characteristics of Indifference Curve.	Unit III : PRICE FLUCTUATIONS 3.1 Inflation-Meaning, Definition and Causes 3.2 Inflation-Effects and Measures 3.3 Deflation-Meaning, Definition and Causes 3.4 Deflation-Effects and Measures 3.5 Trade Cycle-Concept and Meaning	Unit III: 3.1: Labour Cost: Meaning of Direct Labour and Indirect Labour; 3.2: Methods of Time Keeping: Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks. 3.3: Methods of Wage Payment: Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan. 3.: Problems on Tender	15
15 Nov. to 30Nov.. 2022 & 1 Dec.to 2022 to 30 Dec 2022	Unit-IV : PRODUCTION FUNCTION :4.1 Meaning and Definition. 4.2 Law of Variable proportion. 4.3 ISO quants : Concept & Characteristics. 4.4 Internal economies & diseconomies. 4.5 External economies & diseconomies.	Unit IV: MONEY MARKET 4.1 Money Market-Meaning, Definition, Nature, Features and Objectives 4.2 Indian Money Market-Structure and Components 4.3 Functions and Importance of Money Market 4.4 Institutions and Instruments of Money Market 4.5 Impact of Demonetisation on Indian Money Market	Unit IV: .1: Overheads: Meaning and Definitions of Overheads; Classification of Overheads. .2: Reconciliation of Cost and Financial Accounts: Meaning; Reasons for Variations ; Different Treatment of Items; Items appearing only in Cost Accounts; Problems on Reconciliation of Cost Accounts with Financial Account	15
1 Dec.2022 to 31 Dec 2022	Unit-V : COST AND REVENUE :5.1 Meaning & Types of Cost. 5.2 Short run Cost Curve. 5.3 Long run Cost Curve. 5.4 Meaning &	Unit V: CAPITAL MARKET 5.1 Concept, Meaning, Definition, Features, Nature and Objectives of	Unit V: .1: Process Costing: Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products, Methods of Assigning Joint Costs; Accounting for	15

	Types of revenue. 5.5 Total, Average & Marginal revenue Curve	Capital Market 5.2 Structure and Components of Indian Capital Market 5.3 Functions and Importance of Capital Market 5.4 SEBI: Organisational Structure, Functions, Powers and Responsibilities 5.5 Role of SEBI in Money and Capital Market	Joint Costs. .2: Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit)	
Days & Month	B.Com. Sem. I Subject Unit	B.Com. Sem. - III Subject Unit	B.Com. Sem. - V Subject Unit	Teaching Days Planed Lecture
15 July to 15 Aug.2022	Semester – I PRINCIPLES OF BUSINESS ORGANIZATION Unit – 1 Commerce and Industry 1.1 Commerce and Industry - Meaning, Scope and Evolution 1.2 Industrial Revolution- Its Effects 1.3 Emergence of Indian MNC 1.4 Recent Trends in Business World 1.5 Indian Business in New Millennium. (Planned Lecture : 12)	B.Com-II Semester-III Auditing: Unit I Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	B.Com III SEM V Indian Banking System-I Unit I: Public Sector Banks 1.1 Concept, features and objectives 1.2 Functions and Importance 1.3 Regulatory Provisions under Banking Regulation Act 1949 1.4 Origin and Role of State Bank of India in Indian Economy	15
16 Aug to 15 Sept.2022	Unit – 2 Business 2.1 Business Sectors and Its Form 2.2 Forms of Business Organization 2.3 Unorganised Business- Mom and Pop Stores, Peddlers and Hawkers, Market Traders and Street Traders 2.4 E-Commerce and Online Trade 2.5 E- Tailers, Cashless Transaction (Planned Lecture: 12)	Unit-2 Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	Unit II: Private Banks 2.1 Concept, features and objectives 2.2 Functions and Importance 2.3 Regulatory Provisions under Banking Regulation Act 1949 2.4 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in Indian Economy	15
16 Sept. to 30 Sept.2022 & 15 Nov. to 30Nov. .2022	Unit 3 Merger and Acquisition 3.1 Mergers and Acquisition- Meaning and Mergers In India 3.2 Networking of Business 3.3 Franchising ,Dealership, Business Outlets 3.4 BPO's and KPO's 3.5 Patents ,Trademarks, Copyrights (Planned Lecture : 12)	Unit-3 Company Auditor, Appointment, Power, duties, Liabilities.	Unit III: Cooperative Banks 3.1 Concept, features and objectives 3.2 Functions and Importance 3.3 Regulatory Provisions under Banking Regulation Act 1949 3.4 Role of District Cooperative Bank in Indian Economy	15
15 Nov. to 30Nov. 2022 & 1 Dec.to 2022 to 30 Dec 2022	Unit – 4 New Enterprises 4.1 Decisions in Setting up Enterprises 4.2 Opportunity and Idea Generation 4.3 Role of Creativity And Innovation 4.4 Feasibility Study and Business Plan 4.5 Business Size and Location Decision (Planned Lecture: 12)	Unit-4 Audit of Divisible Profit, Dividend, Audit Report, Types of Report,	Unit IV: Development Banks 4.1 Concept, features and objectives 4.2 Functions and Importance 4.3 Regulatory Provisions under Banking Regulation Act 1949 4.4 Role of NABARD in Indian Economy	15
1 Dec.2022 to 31 Dec 2022	Unit – 5 Trade In India 5.1 Whole Sale and Retail Trade 5.2 Malls, Super Markets, Hypermarket 5.3 Stores-Speciality, Convenience, Departmental and Discount 5.4 Transport, Insurance, Communication and Other Services 5.5 Import – Export Trade Procedure (Planned Lecture: 12)	Unit-5 Audit of Banking, Insurance & Educational Institutions.	Unit V: Non-Banking Financial Institutions 5.1 Concept, features and objectives 5.2 Functions and Importance 5.3 Regulations and Types 5.4 NBFC V/s Banks	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. II , IV, VI

Academic Year 2021-22

Name Subject Teacher : Dr. R.M.Sharma (Asst. Professor in Commerce)

Days & Month	B.Com. Sem. II Subject Unit	B.Com. Sem. - IV Subject Unit	B.Com. Sem. - VI Subject Unit	Teaching Days Planned Lecture
15 Jan to 15 Feb.2023	B.Com. Part - I Semester – II BUSINESS ECONOMIC: Unit-I : BUSINESS AND MANEGERIAL ECONOMICS : 1.1 Meaning and characteristics of Business Economics. 1.2 Meaning, Definition and characteristics managerial Economics. 1.3 Nature and Scope of Managerial Economics. 1.4 Objectives and Importance of managerial Economics. 1.5 Relation of manegerial Economics with Business Economics and Business Management.	B.Com-II Semester IV Indian Financial SystemUnit-I Indian Financial Market : 1.1Meaning, Features, Kinds of Finance 1.2Definition & Significance of Indian Financial Market 1.3Structure & Organization of Financial Market 1.4Functions of Indian Financial Market 1.5Problems & Importance of Financial System in Indian Econom	B.Com. III Semester - VI Management Accounting Unit I: 1.1: Management Accounting: Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting. 1.2: Comparison: Between Management Accounting and Financial Accounting, Between Management Accounting and Cost Accounting.	15
16 Feb. to 15 March. 2023	Unit-II: MARKET STRUCTURE : 2.1 Meaning and classification of Markets. 2.2 Working of Price Mechanism. 2.3 Monopoly : Meaning and Characteristics. 2.4 Price determination under monopoly 2.5 Price discrimination under monopoly	Unit-II Indian Banks : 2.1Brief History, Definition & Nature of Banks 2.2Classification of Indian Banks. 2.3Banking Services ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM (Bharat Interface for Money) 2.4Importance of Banking Services in India 2.5Concept & Importance of Core Bankin	Unit II:2.1: Break-Even-Analysis: Concept, Uses and Limitations of Break-Even- Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost- Profit-Volume Relationship, Fixed Cost Variation. 2.2: Problems on Break Even Analysis	15
16 March. to 15 April.2023	Unit-III: MARKET STRUCTURE : 3.1 Monopolistics competition : Meaning and Characteristics. 3.2 Price determination in monopolistic competition. 3.3 Oligopoly : Meaning and Characteristics. 3.4 Price determination under Oligopoly. 3.5 Perfect competition : Meaning, Characterstics and determination.	Unit-III Commercial Bank : 3.1Meaning & Definition of Commercial Bank 3.2Functions of Commercial Bank 3.3Process of Credit Creation of Commercial Bank 3.4Limitations of Credit Creation 3.5Role & Importance of Commercial Bank in India.	Unit III: 3.1: Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis 3.2: Problems on Profit and Loss Account Ratio. 3.3: Simple Problems on Balance-Sheet Ratio: Current Ratio; Quick Ratio and Proprietary Ratio	15
16 April. to 30 April.2023	Unit-IV: FACTORS PRICING : 4.1 Nature of demand & supply of factors inputs. 4.2 Marginal productivity theory. 4.3 WAGES : Meaning & Types. 4.4 Determination of wages and Exploitation of Labour. 4.5 RENT : Concept, Ricardian and modern theories of Rent, Quasi Rent	Unit-IV Reserve Bank of India (RBI) : 4.1History, Meaning &Importance of RBI. 4.2Functions of Reserve Bank of India. 4.3Credit Control Quantitative Tools. 4.4Credit Control Qualitative Tools. 4.5Role of RBI in Indian Economy	Unit IV: .1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Types of Budget. .2: Problems on Cash budget	15
1 May to 15 May 2023	Unit-V : FACTORS PRICING : 5.1 INTEREST : Concept and time preference. 5.2 Loanable funds and Liquidity preference theory of Interest. 5.3 PROFIT : Meaning and Definition. 5.4 Dynamic & Risk bearing theory of Profit. 5.5 Innovation theory of Profit	Unit-V Stock Exchange : 5.1 History, Meaning & Features of Stock Exchange 5.2 Structure & Components of Indian Stock Exchange. 5.3 Functions of Indian Stock Exchange 5.4 Role & Importance of Stock Exchange. 5.5 Concept of SENSEX& NIFTY	Unit V: .1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. .2: Problems on Flexible Budget.	15
Days & Month	B.Com. Sem. II Subject Unit	B.Com. Sem. - IV Subject Unit	B.Com. Sem. - VI Subject Unit	Teaching Days Planed Lecture
15 Jan to 15 Feb.2023	B.Com. Part - I Semester – II PRINCIPLES OF BUSINESS MANAGEMENT Unit – 1 Management Concept 1.1 Management-Concept, Meaning, Definition and Importance 1.2 Management Thought and Schools 1.3 Contribution of Fredrik Taylor 1.4	B.Com-II Semester-IV Income TaxUnit I Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income	B.Com III SEM VI Indian Banking System-II Unit I: Retail Banking 1.1 Concept, Role and Importance 1.2 Scope and Coverage 1.3 Objectives and Importance 1.4 Future of Retail Banking in India	15

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	Contribution of Henry Fayol 1.5 Contribution of Elton Mayo (Planned Lecture: 12)	which does not from part of total Income		
16 Feb. to 15 March. 2023	Unit – 2 Planning 2.1 Planning : Concept, Meaning and Definition. 2.2 Nature and Importance of Planning 2.3 Objectives of Planning 2.4 Forecasting and Planning 2.5 Planning Process. (Planned Lecture: 12)	Unit 2 Computation of Income from Salary & Income from House property	Unit II: Deposits: A Banking Shake hand 2.1 Concept, Role and Importance 2.2 Types of Deposits and their relevance 2.3 Procedure and formalities (KYC) 2.4 Prime minister JandhanYojana: Concept, Objectives and Importance	15
16 March. to 15 April.2023	Unit – 3 Organizing 3.1 Organization - Concept, Nature, Meaning and Importance 3.2 Principles of Organization. 3.3 Line Organization 3.4 Staff Organization 3.5 Departmentalization (Planned Lecture: 12)	Unit-3 Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual	Unit III: Advances: Ultimate Banking Purpose 3.1 Concept, Role and Importance 3.2 Types of Advances and their relevance 3.3 Procedure and formalities 3.4 Prime minister Mudra Yojana:Concept, Objectives and Importance	15
16 April. to 30 April.2023	Unit – 4 Directing 4.1Directing- Concept, Meaning, Definition and Importance. 4.2 Nature of Direction 4.3 Advantages and Disadvantages 4.4 Motivations – Concept, Meaning and Importance 4.5 Coordination: - Meaning and Principle (Planned Lecture: 12)	Unit 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure	Unit IV: Agency Functions: Trusteeship 4.1 Concept, Role and Importance 4.2 Types of Agency Functions and their relevance 4.3 Procedure and formalities 4.4 Agency functions towards Government	15
1 May to 15 May 2023	Unit – 5 Controlling 5.1 Controlling- Concept, Meaning, Definition and Importance. 5.2 Advantages and Disadvantages 5.3 Technique of Controlling 5.4 Tool of Controlling 5.5 Process of Controlling. (Planned Lecture: 12)	Unit 5 *Return of Income, e-filling procedure, filling of From No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	Unit V: Online Banking: Modern Incarnation 5.1 Internet Banking: Concept, Procedure and Precautions 5.2 Mobile Banking:Concept, Procedure and Precautions 5.3 Mobile Payment Wallets: Concept, Procedure and Precautions 5.4 Plastic money: Concept, Procedure and Precautions	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. I , III, V

