

## Academic Session 2023-24

### Teaching Plan

#### B.Com (Major & Multi-Disciplinary) Semester I

<b>Micro Economic ( Inter-Disciplinary/ Multi-Disciplinary)</b>	<b>Name of subjects with Topic</b>	<b>Major/ Multi-Disciplinary</b>	
		<b>Teacher</b>	
	<b>Economics I</b>		
	<b>Unit: I Introduction</b>	<b>MP</b>	<b>MP</b>
	<b>Unit :II Theory of Demand &amp; Supply</b>	<b>MP</b>	<b>MP</b>
	<b>Unit: III Theory of Consumer Behaviour</b>	<b>MP</b>	<b>MP</b>
	<b>Unit IV: Theory of Production &amp; Cost</b>	<b>MP</b>	<b>MP</b>
<b>Unit V: Revenue and Market</b>	<b>MP</b>	<b>MP</b>	

<b>Principles of Management (Minor Paper)</b>	<b>Name of subjects with Topic</b>	<b>Teacher</b>	
		<b>Honours</b>	<b>General</b>
	<b>Unit I Introduction</b>	<b>SCD,KC</b>	<b>SCD,KC</b>
	<b>Unit: II Planning</b>	<b>KC</b>	<b>KC</b>
	<b>Unit :III Organising</b>	<b>KC</b>	<b>KC</b>
	<b>Unit: IV Directing and Staffing</b>	<b>SCD</b>	<b>SCD</b>
<b>Unit :V Motivation, Co-ordination and Control</b>	<b>SCD</b>	<b>SCD</b>	

<b>Entrepreneurship Development (Skill Enhancement Course)</b>	<b>Name of subjects with Topic</b>	<b>Teacher</b>	
		<b>Honours</b>	<b>General</b>
	<b>Unit I Entrepreneur and Entrepreneurship</b>	<b>SP</b>	<b>SP</b>
	<b>Unit: II Complementary Factors of Entrepreneurship</b>	<b>SP</b>	<b>SP</b>
	<b>Unit :III Business Idea and Project Report</b>	<b>SMD</b>	<b>SMD</b>
<b>Unit: IV Resource Mobilisation and Entrepreneurship</b>	<b>KC</b>	<b>KC</b>	

Financial Accounting I (Major Paper)	Name of subjects with Topic	Teacher	
		Honours	General
	Unit I Introduction	SD	SP
	Unit: II Concepts for Determination of Business Income (Inventory Valuation, (AR) Depreciation, (SD) Reserve & Provision, (AR) Rectification of Errors, (SD) Sale on approval (AR)	AR,SD	Reserve & Provision SD Rectification of Errors SD Inventory Valuation, Depreciation SP Sale on approval AR
	Unit: III Final Accounts of Trading Concern	AR	PKS
	Unit :IV Financial statements from A) Incomplete Records and B) Non-Profit Organization	SD,	Incomplete Records PKS Non-Profit Organization SP
	Unit VI Sectional and Self Balancing Ledger	AR	AR

### Semester III

Information Technology and its Application in Business (SEC 3.1 CHG)	Name of subjects with Topic Module I	Teacher	
		Honours	General
	Unit I Information Technology and Business	BM	BM
	Unit: II Data Organization and Data Base Management System Data organisation Database Management System	BM	BM
	Unit :III Internet and its Applications	SH	SH
	Unit: IV Security and Encryption	SH	SH
	Unit :V IT Act,2000 and Cyber Crimes	SH	SH
	Module II		
	Unit I Word Processing	BM	BM
	Unit II Preparing Presentations	BM	BM
	Unit III Spreadsheet and its Business Applications Spreadsheet Functions Creating Spreadsheet in the area of	BM	BM
	Unit IV Database Management System	SH	SH
	Unit V Website Designing	SH	SH

Business mathematics and Statistics	Name of subjects with Topic Module I	Teacher	
		Honours	General
	Unit I Permutations and Combinations	SP	SP
	Unit: I Set Theory	SP	SP
	Unit :III Binomial Theorem	SP	SP
	Unit: IV Logarithm	SP	SP
	Unit :V Compound Interest and Annuities	SP	SP
	Module II	SP	SP
	Unit I Correlation and Association	SP	SP
	Unit II Regression Analysis	SP	SP
	Unit III Index Numbers	SP	SP
	Unit IV Time Series Analysis	SP	SP
	Unit V Probability Theory	SP	SP

