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| **B. Com III (VI Semester), Session 2023-24, Jan to Apr, 2024 Lesson Plan: Cost Accounting II** | |
| **Week 1** | **Contract Costing** |
| Day 1 | Features of Contract Costing |
|  | Contract Ledger |
| Day 2 | Preparation of Contract Account |
| Day 3 | Determination of Profit/Loss on Contract Account |
|  | Contract commenced during the year and completed within same financial year |
| Day 4 | Contract showing loss |
|  | Incomplete Contracts |
| Day 5 | Work-in-progress Account |
|  | Preparation of Balance Sheet in case of Incomplete Contracts |
| Day 6 | When cost of work uncertified has to be determined |
|  | Contract Accounts for a number of Contracts |
| **Week 2** | **Contract Costing (Contd.)** |
| Day 1 | Contract Accounts based on Trial Balance |
| Day 2 | Incomplete Contracts near Completion |
| Day 3 | Escalation Clause |
| Day 4 | Cost-plus Contract |
| Day 5 | Accounting Standard-7 |
| Day 6 | Assignment (Practice Questions) |
| **Week 3** | **Job and Batch Costing** |
| Day 1 | Features, Objectives and Advantages of Job Costing |
|  | Limitations of Job Costing |
| Day 2 | Procedure of Job costing |
| Day 3 | Statement of Job Costs |
| Day 4 | Batch Costing |
| Day 5 | Determination of Economic Batch/Lot Quantity |
| Day 6 | Assignment (Practice Questions) |
| **Week 4** | **Process Costing (Including Joint products and By-products)** |
| Day 1 | Meaning and characteristics of Process Costing |
|  | Distinction between job and process costing |
| Day 2 | General principles of Process Costing |
|  | Preparation of Process Cost Accounts |
| Day 3 | Wastage and its treatment |
| Day 4 | Processes having opening and Closing Stock |
| Day 5 | Normal Loss and Sale of Scrap |
| Day 6 | Assignment (Practice Questions) |
| **Week 5** | **Process Costing (Including Joint products and By-products) [Continued]** |
| Day 1 | Abnormal Wastage |
| Day 2 | Abnormal Gain |
| Day 3 | Joint products and By-products |
| Day 4 | Apportionment of joint costs |
| Day 5 | Cost-determination of by-products |
| Day 6 | Test (Contract Costing) |
| **Week 6** | **Inter-process profits** |
| Day 1 | Advantages and limitations of Inter-process profits |
| Day 2 | Inter-process profit-accounting process |
| Day 3 | Unrealised profit |
| Day 4 | More questions on inter-process profits |
| Day 5 | Assignment questions |
| Day 6 | Problem solving session |
| **Week 7** | **Cost-Volume-Profit Analysis** |
| Day 1 | Meaning, Importance and Limitations of CVP Analysis |
| Day 2 | Break-Even point Analysis |
| Day 3 | Limitations of Break-even analysis |
| Day 4 | Computation of Break-Even point |
| Day 5 | Contribution and P/V Ratio |
| Day 6 | Practice Questions |
| **Week 8** | **Cost-Volume-Profit Analysis (Contd.)** |
| Day 1 | Margin of Safety |
| Day 2 | Calculation of Sales for desired profit |
| Day 3 | Break-Even Chart |
| Day 4 | More Practice questions |
| Day 5 | Test (Process Costing) |
| Day 6 | Problem-solving session |
| **Week 9** | **Absorption Costing and Marginal Costing** |
| Day 1 | Absorption Costing |
| Day 2 | Concept of Marginal Costing |
| Day 3 | Calculation of marginal cost |
| Day 4 | Marginal Approach to Profit Calculation |
| Day 5 | Difference between Absorption and Marginal Costing |
| Day 6 | Advantages and Disadvantages of Marginal Costing |
| **Week 10** | **Marginal Costing as a tool for decision-making** |
| Day 1 | Make or Buy Decision |
| Day 2 | Change in Product-Mix |
| Day 3 | Pricing Decisions |
| Day 4 | Exploring a New Market |
| Day 5 | Shut-down Decisions |
| Day 6 | More Practice Questions |
| **Week 11** | **Budgeting and Budgetary Control** |
| Day 1 | Difference in Budget, Budgeting and Budgetary Control |
|  | Objectives and Importance of Budgetary Control |
| Day 2 | Types or Classification of Budgets |
|  | Installation of Budgetary Control System |
| Day 3 | Kinds of Budget |
|  | Sales Budget |
| Day 4 | Production Budget |
|  | Raw Material Budget |
| Day 5 | Labour Budget |
|  | Overhead Budget |
| Day 6 | Cash budget |
|  | Fixed and Flexible Budget |
| **Week 12** | **Standard Costing** |
| Day 1 | Meaning and definitions of Standard Costing |
|  | Characteristics of Standard Costing |
| Day 2 | Objectives of Standard Costing |
|  | Advantages and Limitations of Standard Costing |
| Day 3 | Methods of determining standards |
|  | Standard Costing and Budgetary Control |
| Day 4 | Test (CVP) |
| Day 5 | **Variance Analysis** |
|  | Classification of Variances |
|  | Importance of Variance Analysis |
| Day 6 | Causes of Variances |
| **Week 13** | **Holi Break** |
| **Week 14** | **Variance Analysis** |
| Day 1 | Material Cost Variance |
| Day 2 | Material Cost Variance |
| Day 3 | Material Cost Variance |
| Day 4 | Labour Cost Variance |
| Day 5 | Labour Cost Variance |
| Day 6 | More Practice questions |
| **Week 15** | **Zero Base Budgeting** |
| Day 1 | Main features of ZBB |
| Day 2 | Steps in ZBB |
|  | Advantages and Limitations of ZBB |
| Day 3 | **Performance Budgeting** |
|  | Meaning of Performance Budgeting |
| Day 4 | Steps in the process of Performance Budgeting |
| Day 5 | **Responsibility Accounting** |
|  | Meaning of Responsibility Accounting |
|  | Steps involved in Responsibility Accounting |
| Day 6 | Responsibility Centres |
|  | Advantages and limitations of Responsibility Accounting |
| **Week 16** | **Revision week** |
|  | Revisiting all important concepts |
|  | Discussion of old question papers |