Academic Year 2021-22

Name Subject Teacher : Dr. R.M.Sharma (Asst.Professor in Commerce)

Days & Month	B.Com. Sem. I Subject Unit	B.Com. Sem. - III Subject Unit	B.Com. Sem. - V Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2021	PRINCIPLES OF ECONOMICS Unit-I : INTRODUCTION 1.1 Definition of Economics : Adam Smith, Marshall & Robbins. 1.2 Definition of J.K. Mehta, Amartya Sen & Mahanobis. 1.3 Economic Laws : Nature, Characteristics, Limitation & Importance. 1.4 Micro Economics-Meaning, Scope, Merits & Demerits, Importance. 1.5 Macro Economics-Meaning, Scope, Merits & Demerits, Importance.	B.Com. Part II Semester III Monetary System: Unit I MONEY: 1.1Barter System of Exchange and its Problems 1.2Brief History, Meaning , Definition and Nature of Money 1.3Functions and Importance of Money 1.4Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency 1.5Demonetisation: Merits & Demerits	B.Com. III Semester- V Cost Accounting Unit I: 1.1: Cost Accounting: Meaning; Features; Functions; Advantages; Limitations; Difference between Cost Accounting and Financial Accounting. 1.2: Basic Cost Concepts: Concept of Cost; Cost VS Expenses and Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing. 1.3: Classification of Cost: Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs	15
16 Aug to 15 Sept.2021	Unit-II : UTILITY APPROACH: 2.1 Meaning and Definition. 2.2 Marginal diminishing Utility Theory. 2.3 Equi Marginal Utility Theory. 2.4 Demand : Meaning, Definition, Change in Demand. 2.5 Law of Demand & its Exceptions.	Unit II VALUE OF MONEY 2.1 Demand of Money-Meaning and Determinants 2.2 Supply of Money: Meaning and Determinants 2.3 Demand-Supply Equilibrium-Value of Money 2.4 Fishers Quantity Theory of Money 2.5 Criticism on Fishers Theory	Unit II:2.1: Material Cost: Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record. 2.2: Problems on Cost-Sheet (Cost Statements).	15
16 Sept. to 30 Sept.2021 & 15 Nov. to 30 Nov.. 2021	Unit-III : ELASTICITY OF DEMAND: 3.1 Concept and Types. 3.2 Measurements. 3.3 Determinants and Importance. 3.4 Indifference Curve : Meaning, Definition & Rate of Marginal Substitute. (MRS) 3.5 Characteristics of Indifference Curve.	Unit III : PRICE FLUCTUATIONS 3.1 Inflation-Meaning, Definition and Causes 3.2 Inflation-Effects and Measures 3.3 Deflation-Meaning, Definition and Causes 3.4 Deflation-Effects and Measures 3.5 Trade Cycle-Concept and Meaning	Unit III: 3.1: Labour Cost: Meaning of Direct Labour and Indirect Labour; 3.2: Methods of Time Keeping: Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks. 3.3: Methods of Wage Payment: Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan. 3.: Problems on Tender	15
15 Nov. to 30Nov. .2021 & 1 Dec.to 2021 to 30 Dec 2021	Unit-IV : PRODUCTION FUNCTION :4.1 Meaning and Definition. 4.2 Law of Variable proportion. 4.3 ISO quants : Concept & Characteristics. 4.4 Internal economies & diseconomies. 4.5 External economies & diseconomies.	Unit IV: MONEY MARKET 4.1 Money Market-Meaning, Definition, Nature, Features and Objectives 4.2 Indian Money Market-Structure and Components 4.3 Functions and Importance of Money Market 4.4 Institutions and Instruments of Money Market 4.5 Impact of Demonetisation on Indian Money Market	Unit IV: .1: Overheads: Meaning and Definitions of Overheads; Classification of Overheads. .2: Reconciliation of Cost and Financial Accounts: Meaning; Reasons for Variations ; Different Treatment of Items; Items appearing only in Cost Accounts; Problems on Reconciliation of Cost Accounts with Financial Account	15
1 Dec.2021 to 31 Dec 2021	Unit-V : COST AND REVENUE :5.1 Meaning & Types of Cost. 5.2 Short run Cost Curve. 5.3 Long run Cost Curve. 5.4 Meaning &	Unit V: CAPITAL MARKET 5.1 Concept, Meaning, Definition, Features, Nature and Objectives of	Unit V: .1: Process Costing: Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products, Methods of Assigning Joint Costs; Accounting for	15

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	Types of revenue. 5.5 Total, Average & Marginal revenue Curve	Capital Market 5.2 Structure and Components of Indian Capital Market 5.3 Functions and Importance of Capital Market 5.4 SEBI: Organisational Structure, Functions, Powers and Responsibilities 5.5 Role of SEBI in Money and Capital Market	Joint Costs. .2: Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit)	
Days & Month	B.Com. Sem. I Subject Unit	B.Com. Sem. - III Subject Unit	B.Com. Sem. - V Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2021	Semester – I PRINCIPLES OF BUSINESS ORGANIZATION Unit – 1 Commerce and Industry 1.1 Commerce and Industry - Meaning, Scope and Evolution 1.2 Industrial Revolution- Its Effects 1.3 Emergence of Indian MNC 1.4 Recent Trends in Business World 1.5 Indian Business in New Millennium. (Planned Lecture : 12)	B.Com-II Semester-III Auditing: Unit I Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	B.Com III SEM V Indian Banking System-I Unit I: Public Sector Banks 1.1 Concept, features and objectives 1.2 Functions and Importance 1.3 Regulatory Provisions under Banking Regulation Act 1949 1.4 Origin and Role of State Bank of India in Indian Economy	15
16 Aug to 15 Sept.2021	Unit – 2 Business 2.1 Business Sectors and Its Form 2.2 Forms of Business Organization 2.3 Unorganised Business- Mom and Pop Stores, Peddlers and Hawkers, Market Traders and Street Traders 2.4 E-Commerce and Online Trade 2.5 E- Tailers, Cashless Transaction (Planned Lecture: 12)	Unit-2 Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	Unit II: Private Banks 2.1 Concept, features and objectives 2.2 Functions and Importance 2.3 Regulatory Provisions under Banking Regulation Act 1949 2.4 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in Indian Economy	15
16 Sept. to 30 Sept.2021 & 15 Nov. to 30Nov. .2021	Unit 3 Merger and Acquisition 3.1 Mergers and Acquisition- Meaning and Mergers In India 3.2 Networking of Business 3.3 Franchising ,Dealership, Business Outlets 3.4 BPO's and KPO's 3.5 Patents ,Trademarks, Copyrights (Planned Lecture : 12)	Unit-3 Company Auditor, Appointment, Power, duties, Liabilities.	Unit III: Cooperative Banks 3.1 Concept, features and objectives 3.2 Functions and Importance 3.3 Regulatory Provisions under Banking Regulation Act 1949 3.4 Role of District Cooperative Bank in Indian Economy	15
15 Nov. to 30Nov. 2021 & 1 Dec.to 2021 to 30 Dec 2021	Unit – 4 New Enterprises 4.1 Decisions in Setting up Enterprises 4.2 Opportunity and Idea Generation 4.3 Role of Creativity And Innovation 4.4 Feasibility Study and Business Plan 4.5 Business Size and Location Decision (Planned Lecture: 12)	Unit-4 Audit of Divisible Profit, Dividend, Audit Report, Types of Report,	Unit IV: Development Banks 4.1 Concept, features and objectives 4.2 Functions and Importance 4.3 Regulatory Provisions under Banking Regulation Act 1949 4.4 Role of NABARD in Indian Economy	15
1 Dec.2021 to 31 Dec 2021	Unit – 5 Trade In India 5.1 Whole Sale and Retail Trade 5.2 Malls, Super Markets, Hypermarket 5.3 Stores-Speciality, Convenience, Departmental and Discount 5.4 Transport, Insurance, Communication and Other Services 5.5 Import – Export Trade Procedure (Planned Lecture: 12)	Unit-5 Audit of Banking, Insurance & Educational Institutions.	Unit V: Non-Banking Financial Institutions 5.1 Concept, features and objectives 5.2 Functions and Importance 5.3 Regulations and Types 5.4 NBFC V/s Banks	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana
Teaching Plan of B.Com. Sem. II , IV, VI

Academic Year 2021-22

Name Subject Teacher : Dr. R.M.Sharma (Asst. Professor in Commerce)

Days & Month	B.Com. Sem. II Subject Unit	B.Com. Sem. - IV Subject Unit	B.Com. Sem. - VI Subject Unit	Teaching Days Planned Lecture
15 Jan to 15 Feb.2022	B.Com. Part - I Semester – II BUSINESS ECONOMIC: Unit-I : BUSINESS AND MANEGERIAL ECONOMICS : 1.1 Meaning and characteristics of Business Economics. 1.2 Meaning, Definition and characteristics managerial Economics. 1.3 Nature and Scope of Managerial Economics. 1.4 Objectives and Importance of managerial Economics. 1.5 Relation of manegerial Economics with Business Economics and Business Management.	B.Com-II Semester IV Indian Financial SystemUnit-I Indian Financial Market : 1.1Meaning, Features, Kinds of Finance 1.2Definition & Significance of Indian Financial Market 1.3Structure & Organization of Financial Market 1.4Functions of Indian Financial Market 1.5Problems & Importance of Financial System in Indian Econom	B.Com. III Semester - VI Management Accounting Unit I: 1.1: Management Accounting: Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting. 1.2: Comparison: Between Management Accounting and Financial Accounting, Between Management Accounting and Cost Accounting.	15
16 Feb. to 15 March. 2022	Unit-II: MARKET STRUCTURE : 2.1 Meaning and classification of Markets. 2.2 Working of Price Mechanism. 2.3 Monopoly : Meaning and Characteristics. 2.4 Price determination under monopoly 2.5 Price discrimination under monopoly	Unit-II Indian Banks : 2.1Brief History, Definition & Nature of Banks 2.2Classification of Indian Banks. 2.3Banking Services ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM (Bharat Interface for Money) 2.4Importance of Banking Services in India 2.5Concept & Importance of Core Bankin	Unit II:2.1: Break-Even-Analysis: Concept, Uses and Limitations of Break-Even- Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost- Profit-Volume Relationship, Fixed Cost Variation. 2.2: Problems on Break Even Analysis	15
16 March. to 15 April.2022	Unit-III: MARKET STRUCTURE : 3.1 Monopolistics competition : Meaning and Characteristics. 3.2 Price determination in monopolistic competition. 3.3 Oligopoly : Meaning and Characteristics. 3.4 Price determination under Oligopoly. 3.5 Perfect competition : Meaning, Characterstics and determination.	Unit-III Commercial Bank : 3.1Meaning & Definition of Commercial Bank 3.2Functions of Commercial Bank 3.3Process of Credit Creation of Commercial Bank 3.4Limitations of Credit Creation 3.5Role & Importance of Commercial Bank in India.	Unit III: 3.1: Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis 3.2: Problems on Profit and Loss Account Ratio. 3.3: Simple Problems on Balance-Sheet Ratio: Current Ratio; Quick Ratio and Proprietary Ratio	15
16 April. to 30 April.2022	Unit-IV: FACTORS PRICING : 4.1 Nature of demand & supply of factors inputs. 4.2 Marginal productivity theory. 4.3 WAGES : Meaning & Types. 4.4 Determination of wages and Exploitation of Labour. 4.5 RENT : Concept, Ricardian and modern theories of Rent, Quasi Rent	Unit-IV Reserve Bank of India (RBI) : 4.1History, Meaning &Importance of RBI. 4.2Functions of Reserve Bank of India. 4.3Credit Control Quantitative Tools. 4.4Credit Control Qualitative Tools. 4.5Role of RBI in Indian Economy	Unit IV: .1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Types of Budget. .2: Problems on Cash budget	15
1 May to 15 May 2022	Unit-V : FACTORS PRICING : 5.1 INTEREST : Concept and time preference. 5.2 Loanable funds and Liquidity preference theory of Interest. 5.3 PROFIT : Meaning and Definition. 5.4 Dynamic & Risk bearing theory of Profit. 5.5 Innovation theory of Profit	Unit-V Stock Exchange : 5.1 History, Meaning & Features of Stock Exchange 5.2 Structure & Components of Indian Stock Exchange. 5.3 Functions of Indian Stock Exchange 5.4 Role & Importance of Stock Exchange. 5.5 Concept of SENSEX& NIFTY	Unit V: .1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. .2: Problems on Flexible Budget.	15
Days & Month	B.Com. Sem. II Subject Unit	B.Com. Sem. - IV Subject Unit	B.Com. Sem. - VI Subject Unit	Teaching Days Planed Lecture
15 Jan to 15 Feb.2022	B.Com. Part - I Semester – II PRINCIPLES OF BUSINESS MANAGEMENT Unit – 1 Management Concept 1.1 Management-Concept, Meaning, Definition and Importance 1.2 Management Thought and Schools 1.3 Contribution of Fredrik Taylor 1.4	B.Com-II Semester-IV Income TaxUnit I Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income	B.Com III SEM VI Indian Banking System-II Unit I: Retail Banking 1.1 Concept, Role and Importance 1.2 Scope and Coverage 1.3 Objectives and Importance 1.4 Future of Retail Banking in India	15

