



গড়গাঁও মহাবিদ্যালয় GARGAON COLLEGE

TEACHING PLAN
DEPARTMENT OF COMMERCE
JULY 2020 - JUNE 2021

GARGAON COLLEGE
TEACHING PLAN
 Course: B. COM.
 Session: Odd semester 2020

Subject: COMMERCE

Name of the Teacher: Anil Tanti

Methods to be applied: Lecture, analytical and activity method, interaction, and discussion.


Teaching Materials: Green Board, White Board, Chalk Pencil, Marker Pen, Duster, Book, Journal, Newspaper, Magazine, Periodicals, Laptop, Interactive Panel.

1st Semester

Paper Code/Title	Allotted Unit/ Topic	No. req	Detail of the topics to be taught & class required	No. of tutorials
Business Law	Unit-1: The Indian contract Act:	10	(a) Meaning, characteristics and kinds (b) Essentials of Valid Contract (c) Void agreement.	2
	Unit-2: Discharge of contract	10	(d) Discharge of contract (e) Contingent Contract (d) Quasi Contract	2
	Unit-3: The Indian Contract Act 1872:	10	The Indian Contract Act 1872: Specific Contract (a) Indemnity Guarantee (b) Bailment (c) Agency	2
	Unit-4: The Sale of Goods Act, 1930	10	The Sale of Goods Act, 1930, The Partnership Act, 1952	2
	Unit-5: The Limited Liability Partnership Act, 2008	10	The Limited Liability Partnership Act, 2008, Negotiable Instrument Act, 1881	2
Entrepreneurship Development	5th Semester			
	Unit-1: Concept and definition of entrepreneur and entrepreneurship	7	Concept and definition of entrepreneur and entrepreneurship, types of entrepreneur, Matching of situational requirements and types of entrepreneur.	1
	Unit-2: Entrepreneurship and economic development	8	Entrepreneurship and economic development, emergence of Women entrepreneurship in national and global perspective, problems of women entrepreneurship in Assam. Opportunities and challenges of women entrepreneurship. Concept,	1

			role, problems and prospects of rural entrepreneurship	
	Unit-3: Self-help Groups	10	Self- help Groups-objectives , formation, funding and working , Leadership - styles , Theories -The Trait Theory, The Situational Theory, The Free Rein Theory, The followers' Theory, EDP-needs , objectives – weaknesses.	2
	Unit-4: Salient features of Micro Small and Medium Enterprises Development Act 2006	10	: Salient features of Micro Small and Medium Enterprises Development Act 2006 , promotional agencies - Micro, Small and Medium Enterprises Development Organisation (MSMDO), District Industries and Commerce Centre (DI&CC) Khadi and Village Industries Commission / Board (KVIC/ KVIB) , IIE , NEDFi , NEITCO	2


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Mr. Anil Tanti

GARGAON COLLEGE
TEACHING PLAN
 Course: B. COM.
 Session: Even Semester 2021

Subject: COMMERCE

Name of the Teacher: Anil Tanti

Methods to be applied: Lecture, analytical and activity method, interaction, and discussion.

Teaching Materials: Green Board, White Board, Chalk Pencil, Marker Pen, Duster, Book, Journal, Newspaper, Magazine, Periodicals, Laptop, Interactive Panel.

2nd Semester

Paper Code/Title	Allotted Unit/ Topic	No. req	Detail of the topics to be taught & class required	No. of tutorials
C 204 CORPORATE LAW	Unit I: Introduction	10	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), special Courts]; Characteristics of a company; Lifting of corporate veil; type of companies including one person company, small company and dormant company; association not for profit; illegal association Formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	2
	Unit-II: Documents	10	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 off shares, buyback and provisions regarding buyback; issue of bonus	2