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| **B. Com II (IV Semester), Session 2023-24, Jan to Apr, 2024 Lesson Plan: Business Statistics II** | |
| **Week 1** | **Index Numbers I** |
| Day 1 | Index Numbers- Meaning |
|  | Importance and uses of index numbers |
| Day 2 | Construction of Price Index numbers |
|  | Simple Aggregative Method |
|  | Simple Average of Price Relatives Method |
| Day 3 | Construction of Price Index numbers |
|  | Weighted Aggregative Method |
|  | Weighted Average of Price Relatives Method |
| Day 4 | More practice questions |
| Day 5 | Group discussion on uses of index numbers |
| Day 6 | Problem solving session |
|  |  |
| **Week 2** | **Index Numbers I (Contd.)** |
| Day 1 | Laspeyre's Method |
|  | Paasche's Method |
| Day 2 | Fisher's Method |
| Day 3 | Marshall-Edgeworth's method |
|  | Dorbish-Bowley's method |
|  | Kelly's Method |
| Day 4 | More Practice Questions |
| Day 5 | Test of Adequacy of Index numbers |
|  | Time Reversal Test |
|  | Factor Reversal Test |
|  | Circular Test |
| Day 6 | Most appropriate index |
|  | Problems in Construction of Index Numbers |
|  |  |
| **Week 3** | **Index Numbers II** |
| Day 1 | Construction of Chain Base Indices |
| Day 2 | Construction of Fixed Base Indices |
| Day 3 | Conversion of Chain Base into Fixed Base Indices |
|  | Conversion of Fixed Base into Chain Base Indices |
| Day 4 | Test (Various Methods of constructing index numbers) |
| Day 5 | Base Shifting |
| Day 6 | Splicing- Forward and Backward |
|  |  |
| **Week 4** | **Index Numbers II (Contd.)** |
| Day 1 | Cost of Living Indices |
| Day 2 | Miscellaneous Examples |
| Day 3 | More practice questions |
| Day 4 | **Time Series Analysis- I** |
|  | Meaning of time series |
|  | Components of time series: Trend, Seasonal variation, Cyclical Variation, Irregular variation |
| Day 5 | Additive and Multiplicative Model |
|  | Uses of time series analysis |
| Day 6 | Group discussion on Time Series |
|  |  |
| **Week 5** | **Time Series Analysis- I (Contd.)** |
| Day 1 | Calculation of trend |
|  | Graphic method |
|  | Semi-average method |
| Day 2 | Calculation of trend |
|  | Moving average method- odd years, even years |
| Day 3 | More examples on calculation of trend |
| Day 4 | Calculation of trend |
|  | Least squares Method |
|  | Linear trend: Fitting the trend line |
| Day 5 | More examples on calculation of linear trend |
| Day 6 | Test (Index Numbers) |
|  |  |
| **Week 6** | **Time Series Analysis- II** |
| Day 1 | Parabolic trend: Fitting the parabolic trend line |
| Day 2 | Parabolic trend: odd number of years, even number of years |
| Day 3 | Predicting future values on the basis of fitted trend equation |
| Day 4 | More practice questions |
| Day 5 | Fitting the exponential trend equation |
| Day 6 | Exponential trend equation: odd number of years, even number of years |
|  |  |
| **Week 7** | **Time Series Analysis- II (Contd.)** |
| Day 1 | Exponential trend: Predicting future values on the basis of fitted trend equation |
| Day 2 | More practice questions |
| Day 3 | **Time Series Analysis- III** |
|  | Measuring Seasonal variations |
| Day 4 | Calculation of Seasonal Indices using simple average |
| Day 5 | Seasonal Indices using moving average |
| Day 6 | More practice questions |
|  |  |
| **Week 8** | **Probability Theory** |
| Day 1 | Introduction to Probability |
|  | Important terms used in Probability |
| Day 2 | Approaches to Probability |
|  | Classical definition of Probability |
|  | Relative frequency approach |
|  | Subjective Approach |
| Day 3 | Questions based on classical/mathematical probability |
| Day 4 | Revisit: Time Series Analysis |
| Day 5 | Addition Theorem of Probability |
|  | Mutually Exclusive Events- 2 and 3 events |
| Day 6 | Addition Theorem of Probability |
|  | Not mutually exclusive events - 2 and 3 events |
|  |  |
| **Week 9** | **Probability Theory (Contd.)** |
| Day 1 | Practical questions on Addition Theorem |
| Day 2 | Multiplication theorem |
|  | Independent Events |
| Day 3 | Practical questions on Multiplication Theorem: Independent Events |
| Day 4 | Multiplication theorem: Dependent Events |
|  | Conditional Probability |
| Day 5 | Practical Questions on Conditional Probability |
| Day 6 | Practical questions on Multiplication Theorem: dependent Events |
|  |  |
| **Week 10** | **Probability Theory (Contd.)** |
| Day 1 | Practical questions on Combined use of Addition and Multiplication Theorem |
| Day 2 | Miscellaneous Examples |
| Day 3 | Test (Probability Theory) |
| Day 4 | Bayesian Probability or Bayes' Theorem |
|  | Derivation of the theorem |
| Day 5 | Practical questions on Bayes' Theorem |
| Day 6 | Practical questions on Bayes' Theorem |
|  |  |
| **Week 11** | **Probability Distributions** |
| Day 1 | Binomial Distribution: Assumptions and characteristics |
| Day 2 | Binomial Distribution: Assumptions and characteristics |
| Day 3 | Applications of Binomial distribution |
| Day 4 | Applications of Binomial distribution |
| Day 5 | Fitting a Binomial Distribution |
| Day 6 | Fitting a Poisson Distribution |
|  |  |
| **Week 12** | **Probability Distributions (Contd.)** |
| Day 1 | Poisson Distribution: Assumptions and Characteristics |
| Day 2 | Poisson Distribution: Assumptions and Characteristics |
| Day 3 | Applications of Poisson distribution |
| Day 4 | Applications of Poisson distribution |
| Day 5 | Fitting a Poisson Distribution |
| Day 6 | Fitting a Poisson Distribution |
| **Week 13** | **Holi Break** |
| **Week 14** |  |
| Day 1 | Normal Distribution: Assumptions and Characteristics |
| Day 2 | Normal Distribution: Assumptions and Characteristics |
| Day 3 | Application of Normal Distribution: Finding area under the curve |
| Day 4 | Application of Normal Distribution: Finding area under the curve |
| Day 5 | Revision of Bayes’ Theorem |
| Day 6 | More questions on Normal Distribution |
| **Week 15** | **Probability Distributions (Contd.)** |
| Day 1 | Revision of Binomial Distribution |
| Day 2 | Revision of Poisson Distribution |
| Day 3 | Fitting a normal distribution |
| Day 4 | Fitting a normal distribution |
| Day 5 | Normal Distribution as an approximation to Binomial and Poisson distributions |
| Day 6 | Test (Binomial and Poisson Distribution) |
| **Week 16** | **Revision Week** |
|  | Revisiting all important concepts |
|  | Discussion of old question papers |