Dr. R.M. Sharma

	Contribution of Henry Fayol 1.5 Contribution of Elton Mayo (Planned Lecture: 12)	which does not form part of total Income		
16 Feb. to 15 March. 2022	Unit – 2 Planning 2.1 Planning : Concept, Meaning and Definition. 2.2 Nature and Importance of Planning 2.3 Objectives of Planning 2.4 Forecasting and Planning 2.5 Planning Process. (Planned Lecture: 12)	Unit 2 Computation of Income from Salary & Income from House property	Unit II: Deposits: A Banking Shake hand 2.1 Concept, Role and Importance 2.2 Types of Deposits and their relevance 2.3 Procedure and formalities (KYC) 2.4 Prime minister JandhanYojana: Concept, Objectives and Importance	15
16 March. to 15 April.2022	Unit – 3 Organizing 3.1 Organization - Concept, Nature, Meaning and Importance 3.2 Principles of Organization. 3.3 Line Organization 3.4 Staff Organization 3.5 Departmentalization (Planned Lecture: 12)	Unit-3 Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual	Unit III: Advances: Ultimate Banking Purpose 3.1 Concept, Role and Importance 3.2 Types of Advances and their relevance 3.3 Procedure and formalities 3.4 Prime minister Mudra Yojana:Concept, Objectives and Importance	15
16 April. to 30 April.2022	Unit – 4 Directing 4.1Directing- Concept, Meaning, Definition and Importance. 4.2 Nature of Direction 4.3 Advantages and Disadvantages 4.4 Motivations – Concept, Meaning and Importance 4.5 Coordination: - Meaning and Principle (Planned Lecture: 12)	Unit 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure	Unit IV: Agency Functions: Trusteeship 4.1 Concept, Role and Importance 4.2 Types of Agency Functions and their relevance 4.3 Procedure and formalities 4.4 Agency functions towards Government	15
1 May to 15 May 2022	Unit – 5 Controlling 5.1 Controlling- Concept, Meaning, Definition and Importance. 5.2 Advantages and Disadvantages 5.3 Technique of Controlling 5.4 Tool of Controlling 5.5 Process of Controlling. (Planned Lecture: 12)	Unit 5 *Return of Income, e-filling procedure, filling of Form No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	Unit V: Online Banking: Modern Incarnation 5.1 Internet Banking: Concept, Procedure and Precautions 5.2 Mobile Banking:Concept, Procedure and Precautions 5.3 Mobile Payment Wallets: Concept, Procedure and Precautions 5.4 Plastic money: Concept, Procedure and Precautions	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. I , III, V

Academic Year 2020-21

Name Subject Teacher : Dr. R.M.Sharma (Asst.Professor in Commerce)

Days & Month	B.Com. Sem. I Subject Unit	B.Com. Sem. - III Subject Unit	B.Com. Sem. - V Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2020	PRINCIPLES OF ECONOMICS Unit-I : INTRODUCTION 1.1 Definition of Economics : Adam Smith, Marshall & Robbins. 1.2 Definition of J.K. Mehta, Amartya Sen & Mahanobis. 1.3 Economic Laws : Nature, Characteristics, Limitation & Importance. 1.4 Micro Economics-Meaning, Scope, Merits & Demerits, Importance. 1.5 Macro Economics-Meaning, Scope, Merits & Demerits, Importance.	B.Com. Part II Semester III Monetary System: Unit I MONEY: 1.1Barter System of Exchange and its Problems 1.2Brief History, Meaning , Definition and Nature of Money 1.3Functions and Importance of Money 1.4Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency 1.5Demonetisation: Merits & Demerits	B.Com. III Semester- V Cost Accounting Unit I: 1.1: Cost Accounting: Meaning; Features; Functions; Advantages; Limitations; Difference between Cost Accounting and Financial Accounting. 1.2: Basic Cost Concepts: Concept of Cost; Cost VS Expenses and Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing. 1.3: Classification of Cost: Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs	15
16 Aug to 15 Sept.2020	Unit-II : UTILITY APPROACH: 2.1 Meaning and Definition. 2.2 Marginal diminishing Utility Theory. 2.3 Equi Marginal Utility Theory. 2.4 Demand : Meaning, Definition, Change in Demand. 2.5 Law of Demand & its Exceptions.	Unit II VALUE OF MONEY 2.1 Demand of Money- Meaning and Determinants 2.2 Supply of Money: Meaning and Determinants 2.3 Demand-Supply Equilibrium-Value of Money 2.4 Fishers Quantity Theory of Money 2.5 Criticism on Fishers Theory	Unit II:2.1: Material Cost: Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record. 2.2: Problems on Cost-Sheet (Cost Statements).	15
16 Sept. to 30 Sept.2020 & 15 Nov. to 30 Nov.. 2020	Unit-III : ELASTICITY OF DEMAND: 3.1 Concept and Types. 3.2 Measurements. 3.3 Determinants and Importance. 3.4 Indifference Curve : Meaning, Definition & Rate of Marginal Substitute. (MRS) 3.5 Characteristics of Indifference Curve.	Unit III : PRICE FLUCTUATIONS 3.1 Inflation-Meaning, Definition and Causes 3.2 Inflation-Effects and Measures 3.3 Deflation-Meaning, Definition and Causes 3.4 Deflation-Effects and Measures 3.5 Trade Cycle-Concept and Meaning	Unit III: 3.1: Labour Cost: Meaning of Direct Labour and Indirect Labour; 3.2: Methods of Time Keeping: Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks. 3.3: Methods of Wage Payment: Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan. 3.: Problems on Tender	15
15 Nov. to 30Nov. .2020 & 1 Dec.to 2020 to 30 Dec 2020	Unit-IV : PRODUCTION FUNCTION :4.1 Meaning and Definition. 4.2 Law of Variable proportion. 4.3 ISO quants : Concept & Characteristics. 4.4 Internal economies & diseconomies. 4.5 External economies & diseconomies.	Unit IV: MONEY MARKET 4.1 Money Market-Meaning, Definition, Nature, Features and Objectives 4.2 Indian Money Market-Structure and Components 4.3 Functions and Importance of Money Market 4.4 Institutions and Instruments of Money Market 4.5 Impact of Demonetisation on Indian Money Market	Unit IV: .1: Overheads: Meaning and Definitions of Overheads; Classification of Overheads. .2: Reconciliation of Cost and Financial Accounts: Meaning; Reasons for Variations ; Different Treatment of Items; Items appearing only in Cost Accounts; Problems on Reconciliation of Cost Accounts with Financial Account	15
1 Dec.2020 to 31 Dec 2020	Unit-V : COST AND REVENUE :5.1 Meaning & Types of Cost. 5.2 Short run Cost Curve. 5.3 Long run Cost Curve. 5.4 Meaning &	Unit V: CAPITAL MARKET 5.1 Concept, Meaning, Definition, Features, Nature and Objectives of	Unit V: .1: Process Costing: Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products, Methods of Assigning Joint Costs; Accounting for	15

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	Types of revenue. 5.5 Total, Average & Marginal revenue Curve	Capital Market 5.2 Structure and Components of Indian Capital Market 5.3 Functions and Importance of Capital Market 5.4 SEBI: Organisational Structure, Functions, Powers and Responsibilities 5.5 Role of SEBI in Money and Capital Market	Joint Costs. .2: Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit)	
Days & Month	B.Com. Sem. I Subject Unit	B.Com. Sem. - III Subject Unit	B.Com. Sem. - V Subject Unit	Teaching Days Planel Lecture
15 July to 15 Aug.2020	Semester – I PRINCIPLES OF BUSINESS ORGANIZATION Unit – 1 Commerce and Industry 1.1 Commerce and Industry - Meaning, Scope and Evolution 1.2 Industrial Revolution- Its Effects 1.3 Emergence of Indian MNC 1.4 Recent Trends in Business World 1.5 Indian Business in New Millennium. (Planned Lecture : 12)	B.Com-II Semester-III Auditing: Unit I Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	B.Com III SEM V Indian Banking System-I Unit I: Public Sector Banks 1.1 Concept, features and objectives 1.2 Functions and Importance 1.3 Regulatory Provisions under Banking Regulation Act 1949 1.4 Origin and Role of State Bank of India in Indian Economy	15
16 Aug to 15 Sept.2020	Unit – 2 Business 2.1 Business Sectors and Its Form 2.2 Forms of Business Organization 2.3 Unorganised Business- Mom and Pop Stores, Peddlers and Hawkers, Market Traders and Street Traders 2.4 E-Commerce and Online Trade 2.5 E- Tailers, Cashless Transaction (Planned Lecture: 12)	Unit-2 Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	Unit II: Private Banks 2.1 Concept, features and objectives 2.2 Functions and Importance 2.3 Regulatory Provisions under Banking Regulation Act 1949 2.4 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in Indian Economy	15
16 Sept. to 30 Sept.2020 & 15 Nov. to 30Nov. .2020	Unit 3 Merger and Acquisition 3.1 Mergers and Acquisition- Meaning and Mergers In India 3.2 Networking of Business 3.3 Franchising ,Dealership, Business Outlets 3.4 BPO's and KPO's 3.5 Patents ,Trademarks, Copyrights (Planned Lecture : 12)	Unit-3 Company Auditor, Appointment, Power, duties, Liabilities.	Unit III: Cooperative Banks 3.1 Concept, features and objectives 3.2 Functions and Importance 3.3 Regulatory Provisions under Banking Regulation Act 1949 3.4 Role of District Cooperative Bank in Indian Economy	15
15 Nov. to 30Nov. 2020 & 1 Dec.to 2020 to 30 Dec 2020	Unit – 4 New Enterprises 4.1 Decisions in Setting up Enterprises 4.2 Opportunity and Idea Generation 4.3 Role of Creativity And Innovation 4.4 Feasibility Study and Business Plan 4.5 Business Size and Location Decision (Planned Lecture: 12)	Unit-4 Audit of Divisible Profit, Dividend, Audit Report, Types of Report,	Unit IV: Development Banks 4.1 Concept, features and objectives 4.2 Functions and Importance 4.3 Regulatory Provisions under Banking Regulation Act 1949 4.4 Role of NABARD in Indian Economy	15
1 Dec.2020 to 31 Dec 2020	Unit – 5 Trade In India 5.1 Whole Sale and Retail Trade 5.2 Malls, Super Markets, Hypermarket 5.3 Stores-Speciality, Convenience, Departmental and Discount 5.4 Transport, Insurance, Communication and Other Services 5.5 Import – Export Trade Procedure (Planned Lecture: 12)	Unit-5 Audit of Banking, Insurance & Educational Institutions.	Unit V: Non-Banking Financial Institutions 5.1 Concept, features and objectives 5.2 Functions and Importance 5.3 Regulations and Types 5.4 NBFC V/s Banks	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. II , IV, VI

Academic Year 2018-19

Name Subject Teacher : Dr. R.M.Sharma (Asst. Professor in Commerce)

