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| **B. Com II (Semester III), Session 2023-24, July to December, 2023 Lesson Plan: Business Statistics- I** | |
| **Week 1** | **Introduction to Statistics** |
| Day 1 | Origin and Meaning of Statistics |
| Day 2 | Definition of Statistics: in Plural Sense |
| Day 3 | Definition of Statistics: in Singular Sense |
| Day 4 | Features or characteristics of Statistics in terms of numerical data |
| Day 5 | Features of Statistics as a Science |
| Day 6 | Nature and subject matter of Statistics |
|  |  |
| **Week 2** | **Introduction to Statistics (contd.)** |
| Day 1 | Functions of Statistics |
| Day 2 | Uses and Importance of Statistics |
| Day 3 | Limitations of Statistics |
| Day 4 | Distrust of Statistics |
| Day 5 | **Collection of Data** |
|  | Primary and Secondary data |
| Day 6 | Methods of Collecting Primary data |
|  |  |
| **Week 3** | **Collection of Data (contd.)** |
| Day 1 | Essentials of a Good Questionnaire |
| Day 2 | Methods of collecting Secondary data |
| Day 3 | Revision: Introduction to Statistics |
| Day 4 | **Classification of Data** |
|  | Objectives of Classification |
| Day 5 | Methods of Classification |
|  | Geographical and Chronological |
| Day 6 | Qualitative and Quantitative |
|  |  |
| **Week 4** | **Classification of Data (contd.)** |
| Day 1 | Ways to classify numerical data or raw data |
| Day 2 | Individual series; frequency distribution |
|  | Discrete and Continuous Frequency Distribution |
| Day 3 | Inclusive and Exclusive Series |
|  | Open-ended series |
|  | Frequency series containing mid values |
| Day 4 | Cumulative frequency series-less than, more than |
|  | Construction of Frequency distribution |
| Day 5 | Practice session on frequency distribution |
| Day 6 | Revision: Collection of data |
|  |  |
| **Week 5** | **Presentation of data** |
| Day 1 | Introduction: Table, Diagrams, Graphs |
| Day 2 | Tabular presentation of data |
|  | Difference between Classification and Tabulation |
| Day 3 | Main components of a Statistical Table |
| Day 4 | Rules for construction of a table |
| Day 5 | Types of Tables |
| Day 6 | Revision: Classification of data |
|  |  |
| **Week 6** | **Presentation of data (contd.)** |
| Day 1 | Diagrammatic Presentation of Data |
|  | Utility of Diagrammatic Presentation |
| Day 2 | Types of diagrams: bar diagrams |
|  | Simple and Multiple Bar diagrams |
| Day 3 | Sub-divided bar diagrams |
|  | Percentage Bar diagrams |
| Day 4 | Deviation bar diagrams |
| Day 5 | Rectangular and Square diagrams |
| Day 6 | Revision: Tables |
|  |  |
| **Week 7** | **Presentation of data (contd.)** |
| Day 1 | Pie-diagram |
| Day 2 | Pictograms and Cartograms |
| Day 3 | Graphic presentation of data: Histogram |
| Day 4 | Frequency Polygon and Frequency Curve |
| Day 5 | Cumulative Frequency Ogive or Curve |
| Day 6 | Box Plots; Stem and leaf display |
|  |  |
| **Week 8** | **Presentation of data (contd.)** |
| Day 1 | Revision: Presentation of Data |
| Day 2 | **Measures of Central Tendency I** |
|  | Meaning of Average or Central Tendency |
|  | Characteristics of a Good Average |
| Day 3 | Types of Averages: Mean, Median, Mode |
| Day 4 | Arithmetic Mean: Individual Series- direct and short-cut method |
| Day 5 | Arithmetic Mean: Discrete Series- direct and short-cut method |
| Day 6 | Arithmetic Mean: Continuous Series- direct and short-cut method |
|  |  |
| **Week 9** | **Measures of Central Tendency I (contd)** |
| Day 1 | Arithmetic Mean: Continuous Series - step-deviation method |
| Day 2 | Median: Individual Series |
| Day 3 | Median: Discete and Continuous Series |
| Day 4 | Positional Averages: Quartiles, Deciles, Percentiles |
| Day 5 | Mode: through inspection; with formula |
| Day 6 | Relation between Mean, Median and Mode |
|  |  |
| **Week 10** | **Measures of Central Tendency II** |
| Day 1 | Geometric Mean |
| Day 2 | Harmonic Mean |
| Day 3 | Practical Questions |
| Day 4 | Practical Questions |
| Day 5 | Relation between Arithmetic, Harmonic and Geometric Mean |
| Day 6 | Revision: Presentation of data |
|  |  |
| **Week 11** | **Measures of Dispersion** |
| Day 1 | Meaning and Objectives of Dispersion |
|  | Absolute and Relative Measures |
|  | Range and Inter-quartile Range |
| Day 2 | Mean Deviation |
| Day 3 | Standard Deviation |
| Day 4 | Coefficient of Variation |
| Day 5 | Lorenz Curve |
| Day 6 | Practice questions |
|  |  |
| **Week 12** | **Skewness** |
| Day 1 | Meaning of Skewness |
|  | Karl Pearson's Method |
| Day 2 | Bowley's and Kelly's Method |
| Day 3 | Practice Questions |
| Day 4 | **Moments and Kurtosis** |
|  | Moments: About Mean, About arbitrary value and about origin |
| Day 5 | Conversion of Moments and Sheppard's Correction |
| Day 6 | Uses of Moments: to measure Skewness and Kurtosis |
|  |  |
| **Week 13** | **Moments and Kurtosis (contd.)** |
| Day 1 | Types of Kurtosis |
| Day 2 | **Simple Correlation Analysis** |
|  | Utility and Types of Correlation |
| Day 3 | Karl Pearson's Coefficient of Correlation |
| Day 4 | Assumed Mean Method |
| Day 5 | Step-deviation Method |
| Day 6 | Step-deviation Method |
|  |  |
| **Week 14** | **Simple Correlation Analysis (contd.)** |
| Day 1 | Variance-covariance Method |
| Day 2 | Variance-covariance Method |
| Day 3 | Coefficient of Correlation in Grouped data |
| Day 4 | Coefficient of Correlation in Grouped data |
| Day 5 | Coefficient of Correlation in Grouped data |
| Day 6 | Probable Error and Standard Error |
|  |  |
| **Week 15** | **Simple Correlation Analysis (contd.)** |
| Day 1 | Spearman's Rank Correlation |
| Day 2 | Spearman's Rank Correlation |
| Day 3 | Concurrent deviation Method |
| Day 4 | Concurrent deviation Method |
| Day 5 | Coefficient of Determination |
| Day 6 | Revision: Measures of Central Tendency |
|  |  |
| **Week 16** | **Simple Regression Analysis** |
| Day 1 | Meaning and definition |
| Day 2 | Difference between Correlation and Regression |
| Day 3 | Types of Regression Analysis |
| Day 4 | Simple linear regression |
| Day 5 | Methods of obtaining Regression Lines: Scatter diagram, Least Square Method |
| Day 6 | Least square method |
|  |  |
| **Week 17** | **Diwali Break** |
|  |  |
| **Week 18** | **Regression (contd.)** |
| Day 1 | Regression equations using regression coefficients |
| Day 2 | Regression equations using regression coefficients |
| Day 3 | Regression equations in case of grouped data |
| Day 4 | Regression equations in case of grouped data |
| Day 5 | Standard Error of Estimate |
| Day 6 | Practice Questions on Regression |
|  |  |
| **Week 19** | **Revision Week** |
| Day 1 | Revision: Dispersion |
| Day 2 | Revision: Skewness |
| Day 3 | Revision: Moments and Kurtosis |
| Day 4 | Revision: Correlation |
| Day 5 | Revision: Regression |
| Day 6 | Discussion of Previous years' question papers |