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| **B. Com III (IV Semester), Session 2023-24, Jan to Apr, 2024 Lesson Plan: Business Regulatory Framework** | |
| **Week 1** | **Indian Partnership Act, 1932** |
| Day 1 | Fundamental definitions |
| Day 2 | Characteristics of Partnership |
| Day 3 | Kinds of Partnership |
|  | Characteristics of Limited Partnership |
| Day 4 | Difference between Partnership and Co-ownership |
| Day 5 | Mutual Relations of Partners |
| Day 6 | Relations of Partners to third parties |
|  |  |
| **Week 2** | **Indian Partnership Act, 1932 (Contd.)** |
| Day 1 | Implied authority and third party |
| Day 2 | Types of partners |
| Day 3 | Transfer of Interest by a Partner |
| Day 4 | Minor as a partner |
| Day 5 | Admission of a Partner |
| Day 6 | Outgoing Partner |
| **Week 3** | **Indian Partnership Act, 1932 (Contd.)** |
| Day 1 | Dissolution of Partnership |
|  | Dissolution of Firm |
| Day 2 | Rights of Partners after Dissolution |
| Day 3 | Liabilities of Partners after Dissolution |
| Day 4 | Registration of partnership firm |
| Day 5 | Partnership Deed |
| Day 6 | Recapitulation of the Indian Partnership Act |
| **Week 4** | **Negotiable Instruments Act, 1881** |
| Day 1 | Meaning of Negotiable Instrument |
|  | Essential Characteristics of Negotiable Instrument |
| Day 2 | Kinds of Negotiable Instruments |
| Day 3 | Promissory Note |
| Day 4 | Bill of Exchange and its types |
| Day 5 | Cheques and their types |
| Day 6 | Crossing of cheques |
| **Week 5** | **Negotiable Instruments Act, 1881 [Continued]** |
| Day 1 | Parties to Negotiable Instruments |
| Day 2 | Holder and Holder in due course |
| Day 3 | Special privileges of a Holder in due course |
| Day 4 | Payment in Due Course |
| Day 5 | Capacity of Parties |
| Day 6 | Liabilities of Parties to Negotiable Instruments |
| **Week 6** | **Negotiable Instruments Act, 1881 [Continued]** |
| Day 1 | Modes of Negotiation |
| Day 2 | Negotiation by Endorsement and delivery |
| Day 3 | Distinction between Assignment and Negotiation |
| Day 4 | Endorsement |
| Day 5 | Kinds of Endorsement |
| Day 6 | Negotiation of Instruments obtained through unlawful means |
| **Week 7** | **Negotiable Instruments Act, 1881 [Continued]** |
| Day 1 | Acceptance |
| Day 2 | Payment for honour |
| Day 3 | Presentment |
| Day 4 | Discharge of Parties from liabilities |
| Day 5 | Noting and Protest |
| Day 6 | Hundis |
| **Week 8** | **Sale of Goods Act 1930** |
| Day 1 | Fundamental Definitions |
| Day 2 | Revision of Partnership Act |
| Day 3 | Contract of Sale |
| Day 4 | Sale and Agreement to sell |
| Day 5 | Types of goods |
| Day 6 | Price |
| **Week 9** | **Sale of Goods Act 1930 (Contd.)** |
| Day 1 | Distinction between sale, hire-purchase, pledge etc. |
| Day 2 | Conditions |
| Day 3 | Warranties |
| Day 4 | Difference between conditions and warranties |
| Day 5 | Implied Conditions and Warranties |
| Day 6 | Caveat Emptor |
| **Week 10** | **Sale of Goods Act 1930 (Contd.)** |
| Day 1 | Caveat Emptor |
| Day 2 | Performance of a contract of Sale |
| Day 3 | Performance of a contract of Sale |
| Day 4 | Delivery and Payment |
| Day 5 | Unpaid Seller |
| Day 6 | Unpaid Seller |
| **Week 11** | **Sale of Goods Act, 1930 (Contd.)** |
| Day 1 | Rights of an Unpaid Seller |
| Day 2 | Rights of an Unpaid Seller |
| Day 3 | Suits for Breach of Contract |
| Day 4 | Suits for Breach of Contract |
| Day 5 | Revisit of Negotiable Instruments Act, 1881 |
| Day 6 | Revisit of Negotiable Instruments Act, 1881 |
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| **Week 12** | **Case Laws** |
| Day 1 | Discussion of Case Laws on Partnership Act |
| Day 2 | Discussion of Case Laws on Partnership Act |
| Day 3 | Discussion of Case Laws on Negotiable Instruments Act |
| Day 4 | Discussion of Case Laws on Negotiable Instruments Act |
| Day 5 | Discussion of Case Laws on Sale of Goods Act |
| Day 6 | Discussion of Case Laws on Sale of Goods Act |
| **Week 13** | **Holi Break** |
| **Week 14** | **Revisit** |
| Day 1 | Revisit of Partnership Act |
| Day 2 | Revisit of Partnership Act |
| Day 3 | Revisit of Negotiable Instruments Act |
| Day 4 | Revisit of Negotiable Instruments Act |
| Day 5 | Revisit of Sale of Goods Act |
| Day 6 | Revisit of Sale of Goods Act |
| **Week 15** | **Right to Information Act, 2005** |
| Day 1 | Meaning and Objectives |
| Day 2 | Salient Features of RTI Act |
| Day 3 | Procedure for obtaining information |
| Day 4 | Appeals |
| Day 5 | Exemptions from Disclosure of Application |
| Day 6 | Third Party Information |
|  |  |
| **Week 16** | **Right to Information Act, 2005 (Contd.)** |
| Day 1 | Central Information Commission |
| Day 2 | State Information Commission |
| Day 3 | Obligations of Public Authorities |
| Day 4 | Duties of PIO |
| Day 5 | Revision of RTI Act |
| Day 6 | Discussion of Previous Years’ question papers |

