

Government Chandulal Chandrakar PG College Patan Durg (C.G)

Academic Session 2023-24

Department of commerce

Class - B.com. III

Subject - Management Accounting

Name of teacher – Aradhana Dubey

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
July- august	unit 01	Basic of Management Accounts ,scope , limitations , Ratio Analysis, various types	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
September October	unit 02	Fund flow Analysis working capital schedule profit from operation Cash flow Analysis as per accounting standard -03	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
November	unit 03	Marginal costing , Break even Analysis scope and limitations	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
December – January	unit 04	Budgetary control various types of budget scopes and limitations specific types of budget and responsibility accounting	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
January – February	unit 05	Standard Costing and Variances Analysis of material , labour and Overheads	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Academic Session 2023-24

Department of commerce

Class - B.com. III

Subject – Income tax

Name of teacher – Dr. Gaurav sharma

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
July – august	unit 01	Residential Status and tax Liability, Agriculture income, Exempted income	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
September-October	unit 02	Income from Salary basis of charges ,Allowances, Perquisites ,Retirement benefit ,Income from House property	30	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
November	unit 03	Income from Business Profession , Capital gain , Other sources , carry forward of losses	30	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
December-January	unit 04	Gross total income , Deductions chapter VI, Clubbing of income, tax Liability of an Individual and HUF	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 05	Tax Deducted and Collected at sources Filing of Return, Assessment Process, Appeal and Revision	20	Use of ICT, chock and talk method ,problem solving method, group discussion, test and notes

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Department Of Commerce

Class - B.Com. III

Subject – Indirect Tax

Name Of Teacher – Nidhi Yadav

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
July – august	unit 01	Basic of indirect tax , Scope limitations basic custom duties Chargeability of custom in case of Interstate transaction	10	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
September- October	unit 02	Chhattisgarh state excise duty calculation of Assessable value under various liquor products penalties and interest	10	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
November December	unit 03	Introduction to goods and services tax scope of GST chargeability and related concept	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
January	unit 04	Concept of Supply , time and place of supply, transaction value, composition levy	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	Unit 05	Filing of various return under GST payment of GST related provisions and penalties	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Academic Session 2023-24

Department of commerce

Class - M.com. III SEM.

Subject – Advanced cost accounting

Name of teacher – mrs. Aradhana dubey

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
August	unit 01	Meaning and scope of cost accounting classification of cost material costing	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
September	unit 02	Overhead concept and accounting allocation recovery and appropriation of OH	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
October	unit 03	Job costing contract costing under various way operating costing of various organization	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
November	unit 04	Process by- product and joint product various accounts uniform costing and estimation of cost	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
December	unit 05	Budgetary control budget ratio zero and performance based budgeting sales and production budget	12	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Department of commerce

Subject – Accounting for managerial decision making

Class - M.com. III SEM.

Subject –Name of teacher – Dr. Gaurav sharma

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
January	unit 01	Break even analysis profit volume ratio sales mix decision making of marginal costing	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 02	Analysis of financial statements objects and nature tools and techniques	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
March	unit 03	various ratios profitability liquidity solvency turnover	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
April	unit 04	Value chain analysis activity based costing quality control target life cycle costing	12	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
May	unit 05	Various level of reporting content of reporting methods and importance of reporting to management	10	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Department of commerce

Subject – Financial management

Class - M.com. IV SEM.

Subject –Name of teacher – Dr. Gaurav sharma

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
January	unit 01	Meaning and scope finance functions and decision capital budgeting various methods risk analysis under capital budgeting	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 02	Cost of capital of various items in capital structure debt capital equity capital retained earning weighted average cost of capital asset pricing model	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
March	unit 03	Operating financial and combined leverage capital structure various theories of capital structures	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
April	unit 04	Dividend policies Walter's model garden `s model MM hypothesis importance of dividend policy corporate dividend behaviour	12	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
May	unit 05	Meaning significant and importance of working capital functions and various methods of estimating working capital	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

Government Chandulal Chandrakar PG College Patan Durg

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Department of commerce

Class - B.com. II

Subject- corporate accounting

Name of teacher – Gaurav Sharma

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
July – august	unit 01	Issue , forfeiture , and re-issue of share , redemption of preference shares, issue and redemption of debentures	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
September-October	unit 02	Final accounts , excluding computation of managerial remuneration , and disposal of profit , liquidation of company	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
Novmber	unit 03	Valuation of goodwill and shares	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
December-January	unit 04	Accounting for amalgamation of companies , accounting for internal reconstruction	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 05	Consolidated balance sheet of holding companies with one subsidiary company	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Department of commerce