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| **B. Com III (Semester V), Session 2023-24, July to December, 2023 Lesson Plan: Cost Accounting-I** | |
| **Week 1** | **Chapter 1- Cost Accounting: An Introduction** |
| Day 1 | Meaning of Cost Accounting |
| Day 2 | Difference and similarities between Cost and Financial Accounting |
| Day 3 | Advantages and Limitations of Cost Accounting |
| Day 4 | Importance of Cost Accounting |
| Day 5 | Principles and Objectives of Cost Accounting |
| Day 6 | Methods and Techniques of Cost Accounting |
|  |  |
| **Week 2** | **Chapter 1- Cost Accounting: An Introduction (contd.)** |
| Day 1 | Installation of Cost Accounting System |
| Day 2 | Cost Centre and Cost unit; Profit Centre |
| Day 3 | Characteristics of an Ideal Cost Accounting System |
| Day 4 | Role of Cost Accountant in an Organisation |
| Day 5 | **Chapter 2- Cost: Elements, Concepts and Classification** |
|  | Elements of Cost |
| Day 6 | Concept of Overheads |
|  |  |
| **Week 3** | **Chapter 2- Cost: Elements, Concepts and Classification (contd.)** |
| Day 1 | Cost: Concepts and Classification |
| Day 2 | Product Cost and Period Cost |
| Day 3 | **Chapter 3- Material Cost Accounting** |
|  | Purchase of Materials: Centralised Vs Decentralised |
| Day 4 | Purchase Cycle |
| Day 5 | Stores Organisation and Control |
| Day 6 | Location and Organisation of Stores Department |
|  | Bin Card |
|  |  |
| **Week 4** | **Chapter 3- Material Cost Accounting (contd.)** |
| Day 1 | Books for recording of Materials |
| Day 2 | Stores Ledger |
|  | Issue of Materials |
| Day 3 | Materials Returned and Transfer Note |
| Day 4 | Pricing of Materials issued |
|  | Cost Price Methods: FIFO, LIFO, HIFO, NIFO |
| Day 5 | Practical questions on issue of materials |
| Day 6 | Practical questions on issue of materials |
|  |  |
| **Week 5** | **Chapter 3- Material Cost Accounting (contd.)** |
| Day 1 | Average Cost Price Methods: Simple Average; Weighted Average |
| Day 2 | Market Price Methods: Replacement Price Method, Realisable Price Method |
| Day 3 | Notional Price Methods: Standard Price and Inflated Price Method |
| Day 4 | Verification of Materials: Perpetual and Periodic Inventory System |
| Day 5 | Practical questions |
| Day 6 | Revision: Chapter-1 |
|  |  |
| **Week 6** | **Chapter 4-Material/Inventory Cost Control: Concept and Techniques** |
| Day 1 | Meaning of Inventory |
|  | Objectives of Inventory/Material Control |
| Day 2 | Advantages and Importance of Inventory Control |
|  | Basic Principles of Inventory Control |
| Day 3 | Methods and Techniques of Inventory Control |
|  | Determination of Inventory Levels and Limits |
| Day 4 | Practical questions on inventory levels |
| Day 5 | Practical questions on inventory levels |
| Day 6 | Revision: Chapter-2 |
|  |  |
| **Week 7** | **Chapter 4-Material/Inventory Cost Control: Concept and Techniques (contd.)** |
| Day 1 | Economic Order Quantity |
| Day 2 | Quantity Discounts or Price breaks |
| Day 3 | Practical Questions on EOQ |
| Day 4 | Practical Questions on EOQ |
| Day 5 | Treatment of Material Wastage/Losses |
| Day 6 | Inventory Turnover and Control Ratios |
|  |  |
| **Week 8** | **Chapter 5- Labour Cost Accounting** |
| Day 1 | Classification of Labour |
| Day 2 | Composition of Labour Costs |
|  | Labour Cost Control Procedure |
|  | System of Labour Control |
| Day 3 | Accounting Procedure for Labour |
| Day 4 | Labour Turnover |
| Day 5 | Idle time and Overtime |
| Day 6 | Holiday/Leave with Pay |
|  |  |
| **Week 9** | **Chapter 6-Methods of Wage Payment** |
| Day 1 | Factors to be considered before adopting Wage payment |
| Day 2 | Need for Incentive Schemes |
| Day 3 | Methods of Wage payment- Time rate and Piece Rate |
| Day 4 | Incentive Schemes- Premium Bonus Methods |
| Day 5 | Incentive Schemes- Combination of Time and Piece Rates |
| Day 6 | Group incentive schemes |
|  |  |
| **Week 10** | **Chapter 7: Accounting for Overheads** |
| Day 1 | Classification of Overheads |
| Day 2 | Treatment of Different Overhead items |
| Day 3 | Items excluded from Cost Accounting |
| Day 4 | **Chapter 8: Allocation, Apportionment (Departmentalisation) and Absorption** |
|  | Problems in Distribution of Overheads |
| Day 5 | Distribution scheme for Production Overheads |
| Day 6 | Departmentalisation of Overheads- Allocation and Apportionment of Overheads |
|  |  |
| **Week 11** | **Chapter 8: Allocation, Apportionment (Departmentalisation) and Absorption [contd.]** |
| Day 1 | Primary Distribution of Factory Overheads |
| Day 2 | Re-apportionment of Service Departments' Overheads or Secondary Distribution of Factory Overheads |
| Day 3 | Apportionment only to Production departments |
| Day 4 | Apportionment to Production as well as Service departments |
| Day 5 | Absorption of Overheads |
| Day 6 | Determination of Overhead Absorption Rates |
|  |  |
| **Week 12** | **Chapter 8: Allocation, Apportionment (Departmentalisation) and Absorption [contd.]** |
| Day 1 | Accounting and Absorption of Office and Administration Overheads |
| Day 2 | Accounting and Absorption of Selling and Distribution Overheads |
| Day 3 | Over and under absorption of overheads |
| Day 4 | **Chapter 9: Machine Hour Rate Method** |
|  | Factors and Process of Machine Hour Rate Method |
| Day 5 | Basis of Apportionment of Factory Overheads to the Machines- Standing and Machine Expenses |
| Day 6 | Presentation or Computation of Machine Hour Rate |
|  |  |
| **Week 13** | **Chapter 9: Machine Hour Rate Method (contd.)** |
| Day 1 | Practical questions on Machine hour rate |
| Day 2 | Merits and Demerits of Machine Hour Rate |
| Day 3 | Revision: Chapter 3 and 4 |
| Day 4 | **Chapter-10: Unit or Output Costing I** |
|  | Objectives of Unit or Output Costing |
|  | Methods of Determination of Unit Cost |
| Day 5 | Cost Sheet- Simple |
| Day 6 | Cost Sheet with Profit |
|  |  |
| **Week 14** | **Chapter-10: Unit or Output Costing I (contd.)** |
| Day 1 | Cost Sheet with Statement of Profit |
| Day 2 | Comparative Cost Sheet |
| Day 3 | Statement of Cost |
| Day 4 | Treatment of Defective or Rejected Production |
| Day 5 | Revision: Chapter 5 and 6 |
| Day 6 | **Chapter 11: Unit or Output Costing II** |
|  | Calculation of Tender Price |
|  |  |
| **Week 15** | **Chapter 11: Unit or Output Costing II (contd.)** |
| Day 1 | When there is no Change in past Cost and Past Profit percentage |
| Day 2 | When there is no Change in past Cost and Past Profit percentage |
| Day 3 | When there is Change in past Cost and but no change in Past Profit percentage |
| Day 4 | When there is Change in past Cost and but no change in Past Profit percentage |
| Day 5 | When there is Change in past Cost and Past Profit percentage |
| Day 6 | When there is Change in past Cost and Past Profit percentage |
|  |  |
|  |  |
| **Week 16** | **Chapter 11: Unit or Output Costing II (contd.)** |
| Day 1 | When there is Change in past Cost and Past Profit percentage |
| Day 2 | Determination of Overhead Absorption Rate for Determining the Tender Price |
| Day 3 | Determination of Overhead Absorption Rate for Determining the Tender Price |
| Day 4 | Determination of Tender Price on the basis of Nature/Behaviour of Cost |
| Day 5 | More practical questions |
| Day 6 | Revision: Chapter 8 and 9 |
|  |  |
| **Week 17** | **Diwali Break** |
|  |  |
| **Week 18** | **Chapter-12: Reconciliation of Cost and Financial Accounts** |
| Day 1 | Causes of difference between cost and financial accounts |
| Day 2 | Objectives of Reconciliation Statement |
| Day 3 | Memorandum Reconciliation Account |
| Day 4 | Reconciliation when reasons of difference are specifically given |
| Day 5 | Reconciliation by preparing statement of cost and profit |
| Day 6 | Reconciliation by preparing statement of cost and profit |
|  |  |
| **Week 19** | **Chapter-12: Reconciliation of Cost and Financial Accounts (contd.)** |
| Day 1 | Reconciliation when Total cost and Cost per unit are given |
| Day 2 | Reconciliation when Total cost and Cost per unit are given |
| Day 3 | Reconciliation when Statement of Profit and Loss and Cost Accounts' details are given |
| Day 4 | Revision: Chapter 10 and 11 |
| Day 5 | Discussion of previous years' question papers |
| Day 6 | Discussion of previous years' question papers |