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| **Government College RITHOJ** | |
| **Lesson Plan** | |
| Academic Session- 2023-24, Semester: Even | |
| B.Com (Pass) 6th Semester | |
| AUDITING | |
| Name : Ritu, Ambika Sangwan | |
| **Week** | **Topics/ Chapters to be covered** |
| **January-2024** | |
|  | AUDITING: AN INTRODUCTION, OBJECTS, IMPORTANCE AND LIMITATION OF AUDITING |
|  | TYPES OF AUDIT, ASSIGNMENTS , TEST |
|  | AUDIT PROCESS AND AUDIT PROGRAMME |
| **February-2024** | |
|  | INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT |
|  | ROUTINE CHECKING |
|  | VOUCHING, ASSIGNMENTS |
|  | VERIFICATION OF ASSETS AND LIABILITY |
| **March-2024** | |
|  | VALUATION OF ASSETS |
|  | APPOINTMENT, POWER, DUTIES AND LIABILITIES OF AN AUDITOR |
|  | ASSIGNMENTS AND TEST |
|  | DEPRECIATION, PROVISION AND RESERVES,GROUP DISCUSSION |
| **April-2024** | |
|  | DIVISIBLE PROFITS AND DIVIDENDS , TEST |
|  | AUDIT REPORT, INVESTIGATION, ASSIGNMENT |
|  | REVISION |
|  | REVISION |

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| **Department of Commerce** | |
| **Lesson Plan (Year- 2023-24 )** | |
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| **Name of the Teacher: Ritu, Ambika Sangwan** | |
| **Class: B. COM 4th SEM** | |
| **Name of Subject: Secretarial Practices** | |
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| **Month** | **Topics/ Chapters** |
| **Janurary** | Secretary : Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure; qualifications and disqualifications; position and removal of secretary,Question Answer discussion |
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| **February** | Promotion of Company and Secretary: Duties of Secretary regarding formation of M/A and A/A and their alterations. Duties of secretary regarding issue of share certificate, share warrant and share stock, calls–in-arrear, forfeiture and re-issue of shares, transfer and transmission of shares. Revision, Test |  |
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| **March** | Company Meeting & Secretary: Duties of Secretary regarding meetings, requisites of a valid meeting, secretarial duties regarding meetings of shareholders, meetings of Board of directors. Revision, Assignment |  |
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| **April** | Company Secretary and motion and Resolution, voting and proxy. Revision, Test |  |
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| **Name of the Teacher: Ritu, Ambika Sangwan** | |
| **Class: B. COM 4th SEM** | |
| **Name of Subject: Marketing Management** | |
| **January** | Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation. Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior. Product Planning and Development: - Importance and scope of product Planning in marketing; Stages ofNew product development. Quiz Contest |
| **February** | Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle. Branding and Trademark: - Difference between brand and trademark; advantages and criticism of |
| branding; types of branding; Brand Polices and Strategies, Assignment |
| **March** | Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policyand pricing strategies, Assignment and Test |
| **April** | Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Sales Promotion: - Importance, Methods, Functions and Publicity, Tests and Revision |