Days & Month	B.Com. Sem. II Subject Unit	B.Com. Sem. - IV Subject Unit	B.Com. Sem. - VI Subject Unit	Teaching Days Planned Lecture
15 Jan to 15 Feb.2021	B.Com. Part - I Semester – II BUSINESS ECONOMIC: Unit-I : BUSINESS AND MANEGERIAL ECONOMICS : 1.1 Meaning and characteristics of Business Economics. 1.2 Meaning, Definition and characteristics managerial Economics. 1.3 Nature and Scope of Managerial Economics. 1.4 Objectives and Importance of managerial Economics. 1.5 Relation of manegerial Economics with Business Economics and Business Management.	B.Com-II Semester IV Indian Financial SystemUnit-I Indian Financial Market : 1.1Meaning, Features, Kinds of Finance 1.2Definition & Significance of Indian Financial Market 1.3Structure & Organization of Financial Market 1.4Functions of Indian Financial Market 1.5Problems & Importance of Financial System in Indian Econom	B.Com. III Semester - VI Management Accounting Unit I: 1.1: Management Accounting: Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting. 1.2: Comparison: Between Management Accounting and Financial Accounting, Between Management Accounting and Cost Accounting.	15
16 Feb. to 15 March. 2021	Unit-II: MARKET STRUCTURE : 2.1 Meaning and classification of Markets. 2.2 Working of Price Mechanism. 2.3 Monopoly : Meaning and Characteristics. 2.4 Price determination under monopoly 2.5 Price discrimination under monopoly	Unit-II Indian Banks : 2.1Brief History, Definition & Nature of Banks 2.2Classification of Indian Banks. 2.3Banking Services ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM (Bharat Interface for Money) 2.4Importance of Banking Services in India 2.5Concept & Importance of Core Bankin	Unit II:2.1: Break-Even-Analysis: Concept, Uses and Limitations of Break-Even- Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost- Profit-Volume Relationship, Fixed Cost Variation. 2.2: Problems on Break Even Analysis	15
16 March. to 15 April.2021	Unit-III: MARKET STRUCTURE : 3.1 Monopolistics competition : Meaning and Characteristics. 3.2 Price determination in monopolistic competition. 3.3 Oligopoly : Meaning and Characteristics. 3.4 Price determination under Oligopoly. 3.5 Perfect competition : Meaning, Characterstics and determination.	Unit-III Commercial Bank : 3.1Meaning & Definition of Commercial Bank 3.2Functions of Commercial Bank 3.3Process of Credit Creation of Commercial Bank 3.4Limitations of Credit Creation 3.5Role & Importance of Commercial Bank in India.	Unit III: 3.1: Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis 3.2: Problems on Profit and Loss Account Ratio. 3.3: Simple Problems on Balance-Sheet Ratio: Current Ratio; Quick Ratio and Proprietary Ratio	15
16 April. to 30 April.2021	Unit-IV: FACTORS PRICING : 4.1 Nature of demand & supply of factors inputs. 4.2 Marginal productivity theory. 4.3 WAGES : Meaning & Types. 4.4 Determination of wages and Exploitation of Labour. 4.5 RENT : Concept, Ricardian and modern theories of Rent, Quasi Rent	Unit-IV Reserve Bank of India (RBI) : 4.1History, Meaning &Importance of RBI. 4.2Functions of Reserve Bank of India. 4.3Credit Control Quantitative Tools. 4.4Credit Control Qualitative Tools. 4.5Role of RBI in Indian Economy	Unit IV: .1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Types of Budget. .2: Problems on Cash budget	15
1 May to 15 May 2021	Unit-V : FACTORS PRICING : 5.1 INTEREST : Concept and time preference. 5.2 Loanable funds and Liquidity preference theory of Interest. 5.3 PROFIT : Meaning and Definition. 5.4 Dynamic & Risk bearing theory of Profit. 5.5 Innovation theory of Profit	Unit-V Stock Exchange : 5.1 History, Meaning & Features of Stock Exchange 5.2 Structure & Components of Indian Stock Exchange. 5.3 Functions of Indian Stock Exchange 5.4 Role & Importance of Stock Exchange. 5.5 Concept of SENSEX& NIFTY	Unit V: .1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. .2: Problems on Flexible Budget.	15
Days & Month	B.Com. Sem. II Subject Unit	B.Com. Sem. - IV Subject Unit	B.Com. Sem. - VI Subject Unit	Teaching Days Planed Lecture
15 Jan to 15 Feb.2021	B.Com. Part - I Semester – II PRINCIPLES OF BUSINESS MANAGEMENT Unit – 1 Management Concept 1.1 Management-Concept, Meaning, Definition and Importance 1.2 Management Thought and Schools 1.3 Contribution of Fredrik Taylor 1.4	B.Com-II Semester-IV Income TaxUnit I Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income	B.Com III SEM VI Indian Banking System-II Unit I: Retail Banking 1.1 Concept, Role and Importance 1.2 Scope and Coverage 1.3 Objectives and Importance 1.4 Future of Retail Banking in India	15

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	Contribution of Henry Fayol 1.5 Contribution of Elton Mayo (Planned Lecture: 12)	which does not from part of total Income		
16 Feb. to 15 March. 2021	Unit – 2 Planning 2.1 Planning : Concept, Meaning and Definition. 2.2 Nature and Importance of Planning 2.3 Objectives of Planning 2.4 Forecasting and Planning 2.5 Planning Process. (Planned Lecture: 12)	Unit 2 Computation of Income from Salary & Income from House property	Unit II: Deposits: A Banking Shake hand 2.1 Concept, Role and Importance 2.2 Types of Deposits and their relevance 2.3 Procedure and formalities (KYC) 2.4 Prime minister JandhanYojana: Concept, Objectives and Importance	15
16 March. to 15 April.2021	Unit – 3 Organizing 3.1 Organization - Concept, Nature, Meaning and Importance 3.2 Principles of Organization. 3.3 Line Organization 3.4 Staff Organization 3.5 Departmentalization (Planned Lecture: 12)	Unit-3 Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual	Unit III: Advances: Ultimate Banking Purpose 3.1 Concept, Role and Importance 3.2 Types of Advances and their relevance 3.3 Procedure and formalities 3.4 Prime minister Mudra Yojana:Concept, Objectives and Importance	15
16 April. to 30 April.2021	Unit – 4 Directing 4.1Directing- Concept, Meaning, Definition and Importance. 4.2 Nature of Direction 4.3 Advantages and Disadvantages 4.4 Motivations – Concept, Meaning and Importance 4.5 Coordination: - Meaning and Principle (Planned Lecture: 12)	Unit 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure	Unit IV: Agency Functions: Trusteeship 4.1 Concept, Role and Importance 4.2 Types of Agency Functions and their relevance 4.3 Procedure and formalities 4.4 Agency functions towards Government	15
1 May to 15 May 2021	Unit – 5 Controlling 5.1 Controlling- Concept, Meaning, Definition and Importance. 5.2 Advantages and Disadvantages 5.3 Technique of Controlling 5.4 Tool of Controlling 5.5 Process of Controlling. (Planned Lecture: 12)	Unit 5 *Return of Income, e-filling procedure, filling of Form No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	Unit V: Online Banking: Modern Incarnation 5.1 Internet Banking: Concept, Procedure and Precautions 5.2 Mobile Banking:Concept, Procedure and Precautions 5.3 Mobile Payment Wallets: Concept, Procedure and Precautions 5.4 Plastic money: Concept, Procedure and Precautions	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. I , III, B.Com. III Annual

Academic Year 2019-20

Name Subject Teacher : Dr. R.M.Sharma (Asst.Professor in Commerce)

Days & Month	B.Com. Sem. I Subject Unit	B.Com. Sem. - III Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2019	PRINCIPLES OF ECONOMICS Unit-I : INTRODUCTION 1.1 Definition of Economics : Adam Smith, Marshall & Robbins. 1.2 Definition of J.K. Mehta, Amartya Sen & Mahanobis. 1.3 Economic Laws : Nature, Characteristics, Limitation & Importance. 1.4 Micro Economics-Meaning, Scope, Merits & Demerits, Importance. 1.5 Macro Economics-Meaning, Scope, Merits & Demerits, Importance.	B.Com. Part II Semester III Monetary System: Unit I MONEY: 1.1Barter System of Exchange and its Problems 1.2Brief History, Meaning , Definition and Nature of Money 1.3Functions and Importance of Money 1.4Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency 1.5Demonetisation: Merits & Demerits	B.Com. III Annual Cost Accounting Unit I: 1.1: Cost Accounting: Meaning; Features; Functions; Advantages; Limitations; Difference between Cost Accounting and Financial Accounting. 1.2: Basic Cost Concepts: Concept of Cost; Cost VS Expenses and Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing. 1.3: Classification of Cost: Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs	15
16 Aug to 15 Sept.2019	Unit-II : UTILITY APPROACH: 2.1 Meaning and Definition. 2.2 Marginal diminishing Utility Theory. 2.3 Equi Marginal Utility Theory. 2.4 Demand : Meaning, Definition, Change in Demand. 2.5 Law of Demand & its Exceptions.	Unit II VALUE OF MONEY 2.1 Demand of Money-Meaning and Determinants 2.2 Supply of Money: Meaning and Determinants 2.3 Demand-Supply Equilibrium-Value of Money 2.4 Fishers Quantity Theory of Money 2.5 Criticism on Fishers Theory	Unit II:2.1: Material Cost: Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record. 2.2: Problems on Cost-Sheet (Cost Statements).	15
16 Sept. to 30 Sept.2019 & 15 Nov. to 30Nov.. 2019	Unit-III : ELASTICITY OF DEMAND: 3.1 Concept and Types. 3.2 Measurements. 3.3 Determinants and Importance. 3.4 Indifference Curve : Meaning, Definition & Rate of Marginal Substitute. (MRS) 3.5 Characteristics of Indifference Curve.	Unit III : PRICE FLUCTUATIONS 3.1 Inflation-Meaning, Definition and Causes 3.2 Inflation-Effects and Measures 3.3 Deflation-Meaning, Definition and Causes 3.4 Deflation-Effects and Measures 3.5 Trade Cycle-Concept and Meaning	Unit III: 3.1: Labour Cost: Meaning of Direct Labour and Indirect Labour; 3.2: Methods of Time Keeping: Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks. 3.3: Methods of Wage Payment: Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan. 3.: Problems on Tender	15
15 Nov. to 30Nov. .2019 & 1 Dec.to 2019 to 30 Dec 2019	Unit-IV : PRODUCTION FUNCTION :4.1 Meaning and Definition. 4.2 Law of Variable proportion. 4.3 ISO quants : Concept & Characteristics. 4.4 Internal economies & diseconomies. 4.5 External economies & diseconomies.	Unit IV: MONEY MARKET 4.1 Money Market-Meaning, Definition, Nature, Features and Objectives 4.2 Indian Money Market-Structure and Components 4.3 Functions and Importance of Money Market 4.4 Institutions and Instruments of Money Market 4.5 Impact of Demonetisation on Indian Money Market	Unit IV: .1: Overheads: Meaning and Definitions of Overheads; Classification of Overheads. .2: Reconciliation of Cost and Financial Accounts: Meaning; Reasons for Variations ; Different Treatment of Items; Items appearing only in Cost Accounts; Problems on Reconciliation of Cost Accounts with Financial Account	15
1 Dec.2019 to 31 Dec 2019	Unit-V : COST AND REVENUE :5.1 Meaning & Types of Cost. 5.2 Short run Cost Curve. 5.3 Long run Cost Curve. 5.4 Meaning &	Unit V: CAPITAL MARKET 5.1 Concept, Meaning, Definition, Features, Nature and Objectives of	Unit V: .1: Process Costing: Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products, Methods of Assigning Joint Costs; Accounting for	15



	Types of revenue. 5.5 Total, Average & Marginal revenue Curve	Capital Market 5.2 Structure and Components of Indian Capital Market 5.3 Functions and Importance of Capital Market 5.4 SEBI: Organisational Structure, Functions, Powers and Responsibilities 5.5 Role of SEBI in Money and Capital Market	Joint Costs. .2: Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit)	
Days & Month	B.Com. Sem. I Subject Unit	B.Com. Sem. - III Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planed Lecture
15 July to 15 Aug.2019	Semester – I PRINCIPLES OF BUSINESS ORGANIZATION Unit – 1 Commerce and Industry 1.1 Commerce and Industry - Meaning, Scope and Evolution 1.2 Industrial Revolution- Its Effects 1.3 Emergence of Indian MNC 1.4 Recent Trends in Business World 1.5 Indian Business in New Millennium. (Planned Lecture : 12)	B.Com-II Semester-III Auditing: Unit I Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	B.Com. III Annual Indian Banking System Unit I: Public Sector Banks 1.1 Concept, features and objectives 1.2 Functions and Importance 1.3 Regulatory Provisions under Banking Regulation Act 1949 1.4 Origin and Role of State Bank of India in Indian Economy	15
16 Aug to 15 Sept.2019	Unit – 2 Business 2.1 Business Sectors and Its Form 2.2 Forms of Business Organization 2.3 Unorganised Business- Mom and Pop Stores, Peddlers and Hawkers, Market Traders and Street Traders 2.4 E-Commerce and Online Trade 2.5 E- Tailers, Cashless Transaction (Planned Lecture: 12)	Unit-2 Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	Unit II: Private Banks 2.1 Concept, features and objectives 2.2 Functions and Importance 2.3 Regulatory Provisions under Banking Regulation Act 1949 2.4 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in Indian Economy	15
16 Sept. to 30 Sept.2019 & 15 Nov. to 30Nov. .2019	Unit 3 Merger and Acquisition 3.1 Mergers and Acquisition- Meaning and Mergers In India 3.2 Networking of Business 3.3 Franchising ,Dealership, Business Outlets 3.4 BPO's and KPO's 3.5 Patents ,Trademarks, Copyrights (Planned Lecture : 12)	Unit-3 Company Auditor, Appointment, Power, duties, Liabilities.	Unit III: Cooperative Banks 3.1 Concept, features and objectives 3.2 Functions and Importance 3.3 Regulatory Provisions under Banking Regulation Act 1949 3.4 Role of District Cooperative Bank in Indian Economy	15
15 Nov. to 30Nov. 2019 & 1 Dec.to 2019 to 30 Dec 2019	Unit – 4 New Enterprises 4.1 Decisions in Setting up Enterprises 4.2 Opportunity and Idea Generation 4.3 Role of Creativity And Innovation 4.4 Feasibility Study and Business Plan 4.5 Business Size and Location Decision (Planned Lecture: 12)	Unit-4 Audit of Divisible Profit, Dividend, Audit Report, Types of Report,	Unit IV: Development Banks 4.1 Concept, features and objectives 4.2 Functions and Importance 4.3 Regulatory Provisions under Banking Regulation Act 1949 4.4 Role of NABARD in Indian Economy	15
1 Dec.2019 to 31 Dec 2019	Unit – 5 Trade In India 5.1 Whole Sale and Retail Trade 5.2 Malls, Super Markets, Hypermarket 5.3 Stores-Speciality, Convenience, Departmental and Discount 5.4 Transport, Insurance, Communication and Other Services 5.5 Import – Export Trade Procedure (Planned Lecture: 12)	Unit-5 Audit of Banking, Insurance & Educational Institutions.	Unit V: Non-Banking Financial Institutions 5.1 Concept, features and objectives 5.2 Functions and Importance 5.3 Regulations and Types 5.4 NBFC V/s Banks	15