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| **B. Com II (Semester III), Session 2023-24, July to December, 2023 Lesson Plan: Business Regulatory Framework-I** | |
| **Week 1** | **Introduction to Mercantile Law** |
| Day 1 | Meaning and definition of Mercantile Law |
| Day 2 | Scope of Indian Mercantile Law |
| Day 3 | Sources of Indian Mercantile Law |
| Day 4 | Need of Law or Act |
| Day 5 | Indian Contract Act 1872- meaning and evolution |
| Day 6 | Some fundamental definitions |
|  |  |
| **Week 2** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Difference between contract and agreement |
| Day 2 | Essentials of a valid contract |
| Day 3 | Kinds of agreements |
| Day 4 | Kinds of agreements |
| Day 5 | Kinds of Contracts |
| Day 6 | Kinds of Contracts |
|  |  |
|  |  |
| **Week 3** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Main features of a Proposal |
| Day 2 | Legal rules as to Proposal or Offer |
| Day 3 | Acceptance |
| Day 4 | Legal Rules as to acceptance |
| Day 5 | Valid Acceptance without Communication |
| Day 6 | Communication and revocation of Proposal and Acceptance |
|  |  |
| **Week 4** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Modes of lapse of an Offer |
| Day 2 | Communication and Acceptance of Special conditions |
| Day 3 | A Stranger to Contract cannot sue |
| Day 4 | Contractual Capacity of the parties |
| Day 5 | Minor |
| Day 6 | Minor |
|  |  |
| **Week 5** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Persons of Unsound mind |
| Day 2 | Other Disqualified Persons |
| Day 3 | Free Consent of Parties |
| Day 4 | Coercion |
| Day 5 | Undue Influence |
| Day 6 | Fraud |
|  |  |
| **Week 6** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Misrepresentation |
| Day 2 | Mistake |
| Day 3 | Kinds of Mistake |
| Day 4 | Effect of Mistake |
| Day 5 | Types of Bilateral Mistake |
| Day 6 | Effect of Consent which is not true |
|  |  |
| **Week 7** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Lawful Consideration and Object |
| Day 2 | Essential Elements of Consideration |
| Day 3 | Agreement without Consideration |
| Day 4 | Adequacy of Consideration |
| Day 5 | Difference between Stranger to Consideration and Stranger to Contract |
| Day 6 | Unlawful consideration and object |
|  |  |
| **Week 8** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Agreements opposed to public policy |
| Day 2 | Agreements expressly declared as void |
| Day 3 | Agreements expressly declared as void (contd.) |
| Day 4 | Agreements expressly declared as void (contd.) |
| Day 5 | Legal formalities-written and registered |
| Day 6 | Contingent Contracts |
|  |  |
| **Week 9** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Performance of Contract |
| Day 2 | Time and place of performance |
| Day 3 | Reciprocal promises and their performance |
| Day 4 | Essentials of a valid tender |
| Day 5 | Discharge or termination of Contracts |
| Day 6 | Discharge or termination of Contracts (contd.) |
|  |  |
| **Week 10** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Doctrine of Frustration |
| Day 2 | Impossibility of performance |
| Day 3 | Implied or Quasi or Constructive Contracts |
| Day 4 | Consequences of Breach of Contract |
| Day 5 | Measurement of Damages |
| Day 6 | Liquidated damages and penalty |
|  |  |
| **Week 11** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Contract of Indemnity |
| Day 2 | Essentials of Contract of Indemnity |
| Day 3 | Rights of Indemnifier |
| Day 4 | Rights of indemnity-holder |
| Day 5 | Contract of Guarantee |
| Day 6 | Difference between Contract of Indemnity and Guarantee |
|  |  |
| **Week 12** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Guarantee without knowledge of Principal Debtor |
| Day 2 | Kinds of Guarantee |
| Day 3 | Revocation or Termination of Continuing Guarantee |
| Day 4 | Liability of Surety |
| Day 5 | Discharge of Surety from Liability |
| Day 6 | Rights of Surety |
|  |  |
| **Week 13** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Contracts of Bailment and Pledge |
| Day 2 | Essential Characteristics of Bailment |
| Day 3 | Delivery of Goods in Contract of Bailment |
| Day 4 | Types of Contracts of Bailment |
| Day 5 | Duties and Responsibilities of Bailor |
| Day 6 | Duties and Responsibilities of Bailor |
|  |  |
| **Week 14** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Duties and Responsibilities of Bailee |
| Day 2 | Duties and Responsibilities of Bailee |
| Day 3 | Rights of Bailor |
| Day 4 | Rights of Bailee |
| Day 5 | Termination of Bailment |
| Day 6 | Finder of goods |
|  |  |
| **Week 15** | **Indian Contract Act 1872 (contd.)** |
| Day 1 | Lien |
| Day 2 | Pledge |
| Day 3 | Rights and duties of Pawnor |
| Day 4 | Rights and duties of Pawnee |
| Day 5 | Difference between bailment and pledge |
| Day 6 | Difference between pledge and mortgage |
|  |  |
| **Week 16** | **Consumer Protection Act, 1986** |
| Day 1 | Meaning of Consumer Protection |
| Day 2 | Features of Consumer Protection Act, 1986 |
| Day 3 | Types of Consumer Exploitation or Consumer Problems |
| Day 4 | Rights of Consumers |
| Day 5 | Need and Importance of Consumer’s Protection |
| Day 6 | Consumer Protection Councils- National Commission |
|  |  |
| **Week 17** | **Diwali Break** |
|  |  |
| **Week 18** | **Consumer Protection Act, 1986 (contd.)** |
| Day 1 | State Commission |
| Day 2 | District Commission |
| Day 3 | Procedure of Grievance Redressal |
| Day 4 | Procedure of Grievance Redressal |
| Day 5 | Enforcement of Orders of District Forum, State Commission and National Commission |
| Day 6 | Consumer Protection Amendment Act, 2002 |
|  |  |
| **Week 19** | **Revision Week** |
| Day 1 | Discussion of Previous Years’ question papers |
| Day 2 | Discussion of Previous Years’ question papers |
| Day 3 | Revision Of Indian Contract Act |
| Day 4 | Revision Of Indian Contract Act |
| Day 5 | Revision Of Indian Contract Act |
| Day 6 | Revision Of Indian Contract Act |