Class - B.com. II

Subject – cost accounting

Name of teacher – mrs. Aradhna dubey

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
July – august	unit 01	Nature and scope , coccept and classification of cost accounting, acccounting for material , material control, concept and techniques	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
September-October	unit 02	Accounting for labour , methods of wage payment , accounting for overheads, under and over absorption and its treatment	30	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
November	unit 03	Cost ascertainment , unit costing, job batch and contract costing	30	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
December-January	unit 04	Operating costing , process costing , inter- process profits, joint and bye – products	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 05	Break-even point , reconciliation of cost and accounts , integral and non- integral system	20	Use of ICT, chock and talk method ,problem solving method, group discussion, test and notes

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Class - B.com. II

Subject – business statistical

Name of teacher – Nidhi Yadav

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
July – august	unit 01	Measures of central tendency, concept, importens collection of data	10	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
September-October	unit 02	Partition values , dispersion and its measures , skewness , moment and kurtosis	10	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
November	unit 03	Correlation analysis , regression analysis	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
December	unit 04	Index numbers , analysis of time series	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
January – February	unit 05	Probability theory ,	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Department Of Commerce

Class –B. Com. I

Subject – Financial Accounting

Name Of Teacher – Dr. Gaurav Sharma

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
July – august	unit 01	Accounting standard , national and international, accounting transaction , journal , ledger , sub- division of journal cashbook, and trial balance	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
September- October	unit 02	Final accounts manufacturing accounts , trading account, profit and loss account, balance sheet deprecation accounting	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
November	unit 03	Computerized accounting system,creation of vouchers, cash book, bank book, ledger account , backup and restore data of a company	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
December – January	unit 04	Accounting for hire-purchase transaction , hire- venders and hire-purchase , consignment , accounting for inland branches	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 05	Joint venture , joint bank account, partnership account , amalgamation of partnership firms, dissolution of a partnership firm	12	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Subject – Business Mathematics

Class – B.Com. I

Name Of Teacher – Nidhi Yadav

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
July – august	unit 01	Average , simple and combined average, ratio, proportion, percentage	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
September-October	unit 02	Commission and brokerage , discount, profit and loss	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
November	unit 03	Matrices , determinants , preparation of invoice	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
December-January	unit 04	Logarithms and antilogarithms , simple and compound interest	12	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 05	Vedic mathematics, simultaneous equations	10	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Department of commerce

Subject – statistical analysis

Class - M.com. II SEM.

Subject –Name of teacher – Dr. Gaurav sharma

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
January	unit 01	Statistical decision theory , decision environment , expected profit under uncertainty	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 02	Statistical estimations and testory , testing – hypothesis, large and small sampling test Z test, T test, & F test	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
March	unit 03	Association of attributes, two attributes, expected frequency's & issuery association	18	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
April	unit 04	Statistical quality control , fraction defectives and number of defects, acceptance sampling	12	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
May	unit 05	Interpolation and extrapolation , parabolic binomial, newton and long rages method	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Department of commerce

Subject – specialized accounting

Class - M.com. II SEM.

Subject –Name of teacher – Dr. Gaurav Sharma

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
January	unit 01	Accounts of general insurance companies	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 02	Accounts of banking companies	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
March	unit 03	Accounts of public utility concerns , double accounts	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
April	unit 04	Royalty accounts	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
May	unit 05	Investment accounts	12	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

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Department of commerce

Subject – Strategic management

Class - M.com. IV SEM.

Subject –Name of teacher – Dr. Gaurav Sharma

Month	Title unit	Topic of Lecture	No. Of Lecture	methods of delivery
January	unit 01	Concept of strategy , environmental analysis and diagnosis s	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
February	unit 02	Strategy formulation and choice of alternatives , SWOT analysis, value chain analysis, bench marketing, service blue printing	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
March	unit 03	Functional strategies , marketing , production, operations and R& D plans and policies	20	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
April	unit 04	Stategy implementation , inter relationship , issues in stategy implementation ,stategy and structure	15	Use of ICT, chock and talk method ,problem solving group discussion, test and notes
May	unit 05	Stategy evaluation , control global issues in strategic management	12	Use of ICT, chock and talk method ,problem solving group discussion, test and notes

