|  |
| --- |
| **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 |

|  |
| --- |
| **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 |

|  |
| --- |
| **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 |

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

|  |  |
| --- | --- |
|  | **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. |  |

|  |
| --- |
| **Name of the Teacher:Ritu, Ambika Sangwan**  |
| **Name of Subject: HUMAN RESOURCE MANAGEMENT** |
| **Month** | **Topics/ Chapters** |
| **July** | Introduction to Human Resource Management:Definition, Importance  |
|
|
|
| **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 |
|
|
|
| **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 |
|
|
|
| **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 |
|
|
|
| **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 & AssignmentRevision  |
|
|
|

|  |
| --- |
| **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 |

|  |
| --- |
| 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**

|  |
| --- |
| **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**

|  |
| --- |
| **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**

|  |
| --- |
| **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**

|  |
| --- |
| **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)***

|  |  |  |
| --- | --- | --- |
|  | **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 TAXOR 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 SECURITIESBOND WASHING TRANSACTIONSAMOUNT 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 INCOMEGENERAL PRINCIPALES FOR DEDUCTION FROM INCOMES DEDUCTION IN RESPECT OF CERTAIN PAYMENTSDEDUCTION 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 |

|  |
| --- |
| **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** |
|
|

**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)**

|  |
| --- |
| **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 DemandTheory 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** |