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| **Lesson Plan** |
| **Academic Session-2023-24, Semester: Odd, B.Com (P) 5th Semester** |
| **Financial market operations** |
| **Department of Commerce** |

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|  | **Government College Rithoj , Gurugram** |
|  | **Name :- Ritu, Ambika Sangwan** |
| **Month** | **Topics/ Chapters to be covered** |
| July | Introduction of syllabus ,overview of Indian financial system: types of financial markets. History of Bombay stock exchange and national stock exchange |
|  |
|  | Money Market: Indian Money Markets Composition and Structure; (a) Acceptance houses(b)Discount houses and(c)Call money market |
| August | Recent trends in Indian money market. IPO, FPO and Harshad Mehta scam . |
|  |
| Capital Market : Security market- New Issue Market, |  |
|  |
| Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, |  |
|  |  |
| Stock exchange–National Stock Exchange and over the Counter exchangers. ,TEST & Presentation |  |
| Sept | SEBI– Introduction ,Role , Its powers, Objectives, Scope &Functions. ; |  |
| Investors Protection:- Grievances concerning stock exchange and dealings and their removal |  |
| grievance cell in stock exchange SEBI: Company law Board: Press reedy through courts. Test and Presentation will be taken . |  |
|  |
| Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors , |  |
| October | Depository. Financial Services:- Merchant Banking – Functions and Roles; |  |
| SEBI guidelines; credit rating – concept ,functions |  |
| Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFCL,EXIM, NABARD&ICICI. Meaning and benefits of mutual funds ,types,. SEBI guidelines |  |
| TEST & Assignment |  |
| November | Group Discussion , Presentation, Revision |  |
| Full syllabus test, problems regarding exams. |  |

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| **Name of the Teacher:Ritu, Ambika Sangwan** | |
| **Name of Subject: HUMAN RESOURCE MANAGEMENT** | |
| **Month** | **Topics/ Chapters** |
| **July** | Introduction to Human Resource Management:Definition, Importance |
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| **August** | Objectives and scope of Human Resource Management (HRM).Functions ,Qualification andQualities of Human Resource manager in our organization.Evolution and Growth of Human Recourse Management (HRM) India.Recruitment: - Meaning, Steps in recruitment policy, sources and modes , Factors of recruitment.Test & Assignment |
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| **September** | Selection: - Meaning, Essentials of Selection Procedure, Stages. training: - Concept, Need and importance of Training.Methods of Training: - On the job Training + off the job Training, Principles of training,Wages: - Meaning, Objective and Theories of wages,Test & Assignment |
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| **October** | Methods of wage Programme: - Time wages and Piece wages methodsConcept of wages: - Fair, Minimum and Living wage, Factors determining wage structure Wage Incentives: - Concept, Need and Importance of Incentives,Special Incentives,Partnership and Essentials of Ideal Incentives system.Test & Assignment |
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| **November** | Industrial Relations: - Concept, Importance and Objectives of industrial relations,Industrial Relations: - Concept, Importance and Objectives of industrial relations,test, Contents,Participants of Industrial relation , good Industrial elation Programme.Test & Assignment Revision |
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| **Government College, Rithoj** | |
| **Lesson Plan** | |
| Academic Session- 2023-24, Semester: Odd | |
| B.Com (Pass) Vth Semester | |
| Entrepreneurship and Small Scale Business | |
| Name : Ritu, Ambika Sangwan | |
| **Week** | **Topics/ Chapters to be covered** |
| **Month:** | **July-2023** |
|  | Introduction of Entrepreneur, Entrepreneurship, Entrepreneurship, |
|  | Environment, Group discussion |
|  | Small Business, Developing Entrepreneurial Competencies, Debate |
|  | Promotion and Development of Entrepreneurship ,Entrepreneurial Motivation |
| **Month:** | **August-2023** |
|  | Entrepreneurship Opportunities: Identification and Selection |
|  | Entrepreneurial Opportunities in Contemporary Business Environment |
|  | Setting up a new venture, Assignment |
|  | Project Report, Market Survey, Group discussion |
| **Month:** | **September-2023** |
|  | Managerial roles and functions in a small business |
|  | Production and Operations Management, Debate |
|  | Managing Business Growth, Test |
|  | Issues in Small Business Marketing, Presentation |
| **Month:** | **October-2023** |
|  | Incentives and Subsidies |
|  | Presentation |
|  | Institutional Support |
| **Month:** | **November-2023** |
|  | Revision of Syllabus |