			shares.	
	Unit-III: Management	10	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meeting: Meetings of shareholders and board of directors; types of meetings, convening and conduct of meetings, requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors-Audit Committee, Nomination and Remuneration Committee, Stakeholders relationship committee, corporate social responsibility committee.	2
	Unit-IV: Accounts and Audit	10	Dividends, Accounts, Audit: Provisions relating to payment of dividend, provisions relating to book of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial audit. Winding up: concept and modes of winding up. Insider trading, whistle blowing: Insider trading; meaning & legal provisions; whistle-blowing: concept and mechanism.	2
	Unit-V: Depositories Law	10	The Depositories Act 1996-definitions; rights and obligations of depositories, participants	2

			issuers and beneficial owners; enquiry and inspections, penalty.	
Course No:601 LABOUR AND INDUSTRIAL LAWS(LILW)	6th Semester			
	Unit-1:	7	Emergence and objectives of Labour Laws, Basic of Labour Legislation in India. Usefulness of Labour Legislation in India, Principles of Labour Legislation.	1
	Unit-2	8	Objective and provisions of the Factories Act, working of the Factories Act	1
	Unit-3:	7	The Trade Union Act, 1926	2
	Unit-4:	10	The payment of Wages Act, 1936; The Minimum Wages Act,1948. The Payment of Bonus Act, 1965.	2
	6th Semester			
Course No:604 BASICS OF ACADEMIC PROJECT PREPARATION (PROJECT WORK)	Unit-1:		Introduction: Types of research projects, fact, concept and theories; planning the research project-essential ingredients of planning; Developing research questions. Research Design-Components.	
	Unit-2:		Data Collection: Types of Data-Secondary Data-types of secondary data; sources of secondary data, Primary Data-types of interview, Role of interview in data collection, interview skills and interviewer's effect.	
	Unit-3:		Tools of data collection: questionnaires; types, dealing with non responses, designing the questionnaire various methods sampling for collection of data	
	Unit-4:		Data Processing, analysis interpretation and writing the research project report: Quantitative data analysis. Writing of the research report format of research reports, referencing.	



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GARGAON COLLEGE**TEACHING PLAN****Course: B. Com.****Session: Odd semester 2020 (Nov 2020 to Jan 2021)****Subject: COMMERCE****Name of the Teacher: DR. MEGHALI BORA****Methods to be applied:** Lecture, analytical and activity method, interaction and discussion.**Teaching Materials:** White Board, Green Board, Chalk Pencil, Marker Pen, Duster, Book, Journal, Newspaper, Magazine, Periodicals, Laptop and Interactive Panel.

Paper Code/Title	Allotted Unit/ Topic	No. of Class Required	Detail of the topics to be taught & class required	No. of tutorials
C306/ Income Tax Law & Practice	i. Introduction: Basic Concepts	10	<ul style="list-style-type: none">• Income, Agricultural Income, Person, Assessee, Assessment year, Previous Year.• Gross Total Income, Total Income, Maximum Marginal Rate of Tax, Permanent Account Number (PAN)• Residential Status: Scope of Total Income on the basis of Residential Status• Exempted Income under section 10	
	ii. Income from Salary	15	<ul style="list-style-type: none">• Meaning of Salary, Sec 15,16, 17• Types of Allowances• Perquisites & its Taxability• Deduction u/s 16• Practical Problems on Salary• Deduction u/s 80C	3
	iii. Capital Gain	10	<ul style="list-style-type: none">• Meaning, Types of Capital Gain, Capital Assets, Types of Capital Assets• Computation of STCG & LTCG• Exemption u/s 54• Practical Problems on Capital Gain	3
	iv. Income from Other Sources	2	<ul style="list-style-type: none">• Specific Income• General Income• Casual Income	

