

**DEGLOOR COLLEGE DEGLOOR**

**Annual Teaching Plan 2022-2023**

**Department of Commerce**

B.com I Year ( sem. I & II)

Subject :- Business Statistics / Business Statistics & Mathematics

Name of the Teacher :- **Dr. Kashide S.S**

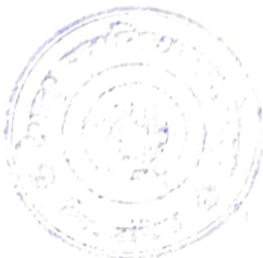
Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Semi. I  1	<b>Introduction to Statistics</b> Meaning of statistics Scope of statistics in industry, economics and management. Meaning of primary and secondary data. Qualitative & quantitative Techniques	12	30 July to 25 Aug-2022
2	<b>Measures of Central Tendency (Averages)</b> 1 Meaning & Concepts of central tendency. 2 <b>Arithmetic Means</b> : Definition, Properties of Arithmetic Means, Combined Mean. 3 <b>Positional Averages</b> : Median & Mode Partition Values. 4 Empirical relation between Mean, Median & Mode. 5 Merits & Demerits of Mean, Median & Mode. 6 Numerical Problems.	12	26 Aug to 15 Sep-2022



3	<p><b>Measures of Dispersion</b></p> <p>1 Meaning &amp; concepts of Dispersion.</p> <p>2 Range - Meaning, definition, coefficient of Range.</p> <p>3 Quartiles Deviation, Meaning, definition, coefficient of Quartile Deviation</p> <p>4 Mean Deviation - Meaning, definition of Mean Deviation (about mean, median), Co-efficient of Mean Deviation</p> <p>5 Standard Deviation and Variance - Meaning, Definition, Coefficient of Standard Deviation Combined Standard Deviation for two groups.</p> <p>6 Coefficient of Variance (C. V.) - Meaning &amp; definition.</p> <p>7 Merits &amp; Demerits of QD, MD &amp; SD.</p> <p>8 Numerical Examples.</p>	14	16 sep to 05 Oct.2022
4	<p><b>Co-relation Analysis (Two Variables Only)</b></p> <p>1 Meaning, Concepts, definition &amp; types of co-relation.</p> <p>2 Computation of r for ungrouped data, Computation of Co-relation.</p> <p>3 Numerical Problems.</p>	12	06 Oct. To 24 Oct .2022
5	<p><b>Regression Analysis (Two Variables only)</b></p> <p>1 Meaning &amp; Concepts of Regression - Lines of Regression.</p> <p>2 Relation between correlation coefficient &amp; regression coefficient.</p> <p>3 Numerical Problems</p>	10	25Oct . To 10 Nov..2022



Semi. II			
1	<b>Determinants &amp; Matrices:</b> Definition of a Determinant, Determinant of a square, Matrix, Determinants of order two and three, definition of matrix, Types of Matrices, Addition & Subtraction of Matrices, Multiplication of Matrices, Numerical Problems.	12	1 Dec to 28 Dec-2022
2	<b>Permutations &amp; Combinations</b> Permutation of different things, Permutation of things not all different, restricted combination of things not all different	12	29 Dec 2022. to 15 Jan.-2023
3	<b>Probability</b> Introduction, trial, sample space, events, classical definition of Probability, Addition and Multiplication laws of Probability (without proof), simple problems on addition and multiplication of probability	14	16 Jan.to 08 Feb.-2023
4	Simple & Compound Interest, Commission, Brokerage, Discount, Numerical Problems.	10	09 Feb to 20 Mar.-2023
5	<b>Index Numbers</b> Need & meaning of Index Numbers, Problems involved, in Instruction of index numbers, Price & Quality index numbers (Unweighted), Laspeyre's, Paasche's and Fisher's Index Numbers, Numerical Examples.	12	21 Mar . To 10 Apr.2023



  
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## DEGLOOR COLLEGE DEGLOOR

### Annual Teaching Plan 2022-2023

#### Department of Commerce

B.com I Year ( sem. I & II)

Subject :- Fund. of B. Communication

Name of the Teacher :- Dr. Kashide S.S.

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Semi. I 1	<b>Introduction to Business Communication</b> Introduction, Definition, Basic forms of communication, process, Effective communication. Development of positive personal attitudes. SWOT analysis.	14	30 July to 25 Aug-2022
2	<b>Corporate communication</b> Formal and Informal communication network. Barriers of communication. Improving communication. Group discussion, Seminar, Mock interview.	14	26 Aug to 15 Sep-2022
3	<b>Principles of Effective Communication</b>	12	16 sep to 05 Oct.2022
4	<b>Writing skill</b> Drafting of business letter ,Sales letter, Office Memorandum ,Memo format , Application for job, Enquiry letter ,Request letter ,Report Writing.	12	06 Oct. To 24 Oct .2022



5	<b>Communication Skills</b> Listening Skill, Principle of effective listening , Factor's affecting listening, interviewing skills, appearing and interview conducting interview .Speaking skills-Principles of effective speaking.	12	25Oct . To 10 Nov..2022
Semi. II 1	<b>Application for Employment</b> Contents of application for the employment point to be considered while drafting an application, types of application, the write resume application on prescribed format, personal record sheet.	14	1 Dec to 28 Dec-2022
2	<b>Effective Oral communication</b> Principles of effective oral communication speech preparation, Guidelines of effective speech, the art of presentation, the essential features of an interview. Distinction between written and oral communication.	14	29 Dec 2022. to 15 Jan.-2023
3	<b>Standard English in Business Writing</b> Nature of Language, Wards of Meaning, Language Convention, Grammatical Correction, common errors in business writing, sentence & paragraph, effective Business writing.	14	16 Jan.to 08 Feb.-2023
4	<b>Modern Tele Communication</b> Tele conferencing, E-mailing, Faxes, Tele communication, Mobile Phone Conversation, Video conferencing.	12	09 Feb to 10 Apr.-2023