**Lesson Plan**

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

**Class: B.Com Semester II**

**Subject Lesson Plan: BUSINESS MANAGEMENT (15 Feb to 22 April 2024)**

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| **February** |
| **CHAPTER 1 : STAFFING: CONCEPT AND SCOPE** |
| * **Staffing – Meaning and characteristics** * **Importance of staffing** * **Steps involved in staffing** * **Determining requirement of man power** * **Importance of Job analysis** |
| **CHAPTER 2:RECRUITMENT: MEANING AND SOURCES** |
| * **Recruitment- Meaning** * **Process of recruitment** * **Internal Sources of recruitment** * **External Sources of recruitment** * **Advantages and limitations of Internal and External Sources** |
| **CHAPTER 3: SELECTION: MEANING AND PROCESS** |
| * **Selection- Meaning** * **Steps involved in the selection process** |
| **March** |
| **CHAPTER 4 : TRAINING: IMPORTANCE AND METHODS** |
| * **Introduction to training and development** * **Characteristics of Training** * **Training v/s Development** * **Importance of Training** * **Methods of training** * **Principles of training** * **ASSIGNMENT 1** |
| **CHAPTER 5: MOTIVATION: NEED AND THEORIES** |
| * **Motivation- Meaning and Characteristics** * **Importance of motivation** * **Process of motivation** * **Traditional theories of motivation** * **Modern theories of motivation** * **Techniques of motivation** * **Financial and Non Financial Motivators** * **Individual v/s group motivators** * **Extrinsic and extrinsic motivators** * **Hurdles in motivation** * **Principles of motivation** |
| **CHAPTER 6: LEADERSHIP :STYLES AND THEORIES** |
| * **Leadership- Meaning and Characteristics** * **Importance of Leadership** * **Functions of a Leader** * **Qualities of a Leader** * **Theories of Leadership** * **Leadership styles** * **Choosing a leadership style** * **Leadership as a continuum** * **Management system of Likert** |
| **CHAPTER 7: COMMUNICATION: PROCESS, NETWORK AND BARRIERS** |
| * **Communication- Meaning and Characteristics** * **Communication Process** * **Importance of communication** * **Communication network** * **Media of communication** * **Barriers to effective communication** * **Steps to overcome barriers** * **Principles of effective communication** |
| **April** |
| **CHAPTER 8: CONTROLLING: CONCEPT AND PROCESS** |
| * **Controlling- Meaning and Characteristics** * **Need for controlling** * **Importance of controlling** * **Controlling process** * **Limitations of controlling** * **Principles of controlling** * **Control areas** * **Relationship between planning and controlling** * **Controlling and other functions of management** * **ASSIGNMENT 2** |
| **CHAPTER 9: CONTROL TECHNIQUES: TRADITIONAL AND MODERN** |
| **Traditional Control Techniques**   * **Budgetary control** * **Breakeven point analysis** * **Statistical data** * **Operational audit** * **Personal observation, Modern Control Techniques** * **Zero based budgeting** * **Responsibility accounting** * **Management audit** * **Management information system** * **Programme network analysis** * **PERT &CPM** |
| **CHAPTER 10:MANAGEMENT OF CHANGE** |
| * **Change- Meaning and Resistance to change** * **Management of change** * **Nature of change** * **Causes of change** * **Types of change** * **Process of planned change** * **Change agent** * **Causes of resistance to change** * **Overcoming resistance to change** * **Emerging horizons of management in changing environment** |
| **DOUBTS CLARIFICATION**  **WRITTEN TEST**  **REVISION** |

**Lesson Plan**

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

**Class: B.Com Semester VI**

**Subject Lesson Plan: FINANCIAL MANAGEMENT (15 Feb to 22 April 2024)**

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| **February** |
| **UNIT 1: NATURE OF FINANCIAL MANAGEMENT** |
| * **Scope of Finance** * **Finance functions** * **Role of Financial manager** * **Financial goal** * **Profit maximization vs Wealth maximisation** * **Objectives of FM** * **Finance and related disciplines** * **Financial planning** |
| **UNIT 2: WORKING CAPITAL MANAGEMENT** |
| * **Meaning, nature and planning of working capital** * **Permanent and variable working capital** * **Balanced working position** * **Determinants of working capital** * **Issues in working capital management** * **Management of cash and marketable securities** * **Management of receivables and Assignment 1** |
| **March** |
| **UNIT 3: COST OF CAPITAL** |
| * **Significance and determination of cost of capital** * **Capitalisation** * **Leverage analysis- operating, financial and combined leverage** * **EBIT-EPS Analysis** |
| **UNIT 4: CAPITAL STRUCTURE THEORY AND POLICY** |
| * **Relevance of capital structure** * **Net income and traditional view** * **Irrelevance of capital structure** * **NOI Approach and MM Hypothesis without taxes** * **Capital structure planning and policy and Assignment 2** |
| **April** |
| **UNIT 5: DIVIDEND THEORY AND POLICY** |
| * **Issues in dividend policy** * **Walter’s and Gordan’s model** * **Objectives of dividend policy** * **Considerations in dividend policy** * **Stability of dividends** * **Forms of dividends** * **Doubts clarification, written test and revision** |