	v. Computation of Total Income and Tax Liability	10	<ul style="list-style-type: none"> ● Income of other persons included in assessee's total income; ● Aggregation of income and Set-off and Carry Forward of losses; ● Deductions from Gross Total Income; Rebates and Reliefs Computation of Total Income of individuals and firms; ● Tax liability of an individual and a firm; ● Five Leading cases decided by the Supreme Court. 	3
504/ Direct Tax I	Unit-I: Income Tax Law	10	<ul style="list-style-type: none"> ● An Introduction - Concept of Tax ● an Overview of Income Tax Law in India ● Levy of Income Tax ● Concept of Income ● Important Definition of Income Tax Act- Assessee, Assessment Year, Previous Year, Person, Income, Charge of Income Tax, Return of Tax, Gross Total Income. Scope of Total Income ● Residential status and tax liability ● Exempted Income U/s 10. 	
	Unit-II: Computation of Income from Salary	15	<ul style="list-style-type: none"> ● Definition of salary. ● Basis of charge. Place of accrual of Salary, ● Profit in lieu of Salary, ● Advance Salary, Arrear Salary, Loan or Advance against Salary ● Annuity, Gratuity, Pension, Leave Salary, Retrenchment Compensation, 	3

			Compensation received on Voluntary Retirement, <ul style="list-style-type: none"> ● Provident Fund, Approved Superannuation Fund ● Allowances, Perquisites and its valuation. ● Deductions from salary. ● Deduction U/S 80C 	
	Unit-III: Computation of Income from House Property	10	<ul style="list-style-type: none"> ● Chargeability, Composite Rent ● Income from House Property situated outside India ● Determination of Annual Value ● Deduction from annual Value ● Computation of Income from House Property for Different categories of Property ● Taxability of recovery of unrealized rent. ● Inadmissible deductions ● Treatment of Income from Co-owned Property, ● Deemed Ownership, ● Exempted Property Income. 	1
	Unit IV	5	<ul style="list-style-type: none"> ● Direct tax authority, ● Duties, powers and functions of Various authorities, ● Appeal. 	1

**GARGAON COLLEGE
TEACHING PLAN**

Course: B. Com.

Session: Even semester 2021 (May to July)

Subject: COMMERCE

Name of the Teacher: DR. MEGHALI BORA

Methods to be applied: Lecture, analytical and activity method, interaction and discussion.

Teaching Materials: White Board, Green Board, Chalk Pencil, Marker Pen, Duster, Book, Journal, Newspaper, Magazine, Periodicals, Laptop and Interactive Panel.

Paper Code/Title	Allotted Unit/ Topic	No. of Class Required	Detail of the topics to be taught & class required	No. of tutorials
601/ Direct Tax II	Unit I: Computation of Income under the head Profits and Gains of Business-	10	<ul style="list-style-type: none"> ● Meaning of Business, Profession and Profits ● Chargeability, ● Computation of Income from Business. ● Admissible Deduction, ● Inadmissible Deduction u/s 40, ● Payment not Deductible under certain circumstances u/s 40A, ● Treatment of Depreciation under Income tax Act. ● (Numerical) 	
	Unit II: Computation of Income from Capital Gains	14	<ul style="list-style-type: none"> ● Chargeability ● Capital Assets ● Long term and Short Term Capital Assets ● Meaning of Transfer ● Transactions not regarded as transfer. ● Mode of computation of capital assets. 	3

			<ul style="list-style-type: none"> ● Ascertainment of cost in certain circumstances section 49, ● cost of improvement and cost of acquisition. ● Income from other sources- income chargeable under this head, allowable and not allowable ● deductions, deemed income chargeable to tax. (Numerical) 	
	Unit III: Carry over and set off of losses	4	<ul style="list-style-type: none"> ● Set off & Carry Forward of Losses ● Unabsorbed Depreciation. ● (Numerical) 	3
	Unit IV: Tax Planning-	2	<ul style="list-style-type: none"> ● Concept ● Tax Planning for Salaried Assessee, ● Corporate Assessee. 	
601/ Income Tax	Unit-I: Income Tax Law	10	<ul style="list-style-type: none"> ● An Introduction - Concept of Tax, ● An Overview of Income Tax Law in India ● Levy of Income Tax ● Concept of Income ● Important Definition of Income Tax Act- Assessee, Assessment Year, Previous Year, Person, Income, Charge of Income Tax, Return of Tax, Gross Total Income. Scope of Total Income ● Residential status and tax liability. 	