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| Academic Session-2023-24, Semester: Odd | |
| B.Com (Pass) 1st Semester | |
| BUSINESS COMMUNICATION | |
| Name of Lecturer: RITU, AMIBIKA SANGWAN | |
| **Week** | **Topics/ Chapters to be covered** |
| **July-2023** | |
|  | BASICS OF COMMUNICATION |
|  | 7 C's OF EFFECTIVE COMMUNICATION |
|  | BARRIERS OF MISCOMMUNICATION |
|  | ETHICAL CONTEXT OF COMMUNICATION |
| **August-2023** | |
|  | BUSINESS COMMUNICATION OF WORKPLACE-LETTER WRITING |
|  | E-MAILING |
|  | BAD NEWS LETTER, ASSIGNMENTS |
|  | PERSUASIVE WRITTEN COMMUNICATION,QUESTION ANSWER DISCUSSION |
| **September-2023** | |
|  | MEMOS OR MEMORANDUM |
|  | NOTICE, AGENDEA AND MINUTES OF MEETING |
|  | REPORT WRITING, GROUP DISCUSSION |
|  | ABSTRACTS, SUMMARIES AND PROPOSALS, TEST |
| **October-2023** | |
|  | READING SKILLS, LISTENING SKILLS |
|  | NOTE MAKING |
|  | PERSUASIVE SPEAKING |
| **November-2023** | |
|  | BODY LANGUAGE AND GESTURES |
|  | REVISION |

**Lesson Plan**

**Name of the Assistant Professor: Sakshi Kuchhal**

**Class: B.Com Semester I Business Management**

**Subject Lesson Plan: 21 July –6 December 2023**

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| **July** |
| **CHAPTER 1: Business :An Introduction**   * **Classification of Human Activities and Economic Activities** * **Business, Profession and Employment** * **Nature and Concept of Business** * **Business System : A part of Economic System** * **Economic, Social Human and National Objectives of Business** |
| **August** |
| **CHAPTER 2 :Spectrum of Business Activities**   * **Classification of Business Activities** * **Classification of Industry and Commerce**   **Revision and Test of Chapter 1&2**  **CHAPTER 3: Management: An Introduction**   * **Concept of Management** * **Management as a process** * **Functions of management: Activities or Process** * **Characteristics of Management** * **Functions of Management** * **Significance of Management**   **CHAPTER 4 :Nature of Management: Some important Issues**   * **Management and Social Responsibility** * **Arguments for and against Social Responsibility** * **Social responsibility of Managers towards Various Parties of the Society** * **Management as a profession** * **Management :An Art or a Science**   **Revision and test of Chapter 3&4** |
| **September** |
| **CHAPTER 5:Development of Management Thought: Various Approaches**   * **Classical Approach** * **Scientific Management** * **Administrative Management** * **Bureaucratic Management** * **Neoclassical Approaches** * **Human Relations Approach** * **Behavioural Science Approach** * **Modern Approaches** * **Quantitative Approach** * **System Approach** * **Contingency Or Situational Approach** * **Decision Approach** * **McKinsey’s 7-s Approach**   **CHAPTER 6: Planning : Concept and Process**   * **Planning: Meaning, Nature, Importance** * **Criticisms of Planning** * **Planning process** * **Principles of Planning** * **Requisites of Effective Planning**   **Revision and Test of Chapter 5&6**  **CHAPTER 7 : Types of Plans**   * **Classification of Plans** * **Mission And Objectives** * **Policies And Procedures** * **Rules** * **Strategy** * **Programme** * **Budget** * **Project & Schedule** * **Corporate Planning**   **Assignment 1** |
| **October** |
| **CHAPTER 8 : Decision Making: Concept and Process**   * **Meaning and Characteristics of Decision Making** * **Process of Decision Making** * **Types of Decisions** * **Decision Making Techniques** * **Importance of Decision Making** * **Principles of Decision Making** * **Occasions for Decision Making**   **Revision and Test of Chapter 7&8**  **CHAPTER 9: Management by Objectives**   * **MBO: Meaning, Features, Importance** * **Process of MBO** * **Problems with MBO and Suggestions for Improvement**   **CHAPTER 10 : Organising: Concept, Nature and Process**   * **Organising: Meaning, Nature, Concept** * **Process of Organising** * **Principles of Organising** * **Formal and Informal Organisation** * **Importance of Organising**   **Revision and Test of Chapter 9&10**  **CHAPTER 11 :Forms of Organisation Structure and Contingency Factors**   * **Organisation Structure-Meaning, Types** * **Line Organisation** * **Line and Staff Organisation** * **Functional Foremanship** * **Committee Organisation** * **Situational factors affecting Organisational Structure** |
| **November** |
| **CHAPTER 12 : Departmentation: Need and Basis**   * **Departmentation on the Basis of Functions, Product/ Services and Regions** * **Departmentation on the Basis of Process and Customers** * **Matrix Organisation** * **Factors to be considered in Departmentation**   **Revision and Test of Chapter 11&12**  **CHAPTER 13: Authority and Responsibility: Delegation of Authority**   * **Delegation: Meaning, Elements, Process** * **Importance of Delegation of Authority** * **Obstacles in Delegation of Authority** * **Requirements to make Delegation of Authority Effective**   **CHAPTER 14 : Centralisation and Decentralisation**   * **Decentralisation: Characteristics, Indicators, Evaluation** * **Factors affecting Decentralisation** * **Principles of Decentralisation** * **Centralisation: Characteristics and Evaluation**   **Revision and Test of Chapter 13&14**  **Assignment 2** |
| **December** |
| **Revision and Doubt Clarification** |