**Lesson Plan**

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

**Class:B.Com Semester IV**

**Subject Lesson Plan: Corporate Law (15 Feb to 23 April 2024)**

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| **February** |
| **CHAPTER 1 : Share and Stock** |
| * **Share: Meaning and Characteristics** * **Types of shares** * **Stock- Characteristics, Conversion of share to stock** * **Voting rights of Shareholders** * **Variation of Shareholder’s Rights** |
| **CHAPTER 2 :Allotment of Shares** |
| * **Meaning of Allotment** * **Provisions regarding Allotment** * **Irregular Allotment and its effects** * **Procedure of allotment** * **Return of Allotment** * **Letter of Allotment** * **Renunciation of Allotment** * **Allotment for consideration other than cash** * **Underwriting Commission** * **Brokerage** * **Issue of shares** * **Book Building** * **Issue of Sweat Equity Shares** * **Issue of Bonus Shares** * **Issue of Right Shares** * **Buy back of shares- Restrictions, Provisions** |
| **CHAPTER 3: Share Certificate and Share Warrant** |
| * **Share Certificate- Meaning and Contents** * **Legal effects of share certificate** * **Provisions related to share certificates** * **Share Warrant- Meaning and Contents** * **Conditions for Issuing Share Warrants** * **Effects of Issue of share warrant** * **Provisions of Articles** * **Surrender of Share warrant** * **Dividends on Share warrant** * **Share Certificate v/s Share Warrant** |
| **March** |
| **CHAPTER 4: Transfer and Transmission of Shares** |
| * **Meaning** * **Restrictions on Transfer of Shares** * **Procedure of Transfer of Shares** * **Extent of Director’s Discretion regarding refusal to transfer of shares** * **Transmission of shares** * **Provisions regarding transmission of shares** * **Procedure of Transmission** * **Nomination of shares** * **Rights of Nominee** * **Transfer vs Transmission** * **Certificate of Transfer** * **Blank Transfer- Meaning, advantages, restrictions** * **Forged transfer, Void transfer, Demat transfer** * **Relationship between Transferor and Transferee until Registration** * **ASSIGNMENT 1** |
| **CHAPTER 5:Calls on Shares, Forfeiture, Surrender and Lien** |
| * **Calls on shares- Meaning and Characteristics** * **Legal provisions regarding calls** * **Procedure for making call** * **Effects of non payment of call** * **Calls in Arrears and Advance** * **Forfeiture of Shares- Meaning and Conditions** * **Procedure for forfeiture and effects** * **Reissue of forfeited shares** * **Annulment of Forfeiture** * **Expropriation of shares** * **Surrender of shares** * **Conditions for valid surrender** * **Forfeiture vs Surrender vs Lien vs expropriation** * **Lien on shares** * **Termination of lien** |
| **CHAPTER 6: Share Capital of Company** |
| * **Share capital- meaning, nature and forms** * **Kinds of share capital** * **Alteration in share capital- restrictions and procedure** * **Reduction in share capital- reasons, restrictions and procedure** * **Liability of members in respect of reduced capital** * **Further issue of share capital** * **Manner and allotment of further issue of shares** * **Conversion of loans into shares** * **Shareholder’s right of pre emption** |
| **CHAPTER 7 : Members and Shareholders of a Company** |
| * **Members- meaning** * **Types of membership** * **Members vs Shareholders** * **Who may be members** * **Ways of acquiring membership** * **Termination of membership** * **Register of members- Maintenance, Place, Inspection, Closing and Rectification** * **Foreign register of members** * **Rights of Members** * **Variation of member’s rights** * **Liabilities of members** * **Annual Return** |
| **CHAPTER 8: Company Meetings and Resolutions** |
| * **Meeting- meaning and characteristics and significance** * **One man meeting** * **Kinds of meetings** * **Provisions regarding each kind of meeting- Time, notice, place, quorum, penalty, authority** * **Resolution- meaning** * **Kinds of resolution** * **Registration of certain resolutions and agreements** * **Passing of resolution by postal ballot** * **Meeting through video conferencing** * **Matters that are prohibited in Board meeting conducted through Video Conferencing** * **ASSIGNMENT 2** |
