

Government Degree College Chopal

Department of Commerce

Teaching Plan for the session 2025-26

Class: B.Com Ist Year

Title: FINANCIAL ACCOUNTING (BC 1.1)

Unit	Topic	Details	Month/Week	Method of Teaching
I	(a) Theoretical Framework	i. Accounting as an information system, the users of financial accounting information and their needs. Branches of accounting, Basis of accounting. ii. Accounting principles iii. Financial accounting standards & International Financial Reporting Standards (IFRS) Concept and procedures.	July- Aug.2025 (3-4weeks)	Lecture /PPT
	(b) Accounting Process	Journal, Ledger & Trial Balance	Aug.- Sept.2025 (3-4 weeks)	Lecture/PPT
II	(a) Business Income	i. Measurement of business income ii. Recognition of revenue expenses. iii. Accounting concept of depreciation, Methods of depreciation, Disposal of depreciable assets. iv. Inventories: Meaning. Significance and methods of inventory valuation.	Sept.- Oct.2025 (3-4 weeks)	Lecture/PPT
	(b) Final Accounts	Capital and revenue expenditures & receipts general introduction , Preparation of financial statements of non-corporate business entities	Oct-Nov.2025 (2-3 Weeks)	Lecture/PPT
III	Accounting for Hire Purchase	i) Accounting for Hire-Purchase Transactions.	Nov.- Dec.2025	Lecture/PPT

	Consignment, and Joint Venture	ii) Accounting for Consignment: iii) Accounting for Joint Venture	(4-5 weeks)	
IV	Accounting for Inland Branches and Accounting for Dissolution of Partnership Firm	i) Accounting for Inland Branches: Concept of dependent branches; accounting aspects, Independent branches: concept, accounting treatment. ii) Accounting for Dissolution of Partnership Firm	Feb.- March 2026 (4-5 weeks)	Lecture/PPT
Practical / Live Projects	Computerized Accounting Systems	Computerized Accounts by using any popular accounting software: Creating a Company, Configure and Features settings, Creating Accounting Ledgers Stock Items and Groups, Vouchers Entry, Generating Reports.	One class every week	PPT

Title: BUSINESS ORGANISATION AND MANAGEMENT (BC 1.2)

Unit	Topic	Details	Month	Method of Teaching
I	Foundation of Indian Business	i) Indian Business: Manufacturing and service sectors, Small and medium enterprises, Corporate Social responsibility and ethics, Make in India Movement. ii) Globalization & liberalization, Technological innovations and skill development, Emerging opportunities in business (Franchising, Outsourcing, and Ecommerce.)	July- Aug. 2025 (4-5 weeks)	Lecture /PPT
II	Business Enterprises	Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society, Government - Business Interface, Public Enterprises, International Business & Multinational Corporations.	Sept.- Oct. 2025 (4-5 weeks)	Lecture/PPT
III	Management	i) Management Process, Planning,	Oct.-	Lecture/PPT

	and Organization	Policy & Strategy, Decision-making, ii) Organizing, Departmentalization, Organization Structure, Delegation & Decentralization of Authority, Groups and Teams.	Nov.2025 (4-5 weeks)	
IV	Leadership, Motivation and Control	i) Leadership: Concept and Styles. ii) Motivation: Concept and Importance. iii) Communication Process and Barriers. iv) Control: Concept and Process.	Nov.- Dec.2025 (4-5 weeks)	Lecture/PPT
V	Functional Areas of Management	i) Marketing Management, Marketing Mix, Product Life Cycle, Pricing Policies and Practices. ii) Financial Management, Sources of Finance, Securities Market: Role of SEBI. iii) Human Resource Management, Basic Dynamics of Employer – Employee Relations.	Feb.-March 2026 (4-5 weeks)	Lecture/PPT

Class: B.Com IInd Year

Title: COMPANY LAW (BC 2.1)

Unit	Topic	Details	Month	Method of Teaching
I	Introduction	Administration of Company Law Characteristics of a company, lifting of corporate veil, types of companies, not for profit association, formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract, on-line registration of a company.	July- Aug.2025 (4-5weeks)	Lecture /PPT
II	Documents	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.	Sept.- Oct.2025 (4-5weeks)	Lecture/PPT
III	Management	Classification of directors, director identity number (DIN), Appointment, Legal positions, powers and duties, removal of directors, Key managerial personnel, managing director, Meetings of shareholders and board, Types of meeting, Committees of Board of Directors-.	Oct.- Nov.2025 (4-5 weeks)	Lecture/PPT
IV	Dividends, Accounts, Audit	Provisions relating to payment of Dividend, Books of Account, Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report & Secretarial Audit.	Nov.- Dec.2025 (4-5 weeks)	Lecture/PPT
V	Winding Up, Insider Trading, Whistle Blowing.	Concept and modes of Winding Up. Insider-Trading: meaning & legal provisions, Whistle blowing: Concept & Mechanism.	Feb.-March 2026 (4-5 weeks)	Lecture/PPT

Title: COMPUTER APPLICATIONS IN BUSINESS (BC 2.3)