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Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. II , IV, VI

Academic Year 2019-20

Name Subject Teacher : Dr. R.M.Sharma (Asst. Professor in Commerce)

Days & Month	B.Com. Sem. II Subject Unit	B.Com. Sem. - IV Subject Unit	B.Com. B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 Jan to 15 Feb.2020	B.Com. Part - I Semester – II BUSINESS ECONOMIC: Unit-I : BUSINESS AND MANEGERIAL ECONOMICS : 1.1 Meaning and characteristics of Business Economics. 1.2 Meaning, Definition and characteristics managerial Economics. 1.3 Nature and Scope of Managerial Economics. 1.4 Objectives and Importance of managerial Economics. 1.5 Relation of manegerial Economics with Business Economics and Business Management.	B.Com-II Semester IV Indian Financial SystemUnit-I Indian Financial Market : 1.1Meaning, Features, Kinds of Finance 1.2Definition & Significance of Indian Financial Market 1.3Structure & Organization of Financial Market 1.4Functions of Indian Financial Market 1.5Problems & Importance of Financial System in Indian Econom	B.Com. III Annual Management Accounting Unit I: 1.1: Management Accounting: Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting. 1.2: Comparison: Between Management Accounting and Financial Accounting, Between Management Accounting and Cost Accounting.	15
16 Feb. to 15 March. 2020	Unit-II: MARKET STRUCTURE : 2.1 Meaning and classification of Markets. 2.2 Working of Price Mechanism. 2.3 Monopoly : Meaning and Characteristics. 2.4 Price determination under monopoly 2.5 Price discrimination under monopoly	Unit-II Indian Banks : 2.1Brief History, Definition & Nature of Banks 2.2Classification of Indian Banks. 2.3Banking Services ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM (Bharat Interface for Money) 2.4Importance of Banking Services in India 2.5Concept & Importance of Core Bankin	Unit II:2.1: Break-Even-Analysis: Concept, Uses and Limitations of Break-Even- Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost- Profit-Volume Relationship, Fixed Cost Variation. 2.2: Problems on Break Even Analysis	15
16 March. to 15 April.2020	Unit-III: MARKET STRUCTURE : 3.1 Monopolistics competition : Meaning and Characteristics. 3.2 Price determination in monopolistic competition. 3.3 Oligopoly : Meaning and Characteristics. 3.4 Price determination under Oligopoly. 3.5 Perfect competition : Meaning, Characterstics and determination.	Unit-III Commercial Bank : 3.1Meaning & Definition of Commercial Bank 3.2Functions of Commercial Bank 3.3Process of Credit Creation of Commercial Bank 3.4Limitations of Credit Creation 3.5Role & Importance of Commercial Bank in India.	Unit III: 3.1: Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis 3.2: Problems on Profit and Loss Account Ratio. 3.3: Simple Problems on Balance-Sheet Ratio: Current Ratio; Quick Ratio and Proprietary Ratio	15
16 April. to 30 April.2020	Unit-IV: FACTORS PRICING : 4.1 Nature of demand & supply of factors inputs. 4.2 Marginal productivity theory. 4.3 WAGES : Meaning & Types. 4.4 Determination of wages and Exploitation of Labour. 4.5 RENT : Concept, Ricardian and modern theories of Rent, Quasi Rent	Unit-IV Reserve Bank of India (RBI) : 4.1History, Meaning & Importance of RBI. 4.2Functions of Reserve Bank of India. 4.3Credit Control Quantitative Tools. 4.4Credit Control Qualitative Tools. 4.5Role of RBI in Indian Economy	Unit IV: .1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Types of Budget. .2: Problems on Cash budget	15
1 May to 15 May 2020	Unit-V : FACTORS PRICING : 5.1 INTEREST : Concept and time preference. 5.2 Loanable funds and Liquidity preference theory of Interest. 5.3 PROFIT : Meaning and Definition. 5.4 Dynamic & Risk bearing theory of Profit. 5.5 Innovation theory of Profit	Unit-V Stock Exchange : 5.1 History, Meaning & Features of Stock Exchange 5.2 Structure & Components of Indian Stock Exchange. 5.3 Functions of Indian Stock Exchange 5.4 Role & Importance of Stock Exchange. 5.5 Concept of SENSEX& NIFTY	Unit V: .1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. .2: Problems on Flexible Budget.	15
Days & Month	B.Com. Sem. II Subject Unit	B.Com. Sem. - IV Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 Jan to 15 Feb.2020	B.Com. Part - I Semester – II PRINCIPLES OF BUSINESS MANAGEMENT Unit – 1 Management Concept 1.1 Management-Concept, Meaning, Definition and Importance 1.2 Management Thought and Schools 1.3 Contribution of Fredrik Taylor 1.4	B.Com-II Semester-IV Income TaxUnit I Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income	B.Com. III Annual Indian Banking System Unit I: Retail Banking 1.1 Concept, Role and Importance 1.2 Scope and Coverage 1.3 Objectives and Importance 1.4 Future of Retail Banking in India	15

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	Contribution of Henry Fayol 1.5 Contribution of Elton Mayo (Planned Lecture: 12)	which does not from part of total Income		
16 Feb. to 15 March. 2020	Unit – 2 Planning 2.1 Planning : Concept, Meaning and Definition. 2.2 Nature and Importance of Planning 2.3 Objectives of Planning 2.4 Forecasting and Planning 2.5 Planning Process. (Planned Lecture: 12)	Unit 2 Computation of Income from Salary & Income from House property	Unit II: Deposits: A Banking Shake hand 2.1 Concept, Role and Importance 2.2 Types of Deposits and their relevance 2.3 Procedure and formalities (KYC) 2.4 Prime minister JandhanYojana: Concept, Objectives and Importance	15
16 March. to 15 April.2020	Unit – 3 Organizing 3.1 Organization - Concept, Nature, Meaning and Importance 3.2 Principles of Organization. 3.3 Line Organization 3.4 Staff Organization 3.5 Departmentalization (Planned Lecture: 12)	Unit-3 Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual	Unit III: Advances: Ultimate Banking Purpose 3.1 Concept, Role and Importance 3.2 Types of Advances and their relevance 3.3 Procedure and formalities 3.4 Prime minister Mudra Yojana:Concept, Objectives and Importance	15
16 April. to 30 April.2020	Unit – 4 Directing 4.1Directing- Concept, Meaning, Definition and Importance. 4.2 Nature of Direction 4.3 Advantages and Disadvantages 4.4 Motivations – Concept, Meaning and Importance 4.5 Coordination: - Meaning and Principle (Planned Lecture: 12)	Unit 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure	Unit IV: Agency Functions: Trusteeship 4.1 Concept, Role and Importance 4.2 Types of Agency Functions and their relevance 4.3 Procedure and formalities 4.4 Agency functions towards Government	15
1 May to 15 May 2020	Unit – 5 Controlling 5.1 Controlling- Concept, Meaning, Definition and Importance. 5.2 Advantages and Disadvantages 5.3 Technique of Controlling 5.4 Tool of Controlling 5.5 Process of Controlling. (Planned Lecture: 12)	Unit 5 *Return of Income, e-filing procedure, filling of From No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	Unit V: Online Banking: Modern Incarnation 5.1 Internet Banking: Concept, Procedure and Precautions 5.2 Mobile Banking:Concept, Procedure and Precautions 5.3 Mobile Payment Wallets: Concept, Procedure and Precautions 5.4 Plastic money: Concept, Procedure and Precautions	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. I , III, V

Academic Year 2017-18

Name Subject Teacher : Dr. R.M.Sharma (Asst.Professor in Commerce)

Days & Month	B.Com. Sem. I Subject Unit	B.Com. B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2017	PRINCIPLES OF ECONOMICS Unit-I : INTRODUCTION 1.1 Definition of Economics : Adam Smith, Marshall & Robbins. 1.2 Definition of J.K. Mehta, Amartya Sen & Mahanobis. 1.3 Economic Laws : Nature, Characteristics, Limitation & Importance. 1.4 Micro Economics-Meaning, Scope, Merits & Demerits, Importance. 1.5 Macro Economics-Meaning, Scope, Merits & Demerits, Importance.	B.Com. Part II Annual Monetary & Fincial System: Unit I MONEY: 1.1Barter System of Exchange and its Problems 1.2Brief History, Meaning , Definition and Nature of Money 1.3Functions and Importance of Money 1.4Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency 1.5Demonetisation: Merits & Demerits	B.Com. III Annual Cost & Management Accounting Unit I: 1.1: Cost Accounting: Meaning; Features; Functions; Advantages; Limitations; Difference between Cost Accounting and Financial Accounting. 1.2: Basic Cost Concepts: Concept of Cost; Cost VS Expenses and Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing. 1.3: Classification of Cost: Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs	15
16 Aug to 15 Sept.2017	Unit-II : UTILITY APPROACH: 2.1 Meaning and Definition. 2.2 Marginal deminishing Utility Theory. 2.3 Equi Marginal Utility Theory. 2.4 Demand : Meaning, Definition, Change in Demand. 2.5 Law of Demand & its Exceptions.	Unit II VALUE OF MONEY 2.1 Demand of Money-Meaning and Determinants 2.2 Supply of Money: Meaning and Determinants 2.3 Demand-Supply Equilibrium-Value of Money 2.4 Fishers Quantity Theory of Money 2.5 Criticism on Fishers Theory	Unit II:2.1: Material Cost: Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record. 2.2: Problems on Cost-Sheet (Cost Statements).	15
16 Sept. to 30 Sept.2017 & 15 Nov. to 30Nov..20 17	Unit-III : ELASTICITY OF DEMAND: 3.1 Concept and Types. 3.2 Measurments. 3.3 Determinants and Importance. 3.4 Indifference Curve : Meaning, Definition & Rate of Marginal Substitute. (MRS) 3.5 Characteristics of Indifference Curve.	Unit III : PRICE FLUCTUATIONS 3.1 Inflation-Meaning, Definition and Causes 3.2 Inflation-Effects and Measures 3.3 Deflation-Meaning, Definition and Causes 3.4 Deflation-Effects and Measures 3.5 Trade Cycle-Concept and Meaning	Unit III: 3.1: Labour Cost: Meaning of Direct Labour and Indirect Labour; 3.2: Methods of Time Keeping: Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks. 3.3: Methods of Wage Payment: Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan. 3.: Problems on Tender	15
15 Nov. to 30Nov..20 17 & 1 Dec.to201 8 to 30 Dec 2017	Unit-IV : PRODUCTION FUNCTION :4.1 Meaning and Definition. 4.2 Law of Variable proportion. 4.3 ISO quants : Concept & Characteristics. 4.4 Internal economies & diseconomies. 4.5 External economies & diseconomies.	Unit IV: MONEY MARKET 4.1 Money Market-Meaning, Definition, Nature, Features and Objectives 4.2 Indian Money Market-Structure and Components 4.3 Functions and Importance of Money Market 4.4 Institutions and Instruments of Money Market 4.5 Impact of Demonetisation on Indian Money Market	Unit IV: .1: Overheads: Meaning and Definitions of Overheads; Classification of Overheads. .2: Reconciliation of Cost and Financial Accounts: Meaning; Reasons for Variations ; Different Treatment of Items; Items appearing only in Cost Accounts; Problems on Reconciliation of Cost Accounts with Financial Account	15
1 .Dec.2017	Unit-V : COST AND REVENUE :5.1 Meaning & Types of Cost. 5.2 Short run Cost Curve. 5.3 Long run Cost Curve. 5.4 Meaning &	Unit V: CAPITAL MARKET 5.1 Concept, Meaning, Definition, Features,	Unit V: .1: Process Costing: Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products,	15