| **April** |
| **CHAPTER 9: Requisites of a Valid Meeting** |
| * **Validity of a Meeting** * **Requisites of valid meeting** * **Voting, Polls and Proxy** * **Legal provisions regarding polls** * **Legal provisions regarding proxy** * **E voting** |
| **CHAPTER 10: Directors: Appointment, Removal, Powers, Duties and Liabilities** |
| * **Director and Board of Directors** * **Only Individuals can be directors** * **Restrictions on number of directorships** * **Classification of directors** * **Qualifications and Dis qualifications of directors** * **DIN** * **Appointment of Directors** * **Voting on Director’s appointment** * **Vacation of office of director** * **Removal of director** * **Resignation by a director** * **Assignment of office to others by Directors** * **Loans to Directors** * **Legal position of directors** * **Powers of Directors and Restrictions on Board’s Powers** * **Contribution to charitable fund and Political Contributions** * **Duties of Directors** * **Liabilities of Directors** * **Remuneration of Directors** * **Managing Director, Whole Time Director, Manager** |
| **CHAPTER 11: Winding up of the Company** |
| * **Meaning** * **Winding up and Dissolution** * **Modes of Winding up** * **Provisions regarding winding up** * **Consequences of Winding up** * **Official Liquidator** * **Contributory** |
| **CHAPTER 12 : Depository System and Paperless Trading** |
| * **Depository system- Meaning, characteristics, constituents** * **Transfer of ownership through depository mode** * **Need and Benefits of depositories** * **Paperless trading** * **Depository process** * **NSDL, SHCIL, CDSL** |
| **WRITTEN TEST**  **REVISION AND 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-1st Year Semester- 2nd** |
|  | **SUBJECTS** | **Financial Accounting -** II |
|  |  | **TOPICS COVERED** |
| **CHAPTER 1**  **WEEK 1**  **1/04/2022** | **WEEK 1 Day 1** | Branch Accounting  (INTRODUCTION) |
| **2/04/2022** | **WEEK 1 Day 2** | Difference between Hire Purchase System and Credit Sale |
| **4/04/2022** | **WEEK 1 Day3** | Basic terms of Branch Accounting |
| **5/04/2022** | **WEEK 1 Day 4** | Accounting Records Under Hire Purchase System   * Total Asset Value Method * Asset Accrual Method |
| **6/04/2022** | **WEEK 1 Day 5** | Accounting Procedure |
| **7/04/2022** | **WEEK 1 Day 6** | Accounting Procedure-when interest is included in the instalment |
| **CHAPTER 2**  **WEEK 2**  **8/04/2022** | **WEEK 2 Day 1** | Practical problem Solution |
| **9/04/2022** | **WEEK 2 Day 2** | Accounting Procedure-When interest is not included in the instalment |
| **11/04/2022** | **WEEK 2 Day 3** | PRCTICAL PROBLEM SOLUTION |
| **12/04/2022** | **WEEK 2 Day 4** | Payment of half yearly instalments |
| **13/04/2022** | **WEEK 2 Day 5** | PRCTICAL PROBLEM SOLUTION |
| **15/04/2022** | **WEEK 2 Day 6** | Accounting Procedure-CALCULATION OF CASH PRICE |
| **WEEK 3**  **16/04/2022** | **WEEK 3 Day 1** | PRCTICAL PROBLEM SOLUTION |
| **18/04/2022** | **WEEK 3 Day 2** | CALCULATION OF INTEREST WHEN RATE OF INTEREST IS NOT GIVEN |
| **19/04/2022** | **WEEK 3 Day 3** | PRCTICAL PROBLEM SOLUTION |
| **20/04/2022** | **WEEK 3 Day 4** | PRCTICAL PROBLEM SOLUTION |
| **21/04/2022** | **WEEK 3 Day 5** | AFTER SALE SERVICES  FREE REPAIR OR MAINTENANCE BY THE VENDOR |
| **22/04/2022** | **WEEK 3 Day 6** | PRCTICAL PROBLEM SOLUTION |
| **WEEK 4**  **23/04/2022** | **WEEK 4 Day 1** | PRCTICAL PROBLEM SOLUTION |
| **25/04/2022** | **WEEK 4 Day 2** | PRCTICAL PROBLEM SOLUTION |
| **26/04/2022** | **WEEK 4 Day 3** | PRCTICAL PROBLEM SOLUTION |
| **27/04/2022** | **WEEK 4 Day 4** | REPOSSESSION OF GOODS DUE TO NON-PAYMENT OF INSTALMENT |
| **28/04/2022** | **WEEK 4 Day 6** | TRANSFER OF ASSET TO THIRD PARTY |
| **CHAPTER 3**  **WEEK 5**  **29/04/2022** | **WEEK 5 Day 1** | PRACTICAL PROBLEM SOLUTION |
| **30/04/2022** | **WEEK 5 Day 2** | SALE OF ASSET BY HIGHER PURCHASER |
| **02/05/2022** | **WEEK 5 Day 3** | PRCTICAL PROBLEM SOLUTION |
|  | **WEEK 5 Day 4** | STOCK AND DEBTOR SYSTEM |
