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|  **LESSON PLAN** **Session: 2024-25****Name of teacher- Dr. Silky Jain****Class- B.Com 3 semester** **Subject- Business Statistics-I** |
|  | **WEEKS** | **SYLLABUS** |
|  | Week 1 | Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations |
| Week 2 | Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data. |
| Week 3 | Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular andCircular diagrams; |
| Week 4 | Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots. |
| Week 5 | Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles,Percentiles. |
| Week 6 | Dispersion: Concept and Its absolute as well as relative measures. |
| Week 7 | Revision and test |
| Week 8 | Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationshipbetween them. |
| Week 9 | Sheppard’ s Corrections for Moments. Concept of symmetrical distribution and skewness, measuresand Co- efficient of skewness, Concept of Kurtosis and its measures |
| Week 10 | Revision and test |
| Week 11 | Correlation-concept, scatter diagram, Karl Pearson’ s co-efficient of Correlation and its properties |
| Week 12 | Spearman’ s rank Correlation, Concurrent deviation methodRegression: Meaning and Definition, Difference between Correlation and Regression, Principle ofleast squares and fitting of a line of best fit to the given data |
| Week 13 | Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination. |
| Week 14 | **Revision and test** |
| Week 15 | **Revision and test** |
| Week 16 | Revision and test |

 **LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher: Mrs. Sumit Narwal**

**Class: B.Com. 1st. Sem.**

**Subject: Financial Accounting**

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| **WEEKS** | **SYLLABUS** |
| Week1 | Introduction: meaning, objectives, process, limitations, and basic terms of Accounting; Generally accepted Accounting Principles. |
| Week2 | Accounting Standard- AS1, |
| Week3 | Journalizing, Posting |
| Week4 | Preparation of trial balance. |
| Week5 | Capital and revenue items, Reserves and Provisions. |
| Week6 | Depreciation: Meaning, causes, accounting procedure, methods of recording depreciation– straight line method and diminishing balance method. |
| Week7 | Change of method. Accounting Standard 10 |
| Week8 | Accounting Errors and Their Rectification, |
| Week9 | Final Accounts with adjustments |
| Week10 | Final Accounts with adjustments |
| Week11 | Final Accounts with adjustments |
| Week12 | Concept of Computerised Accounting System, Comparison between Manual and Computerised Accounting system, Advantages of Computerised Accounting System, |
| Week13 | Limitations of Computerised, Accounting System Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software,  |
| Week14 | Accounting for non-profit organizations |
| Week15 | Accounting for non-profit organizations |
| Week16 | Test Assignment Presentation  |

**Lesson Plan**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Mr. Jitender Singh**

**Class- B Com 3rd Semester**

**Subject- Human Resource Management**

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| **WEEKS** | **SYLLABUS** |
| Week1 | An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM) |
| Week2 | Function of Human Resource Management: - Managerial and Operative Functions.Qualifiction and Qualities of Human Resource manager in our organization |
| Week3 | Evolution and Growth of Human Recourse Management (HRM) India |
| Week4 | Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment |
| Week5 | Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure |
| Week6 | Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India |
| Week7 | Wages: - Meaning, Objective and Theories of wages, Assignment and Test |
| Week8 | Methods of wage Programme: - Time wages and Piece wages methods, Concept of wages: - Fair, Minimum and Living wage, Factors determining wage, Structure of an organization, essentials of satisfactory wage policy |
| Week9 | Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives,  |
| Week10 | . Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system |
| Week11 | Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations |
| Week12 | Participants of Industrial relation and Recruitment of good Industrial relation Programme |
| Week13 | Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy |
| Week14 | **preventive and curative methods** |
| Week15 | **Agencies for Reconciliation of Industrial unrest, Assignment and Test** |
| Week16 | Revision  |

**LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

Name of Teacher – Mrs.Sumit Narwal

Class- B.Com 5th sem.