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to 31 Dec 2017	Types of revenue. 5.5 Total, Average & Marginal revenue Curve	Nature and Objectives of Capital Market 5.2 Structure and Components of Indian Capital Market 5.3 Functions and Importance of Capital Market 5.4 SEBI: Organisational Structure, Functions, Powers and Responsibilities 5.5 Role of SEBI in Money and Capital Market	Methods of Assigning Joint Costs; Accounting for Joint Costs. .2: Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit)	
Days & Month	B.Com. Sem. I Subject Unit	B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2017	Semester – I PRINCIPLES OF BUSINESS ORGANIZATION Unit – 1 Commerce and Industry 1.1 Commerce and Industry - Meaning, Scope and Evolution 1.2 Industrial Revolution- Its Effects 1.3 Emergence of Indian MNC 1.4 Recent Trends in Business World 1.5 Indian Business in New Millennium. (Planned Lecture : 12)	B.Com. Part II Annual Auditing: Unit I Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	B.Com. III Annual Indian Banking System Unit I: Public Sector Banks 1.1 Concept, features and objectives 1.2 Functions and Importance 1.3 Regulatory Provisions under Banking Regulation Act 1949 1.4 Origin and Role of State Bank of India in Indian Economy	15
16 Aug to 15 Sept.2017	Unit – 2 Business 2.1 Business Sectors and Its Form 2.2 Forms of Business Organization 2.3 Unorganised Business- Mom and Pop Stores, Peddlers and Hawkers, Market Traders and Street Traders 2.4 E-Commerce and Online Trade 2.5 E- Tailers, Cashless Transaction (Planned Lecture: 12)	Unit-2 Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	Unit II: Private Banks 2.1 Concept, features and objectives 2.2 Functions and Importance 2.3 Regulatory Provisions under Banking Regulation Act 1949 2.4 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in Indian Economy	15
16 Sept. to 30 Sept.2017 & 15 Nov. to 30Nov..2017	Unit 3 Merger and Acquisition 3.1 Mergers and Acquisition- Meaning and Mergers In India 3.2 Networking of Business 3.3 Franchising ,Dealership, Business Outlets 3.4 BPO's and KPO's 3.5 Patents ,Trademarks, Copyrights (Planned Lecture : 12)	Unit-3 Company Auditor, Appointment, Power, duties, Liabilities.	Unit III: Cooperative Banks 3.1 Concept, features and objectives 3.2 Functions and Importance 3.3 Regulatory Provisions under Banking Regulation Act 1949 3.4 Role of District Cooperative Bank in Indian Economy	15
15 Nov. to 30Nov..2017 & 1 Dec.to2017 to 30 Dec 2017	Unit – 4 New Enterprises 4.1 Decisions in Setting up Enterprises 4.2 Opportunity and Idea Generation 4.3 Role of Creativity And Innovation 4.4 Feasibility Study and Business Plan 4.5 Business Size and Location Decision (Planned Lecture: 12)	Unit-4 Audit of Divisible Profit, Dividend, Audit Report, Types of Report,	Unit IV: Development Banks 4.1 Concept, features and objectives 4.2 Functions and Importance 4.3 Regulatory Provisions under Banking Regulation Act 1949 4.4 Role of NABARD in Indian Economy	15
1 Dec.2018 to 31 Dec 2017	Unit – 5 Trade In India 5.1 Whole Sale and Retail Trade 5.2 Malls, Super Markets, Hypermarket 5.3 Stores-Speciality, Convenience, Departmental and Discount 5.4 Transport, Insurance, Communication and Other Services 5.5 Import – Export Trade Procedure (Planned Lecture: 12)	Unit-5 Audit of Banking, Insurance & Educational Institutions.	Unit V: Non-Banking Financial Institutions 5.1 Concept, features and objectives 5.2 Functions and Importance 5.3 Regulations and Types 5.4 NBFC V/s Banks	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. II , IV, VI

Academic Year 2017-18

Name Subject Teacher : Dr. R.M.Sharma (Asst. Professor in Commerce)

Days & Month	B.Com. Sem. II Subject Unit	B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 Jan to 15 Feb.2018	B.Com. Part - I Semester – II BUSINESS ECONOMIC: Unit-I : BUSINESS AND MANEGERIAL ECONOMICS : 1.1 Meaning and characteristics of Business Economics. 1.2 Meaning, Definition and characteristics managerial Economics. 1.3 Nature and Scope of Managerial Economics. 1.4 Objectives and Importance of managerial Economics. 1.5 Relation of manegerial Economics with Business Economics and Business Management.	B.Com. Part II Annual Monetary & Fincial System: Unit-I Indian Financial Market : 1.1Meaning, Features, Kinds of Finance 1.2Definition & Significance of Indian Financial Market 1.3Structure & Organization of Financial Market 1.4Functions of Indian Financial Market 1.5Problems & Importance of Financial System in Indian Econom	B.Com. III Annual Cost & Management Accounting Unit I: 1.1: Management Accounting: Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting. 1.2: Comparison: Between Management Accounting and Financial Accounting, Between Management Accounting and Cost Accounting.	15
16 Feb. to 15 March. 2018	Unit-II: MARKET STRUCTURE : 2.1 Meaning and classification of Markets. 2.2 Working of Price Mechanism. 2.3 Monopóly : Meaning and Characteristics. 2.4 Price determination under monopoly 2.5 Price discrimination under monopoly	Unit-II Indian Banks : 2.1Brief History, Definition & Nature of Banks 2.2Classification of Indian Banks. 2.3Banking Services ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM (Bharat Interface for Money) 2.4Importance of Banking Services in India 2.5Concept & Importance of Core Bankin	Unit II:2.1: Break-Even-Analysis: Concept, Uses and Limitations of Break-Even-Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost-Profit-Volume Relationship, Fixed Cost Variation. 2.2: Problems on Break Even Analysis	15
16 March. to 15 April.2018	Unit-III: MARKET STRUCTURE : 3.1 Monopolistics competition : Meaning and Characteristics. 3.2 Price determination in monopolistic competition. 3.3 Oligopoly : Meaning and Characteristics. 3.4 Price determination under Oligopoly. 3.5 Perfect competition : Meaning, Characterstics and determination.	Unit-III Commercial Bank : 3.1Meaning & Definition of Commercial Bank 3.2Functions of Commercial Bank 3.3Process of Credit Creation of Commercial Bank 3.4Limitations of Credit Creation 3.5Role & Importance of Commercial Bank in India.	Unit III: 3.1: Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis 3.2: Problems on Profit and Loss Account Ratio. 3.3: Simple Problems on Balance-Sheet Ratio: Current Ratio; Quick Ratio and Proprietary Ratio	15
16 April. to 30 April.2018	Unit-IV: FACTORS PRICING : 4.1 Nature of demand & supply of factors inputs. 4.2 Marginal productivity theory. 4.3 WAGES : Meaning & Types. 4.4 Determination of wages and Exploitation of Labour. 4.5 RENT : Concept, Ricardian and modern theories of Rent, Quasi Rent	Unit-IV Reserve Bank of India (RBI) : 4.1History, Meaning &Importance of RBI. 4.2Functions of Reserve Bank of India. 4.3Credit Control Quantitative Tools. 4.4Credit Control Qualitative Tools. 4.5Role of RBI in Indian Economy	Unit IV: .1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Types of Budget. .2: Problems on Cash budget	15
1 May to 15 May 2018	Unit-V : FACTORS PRICING : 5.1 INTEREST : Concept and time preference. 5.2 Loanable funds and Liquidity preference theory of Interest. 5.3 PROFIT : Meaning and Definition. 5.4 Dynamic & Risk bearing theory of Profit. 5.5 Innovation theory of Profit	Unit-V Stock Exchange : 5.1 History, Meaning & Features of Stock Exchange 5.2 Structure & Components of Indian Stock Exchange. 5.3 Functions of Indian Stock Exchange 5.4 Role & Importance of Stock Exchange. 5.5 Concept of SENSEX& NIFTY	Unit V: .1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. .2: Problems on Flexible Budget.	15
Days & Month	B.Com. Sem. II Subject Unit	B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planed Lecture
15 Jan to 15 Feb.2018	B.Com. Part - I Semester – II PRINCIPLES OF BUSINESS MANAGEMENT Unit – 1 Management Concept 1.1 Management-Concept, Meaning, Definition and Importance 1.2	B.Com. Part II Annual Income TaxUnit I Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income,	B.Com. III Annual Indian Banking System Unit I: Retail Banking 1.1 Concept, Role and Importance 1.2 Scope and Coverage 1.3 Objectives and Importance 1.4 Future of Retail Banking in India	15

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	Management Thought and Schools 1.3 Contribution of Fredrik Taylor 1.4 Contribution of Henry Fayol 1.5 Contribution of Elton Mayo (Planned Lecture: 12)	Person, Heads of Income, Income which does not from part of total Income		
16 Feb. to 15 March. 2018	Unit – 2 Planning 2.1 Planning : Concept, Meaning and Definition. 2.2 Nature and Importance of Planning 2.3 Objectives of Planning 2.4 Forecasting and Planning 2.5 Planning Process. (Planned Lecture: 12)	Unit 2 Computation of Income from Salary & Income from House property	Unit II: Deposits: A Banking Shake hand 2.1 Concept, Role and Importance 2.2 Types of Deposits and their relevance 2.3 Procedure and formalities (KYC) 2.4 Prime minister JandhanYojana: Concept, Objectives and Importance	15
16 March. to 15 April.2018	Unit – 3 Organizing 3.1 Organization - Concept, Nature, Meaning and Importance 3.2 Principles of Organization. 3.3 Line Organization 3.4 Staff Organization 3.5 Departmentalization (Planned Lecture: 12)	Unit-3 Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual	Unit III: Advances: Ultimate Banking Purpose 3.1 Concept, Role and Importance 3.2 Types of Advances and their relevance 3.3 Procedure and formalities 3.4 Prime minister Mudra Yojana: Concept, Objectives and Importance	15
16 April. to 30 April.2018	Unit – 4 Directing 4.1 Directing- Concept, Meaning, Definition and Importance. 4.2 Nature of Direction 4.3 Advantages and Disadvantages 4.4 Motivations – Concept, Meaning and Importance 4.5 Coordination: - Meaning and Principle (Planned Lecture: 12)	Unit 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure	Unit IV: Agency Functions: Trusteeship 4.1 Concept, Role and Importance 4.2 Types of Agency Functions and their relevance 4.3 Procedure and formalities 4.4 Agency functions towards Government	15
1 May to 15 May 2018	Unit – 5 Controlling 5.1 Controlling- Concept, Meaning, Definition and Importance. 5.2 Advantages and Disadvantages 5.3 Technique of Controlling 5.4 Tool of Controlling 5.5 Process of Controlling. (Planned Lecture: 12)	Unit 5 *Return of Income, e-filling procedure, filling of From No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	Unit V: Online Banking: Modern Incarnation 5.1 Internet Banking: Concept, Procedure and Precautions 5.2 Mobile Banking: Concept, Procedure and Precautions 5.3 Mobile Payment Wallets: Concept, Procedure and Precautions 5.4 Plastic money: Concept, Procedure and Precautions	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana
Teaching Plan of B.Com. Part I ,II & III Annual Pattern

Academic Year 2016-17

Name Subject Teacher : Dr. R.M.Sharma (Asst.Professor in Commerce)

Days & Month	B.Com. Part I Annual Subject Unit	B.Com. B.Com. Part II Annual Subject Unit	B.Com. Part III Annual Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2016	PRINCIPLES OF BUSINESS ECONOMIC Unit-I : INTRODUCTION 1.1 Definition of Economics : Adam Smith, Marshall & Robbins. 1.2 Definition of J.K. Mehta, Amartya Sen & Mahanobis. 1.3 Economic Laws : Nature, Characteristics, Limitation & Importance. 1.4 Micro Economics-Meaning, Scope, Merits & Demerits, Importance. 1.5 Macro Economics-Meaning, Scope, Merits & Demerits, Importance.	B.Com. Part II Annual Monetary & Fincial System: Unit I MONEY: 1.1Barter System of Exchange and its Problems 1.2Brief History, Meaning , Definition and Nature of Money 1.3Functions and Importance of Money 1.4Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency 1.5Demonetisation: Merits & Demerits	B.Com. III Annual Cost & Management Accounting Unit I: 1.1: Cost Accounting: Meaning; Features; Functions; Advantages; Limitations; Difference between Cost Accounting and Financial Accounting. 1.2: Basic Cost Concepts: Concept of Cost; Cost VS Expenses and Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing. 1.3: Classification of Cost: Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs	15
16 Aug to 15 Sept.2016	Unit-II : UTILITY APPROACH: 2.1 Meaning and Definition. 2.2 Marginal deminishing Utility Theory. 2.3 Equi Marginal Utility Theory. 2.4 Demand : Meaning, Definition, Change in Demand. 2.5 Law of Demand & its Exceptions.	Unit II VALUE OF MONEY 2.1 Demand of Money-Meaning and Determinants 2.2 Supply of Money: Meaning and Determinants 2.3 Demand-Supply Equilibrium-Value of Money 2.4 Fishers Quantity Theory of Money 2.5 Criticism on Fishers Theory	Unit II:2.1: Material Cost: Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record. 2.2: Problems on Cost-Sheet (Cost Statements).	15
16 Sept. to 30 Sept.2016 & 15 Nov. to 30Nov..20	Unit-III : ELASTICITY OF DEMAND: 3.1 Concept and Types. 3.2 Measurments. 3.3 Determinants and Importance. 3.4 Indifference Curve : Meaning, Definition & Rate of Marginal Substitute. (MRS) 3.5 Characteristics of Indifference Curve.	Unit III : PRICE FLUCTUATIONS 3.1 Inflation-Meaning, Definition and Causes 3.2 Inflation-Effects and Measures 3.3 Deflation-Meaning, Definition and Causes 3.4 Deflation-Effects and Measures 3.5 Trade Cycle-Concept and Meaning	Unit III: 3.1: Labour Cost: Meaning of Direct Labour and Indirect Labour; 3.2: Methods of Time Keeping: Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks. 3.3: Methods of Wage Payment: Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan. 3.: Problems on Tender	15
1Dec.to20 16 to 30 Dec 2016	Unit-IV : PRODUCTION FUNCTION :4.1 Meaning and Definition. 4.2 Law of Variable proportion. 4.3 ISO quants : Concept & Characteristics. 4.4 Internal economies & diseconomies. 4.5 External economies & diseconomies.	Unit IV: MONEY MARKET 4.1 Money Market-Meaning, Definition, Nature, Features and Objectives 4.2 Indian Money Market-Structure and Components 4.3 Functions and Importance of Money Market 4.4 Institutions and Instruments of Money Market 4.5 Impact of Demonetisation on Indian Money Market	Unit IV: .1: Overheads: Meaning and Definitions of Overheads; Classification of Overheads. .2: Reconciliation of Cost and Financial Accounts: Meaning; Reasons for Variations ; Different Treatment of Items; Items appearing only in Cost Accounts; Problems on Reconciliation of Cost Accounts with Financial Account	15
1 Dec.2017	Unit-V : COST AND REVENUE :5.1 Meaning & Types of Cost. 5.2 Short run Cost Curve. 5.3 Long run Cost Curve. 5.4 Meaning &	Unit V: CAPITAL MARKET 5.1 Concept, Meaning, Definition, Features,	Unit V: .1: Process Costing: Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products,	15