	Unit-II: Exempted Income U/s 10.	5	<ul style="list-style-type: none"> ● Income which do not form a part of Total Income, ● Tax Holiday for industrial Units in Trade Zones ● Tax holiday for newly established units in Special Economic Zones ● Tax holiday for 100% export oriented undertakings. 	3
	Unit-III: Computation of Income from Salary	13	<ul style="list-style-type: none"> ● Definition of Salary ● Basis of Charge. ● Place of Accrual of Salary, ● Profit in lieu of Salary ● Advance Salary, Arrear Salary, Loan or advance against Salary, ● Annuity, Gratuity, Pension, Leave Salary, ● Retrenchment Compensation, Compensation received on Voluntary Retirement, ● Provident Fund, Approved Superannuation Fund ● Allowances, Perquisites and its valuation. ● Deductions from salary. Deduction U/S 80C 	1
	Unit-IV: Computation of Income from House Property	7	<ul style="list-style-type: none"> ● Chargeability, ● Composite Rent ● Income from House Property situated outside India ● Determination of Annual Value, ● Deduction from annual Value 	1

			<ul style="list-style-type: none"> ● Computation of Income from House Property for different categories of Property ● Taxability of recovery of unrealized rent. ● Inadmissible deductions ● Treatment of Income from Co-owned Property, ● Deemed Ownership, ● Exempted Property Income 	
ENDT	Unit –I:	10	<ul style="list-style-type: none"> ● Concept and definition of entrepreneur and entrepreneurship, ● Types of Entrepreneur ● Matching of Situational requirements and Types of entrepreneur 	
	Unit –II:	10	<ul style="list-style-type: none"> ● Entrepreneurship and economic Development ● Emergence of Women entrepreneurship in National and Global Perspective ● Problems of Women Entrepreneurship in Assam. ● Opportunities and Challenges of Women Entrepreneurship. ● Concept, Role, Problems and Prospects of Rural Entrepreneurship. 	
	UNIT III:	10	<ul style="list-style-type: none"> ● Self- Help Groups- Objectives , Formation, Funding and Working ● Leadership –Styles ● Theories -The Trait Theory, The Situational 	

			<p>Theory, The Free Rein Theory, The followers' Theory</p> <ul style="list-style-type: none"> ● EDP-Needs, Objectives – Weaknesses 	
	UNIT IV:	10	<ul style="list-style-type: none"> ● Salient features of Micro Small and Medium Enterprises Development Act 2006 ● Promotional Agencies - Micro, Small and Medium Enterprises ● Development Organisation (MSMDO) District Industries and Commerce Centre ● (DI&CC) Khadi and Village Industries Commission / Board (KVIC/ KVIB) , ● IIE , NEDFi , NEITCO. 	


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GARGAON COLLEGE
TEACHING PLAN

Course: B. COM.

Session: Odd semester 2020

Subject: COMMERCE

Name of the Teacher: NOMAMI DUTTA

Methods to be applied: Lecture, analytical and activity method, interaction, and discussion.

Teaching Materials: Green Board, White Board, Chalk Pencil, Marker Pen, Duster, Book, Journal, Newspaper, Magazine, Periodicals, Laptop, Interactive Panel.

Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
MANAGEMENT ACCOUNTING C 503	Unit I:	15	<ul style="list-style-type: none"> • Management Accounting: Meaning, nature, scope, and functions of Management accounting in decision making; • Tools and Techniques of Management accounting. 	1
	Unit II:	20	<ul style="list-style-type: none"> • Cash flow Statements as per Indian Accounting Standard 7 (revised), • Fund flow statement. 	2
	Unit III: Absorption & Marginal Costing	15	<ul style="list-style-type: none"> • Marginal & differential costing as a tool for decision making • make or buy; • change of product mix; • Pricing; • Break-even analysis; • Exploring new markets; • Shutdown decisions. 	3
	Unit IV: Budgeting for profit Planning and Control:	20	<ul style="list-style-type: none"> • Meaning of budget and budgetary control; Objectives; • Types of budgets; Fixed and flexible budgeting, • Functional budgeting; • Control ratios; • Zero based budgeting; • Responsibility accounting; • Performance budgeting. 	3

HUMAN RESOURCE MANAGEMENT C305	UNIT I: Introduction	15	<ul style="list-style-type: none"> • Human Resource Management: Concept and Functions, • Role, Status and competencies of HR Manager, • HR Policies, • Evolution of HRM, HRM vs HRD. • Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; • Human Resource Information System. 	3
	UNIT II: Acquisition of Human Resource	15	<ul style="list-style-type: none"> • Human Resource Planning- Quantitative and Qualitative dimensions; • job analysis – job description and job specification; • Recruitment – Concept and sources; • Selection – Concept and process; • test and interview; • placement and induction. 	1
	UNIT III: Training and Development	15	<ul style="list-style-type: none"> • Concept and Importance; • Identifying Training and Development Needs; • Designing Training Programmes; Role-Specific and Competency-Based Training; • Evaluating Training Effectiveness; • Training Process Outsourcing; • Management Development; • Career Development. 	3
	UNIT IV: Performance Appraisal	15	<ul style="list-style-type: none"> • Nature, objectives and importance; • Modern techniques of performance appraisal; • potential appraisal and employee counselling; • job changes - transfers and promotions; 	1

			<ul style="list-style-type: none"> • Compensation: concept and policies; • job evaluation; methods of wage payments and incentive plans; fringe benefits; • performance linked compensation. 	
	UNIT V: Maintenance	15	<ul style="list-style-type: none"> • Employee health and safety; • employee welfare; • social security; • Employer-Employee relations-an overview; • grievance-handling and redressal; • Industrial Disputes: causes and settlement machinery. 	1
COMPANY LAW: CC-302	UNIT I:	16	<ul style="list-style-type: none"> • Introduction – Administration of Company Law [including National Company Law Tribunal(NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; • Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; • Formation of company, on-line filing of documents, promoters, their legal position, pre incorporation contract; on-line registration of a company. 	1
	UNIT II:	14	<ul style="list-style-type: none"> • 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, 	1

			<ul style="list-style-type: none"> • Buyback and provisions regarding buyback; Issue of bonus share. 	
	UNIT III:	16	<ul style="list-style-type: none"> • Management: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); • Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager. • Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; • Committees of Board of Directors- Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. 	1
	UNIT IV:	8	<ul style="list-style-type: none"> • Dividends, Accounts, Audit– Provisions relating to payment of Dividend, • Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. 	1
	Unit V:	6	<ul style="list-style-type: none"> • Winding Up - Concept and modes of Winding Up. • Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; • Whistleblowing: Concept and Mechanism. 	1

	Unit IV:	15	<ul style="list-style-type: none"> • Investment Account: Meaning, meaning of cum-dividend and ex-dividend transactions, cum-interest and ex-interest transactions, brokerage • Accounting for investment. 	3
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Ms. Nomami Dutta

GARGAON COLLEGE
TEACHING PLAN

Course: B. Com.

Session: Odd semester 2020-21

Subject: COMMERCE

Name of the Teacher: GAUTOM HAZARIKA

Methods to be applied: Lecture, Practical and Interaction.

Teaching Materials: White Board, Marker, Duster, Smart Board, Book, Journal and Laptop.