Subject- AFM

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| WEEKS | SYLLABUS |
| Week1 | Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles  |
| Week2 | Management Accounting vs Financial Accounting vs. Cost- Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting. |
| Week3 | Revision , Test, Assignment |
| Week4 | Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements,  |
| Week5 | Types of financial analysis, steps involved in financial analysis, techniques of financial analysis |
| Week6 | Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, |
| Week7 | Balance sheet ratios and turnover rations, advantages and limitations of ratio analysis. |
| Week8 | Revision, Test and Presentation |
| Week9 | Cash Flow Statement : Meaning, objectives, limitations and accounting procedure;  |
| Week10 | Financial planning  |
| Week11 | Revision , Test, Assignment |
| Week12 | Capital Budgeting : Meaning, nature, need, importance  |
| Week13 | Capital Budgeting : appraisal methods  |
| Week14 | capital rationing.  |
| Week15 | Revision, Test and Presentation |
| Week16 | Revision |

**LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

Name of Teacher- Ms. Sumit Narwal

Class- Bcom 5th sem

Subject- ESSB

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| WEEKS | SYLLABUS |
| Week1 | Entrepreneur -Entrepreneurship Enterprise: conceptual issues, roles and functions of entrepreneur,types, difference etc. |
| Week2 |  Concept of Entrepreneurship ,need and importance, entrepreneurship environment, components of business environment  |
| Week3 | Small business: features, importance,scope, problems,Developing Entrepreneur competencies |
| Week4 | Promotion and development of entrepreneurship  |
| Week5 | Entrepreneurial motivation,test |
| Week6 | Entrepreneurial opportunities: identification and selection  |
| Week7 | Setting up a new venture  |
| Week8 | Project Report |
| Week9 | Market survey |
| Week10 | Managerial roles and functions in a small business  |
| Week11 | Production and operations management  |
| Week12 | Managing business growth ,test |
| Week13 | Issues in small business marketing  |
| Week14 | Incentives and subsidy  |
| Week15 | Institutional support |
| Week16 | Test, presentation, Assignments  |

 **LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Mr. Jitender Singh**

**Class- B.Com 5 semester**

**Subject- Taxation Law-I**

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| **WEEKS** | **SYLLABUS** |
| Week1 | Income Tax: An introduction and Important Definitions, Agriculture Income |
| Week2 | Residential status and incidence of Tax Liability, Exempted incomes. |
| Week3 | Revision and test  |
| Week4 | Income from Salaries |
| Week5 | Income from Salaries |
| Week6 | Income from Salaries (including retirement benefits); Income from House property. |
| Week7 | Income from House property. |
| Week8 | Revision and test |
| Week9 | Profits and Gains from Business or Profession |
| Week10 | Profits and Gains from Business or Profession ,Depreciation |
| Week11 | Capital Gains. |
| Week12 | Income from other sources |
| Week13 | clubbing of incomes & aggregation of incomes, set off and carry forward oflosses, Deductions to be made in computing total income. |
| Week14 | **clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.** |
| Week15 | **Revision and test** |
| Week16 | Revision and test  |

**LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Mr.Jitender Singh**

**Class- B.Com 3rd semester**

**Subject- Corporate Accounting**

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| **WEEKS** | **SYLLABUS** |
| Week1 | Definition and characteristics of a company, Kinds of company and distinction between private and public company, Meaning, nature and types of shares, Distinction between preference and equity shares, Meaning and kinds of share capital, Distinction between reserve capital and capital reserve, Private placement of shares, Sweat Equity shares, Meaning and objectives of ESOP |
| Week2 | Public subscription of shares , preliminary expenses,  Meaning and step in Book building process,  Entries of issue of shares for cash and consideration other than cash at par, Entries of issue of shares for cash and consideration other than cash at premium, Entries of issue of shares forcash and consideration other than cash at discount, Numerical Problems, Doubts and Revision |
| Week3 | Calls in arrear, call in advance and use of cash book, Over subscription and under subscription of shares, Numerical Problems, Meaning and entries of Forfeiture of shares,  Reissue of Forfeited shares, Numerical Problems, Doubts and revision |
| Week4 | Over subscription of shares and Forfeiture of shares, Meaning , sources and conditions for Buy back of shares, Accounting and advantages of Issue of Right shares, Numerical Problems, Doubts and revision |
| Week5 | Meaning and characteristics of debentures, Types of debentures and distinction between a share and a debenture, Issue of debenture at par,premium,and discount, Issue of debenture as collateral security, Interest on debentures, Numerical Problems, |
| Week6 | Issue of debentures from the point of view of Redemption, writing off of Loss on issue of debenture, Numerical problems, Doubts and Revision  |
| Week7 | Meaning, definition and features of Goodwill, Factors affecting the value of goodwill and need for the valuation of goodwill, Average Profit Method of valuation of goodwill, Super profit method of valuation of goodwill, Practical problems, Doubts and revision |
| Week8 | Capitalization method for the valuation of goodwill,  Purchase consideration and annuity method for the valuation of goodwill, Practical problems, Doubts and revisionMeaning and calculation of profit or loss prior to incorporation, Calculation of sale ratio and time ratio, Practical problems, Doubts and Revision. |
| Week9 | Valuation of Share:  Need for the valuation of shares and Factors affecting the value of shares, Net assets method for the valuation of shares,  Numerical Problems, Dividend yield method for the valuation of shares, Numerical Problems, |
| Week10 | Earning capacity method for the valuation of shares, Average method for the valuation of shares, Practical problems and Doubts and revision Meaning and source of redemption of preference shares, Accounting entries on the redemption of preference shares at par and at premium,    |
| Week11 | Redemption of partly paid preference shares, Use of equation for determining the amount of new issue, Numerical Problems, Meaning and guidelines and sources for issuing of bonus shares, Advantages , disadvantage and entries of bonus shares, Doubts and revision  |
| Week12 | Final Account of Companies: Basic, CSR, Revised Schedule VI for preparing Balance Sheet, Explanation of various contents of Balance Sheet, Explanation of Assets, Form of Statement of Profit and Loss, Explanation of various of items, Divisible profit, Numerical Question, Dividend and their entries, Adjustment related to special items, Numerical Question, Doubts and Revision |
| Week13 | Numerical Question on preparation of Profit and loss statement and Balance Sheet. Meaning and sources of redemption of debentures, Lump sum payment method of redemption of debentures, Entries for Creation of sinking fund, Practical problems, |
| Week14 | Installments method by drawing of lots for redemption of debentures, Conversion into shares method for redemption of debentures, Practical problems, Purchase of own debentures in open market method for redemption of debentures, Practical problems, Interest on own debentures. |
| Week15 | Cum interest and ex-interest of own debentures, Practical problems, Doubts and revision. |
| Week16 | Test , Doubt, Revision, Assignment and Presentation  |

**LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

Name of Teacher –Dr.Silky Jain

Class- B.Com 1st Sem

Subject- Business Communication

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| WEEKS | SYLLABUS |
| Week1 | Introduction: Basics of communication, |
| Week2 | Importance of effective Communication |
| Week3 | Barriers tocommunication |
| Week4 | Types of Business Communication |
| Week5 | Essentials of an Effective Communication System. |
| Week6 | Communication Skills: Reading skills |
| Week7 | listening skills, note making |
| Week8 | persuasive speaking |
| Week9 | Body language, Gestures. |
| Week10 | Business Email Writing |
| Week11 | Process of writing Email |
| Week12 | Writing Style and Skills, Email Etiquette and Email Samples |
| Week13 | Business Letter Writing: Points to be considered before writing business letters |
| Week14 | Types of Business Letters,Business letter Format and Samples |
| Week15 | Skill Enhancement Activities  |
| Week16 | Revision  |

**LESSON PLAN (2024 - 25)**

Name of Teacher: Mrs.Sumit Narwal

Class : B.COM 3rdSem

Subject: Corporate Law

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| **WEEKS** | **SYLLABUS** |
| Week1 | Company- Meaning and Characteristic |
| Week2 | Features of company; Types of companies, advantages and disadvantages of incorporation |
| Week3 | Lifting of corporate veil |
| Week4 | Formation of Company: - Promotion of company; Functions of promoter |
| Week5 | importance of promoter; Promoter’s remuneration; legal status of Promoter |
| Week6 |  Rights of promoters; Duties of promoters; Liabilities of promoters |
| Week7 | Pre- incorporation contracts, Incorporation and commencement of Business. |
| Week8 | Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences. |
| Week9 | Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration |
| Week10 | doctrine of ultra- virus |
| Week11 | Articles of Association: - Meaning; contents; alteration of articles of association |
| Week12 | Constructive notice and doctrine of indoor management. |
| Week13 | Borrowing Powers |
| Week14 |  Debentures and Charges |
| Week15 | Skill Enhancement Activities  |
| Week16 | Revision  |