Financial Accounting II	Name of subjects with Topic	Teacher	
		Honours	General
	Unit I Partnership Accounts I	AR	SP
	Unit: II Partnership Accounts II	SD	SP
	Unit :III Branch Accounting	SD	SCD
	Unit: IV Hire Purchase and Instalment Payment System	AR	KC
	Unit :V Departmental Accounts	SD	SCD
	Unit VI Investment Accounts	AR	SMD
	Unit VII Business Acquisition and Conversion of Partnership into limited company	AR,SD	SMD

Indian Financial System	Name of subjects with Topic	Honours
		Unit I Financial System and its Components
Unit: II Financial Markets Money Market (SD) Capital Market (MP)	SD,MP	
Unit :III Financial Institutions	MP	
Unit: IV Financial services	KC	
Unit :V Investors' protection	KC	

**SEM V**

<b>Auditing and Assurance</b>	<b>Name of subjects with Topic</b>	<b>Honours</b>	<b>General</b>
	<b>Unit I Concept , Need and Purpose of Audit</b>	<b>SCD</b>	<b>SCD</b>
	<b>Unit: II Audit Procedure and Techniques</b>	<b>KC</b>	<b>KC</b>
	<b>Unit :III Audit Risk and Internal Control System</b>	<b>KC</b>	<b>KC</b>
	<b>Unit: IV Vouching , Verification and Valuation</b>	<b>SCD</b>	<b>SCD</b>
	<b>Unit :V Company Audit</b>	<b>SMD</b>	<b>SMD</b>
	<b>Unit :VI Audit Report an Certificate</b>	<b>SMD</b>	<b>SMD</b>
	<b>Unit :VII Other Thrust Areas</b>	<b>SCD</b>	<b>SCD</b>

<b>Taxation II</b>	<b>Name of subjects with Topic</b>	<b>Honours</b>	<b>General</b>
	<b>Unit I Computation of Total Income and Tax Payable</b>	<b>PKS</b>	<b>PKS</b>
	<b>Unit: II Tax Management</b>	<b>AR</b>	<b>PKS</b>
	<b>Unit :III Basic Concepts of Indirect Tax and otherwise of GST</b>	<b>SD</b>	<b>SCD</b>
	<b>Unit: IV Taxable event, Supply-Concept, Time, Value and Place, Charges of GST</b>	<b>SD</b>	<b>SCD</b>
	<b>Unit :V Input and Output Tax Consumption , Input tax Credit and Composition Scheme under GST</b>	<b>AR</b>	<b>SMD</b>
	<b>Unit :VI Customs</b>	<b>PKS</b>	<b>PKS</b>

<b>Macro Economics and Advanced Business Mathematics</b>	<b>Name of subjects with Topic Module I</b>	<b>Honours</b>
	<b>Unit I Introduction</b>	<b>MP</b>
	<b>Unit: II National Income Accounting</b>	<b>MP</b>
	<b>Unit :III Determination of Equilibrium Level of National Income</b>	<b>MP</b>
	<b>Unit: IV Commodity Market and Money Market Equilibrium</b>	<b>MP</b>
	<b>Unit :V Money, Inflation and Unemployment</b>	<b>MP</b>
	<b>Module II</b>	
	<b>Unit I Functions, Limit and Continuity</b>	<b>SP</b>
	<b>Unit II Differentiation and Integration</b>	<b>SP</b>
	<b>Unit III Applications of Derivative and Integration</b>	<b>SP</b>
	<b>Unit IV Determinants</b>	<b>SP</b>
	<b>Unit V Matrix</b>	<b>SP</b>

<b>Corporate Accounting</b>	<b>Name of subjects with Topic</b>	<b>Honours</b>	<b>General</b>
	<b>Unit I Company Introduction and Accounting for Shares and Debentures</b>	<b>SD</b>	<b>SMD</b>
	<b>Unit: II Buy back and Redemption of Preference Shares</b>	<b>AR</b>	<b>SMD</b>
	<b>Unit :III Company Final Accounts</b>	<b>AR</b>	<b>AR</b>
	<b>Unit: IV Redemption of Debenture</b>	<b>PKS</b>	<b>SMD</b>
	<b>Unit :V Valuation</b>	<b>SD</b>	<b>PKS</b>
	<b>Unit :VI Company Merger and Reconstruction</b>	<b>PKS</b>	<b>PKS</b>