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**Department of Commerce**

B.com II Year ( Sem. III & IV)

Subject :- Fundamentals of Income Tax/ Income Tax Law & practices

Name of the Teacher :- **Dr. Kashide S.S**

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Sem. III 1	<b>Introduction &amp; Basic Concepts</b> Brief history of income tax act 1961, agriculture income, person, previous year, assessment year, assesses, income, gross total income, total income	12	30 July to 25 Aug-2022
2	Exempted Incomes under Section 10	12	26 Aug to 15 Sep-2022
3	<b>Income from Salary</b> Salary (Sec. 17), allowances (Sec. 10), perquisites (Sec. 17), employee's provident fund, deductions under section 16, practical problems on computation of taxable income from salary.	14	16 sep to 05 Oct.2022
4	<b>Income from House Property</b> Basis of charge (Sec. 22), deductions under section 24, practical problems on computation of taxable income from house property.	14	06 Oct. To 24 Oct .2022





5	<b>Income from Business and Profession</b> Meaning of business and profession, meaning of profit, inadmissible incomes chargeable under Section 28, admissible deduction under Section 30 to 37, computation of income from business and profession.	12	25 Oct. To 10 Nov..2022
Sem. IV 1	<b>Income from Capital Gain</b> Meaning of capital asset (Sec. 2), types of capital assets (Sec. 48), period of holding, meaning of transfer (Sec. 2), cost inflation index, deductions under section 54, practical problems on computation of income from capital gain.	12	1 Dec to 28 Dec-2022
2	<b>Income from Other Sources</b> Meaning of income from other sources, charge-ability of income under Section 56, allowable deductions under Section 57, computation of income from other sources.	10	29 Dec 2022. to 15 Jan.-2023
3	<b>Deductions from Gross Total Income</b> Meaning of Gross Total Income, deduction under chapter VI A, under Section 80C, 80D, 80DD, 80E and 80U	12	16 Jan.to 08 Feb.-2023
4	<b>Computation total Income</b> Computation of Total Income	12	09 Feb to 20 Mar.-2023
5	<b>Computation of Tax Liability</b> Computation of tax liability for assesses age below 60	12	21 Mar . To 10 Apr.2023



  
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B.com III Year ( Sem. V & VI)

Subject :- Management Accounting

Name of the Teacher :- **Dr. Kashide S.S**

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Sem. V 1	<b>Introduction to Management Accounting</b> Meaning - Nature - Scope and Functions of Management Accounting - Role of Management Accounting in Decision Making + Management Accounting and Financial Accounting	12	30 July to 25 Aug-2022
2	<b>Fund Flow Statement</b> Introduction- Meaning, Importance and Limitations of Fund Flow Statement- Preparation of Statement of Changes in Working Capital and Fund Flow Statement.	12	26 Aug to 15 Sep-2022
3	<b>Cash Flow Statement</b> Meaning, Significance and Limitations of Cash Flow Statement, Preparation of Cash Flow Statement with reference to Accounting Standard No .3 (AS-3) (Indirect method only)	14	16 sep to 05 Oct.2022
4	<b>Marginal Costing and Break Even Analysis</b> Meaning, Advantages and Disadvantages of Marginal Costing, Cost Volume Profit Analysis, Break Even Analysis, Profit Volume Ration, Margin of Safety and Maintaining the Desire Level of Profit.	14	06 Oct. To 24 Oct .2022
5	<b>Budget and Budgetary Control</b> Meaning, Objective, Advantages and Limitations of Budget and Budgetary Control, Preparation of Production Budget, Sales Budget	12	25Oct . To 10 Nov..2022





Sem. VI  1	<b>Financial Statement Analysis</b> Meaning - Nature & Limitations of Financial Statement, Objective and Methods of Financial Statement Analysis, Comparative Financial Statement, Common Size Financial Statements & Trend Analysis.	12	1 Dec to 28 Dec-2022
2	<b>Ratio Analysis</b> Meaning, Advantages and Limitations of Ratio Analysis, Classification of Ratios, Calculation of Ratios, Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Credit Turnover Ratio, Operating Ratio, Gross Profit Ratio, Proprietary Ratio, Fixed Assets Turnover Ratio, Debt Equity Ratio, Return of Capital Employed Ratio, Capital Grading Ratio	10	29 Dec 2022. to 15 Jan.-2023
3	<b>Working Capital Management</b> Concept, Significance, Nature and Factors determining requirement of Working Capital, Management of Working Capital, Working Capital Forecasting and Techniques of Forecasting Working Capital.	12	16 Jan.to 08 Feb.-2023
4	<b>Capital Budgeting</b> Meaning & Nature of Capital Budgeting, Need & Importance of Capital Budgeting, Capital Budgeting Process, Methods of Capital Budgeting or Evaluation of Investment Proposal, Traditional Methods, Time Adjusted Method or Discounted Method.	12	09 Feb to 20 Mar.-2023
5	<b>Responsibility Accounting</b> Meaning and Concept of Responsibility Accounting, Advantages and limitation, Problems on Responsibility Accounting.	12	21 Mar . To 10 Apr.2023



  
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