**Lesson Plan**

**Name of the Assistant Professor: Sakshi Kuchhal**

**Class: B. Com Semester III**

**Subject Lesson Plan: Corporate Law 21 July –6 December 2023**

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| **July** |
| **CHAPTER 2: Company: Meaning, Characteristics and Nature**   * **Company: Meaning and Characteristics** * **Concept of Corporate Veil** * **Conditions under which the Corporate veil can be lifted** * **Advantages and Disadvantages of Company** |
| **August** |
| **CHAPTER 3: Types of Companies**   * **Classification on the basis of Incorporation** * **Classification on the basis of Liability** * **Classification on the basis of Transferability of Shares** * **Classification on the basis of Ownership** * **Classification on the basis of Nationality** * **Other Types of Companies**   **CHAPTER 4: Private Company**   * **Meaning and Characteristics of Private Company** * **Private Vs Public Company** * **Privileges and Exemptions of Private Company** * **Termination of Privileges and Exemptions of Private Company** * **Conversion of Private company into a Public Company** * **Conversion of Public Company into a Private Company**   **Assignment 1** |
| **September** |
| **CHAPTER 5 : Formation, Promotion and Incorporation of Company Stages of Formation of Company**   * **Promotion of Company: Meaning and Stages** * **Promoters: Characteristics and Importance of Promoters** * **Functions of Promoter** * **Legal position of Promoter** * **Rights and duties of Promoters** * **Liabilities of Promoters** * **Commencement of Promoter’s Liability** * **Remuneration of Promoters** * **Types of Promoters** * **Incorporation of a Company** * **Procedure and Effects of Incorporation** * **Certificate of Incorporation- A conclusive evidence** * **Capital Subscription** * **Commencement of Business**   **CHAPTER 6 : Memorandum of Association**   * **Meaning and Features** * **Importance of MOA** * **Forms of MOA** * **Legal requirements of MOA** * **Contents of MOA** * **Alteration in MOA**   **Test 1** |
| **October** |
| **CHAPTER 7: Articles of Association**   * **Meaning and Characteristics of AOA** * **Nature, Objects and Importance of AOA** * **Legal requirements of AOA** * **Contents of AOA** * **Alteration of AOA- Procedure and Limitations** * **Legal effect of MOA and AOA and their Relationship** * **Doctrine of Constructive Notice** * **Doctrine of Indoor Management** * **Exceptions to the Doctrine of Indoor Management** * **Doctrine of Ultra vires** * **Effects of Ultra vires transaction** * **Exceptions to the Doctrine of Ultra vires** * **Rationale behind the Doctrine of Ultra vires**   **CHAPTER 8: Prospectus**   * **Prospectus- Meaning, Nature and Need** * **When Prospectus need not be issued** * **Form and Contents of Prospectus** * **Golden Rule in Prospectus** * **Legal requirements in Issue of Prospectus** * **Scanning of Prospectus** * **Restrictions on variation in Terms of Prospectus** * **Misstatement and Omissions in Prospectus** * **Consequences of Misstatement and Omissions in Prospectus** * **Defence available to person liable for Misstatement** * **Deemed Prospectus, Shelf Prospectus, Red Herring Prospectus** * **Prospectus of Foreign Companies**   **Assignment 2** |
| **November** |
| **CHAPTER 9:Borrowing Powers: Debentures and Charges**   * **Borrowing Power of Companies** * **Restrictions on Borrowing Powers of Company** * **Ultra Vires Borrowing** * **Methods of Borrowing** * **Debentures: Characteristics and Classes** * **Debentures and Debenture stock** * **Method of Issuing Debentures** * **Issue of Debentures with Pari Passu Clause** * **Debentures with trust deed** * **Remedies available to debenture holders** * **Mortgage vs Charges** * **Registration of Charges** * **Register of debenture holders and Charges** * **Public Deposit**   **Chapter 1: Historical Development of Company Law in India**   * **Phases of Development of Company Legislation in India** * **Indian Companies Act, 1913** * **Indian Companies Act, 1956** * **The Companies Act, 2013** * **The Companies (Amendment ) Act, 2015** * **Administration of Companies Act , 2013**   **Test 2** |
| **December** |
| **Revision& Doubt Clarification** |

**Lesson Plan**

**Name of the Assistant Professor: Sakshi Kuchhal**

**Class:B.Com Semester V**

**Subject Lesson Plan: Accounting for Management 21 July –6 December 2023**

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| **July** |
| **Chapter – 1 Introduction to Management Accounting**   * **Management Accounting: Nature and Scope of Management Accounting, Meaning and functions** * **Management Accountant** * **Management Accounting Principles** * **Management Accounting vs Financial Accounting vs. Cost Accounting** * **Utility of management Accounting,** * **Limitations of Management Accounting** * **Tools of Management Accounting** |
| **August** |
| **CHAPTER -2 Analysis and Interpretation of Financial Statements**   * **Meaning and types of financial statements** * **Analysis and interpretation of financial statements** * **Types of financial analysis** * **Steps involved in financial analysis, techniques of financial analysis** * **Comparative and Common size statements**   **CHAPTER 3: Accounting Ratios**   * **Ratio Analysis : Meaning of ratios** * **Classification of ratios** * **Calculation of Accounting ratios** * **Advantages and limitations of ratio analysis.**   **Assignment 1** |
| **September** |
| **CHAPTER 4 and 5: Cash Flow Statement and Financial Planning**   * **Cash Flow Statement : Meaning, objectives, limitations and accounting procedure** * **Financial planning: Meaning, Need , Steps, Limitations**   **Test 1** |
| **October** |
| **CHAPTER 6:** **Capital Budgeting**   * **Capital Budgeting : Meaning and nature** * **Need and importance** * **Traditional appraisal methods**   **Assignment 2** |
| **November** |
| **CHAPTER 6:** **Capital Budgeting**   * **Modern appraisal methods** * **Traditional vs Modern Methods** * **Limitations of Capital Budgeting** * **Capital Rationing**   **Test 2** |
| **December** |
| **Revision & Doubt Clarification** |

**Name of the Assistant Professor: Sakshi Kuchhal**

**Class:B.Com Semester III**

**Subject Lesson Plan: Corporate Accounting 21 July –6 December 2023**

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| **July** |
| **Unit 1**  **Share Capital: Meaning, Types, Accounting treatment of issue** |
| **August** |
| **Unit 1**  **Share Capital: Accounting treatment of forfeiture, reissue, buyback of equity shares, sweat shares, redemption of preference shares, issue of bonus shares**  **Assignment 1** |
| **September** |
| **Unit 2**  **Debenture: Meaning and types**  **Issue and redemption of debentures**  **Test 1** |
| **October** |
| **Unit 3**  **Valuation of Goodwill**  **Valuation of shares**  **Assignment 2** |
| **November** |
| **Unit 4**  **Profit and loss before and after incorporation**  **Final Accounts of Companies**  **Test 2** |
| **December** |
| **Revision & Doubt Clarification** |

**Government College Rithoj (Gurugram**)

LESSON PLANNER FOR THE SEMESTER II/IV/VI (A.Y. -2023-24)