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to 31 Dec 2016	Types of revenue. 5.5 Total, Average & Marginal revenue Curve*	Nature and Objectives of Capital Market 5.2 Structure and Components of Indian Capital Market 5.3 Functions and Importance of Capital Market 5.4 SEBI: Organisational Structure, Functions, Powers and Responsibilities 5.5 Role of SEBI in Money and Capital Market	Methods of Assigning Joint Costs; Accounting for Joint Costs. .2: Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit)	
Days & Month	B.Com. B.Com. Part I Annual Subject Unit	B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2016		B.Com. Part II Annual Auditing: Unit I Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	B.Com. III Annual Indian Banking System Unit I: Public Sector Banks 1.1 Concept, features and objectives 1.2 Functions and Importance 1.3 Regulatory Provisions under Banking Regulation Act 1949 1.4 Origin and Role of State Bank of India in Indian Economy	15
16 Aug to 15 Sept.2016		Unit-2 Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	Unit II: Private Banks 2.1 Concept, features and objectives 2.2 Functions and Importance 2.3 Regulatory Provisions under Banking Regulation Act 1949 2.4 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in Indian Economy	15
16 Sept. to 30 Sept.2016 & 15 Nov. to 30Nov..2016		Unit-3 Company Auditor, Appointment, Power, duties, Liabilities.	Unit III: Cooperative Banks 3.1 Concept, features and objectives 3.2 Functions and Importance 3.3 Regulatory Provisions under Banking Regulation Act 1949 3.4 Role of District Cooperative Bank in Indian Economy	15
15 Nov. to 30Nov..2016 & 1 Dec.to 2016 to 30 Dec 2016		Unit-4 Audit of Divisible Profit, Dividend, Audit Report, Types of Report,	Unit IV: Development Banks 4.1 Concept, features and objectives 4.2 Functions and Importance 4.3 Regulatory Provisions under Banking Regulation Act 1949 4.4 Role of NABARD in Indian Economy	15
1 Dec.2016 to 31 Dec 2016		Unit-5 Audit of Banking, Insurance & Educational Institutions.	Unit V: Non-Banking Financial Institutions 5.1 Concept, features and objectives 5.2 Functions and Importance 5.3 Regulations and Types 5.4 NBFC V/s Banks	15

Dr.R.M.Sharma

Name Subject Teacher

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G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com Part I ,II & III Annual

Academic Year 2017-18

Name Subject Teacher : Dr. R.M.Sharma (Asst. Professor in Commerce)

Days & Month	B.Com. Part I Annual Subject Unit	B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 Jan to 15 Feb.2017	B.Com. B.Com. Part I Annual BUSINESS ECONOMIC: Unit-I : BUSINESS AND MANEGERIAL ECONOMICS : 1.1 Meaning and characteristics of Business Economics. 1.2 Meaning, Definition and characteristics managerial Economics. 1.3 Nature and Scope of Managerial Economics. 1.4 Objectives and Importance of managerial Economics. 1.5 Relation of manegerial Economics with Business Economics and Business Management.	B.Com. Part II Annual Monetary & Fincial System: Unit-I Indian Financial Market : 1.1Meaning, Features, Kinds of Finance 1.2Definition & Significance of Indian Financial Market 1.3Structure & Organization of Financial Market 1.4Functions of Indian Financial Market 1.5Problems & Importance of Financial System in Indian Econom	B.Com. III Annual Cost & Management Accounting Unit I: 1.1: Management Accounting: Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting. 1.2: Comparison: Between Management Accounting and Financial Accounting, Between Management Accounting and Cost Accounting.	15
16 Feb. to 15 March. 2017	Unit-II: MARKET STRUCTURE : 2.1 Meaning and classification of Markets. 2.2 Working of Price Mechanism. 2.3 Monopoly : Meaning and Characteristics. 2.4 Price determination under monopoly 2.5 Price discrimination under monopoly	Unit-II Indian Banks : 2.1Brief History, Definition & Nature of Banks 2.2Classification of Indian Banks. 2.3Banking Services ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM (Bharat Interface for Money) 2.4Importance of Banking Services in India 2.5Concept & Importance of Core Bankin	Unit II:2.1: Break-Even-Analysis: Concept, Uses and Limitations of Break-Even-Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost-Profit-Volume Relationship, Fixed Cost Variation. 2.2: Problems on Break Even Analysis	15
16 March. to 15 April.2017	Unit-III: MARKET STRUCTURE : 3.1 Monopolistics competition : Meaning and Characteristics. 3.2 Price determination in monopolistic competition. 3.3 Oligopoly : Meaning and Characteristics. 3.4 Price determination under Oligopoly. 3.5 Perfect competition : Meaning, Characterstics and determination.	Unit-III Commercial Bank : 3.1Meaning & Definition of Commercial Bank 3.2Functions of Commercial Bank 3.3Process of Credit Creation of Commercial Bank 3.4Limitations of Credit Creation 3.5Role & Importance of Commercial Bank in India.	Unit III: 3.1: Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis 3.2: Problems on Profit and Loss Account Ratio. 3.3: Simple Problems on Balance-Sheet Ratio: Current Ratio; Quick Ratio and Proprietary Ratio	15
16 April. to 30 April.2017	Unit-IV: FACTORS PRICING : 4.1 Nature of demand & supply of factors inputs. 4.2 Marginal productivity theory. 4.3 WAGES : Meaning & Types. 4.4 Determination of wages and Exploitation of Labour. 4.5 RENT : Concept, Ricardian and modern theories of Rent, Quasi Rent	Unit-IV Reserve Bank of India (RBI) : 4.1History, Meaning &Importance of RBI. 4.2Functions of Reserve Bank of India. 4.3Credit Control Quantitative Tools. 4.4Credit Control Qualitative Tools. 4.5Role of RBI in Indian Economy	Unit IV: .1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Types of Budget. .2: Problems on Cash budget	15
1 May to 15 May 2017	Unit-V : FACTORS PRICING : 5.1 INTEREST : Concept and time preference. 5.2 Loanable funds and Liquidity preference theory of Interest. 5.3 PROFIT : Meaning and Definition. 5.4 Dynamic & Risk bearing theory of Profit. 5.5 Innovation theory of Profit	Unit-V Stock Exchange : 5.1 History, Meaning & Features of Stock Exchange 5.2 Structure & Components of Indian Stock Exchange. 5.3 Functions of Indian Stock Exchange 5.4 Role & Importance of Stock Exchange. 5.5 Concept of SENSEX& NIFTY	Unit V: .1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. .2: Problems on Flexible Budget.	15
Days & Month	B.Com. Part I Annual Subject Unit	B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planed Lecture
15 Jan to 15 Feb.2018	B.Com. Part I Annual PRINCIPLES OF BUSINESS MANAGEMENT Unit – 1 Management Concept 1.1 Management-Concept, Meaning, Definition and Importance 1.2 Management Thought and Schools 1.3 Contribution of Fredrik Taylor 1.4	B.Com. Part II Annual Income TaxUnit I Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income	B.Com. III Annual Indian Banking System Unit I: Retail Banking 1.1 Concept, Role and Importance 1.2 Scope and Coverage 1.3 Objectives and Importance 1.4 Future of Retail Banking in India	15

R.M.Sharma

	Contribution of Henry Fayol 1.5 Contribution of Elton Mayo (Planned Lecture: 12)	which does not from part of total Income		
16 Feb. to 15 March. 2018	Unit – 2 Planning 2.1 Planning : Concept, Meaning and Definition. 2.2 Nature and Importance of Planning 2.3 Objectives of Planning 2.4 Forecasting and Planning 2.5 Planning Process. (Planned Lecture: 12)	Unit 2 Computation of Income from Salary & Income from House property	Unit II: Deposits: A Banking Shake hand 2.1 Concept, Role and Importance 2.2 Types of Deposits and their relevance 2.3 Procedure and formalities (KYC) 2.4 Prime minister JandhanYojana: Concept, Objectives and Importance	15
16 March. to 15 April.2018	Unit – 3 Organizing 3.1 Organization - Concept, Nature, Meaning and Importance 3.2 Principles of Organization. 3.3 Line Organization 3.4 Staff Organization 3.5 Departmentalization (Planned Lecture: 12)	Unit-3 Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual	Unit III: Advances: Ultimate Banking Purpose 3.1 Concept, Role and Importance 3.2 Types of Advances and their relevance 3.3 Procedure and formalities 3.4 Prime minister Mudra Yojana:Concept, Objectives and Importance	15
16 April. to 30 April.2018	Unit – 4 Directing 4.1Directing- Concept, Meaning, Definition and Importance. 4.2 Nature of Direction 4.3 Advantages and Disadvantages 4.4 Motivations – Concept, Meaning and Importance 4.5 Coordination: - Meaning and Principle (Planned Lecture: 12)	Unit 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure	Unit IV: Agency Functions: Trusteeship 4.1 Concept, Role and Importance 4.2 Types of Agency Functions and their relevance 4.3 Procedure and formalities 4.4 Agency functions towards Government	15
1 May to 15 May 2018	Unit – 5 Controlling 5.1 Controlling- Concept, Meaning, Definition and Importance. 5.2 Advantages and Disadvantages 5.3 Technique of Controlling 5.4 Tool of Controlling 5.5 Process of Controlling. (Planned Lecture: 12)	Unit 5 *Return of Income, e-filing procedure, filling of Form No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	Unit V: Online Banking: Modern Incarnation 5.1 Internet Banking: Concept, Procedure and Precautions 5.2 Mobile Banking:Concept, Procedure and Precautions 5.3 Mobile Payment Wallets: Concept, Procedure and Precautions 5.4 Plastic money: Concept, Procedure and Precautions	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. I , III, V

Academic Year 2018-19

Name Subject Teacher : Dr. R.M.Sharma (Asst.Professor in Commerce)

Days & Month	B.Com. Sem. I Subject Unit	B.Com. B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 July to 15 Aug.2018	PRINCIPLES OF ECONOMICS Unit-I : INTRODUCTION 1.1 Definition of Economics : Adam Smith, Marshall & Robbins. 1.2 Definition of J.K. Mehta, Amartya Sen & Mahanobis. 1.3 Economic Laws : Nature, Characteristics, Limitation & Importance. 1.4 Micro Economics-Meaning, Scope, Merits & Demerits, Importance. 1.5 Macro Economics-Meaning, Scope, Merits & Demerits, Importance.	B.Com. Part II Annual Monetary System: Unit I MONEY: 1.1Barter System of Exchange and its Problems 1.2Brief History, Meaning , Definition and Nature of Money 1.3Functions and Importance of Money 1.4Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency 1.5Demonetisation: Merits & Demerits	B.Com. III Annual Cost Accounting Unit I: 1.1: Cost Accounting: Meaning; Features; Functions; Advantages; Limitations; Difference between Cost Accounting and Financial Accounting. 1.2: Basic Cost Concepts: Concept of Cost; Cost VS Expenses and Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing. 1.3: Classification of Cost: Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs	15
16 Aug to 15 Sept.2018	Unit-II : UTILITY APPROACH: 2.1 Meaning and Definition. 2.2 Marginal diminishing Utility Theory. 2.3 Equi Marginal Utility Theory. 2.4 Demand : Meaning, Definition, Change in Demand. 2.5 Law of Demand & its Exceptions.	Unit II VALUE OF MONEY 2.1 Demand of Money-Meaning and Determinants 2.2 Supply of Money: Meaning and Determinants 2.3 Demand-Supply Equilibrium-Value of Money 2.4 Fishers Quantity Theory of Money 2.5 Criticism on Fishers Theory	Unit II:2.1: Material Cost: Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record. 2.2: Problems on Cost-Sheet (Cost Statements).	15
16 Sept. to 30 Sept.2017 & 15 Nov. to 30Nov..20 18	Unit-III : ELASTICITY OF DEMAND: 3.1 Concept and Types. 3.2 Measurements. 3.3 Determinants and Importance. 3.4 Indifference Curve : Meaning, Definition & Rate of Marginal Substitute. (MRS) 3.5 Characteristics of Indifference Curve.	Unit III : PRICE FLUCTUATIONS 3.1 Inflation-Meaning, Definition and Causes 3.2 Inflation-Effects and Measures 3.3 Deflation-Meaning, Definition and Causes 3.4 Deflation-Effects and Measures 3.5 Trade Cycle-Concept and Meaning	Unit III: 3.1: Labour Cost: Meaning of Direct Labour and Indirect Labour; 3.2: Methods of Time Keeping: Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks. 3.3: Methods of Wage Payment: Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan. 3.: Problems on Tender	15
15 Nov. to 30Nov..20 18 & 1 Dec.to201 8 to 30 Dec 2018	Unit-IV : PRODUCTION FUNCTION :4.1 Meaning and Definition. 4.2 Law of Variable proportion. 4.3 ISO quants : Concept & Characteristics. 4.4 Internal economies & diseconomies. 4.5 External economies & diseconomies.	Unit IV: MONEY MARKET 4.1 Money Market-Meaning, Definition, Nature, Features and Objectives 4.2 Indian Money Market-Structure and Components 4.3 Functions and Importance of Money Market 4.4 Institutions and Instruments of Money Market 4.5 Impact of Demonetisation on Indian Money Market	Unit IV: .1: Overheads: Meaning and Definitions of Overheads; Classification of Overheads. .2: Reconciliation of Cost and Financial Accounts: Meaning; Reasons for Variations ; Different Treatment of Items; Items appearing only in Cost Accounts; Problems on Reconciliation of Cost Accounts with Financial Account	15
1 Dec.2018 to 31 Dec 2018	Unit-V : COST AND REVENUE :5.1 Meaning & Types of Cost. 5.2 Short run Cost Curve. 5.3 Long run Cost Curve. 5.4 Meaning &	Unit V: CAPITAL MARKET 5.1 Concept, Meaning, Definition, Features, Nature and Objectives of	Unit V: .1: Process Costing: Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products, Methods of Assigning Joint Costs; Accounting for	15