Unit	Topic	Details	Month	Method of Teaching
I	Word Processing	Introduction, Use of Templates, Working with word document: Editing, Find and replace text, Formatting, spell check, Autocorrect, Auto text, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables, Inserting, filling and formatting a table, Inserting Pictures and Video, Mail Merge, including linking with Database, Printing documents	July-Aug.,Sept.2025 (5-6weeks)	Lecture /PPT
II	Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing, Inserting Tables, Images, texts, Symbols, Media, Design, Transition, Animation, and Slideshow.	Sept.-Oct.2025 (4-5 weeks)	Lecture/PPT
III	Spreadsheet and its Business Applications	Concepts, Managing worksheets, Formatting, Entering data, Editing, and Printing a worksheet, Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.	Oct.,Nov.&Dec. 2025 (6-7 weeks)	Lecture/PPT
IV	Creating Business Spreadsheet	Spreadsheet Creating in the area of: Loan and Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting, Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression	Feb.-March 2026 (4-5 weeks)	Lecture/PPT

Title: COST ACCOUNTING (BC 2.5)

Unit	Topic	Details	Month	Method of Teaching
I	Introduction	Cost concepts and classifications, Elements of cost, Cost Sheet, Installation of a costing system, Role of a cost accountant in an organization, Relationship between cost accounting and financial accounting.	July-Aug.2025 (4-5weeks)	Lecture /PPT
II	Elements of Cost: Material	Material/Inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues& treatment of Material Losses.	Sept.-Oct.2025 (4-5weeks)	Lecture/PPT
III	Elements of Cost: Labour	Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes.	Oct.-Nov.2025 (4-5 weeks)	Lecture/PPT
IV	Elements of Cost: Overheads. Book Keeping in Cost Accounting	Classification, allocation, apportionment and absorption of overheads, Under- and over-absorption, Capacity Levels and Costs, Activity based Costing & Service Costing , Reconciliation of cost and financial accounts	Nov.-Dec.2025 (4-5 weeks)	Lecture/PPT
V	Methods of Costing	Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products)	Feb.-March 2026 (4-5 weeks)	Lecture/PPT

Class: B.Com IIIrd Year

Title: BANKING AND INSURANCE [BC 3.5(b)]

Unit	Topic	Details	Month	Method of Teaching
I	Introduction	Origin of banking, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks	July- Aug.2025 (4-5 weeks)	Lecture /PPT
II	Cheques and Paying Banker	Crossing and endorsement, types and rules of crossing. Duties, Statutory protection in due course, Collecting bankers, duties, statutory protection for holder in due course.	Sept.- Oct.2025 (4-5weeks)	Lecture/PPT
III	Banking Lending	Principles of sound lending, Types of advances, Advances against various securities	Oct.- Nov.2025 (4-5 weeks)	Lecture/PPT
IV	Internet Banking	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic Purse, Digital Cash	Nov.- Dec.2025 (4-5 weeks)	Lecture/PPT
V	Insurance	Concept of risk, Types of business risk, Assessment and transfer, Principles of insurance, Types of insurance: Life and Non-life, Re-insurance, Online Insurance, Risk and return relationship, Powers, functions and Role of IRDA.	Feb.-March 2026 (4-5 weeks)	Lecture/PPT

Title: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE [BC 3.6(b)]

Unit	Topic	Details	Month	Method of Teaching
I	Office and Office Management	i) Meaning of office, Functions & importance of office, duties & essential qualifications of the office manager. ii) Filing and Indexing: meaning and importance, essentials of good filing, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing	July- Aug.2025 (4-5weeks)	Lecture /PPT
II	Mail and Mailing Procedure, Forms and Stationery	i) Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, Inward and outward mail. ii) Office Forms: of meaning, importance, advantages & disadvantages of using forms, type of forms form design, form control. factors affecting forms design, principles iii) Stationery: introduction, types of stationery, importance, selection of stationery, essential requirements, purchasing principles, procedure & standardization of stationery.	Sept.- Oct.2025 (4-5weeks)	Lecture/PPT
III	Modern Office Equipments	i) Modern Office Equipments: Meaning, Importance & objectives of office mechanization, advantages, disadvantages, Kind of office machines. ii) Budget: Annual, revised and estimated. Recurring and non-recurring heads of expenditure iii) Audit: Audit process- Vouching, verification and valuation, Procedure for disposal of records and assets	Oct.- Nov.2025 (4-5 weeks)	Lecture/PPT
IV	Banking Facilities	Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Modes of Payment: Types of	Nov.- Dec.2025 (4-5 weeks)	Lecture/PPT

		payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated, pre-dated Cheques, stale Cheque, dishonored Cheque.		
V	Role of Secretary	Definition, Appointment, Qualifications, Duties & Responsibilities of a Personal Secretary, Modern technology and office communication, Drafting, fax-messages, email. Maintenance of appointment diary, Agenda and Minutes of Meeting.	Feb.-March 2026 (4-5 weeks)	Lecture/PPT

Title: PERSONAL SELLING AND SALESMANSHIP (BC 3.7)

Unit	Topic	Details	Month	Method of Teaching
I	Introduction to Personal Selling	Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.	July-Aug.2025 (4-5weeks)	Lecture /PPT
II	Buying Motives	Buying motives and their uses in personal selling, Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation.	Sept.-Oct.2025 (4-5weeks)	Lecture/PPT
III	Selling Process	Selling Process: Prospecting and qualifying, Pre-approach, Approach Presentation and demonstration, handling of objections, Closing the sale, Post sales activities.	Oct.-Nov.2025 (4-5 weeks)	Lecture/PPT
IV	Sales Reports	Sales Reports: Documents, sales manual, Order Book, Cash Memo, Tour Diary, Daily and Periodical Reports, Ethical aspects of Selling	Nov.-Dec.2025 (4-5 weeks)	Lecture/PPT
V	Personal Selling and Merchandising	AIDA Model of selling, Distribution Networks relationship, Advertisement and Personal Selling.	Feb.-March 2026 (4-5 weeks)	Lecture/PPT