**NAME OF THE TEACHER: *SUNIL KUMAR (Assistant Professor in Commerce)***

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|  | **CLASS** | **B. Com- 3rd Year Semester-6th** |
|  | **SUBJECTS** | **Taxation laws-** II |
|  |  | **TOPICS COVERED** |
| **CHAPTER 1**  **WEEK 1** | **WEEK 1 Day 1** | INCOME TAX-INTRODUCTION AND IMPORTANT DEFINITIONS  (INTRODUCTION) |
|  | **WEEK 1 Day 2** | BASIS AND PROCEDURE OF CHARGING INCOME TAX AND RATES FOR COMPUTATION OF INCOME TAX |
|  | **WEEK 1 Day3** | TOTAL INCOME AND GROSS TOTAL INCOME |
|  | **WEEK 1 Day 4** | SURCHARGE, MARGINAL RELIEF AND HEALTH AND EDUCATION CESS |
|  | **WEEK 1 Day 5** | AGRICULTURE INCOME AND CASUAL INCOME |
|  | **WEEK 1 Day 6** | PERSON, ASSESSEE, ASSESMENT YEAR,PREVIOUS YEAR,MAXIMUM MARGINAL RATE,PERMANENT ACCOUNT NUMBER AND TAX DEDUCTION AND TAX COLLECTION ACCOUNT NUMBER |
| **CHAPTER 2**  **WEEK 2** | **WEEK 2 Day 1** | AGRICULTURE INCOME  (INTRODUCTION) |
|  | **WEEK 2 Day 2** | NON-AGRICULTURE INCOME AND PARTLY AGRICULTURE INCOME |
|  | **WEEK 2 Day 3** | PRACTICAL PROBLEM SOLUTION |
|  | **WEEK 2 Day 4** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 2 Day 5** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 2 Day 6** | RESIDENCE AND TAX LIAILITY BASIS OF CHARGE  (INTRODUCTION) |
| **WEEK 3** | **WEEK 3 Day 1** | INDIVIDUAL, HUF AND COMPANY |
|  | **WEEK 3 Day 2** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 3 Day 3** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 3 Day 4** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 3 Day 5** | SCOPE OF TOTAL INCOME ON THE BASIS OF RESIDENCE OR INCIDENCE OF TAX |
|  | **WEEK 3 Day 6** | PRCTICAL PROBLEM SOLUTION |
| **WEEK 4** | **WEEK 4 Day 1** | EXEMPTIONS FROM TAX  OR  NON-TAXABLE INCOME  (INTRODUCTION AND EXPLANATION) |
|  | **WEEK 4 Day 2** | CAPITAL ASSET-EXPLAINATION |
|  | **WEEK 4 Day 3** | EXEMPTION FOR EMPLOYEE AND INSTITUTION |
|  | **WEEK 4 Day 4** | INCOME FROM SALARY  (INTRODUCTION) |
|  | **WEEK 4 Day 6** | DIFFERENT FORMS OF SALARY |
| **CHAPTER 3**  **WEEK 5** | **WEEK 5 Day 1** | ALLOWANCES   * FULLY TAXABLE * FULLY EXEMPT * PARTLY EXEMPT |
|  | **WEEK 5 Day 2** | SPECIAL ALLOWANCES EXCLUSIVELY TO BEINCURRED IN THE PERFORMANCE OF THE DUTIES OF OFFICE |
|  | **WEEK 5 Day 3** | SPECIAL ALLOWANCE TO MEET PERSONAL EXPENSES |
|  | **WEEK 5 Day 4** | PERQUISITES-TAXABLE IN ALL THE CASES |
| **CHAPTER-4** | **WEEK 5 Day 5** | PERQUISITES TAXABLE IN CASE OF SPECIAL EMPLOYEE |
|  | **WEEK 5 Day 6** | TAX FREE PERQUISITES |
| **WEEK 6** | **WEEK 6 Day 1** | MEDICAL BENEFITS-FOR TREATMENT WITHIN INDIA |
|  | **WEEK 6 Day 2** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 6 Day 3** | MEDICAL TREATMENT-OUTSIDE INDIA |
|  | **WEEK 6 Day 4** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 6 Day 5** | VALUATION OF PERQUISITES-RESIDENTIAL ACCOMMODATION FOR GOVT EMPLOYEE |
|  | **WEEK 6 Day 6** | VALUATION OF PERQUISITES-RESIDENTIAL ACCOMMODATION FOR OTHER EMPLOYEE |
| **CHAPTER 5**  **WEEK 7** | **WEEK 7 Day 1** | ACCOMMODATION PROVIDED IN HOTEL |
|  | **WEEK 7 Day 2** | ACCOMMODATION PROVIDED AT SITE |
|  | **WEEK 7 Day 3** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 7 Day 4** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 7 Day 5** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 7 Day 6** | VALUATION OF MOTER CAR |
| **WEEK 8** | **WEEK 8 Day 1** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 8 Day 2** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 8 Day 3** | VALUATION OF FACILITY OF GAS ELECTRICITY OR WATER |
|  | **WEEK 8 Day 4** | PRCTICAL PROBLEM SOLUTION |
| **CHAPTER 6** | **WEEK 8 Day 5** | EDUCATION AND TRANSPPORT FACILITY VALUATION |
|  | **WEEK 8 Day 6** | INTEREST FREE OR CONCESSIONAL LOAN |
| **WEEK 9** | **WEEK 9 Day 1** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 9 Day 2** | FACILITY OF SWEEPER, GARDNER, WATHCMAN OR PERSONAL ATTENDANT |
|  | **WEEK 9 Day 3** | FACILITY OF FREE FOOD, GIFT, EXPENSES CHARGED TO A CREDIT CARD, CLUB EXPENSES, HOLIDAY ENJOYMENT |
|  | **WEEK 9 Day 4** | PROFIT IN LIEU OF SALARY-PROVIDENT FUND |
|  | **WEEK 9 Day 6** | APPROVED SUPERANUNUATION FUND AND ENTERTAINMENT ALLOWANCE |
| **CHAPTER 7** | **WEEK 10 Day 1** | PRACTICAL PROBLEM SOLUTION |
|  | **WEEK 10 Day 2** | PRACTICAL PROBLEM SOLUTION |
|  | **WEEK 10 Day 3** | INCOME FROM SALARY- RETIREMENT BENEFITS  (INTRODUCTION) |
|  | **WEEK 10 Day 4** | GRATUITY (EMPLOYEES COVERD UNDER GRATUITY ACT 1972)-GOVERNMENT EMPLOYEES OR EMPLOYEES OF LOCAL AUTHORITY |
|  | **WEEK 10 Day 5** | GRATUITY: NON-GOVERNMENT EMPLOYEES |
|  | **WEEK 10 Day 6** | EMPLOYEES NOT COVERED UNDER GRATUITY ACT, 1972 |
| **CHAPTER 8**  **WEEK 11** | **WEEK 11 Day 1** | PRACTICAL PROBLEM SOLUTION |
|  | **WEEK 11 Day 2** | TREATMENT OF PENSION- COMMUTED AND NON- COMMUTED |
|  | **WEEK 11 Day 3** | EARNED LEAVE SALARY-ENCASHMENT DURING THE SERVICE ENCASHMENT AFTER RETIREMENT |
|  | **WEEK 11 Day 4** | PRACTICAL PROBLEM SOLUTION |
| **CHAPTER 9** | **WEEK 11 Day 5** | PRACTICAL PROBLEM SOLUTION |
|  | **WEEK 11 Day 6** | RETRENCHMENT COMPENSATION |
| **WEEK 12** | **WEEK 12 Day 1** | **PRACTICAL PROBLEM SOLUTION** |
|  | **WEEK 12 Day 2** | COMPENSATION ON VOLUNTARY RETIREMENT |
| **CHAPTER 10** | **WEEK 12 Day 3** | AMOUNT RECEIVED FROM PROVIDENT FUND |
|  | **WEEK 12 Day 4** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 12 Day 5** | INCOME FROM HOUSE PROPERTY |
|  | **WEEK 12 Day 6** | DETERMINATION OF GROSS ANNUAL VALUE |
| **CHAPTER 11**  **WEEK 13** | **WEEK 13 Day 1** | DEDUCTION FROM ANNUAL VALUE |
| **27/06/2022** | **WEEK 13 Day 2** | PRACTICAL PROBLEM SOLUTION |
| **CHAPTER 12** | **WEEK 13 Day 3** | PROFITS AND GAINS OF BUSINESS OR PROFESSION  (INTRODUCTION) |
|  | **WEEK 13 Day 4** | COMPUTION OF PROFITS OF BUSINESS OR PROFESSION-DEDUCTIONS EXPRESSLY ALLOWED |
|  | **WEEK 13 Day 5** | EXPENSES EXPRESSLY DISALLOWED |
|  | **WEEK 13 Day 6** | DEDUCTION ALLOWABLE ONLY ON ACTUAL PAYMENT AND PROFIT CHARGIBLE TO TAX |
| **CHAPTER 13**  **WEEK 14** | **WEEK 14 Day 1** | MAINENANCE OF ACCOUNT, CUMPULSORY AUDIT OF ACCOUNTAND VALUATION OF STOCK-IN-HAND OR INVENTORY |
|  | **WEEK 14 Day 2** | PRACTICAL PROBLEM SOLUTION |
|  | **WEEK 14 Day 3** | DEPRICIATION AND INVESTMENT ALLOWANCE  (INTRODUCTION)  ADDITIONAL DEPRICIATION ON PLANTT OR MACHINERY |
| **CHAPTER 14** | **WEEK 14 Day 4** | CAPITAL GAINS  (INTRODUCTION)  CAPITAL ASSETS AND TRANSFER OF CAPITALK ASSETS |
|  | **WEEK 14 Day 5** | COMPUTATION OF CAPITAL GAINS   * LONG TERM CAPITAL GAAIN * SHORT TERM CAPITAAL GAIN * COST OF ACQUISITTION * COST OF IMPROVEMENT * SELLING EXPENSES |
|  | **WEEK 14 Day 6** | COMPUTATION OF CAPITAL GAINS IN SPECIAL CASES |
| **WEEK 15** | **WEEK 15 Day 1** | PRACTICAL PROBLEM SOLUTION |
| **CHAPTER 15** | **WEEK 15 Day 2** | INCOME FROM OTHER SOURCES  (INTRODUCTION)   * SPECIFIC INCOME CHARGIBLE TO INCOME FROM OTHER SOURCES * OTHER INCOMES CHARGIBLE UNDER THE HEAD INCOME FROM OTHER SOURCES. |
|  | **WEEK 15 Day 3** | SECURITY AND KINDS OF SECURITIES  BOND WASHING TRANSACTIONS  AMOUNT NOT DEDUCTIBLE |
|  | **WEEK 15 Day 4** | CLUBBING OF INCOMES AND DEEMED INCOMES  (INTRODUCTION) |
|  | **WEEK 15 Day 5** | TREATMENT OF LOSS, RECOVERY OF TAX AND DEEMED INCOMES |
|  | **WEEK 15 Day 6** | SET-OFF AND CARRY FORWARD OF LOSSES   * SET-OFF LOSSES * CARRY FORWARD OF LOSSES |
| **WEEK 16** | **WEEK 16 Day 1** | DEDUCTION TO BE MADE FROM GROSS TOTAL INCOME  GENERAL PRINCIPALES FOR DEDUCTION FROM INCOMES  DEDUCTION IN RESPECT OF CERTAIN PAYMENTS  DEDUCTION IN RESPECT OF CERTAIN INCOMES |
|  | **WEEK 16 Day 3** | **SECTION. 80C, 80D, 80E, 80G, 80IA, 80JJA, 80 LA, 80P, 80QQB** |
|  | **WEEK 16 Day 4** | SECTION 80RRB, 80TTA, 80U |