**LESSON PLAN (2024 - 25)**

Name of Teacher: Ms.Sumit Narwal & Dr.Silky Jain

Class : B.COM 3rd Sem

Subject: Business Regulatory Framework

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| WEEKS | SYLLABUS |
| Week1 | Contract of Bailment and Pledge: - Meaning; types of bailment, |
| Week2 | Contract of Bailment and Pledge: - Meaning; types of bailment, |
| Week3 | Termination of bailment, Duties and rights of bailor and bailee |
| Week4 | Termination of bailment, Duties andrights of bailor and bailee |
| Week5 | Essentials of pledge, who nay pledge |
| Week6 | Essentials of pledge, who nay pledge |
| Week7 | Rights and Duties of Pawnor and Pawnee |
| Week8 | Rights and Duties of Pawnor and Pawnee |
| Week9 | Consumer protection Act 1986 |
| Week10 | Consumer protection Act 1986 |
| Week11 | Salient features of consumer Protection Act |
| Week12 | Salient features of consumer Protection Act |
| Week13 | Rights of consumers;consumer Protection councils |
| Week14 | Rights of consumers;consumer Protection councils |
| Week15 | Consumer disputes redressal machine |
| Week16 | Consumer disputes redressal machine |

**LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher : Dr.Silky Jain**

**Class- B.Com 5thsem**

**Subject- Cost Accounting**

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| **WEEKS** | **SYLLABUS** |
| Week1 | Introduction of cost accounting |
| Week2 | Cost : Elements, Concept and Classification |
| Week3 | Material Control: Meaning and objectives of material control, material purchase procedure, |
| Week4 | Fixation of Inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis |
| Week5 | Methods of Valuing Material Issues. Wastage of material – main types |
| Week6 | Illustrations, test |
| Week7 | Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, |
| Week8 | Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plan |
| Week9 | Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods. |
| Week10 | Illustration, Assignments |
| Week11 | Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; |
| Week12 | Illustrations |
| Week13 | Determination of tender price; production account – types. |
| Week14 | Illustrations, test |
| Week15 | Reconciliation of cost and financial Accounts |
| Week16 | Illustrations Revision Problems solutions and Test |

**LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr. Silky Jain**

**Class- B.Com I**

**Subject- Business Statistics**

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| **WEEKS** |  |
| Week1 | Statistics: Meaning, Definition, Needs & Objectives  |
| Week2 | Collection of data – types, methods,  |
| Week3 | classification and tabulation of data |
| Week4 | tabulation of data, graphic diagrammatic presentation. |
| Week5 | Measurement of Central Tendency and Variation – Mathematical and fractional averages. |
| Week6 | Measures of absolute and relative variatio |
| Week7 | Moments, skewness and kurtosis (with Sheppard’s corrections), Index Numbers |
| Week8 |  kurtosis (with Sheppard’s corrections), Index Numbers |
| Week9 | Probability and Expected |
| Week10 | Importance of the Concept of Probability |
| Week11 | Calculation of Probability |
| Week12 | Probability Theorems |
| Week13 | Addition, Multiplication |
| Week14 | **Bayes’ Theorem** |
| Week15 | **Mathematical Expectations** |
| Week16 | . Numerical of Probability. |

**LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Mr.Jitender Singh & Mrs.Sumit Narwal**

**Class- B.COM 3RD YEAR**

**Subject- FINANCIAL MARKET OPERATIONS**

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| **WEEKS** | **SYLLABUS** |
| Week1 | Money market: Indian money market composition and structure (a) acceptance houses (b) discount houses (c) call money market |
| Week2 | Recent trends in Indian money market |
| Week3 | Capital market: security market- (a) new issue market (b)secondary market |
| Week4 | Stock exchange -national stock exchange and over the counter exchange |
| Week5 | Test, Assignment |
| Week6 | SEBI-Introduction, role, power, objective, scope and function |
| Week7 | Investor protection |
| Week8 | Presentations, Assignment |
| Week9 | Functionaries on stock exchange |
| Week10 | Financial services |
| Week11 | Test, Assignment |
| Week12 | Role, policy measures relating to development financial institution in India |
| Week13 | Product and services offered by IFCI, IDBI, IIBI, SIDBI, IDFCL, EXIM, NABARD ,ICICI. |
| Week14 | Meaning and benefit of mutual fund, types, SEBI guidelines |
| Week15 | Assignment, presentation |
| Week16 | Test |