Paper Code/Title	Class	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
Global Human Resource Management – DSE 501	B.Com 5 th Semester	Unit I	10	<ul style="list-style-type: none"> • Meaning, Definitions, Objectives, Functions. • Differences between Home country HRM and Host Country HRM. 	0
		Unit II	5	<ul style="list-style-type: none"> • Global Human Resource Planning- Recruitment, Selection, Job Design and Job Analysis (in Global context), Retention issue. 	0
		Unit III	5	<ul style="list-style-type: none"> • Human Resource Management in a dynamic global environment:- Technological Changes, • Total Quality Management (TQM)- International Assignment and issues related to Work Life Balances. 	0
		Unit IV	10	<ul style="list-style-type: none"> • Globalization and Human Resource Management- Cultural variables in Global Organization, • Cross Culture Management, Global recruitment policies, Succession Policy. 	0
E-Commerce (SEC)	B.Com 3 rd Semester	Unit I	10	<ul style="list-style-type: none"> • Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online • Types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E- 	

				<p>commerce business models)</p> <ul style="list-style-type: none"> Forces behind e-commerce. Technology used in E-commerce 	
		Unit II	10	<ul style="list-style-type: none"> Need and concepts security The e-commerce security environment: (dimension, definition and scope of e-security) Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), Technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients). 	
		Unit III	10	<ul style="list-style-type: none"> IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates, Duties of subscribers, Penalties and adjudication Appellate Tribunal, Offences and Cyber-crimes. 	
		Unit IV	8	<ul style="list-style-type: none"> Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money) Digital signatures (procedure, working and legal position). Payment gateways, online banking (meaning, concepts, importance, Electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments. 	
Financial Accounting- (C101)	B.Com 1 st Semester	Unit I	9	<ul style="list-style-type: none"> Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages 	

				<p>and limitations of accounting. Branches of accounting. Bases of accounting</p> <ul style="list-style-type: none"> • The nature of financial accounting principles – Basic concepts and conventions • Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures. • Accounting Process from recording of a business transaction to preparation of trial balance including adjustments 	
		Unit II	7	<ul style="list-style-type: none"> • Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. • Revenue recognition: Recognition of expenses. • The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing 	

				depreciation; Disposal of depreciable assets- change of method.	
		Unit III	15	<ul style="list-style-type: none"> • Meaning, Features and Important terms used in Hire Purchase System • Calculation of interest, Depreciation and Cash price in Hire Purchase System; • Practical under Hire Purchase System including default in payment, partial and full repossession. • Preparation of Hire purchase trading A/C. • Practical on Hire purchase system in stock and debtors system. • Meaning and Features of Instalment Purchase System. • Distinction between Hire purchase System and Instalment Purchase System • Practical under Instalment Purchase System 	3
		Unit IV	8	<ul style="list-style-type: none"> • Concept of dependent branches • Accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. • Independent branches: concept- accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet. 	
		Unit V	14	<ul style="list-style-type: none"> • Meaning of Dissolution of partnership firm • Meaning of Insolvency • Garner vs. Murray rule • Accounting of Dissolution of the Partnership Firm Including Insolvency of partners • Practical on partnership sale to a limited company and piecemeal distribution 	3

GARGAON COLLEGE
TEACHING PLAN

Course: B. Com.

Session: Even semester 2020-21

Subject: COMMERCE

Name of the Teacher: GAUTOM HAZARIKA

Methods to be applied: Lecture, Practical and Interaction.

Teaching Materials: White Board, Marker, Duster, Smart Board, Book, Journal and Laptop.