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| **LESSON PLAN OF MATHEMATICS DEPT.** |
| **Name Of College: Govt College Rithoj, Gurugram , Academic Session :2023-24 Semester : Odd, (July 2023 to November 2023)**  **Name of Teacher: Dr. Kusum Saharan**  **Subject: BUSINESS MATHEMATICS-I**  **Class: B.COM, 1ST SEMESTER** |
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**July 2023**

Indices and Logarithms;

**August 2023**

Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.

**September 2023**

Elementary idea of Permutations and Combinations.

**October 2023**

Sequence and Series, A.P, G.P.

**November 2023**

Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs

**Government College, Rithoj (Gurugram)**

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| **Lesson plan 2023--24 (July 2023 to Nov 2023)** | |
| **Name of Assistant professor** | **Dr. Satinder Kumar** |
| **Class** | **B.Com. 1st Semester** |
| **Subject** | **Business Economics** |
| **Week, Month** | **Topics covered** |
| July 2023 | Introduction to Economics, Difference between economy and economics, Concept of Economic Problem: Causes, Basic Problem of an Economy, PPC and basic problem of an economy |
| August 2023 | Price Mechanism: Meaning, Working, Solution of basic economic problem by Price Mechanism (Capitalist Economy, Socialist Economy & Mixed Economy),  Elasticity of Demand: Meaning, Types, Price Elasticity of Demand: Meaning, Degree & Measurement of Price Elasticity of Demand, Factors Determining Price Elasticity of Demand |
| September 2023 | Income Elasticity of Demand: Meaning, Measurement & Degree, importance of income elasticity of demand, Cross Elasticity of Demand: Meaning, Measurement, Price Elasticity of demand and Managerial uses, Advertisement and Elasticity of Demand, Advertising Elasticity of Demand  Theory of Supply: Distinction between supply and stock, Individual and market supply, Supply curve, Law of Supply, price elasticity of supply: degree and factor effecting price elasticity of supply |
| October 2023 | Theory of Production: Production function, types of production function, Laws of Production: Returns to factor, law of variable proportions, returns to scale, law of returns to scale and Iso- Quant approach, Economies and diseconomies of scale, Iso- Quant: meaning, slope/ MRTS, Ridge Lines, Iso- Cost Line, Producer’ equilibrium or Least Cost combination |
| November 2023 | Indifference Curve, Marginal rate of Substitution, Budget Line, Consumer Equilibrium, Price Consumption Curve, Inferior and Giffen goods, Cardinal utility, Law of Diminishing Marginal Utility, Law of Equi- marginal utility, Concepts of Cost, traditional and Modern theory of cost, Market Structure  **WRITTEN TEST OF THE ENTIRE SYLLABUS** |