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	Types of revenue. 5.5 Total, Average & Marginal revenue Curve	Capital Market 5.2 Structure and Components of Indian Capital Market 5.3 Functions and Importance of Capital Market 5.4 SEBI: Organisational Structure, Functions, Powers and Responsibilities 5.5 Role of SEBI in Money and Capital Market	Joint Costs. .2: Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit)	
Days & Month	B.Com. Sem. I Subject Unit	B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planed Lecture
15 July to 15 Aug.2018	Semester – I PRINCIPLES OF BUSINESS ORGANIZATION Unit – 1 Commerce and Industry 1.1 Commerce and Industry - Meaning, Scope and Evolution 1.2 Industrial Revolution- Its Effects 1.3 Emergence of Indian MNC 1.4 Recent Trends in Business World 1.5 Indian Business in New Millennium. (Planned Lecture : 12)	B.Com. Part II Annual Auditing: Unit I Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.	B.Com. III Annual Indian Banking System-I Unit I: Public Sector Banks 1.1 Concept, features and objectives 1.2 Functions and Importance 1.3 Regulatory Provisions under Banking Regulation Act 1949 1.4 Origin and Role of State Bank of India in Indian Economy	15
16 Aug to 15 Sept.2018	Unit – 2 Business 2.1 Business Sectors and Its Form 2.2 Forms of Business Organization 2.3 Unorganised Business- Mom and Pop Stores, Peddlers and Hawkers, Market Traders and Street Traders 2.4 E-Commerce and Online Trade 2.5 E- Tailers, Cashless Transaction (Planned Lecture: 12)	Unit-2 Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.	Unit II: Private Banks 2.1 Concept, features and objectives 2.2 Functions and Importance 2.3 Regulatory Provisions under Banking Regulation Act 1949 2.4 Origin and Role of ICICI Bank, HDFC Bank and Axis Bank in Indian Economy	15
16 Sept. to 30 Sept.2018 & 15 Nov. to 30Nov..2018	Unit 3 Merger and Acquisition 3.1 Mergers and Acquisition- Meaning and Mergers In India 3.2 Networking of Business 3.3 Franchising ,Dealership, Business Outlets 3.4 BPO's and KPO's 3.5 Patents ,Trademarks, Copyrights (Planned Lecture : 12)	Unit-3 Company Auditor, Appointment, Power, duties, Liabilities.	Unit III: Cooperative Banks 3.1 Concept, features and objectives 3.2 Functions and Importance 3.3 Regulatory Provisions under Banking Regulation Act 1949 3.4 Role of District Cooperative Bank in Indian Economy	15
15 Nov. to 30Nov..2018 & 1 Dec.to2018 to 30 Dec 2018	Unit – 4 New Enterprises 4.1 Decisions in Setting up Enterprises 4.2 Opportunity and Idea Generation 4.3 Role of Creativity And Innovation 4.4 Feasibility Study and Business Plan 4.5 Business Size and Location Decision (Planned Lecture: 12)	Unit-4 Audit of Divisible Profit, Dividend, Audit Report, Types of Report,	Unit IV: Development Banks 4.1 Concept, features and objectives 4.2 Functions and Importance 4.3 Regulatory Provisions under Banking Regulation Act 1949 4.4 Role of NABARD in Indian Economy	15
1 Dec.2018 to 31 Dec 2018	Unit – 5 Trade In India 5.1 Whole Sale and Retail Trade 5.2 Malls, Super Markets, Hypermarket 5.3 Stores-Speciality, Convenience, Departmental and Discount 5.4 Transport, Insurance, Communication and Other Services 5.5 Import – Export Trade Procedure (Planned Lecture: 12)	Unit-5 Audit of Banking, Insurance & Educational Institutions.	Unit V: Non-Banking Financial Institutions 5.1 Concept, features and objectives 5.2 Functions and Importance 5.3 Regulations.and Types 5.4 NBFC V/s Banks	15

Dr.R.M.Sharma

Name Subject Teacher



G.B.Murarka Arts & Commerce College ,Shegaon Dist.Buldana

Teaching Plan of B.Com. Sem. II , IV, VI

Academic Year 2018-19

Name Subject Teacher : Dr. R.M.Sharma (Asst. Professor in Commerce)

Days & Month	B.Com. Sem. II Subject Unit	B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planned Lecture
15 Jan to 15 Feb.2019	B.Com. Part - I Semester – II BUSINESS ECONOMIC: Unit-I : BUSINESS AND MANEGERIAL ECONOMICS : 1.1 Meaning and characteristics of Business Economics. 1.2 Meaning, Definition and characteristics managerial Economics. 1.3 Nature and Scope of Managerial Economics. 1.4 Objectives and Importance of managerial Economics. 1.5 Relation of manegerial Economics with Business Economics and Business Management.	B.Com. Part II Annual Indian Financial SystemUnit-I Indian Financial Market : 1.1Meaning, Features, Kinds of Finance 1.2Definition & Significance of Indian Financial Market 1.3Structure & Organization of Financial Market 1.4Functions of Indian Financial Market 1.5Problems & Importance of Financial System in Indian Econom	B.Com. III Annual Management Accounting Unit I: 1.1: Management Accounting: Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting. 1.2: Comparison: Between Management Accounting and Financial Accounting, Between Management Accounting and Cost Accounting.	15
16 Feb. to 15 March.2019	Unit-II: MARKET STRUCTURE : 2.1 Meaning and classification of Markets. 2.2 Working of Price Mechanism. 2.3 Monopoly : Meaning and Characteristics. 2.4 Price determination under monopoly 2.5 Price discrimination under monopoly	Unit-II Indian Banks : 2.1Brief History, Definition & Nature of Banks 2.2Classification of Indian Banks. 2.3Banking Services ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM (Bharat Interface for Money) 2.4Importance of Banking Services in India 2.5Concept & Importance of Core Bankin	Unit II:2.1: Break-Even-Analysis: Concept, Uses and Limitations of Break-Even-Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost-Profit-Volume Relationship, Fixed Cost Variation. 2.2: Problems on Break Even Analysis	15
16 March. to 15 April.2019	Unit-III: MARKET STRUCTURE : 3.1 Monopolistics competition : Meaning and Characteristics. 3.2 Price determination in monopolistic competition. 3.3 Oligopoly : Meaning and Characteristics. 3.4 Price determination under Oligopoly. 3.5 Perfect competition : Meaning, Characterstics and determination.	Unit-III Commercial Bank : 3.1Meaning & Definition of Commercial Bank 3.2Functions of Commercial Bank 3.3Process of Credit Creation of Commercial Bank 3.4Limitations of Credit Creation 3.5Role & Importance of Commercial Bank in India.	Unit III: 3.1: Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis 3.2: Problems on Profit and Loss Account Ratio. 3.3: Simple Problems on Balance-Sheet Ratio: Current Ratio; Quick Ratio and Proprietary Ratio	15
16 April. to 30 April.2019	Unit-IV: FACTORS PRICING : 4.1 Nature of demand & supply of factors inputs. 4.2 Marginal productivity theory. 4.3 WAGES : Meaning & Types. 4.4 Determination of wages and Exploitation of Labour. 4.5 RENT : Concept, Ricardian and modern theories of Rent, Quasi Rent	Unit-IV Reserve Bank of India (RBI) : 4.1History, Meaning & Importance of RBI. 4.2Functions of Reserve Bank of India. 4.3Credit Control Quantitative Tools. 4.4Credit Control Qualitative Tools. 4.5Role of RBI in Indian Economy	Unit IV: .1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Types of Budget. .2: Problems on Cash budget	15
1 May to 15 May 2019	Unit-V : FACTORS PRICING : 5.1 INTEREST : Concept and time preference. 5.2 Loanable funds and Liquidity preference theory of Interest. 5.3 PROFIT : Meaning and Definition. 5.4 Dynamic & Risk bearing theory of Profit. 5.5 Innovation theory of Profit	Unit-V Stock Exchange : 5.1 History, Meaning & Features of Stock Exchange 5.2 Structure & Components of Indian Stock Exchange. 5.3 Functions of Indian Stock Exchange 5.4 Role & Importance of Stock Exchange. 5.5 Concept of SENSEX& NIFTY	Unit V: .1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. .2: Problems on Flexible Budget.	15
Days & Month	B.Com. Sem. II Subject Unit	B.Com. Part II Annual Subject Unit	B.Com. III Annual Subject Unit	Teaching Days Planed Lecture
15 Jan to 15 Feb.2019	B.Com. Part - I Semester – II PRINCIPLES OF BUSINESS MANAGEMENT Unit – 1 Management Concept 1.1 Management-Concept, Meaning, Definition and Importance 1.2 Management Thought and Schools 1.3 Contribution of Fredrik Taylor 1.4	B.Com. Part II Annual Income TaxUnit I Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income	B.Com. III Annual Indian Banking System-II Unit I: Retail Banking 1.1 Concept, Role and Importance 1.2 Scope and Coverage 1.3 Objectives and Importance 1.4 Future of Retail Banking in India	15

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	Contribution of Henry Fayol 1.5 Contribution of Elton Mayo (Planned Lecture: 12)	which does not from part of total Income		
16 Feb. to 15 March.2019	Unit – 2 Planning 2.1 Planning : Concept, Meaning and Definition. 2.2 Nature and Importance of Planning 2.3 Objectives of Planning 2.4 Forecasting and Planning 2.5 Planning Process. (Planned Lecture: 12)	Unit 2 Computation of Income from Salary & Income from House property	Unit II: Deposits: A Banking Shake hand 2.1 Concept, Role and Importance 2.2 Types of Deposits and their relevance 2.3 Procedure and formalities (KYC) 2.4 Prime minister JandhanYojana: Concept, Objectives and Importance	15
16 March. to 15 April.2019	Unit – 3 Organizing 3.1 Organization - Concept, Nature, Meaning and Importance 3.2 Principles of Organization. 3.3 Line Organization 3.4 Staff Organization 3.5 Departmentalization (Planned Lecture: 12)	Unit-3 Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual	Unit III: Advances: Ultimate Banking Purpose 3.1 Concept, Role and Importance 3.2 Types of Advances and their relevance 3.3 Procedure and formalities 3.4 Prime minister Mudra Yojana:Concept, Objectives and Importance	15
16 April. to 30 April.2019	Unit – 4 Directing 4.1Directing- Concept, Meaning, Definition and Importance. 4.2 Nature of Direction 4.3 Advantages and Disadvantages 4.4 Motivations – Concept, Meaning and Importance 4.5 Coordination: - Meaning and Principle (Planned Lecture: 12)	Unit 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure	Unit IV: Agency Functions: Trusteeship 4.1 Concept, Role and Importance 4.2 Types of Agency Functions and their relevance 4.3 Procedure and formalities 4.4 Agency functions towards Government	15
1 May to 15 May 2019	Unit – 5 Controlling 5.1 Controlling- Concept, Meaning, Definition and Importance. 5.2 Advantages and Disadvantages 5.3 Technique of Controlling 5.4 Tool of Controlling 5.5 Process of Controlling. (Planned Lecture: 12)	Unit 5 *Return of Income, e-filling procedure, filling of From No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS	Unit V: Online Banking: Modern Incarnation 5.1 Internet Banking: Concept, Procedure and Precautions 5.2 Mobile Banking:Concept, Procedure and Precautions 5.3 Mobile Payment Wallets: Concept, Procedure and Precautions 5.4 Plastic money: Concept, Procedure and Precautions	15

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