Paper Code/Title	Class	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
Financial Statement Analysis (DSE 602)	B.Com 6 th Semester	Unit I	13	<ul style="list-style-type: none"> • Meaning of Financial Statement Analysis & Significance of Financial Statement Analysis [1] • Types of Financial Statement & Limitation of Financial Statement[1] • Accounting Choices/Practices[1] • Comparative Balance Sheet[2] • Comparative Income Statement[2] • Common Size Balance Sheet[2] • Common Size Income Statement[2] • Value Added Statements[2] 	2
		Unit II	11	<ul style="list-style-type: none"> • Meaning of Ratio Analysis & Classification of Ratios;[1] • Advantage of Ratio Analysis & Limitation of Ratio Analysis[1] • Practical on Liquidity 	3

				<ul style="list-style-type: none"> Ratio[1] • Practical on Solvency Ratio[2] • Practical on Turnover Ratio[2] • Practical on Profitability Ratio[2] • Preparation of Balance sheet from Ratio[2] 	
		Unit III	7	<ul style="list-style-type: none"> • Concept of financial reporting[2] • Corporate social responsibility reporting[3] • Corporate Governance reporting[2] 	
		Unit IV	10	<ul style="list-style-type: none"> • Financial reporting by Banks[2] • Financial reporting by NBFCs[2] • Financial reporting by Insurance Companies[2] • RBI guidelines relating to Financial Reporting by Banks[2] • RBI guidelines relating to Financial Reporting by NBFCs[2] 	
Entrepreneurship Development II (SEC)	B.A. & B.Sc. 4 th Semester	Unit I	15	<ul style="list-style-type: none"> • Promotional Agencies[1] • Types of Promotional Agencies[1] • Ideologies of Promotional Agencies[1] • Governmental vs Non Governmental Agencies[1] 	5
		Unit II	6	<ul style="list-style-type: none"> • MSMEDO[1] • MSMEDI[1] • DICC[1] • DI & CC[1] • KVIC[1] • KVIB [1] 	5
		Unit III	10	<ul style="list-style-type: none"> • NEDFI[1] • SIDBI[1] • IIE[1] • Other Micro Finance Institutions[2] • Other Financial Institutions promoting Entrepreneurship[2] • Atmanirbhar Bharat Scheme[2] • Preparation of Project feasibility report[1] 	
Indian Economy	B.Com	Unit I	8	<ul style="list-style-type: none"> • Meaning and Concepts of 	

(G404)	4 th Semester			<ul style="list-style-type: none"> Economic Development[1] • Economic Growth and Economic Development[1] • Measures of Development and Underdevelopment[3] • Meaning of Underdevelopment[1] • Basic Characteristics of an Underdeveloped economy[1] • Human Development[1] 	
		Unit II	16	<ul style="list-style-type: none"> • Features of Indian Economy at the time of Independence[1] • Impact of British colonial rule on the Indian Economy as visible at the time of Independence[1] • National Income Estimates in India[1] • Trends in National Income of India[2] • Rates of growth of national Income in India[1] • Main features of National Income in India [1] • Composition of National Income in India or Sectoral Contribution[1] • Workforce and occupational structure of population in India[1] • Agriculture during the British period[1] • Features of Indian Agriculture at the time of Independence and thereafter[2] • Industry during the British Period[2] • Industrial Structure in India at the time of Independence and thereafter.[2] 	
		Unit III	25	<ul style="list-style-type: none"> • Meaning of Planning[1] • Historical Background of planning in India and its evaluation[1] • The Planning Commission and National Development Council[1] • Main objectives of Planning in India[1] • Review of five years Plans 	3

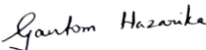
				<p>(From 1 to 12)[3]</p> <ul style="list-style-type: none"> • Failures of Planning in India[1] • Suggestions for attaining success in Economic[1] • Planning in India[1] • Niti Aayog[1] • Import Substitution in India[1] • Import substituting Industrialization in India[1] • Economic Reforms-An International Perspective[1] • Economic reforms in India[1] • Features of new Economic Policy: Liberalisation, Privatisation and Globalisation[1] • Arguments in Favour of New Economic Policy[1] • Arguments Against new Economic Policy[1] • Appraisal of Economic reforms in India[1] • Second Generation of Economic Reforms in India and steps taken for its implementation[1] • Major Economic Reform measures undertaken by the UPA Government and NDA Government[1] • Slow process of Economic Reforms in India in Recent years and factors Responsible[1] • Monetary Policy of Reserve Bank of India[1] • Definition of Fiscal Policy of India & Objectives of Fiscal Policy[1] • Fiscal Policy and Economic development; Techniques of Fiscal policy & Evaluation of Fiscal Policy[1] 	
		Unit IV	12	<ul style="list-style-type: none"> • Experience of Growth and development, structural changes in different phases of growth and policy regimes across sector and regions[1] 	

				<ul style="list-style-type: none"> • The institutional framework and its role towards development[1] • Pattern of Asset or Land Ownership in Agriculture or Land Tenure System in India[1] • Policies to restructure Agrarian Relations and for Regulating Concentration of economic power through Land reforms in India[1] • Ownership and Control of Large scale Industries and process for regulating concentration of economic power[1] • Changes in policy perspectives on the role of Institutions framework after 1991[1] • Problems of slow growth of national Income in India and its causes & Suggestions to raise the level and growth rate of national Income in India[1] • Pattern of Income distribution and inequalities in India & Causes of Income Distribution Inequalities in India[1] • Government policy and measures to eliminate inequalities in Income Distribution in India & Unemployment problem and employment policy in India[1] • Problem of Poverty in India & Human Development and Human Capital Formation in India[1] • Environmental Degradation and Concerns and Environmental policy in India[1] • Size and Growth rate of population in India; Demographic features of India's population; Population Explosion and 	
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				causes and remedies of high rate of growth of population in India[1]	
		Unit V	15	<ul style="list-style-type: none"> • Population growth as a source of economic development in India & Population growth as a retarding factor of economic development in India[1] • Role of Agriculture in Indian economy & Agrarian growth and performances in different phases of policy regimes, i.e., pre green Revolution and two phases of Green revolution[2] • Causes of low agricultural productivity & Remedial measures to raise agricultural productivity in India & Role of technology in the development of Agriculture[1] • Mechanisation of Agriculture in India & Role of Institutions in the development of Agriculture in India & Agricultural price policy in India[1] • Social security schemes for farmers & Industrial Development since independence[1] • Importance and role of industries in economic development of India[1] • Phases of Industrialization and its growth in India[1] • New Industrial Policy in India & Atma Nirbhar Bharat Abhiyan[1] • Public Sector Enterprises in India-its role, performance and reform & The small scale sector in India[1] • Role of foreign capital & Financial Sector in India[1] • Foreign trade and Balance of Payment[1] • Structural changes and 	

				<p>performance of India's Foreign trade and Balance of Payment[1]</p> <ul style="list-style-type: none"> • Trade policy debate & Export Policies and Performance & Macro Economic Stabilisation and structural adjustment[1] • India and the WTO & Role of FDI & Capital Account Convertibility[1] 	
Corporate Accounting (C 203)	B.Com 2 nd Semester	Unit I	5	<ul style="list-style-type: none"> • Practical on Issue and Redemption of Debentures.[5] 	2
		Unit II	6	<ul style="list-style-type: none"> • Definition and meaning of banking terms [1] • Books to be maintained[1] • classification of Advances[1] • Preparation of profit & loss A/C & Preparation Schedule From 13 to 16 (Practical)[2] • Preparation of balance Sheet & Preparation Schedule From 1 to 12 (Practical)[2] 	2
		Unit III	13	<ul style="list-style-type: none"> • Valuation of Goodwill (Practical) (in Average Profit Method, Super Profit Method and Capitalization Method)[3] • Valuation of Shares (practical) (Net Asset Method and Earning Capacity Method)[3] • Meaning and Concept of Cash flow statement [1] • Preparation of Cash Flow Statement [6] 	4
		Unit V	13	<ul style="list-style-type: none"> • Preparation of consolidated balance sheet with one subsidiary company[9] • Relevant provisions of Accounting Standard[4] 	4


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