| **CHAPTER-4**  **04/05/2022** | **WEEK 5 Day 5** | INSTALMENT PAYMENT SYSTEM  (INTRODUCTION) |
| **05/05/2022** | **WEEK 5 Day 6** | DIFFERENCE BETWEEN HIRE PURCHASE AND INSTALMENT PAYMENT SYSTEM |
| **WEEK 6**  **06/05/2022** | **WEEK 6 Day 1** | PRCTICAL PROBLEM SOLUTION |
| **07/05/2022** | **WEEK 6 Day 2** | BRANCH ACCOUNTS  (INTRODUCTION) |
| **09/05/2022** | **WEEK 6 Day 3** | ACCOUNTING PROCEDURE UNDER BRANCH ACCOUNTING |
| **10/05/2022** | **WEEK 6 Day 4** | DIRECT OR DEBTOR METHOD |
| **11/05/2022** | **WEEK 6 Day 5** | PRCTICAL PROBLEM SOLUTION |
| **12/05/2022** | **WEEK 6 Day 6** | GOODS IN TRANSIT AND COMPUTATION OF EXCESS PRICE OR LOAD |
| **CHAPTER 5**  **WEEK 7**  **13/05/2022** | **WEEK 7 Day 1** | WHEN PETTY CASH IS MAINTAINED ON IMPREST SYSTEM |
| **14/05/2022** | **WEEK 7 Day 2** | PRACTICAL PROBLEM SOLUTION |
| **16/05/2022** | **WEEK 7 Day 3** | FINAL ACCOUNT METHOD |
| **17/05/2022** | **WEEK 7 Day 4** | MEMORANDOM BRANCH STOCK ACCOUNT |
| **18/05/2022** | **WEEK 7 Day 5** | PRCTICAL PROBLEM SOLUTION |
| **19/05/2022** | **WEEK 7 Day 6** | STOCK AAND DEBTOR SYSTEM |
| **WEEK 8**  **20/05/2022** | **WEEK 8 Day 1** | INDEPENDENT BRANCHES OR BRANCH KEEPING COMPLETE BOOKS |
| **21/05/2022** | **WEEK 8 Day 2** | FOREIGN BRANCHES |
| **23/05/2022** | **WEEK 8 Day 3** | DEPARTMENTAL ACCOUNTS  (INTRODUCTION) |
| **24/05/2022** | **WEEK 8 Day 4** | ACCOUNTING PROCEDURE |
| **CHAPTER 6**  **25/05/2022** | **WEEK 8 Day 5** | TRADING AND PROFIT AND LOSS ACCOUNT |
| **26/05/2022** | **WEEK 8 Day 6** | FINDING OUT MISSING STOCK |
| **WEEK 9**  **27/05/2022** | **WEEK 9 Day 1** | DISSOLUTION OF PARTNERSHIP FIRM  (INTRODUCTION) |
| **28/05/2022** | **WEEK 9 Day 2** | ACCOUNTING PROCEDURE ON DISSOLUTION OF FIRM |
| **30/05/2022** | **WEEK 9 Day 3** | PRCTICAL PROBLEM SOLUTION |
| **31/05/2022** | **WEEK 9 Day 4** | PRCTICAL PROBLEM SOLUTION |
| **01/06/2022** | **WEEK 9 Day 6** | **PRACTICAL PROBLEM DOLUTION** |
| **CHAPTER 7**  **03/06/2022** | **WEEK 10 Day 1** | GARNER VS. MURRAY-RULE |
| **04/06/2022** | **WEEK 10 Day 2** | PRACTICAL PROBLEM SOLUTION |
| **06/06/2022** | **WEEK 10 Day 3** | WHEN ONLY ONE PARTNER REMAINS SOLVENT |
| **07/06/2022** | **WEEK 10 Day 4** | PRACTICAL PROBLEM SOLUTION |
| **08/06/2022** | **WEEK 10 Day 5** | WHEN ALL PARTNERS BECOME INSOLVENT |
| **09/06/2022** | **WEEK 10 Day 6** | PRACTICAL PROBLEM SOLUTION |
| **CHAPTER 8**  **WEEK 11**  **10/06/2022** | **WEEK 11 Day 1** | GRADUAL REALISATION OF ASSETS AND PIECEMEAL DISTRIBUTION |
| **11/06/2022** | **WEEK 11 Day 2** | PRACTICAL PROBLEM SOLUTION |
| **13/06/2022** | **WEEK 11 Day 3** | AMALGAMATION AND SALE OF PARTNERSHIP FIRM TO A COMPANY  (INTRODUCTION) |
| **15/06/2022** | **WEEK 11 Day 4** | ACCOUNTING PROCEDURE UNDER AMALGAMATION |
| **CHAPTER 9**  **16/06/2022** | **WEEK 11 Day 5** | SALE OF PARTNERSHIP FIRM TO A COMPANY |
| **17/06/2022** | **WEEK 11 Day 6** | PRACTICAL PROBLEM SOLUTION |
| **WEEK 12**  **18/06/2022** | **WEEK 12 Day 1** | **CALCULATION OF PURCHASE CONSIDRATION** |
| **20/06/2022** | **WEEK 12 Day 2** | JOINT VENTURE  (INTRODUCTION) |
| **CHAPTER 10**  **21/06/2022** | **WEEK 12 Day 3** | ACCOUNTING PROCEDURE |
| **22/06/2022** | **WEEK 12 Day 4** | WHEN SEPARATE SET OF BOOKS IS MAINTAINED FOR JOINT VENTURE OR JOINT BANK METHOD |
| **23/06/2022** | **WEEK 12 Day 5** | PRACTICAL PROBLEM SOLUTION |
| **24/06/2022** | **WEEK 12 Day 6** | WHEN SEPARATE SET OF BOOKS IS NOT MAINTAINED FOR JOINT VENTURE  WHEN ALL CO-VENTURERS KEEPS COMPLETE RECORD OF ALL TRANSACTIONS IN THEIR OWN BOOKS INDIVIDUALLY. |
| **CHAPTER 11**  **WEEK 13**  **25/06/2022** | **WEEK 13 Day 1** | PRACTICAL PROBLEM SOLUTION |
| **27/06/2022** | **WEEK 13 Day 2** | PRACTICAL PROBLEM SOLUTION |
| **CHAPTER 12**  **28/06/2022** | **WEEK 13 Day 3** | PRACTICAL PROBLEM SOLUTION |
| **29/06/2022** | **WEEK 13 Day 4** | WHEN EACH CO-VENTURE KEEPS RECORD OF HIS OWN TRANSACTIONS IN HIS OWN BOOKS  OR  MEMORANDUM METHOD |
| **30/07/2022** | **WEEK 13 Day 5** | PRACTICAL PROBLEM SOLUTION |
| **01/07/2022** | **WEEK 13 Day 6** | PRACTICAL PROBLEM SOLUTION |
| **CHAPTER 13**  **WEEK 14**  **02/07/2022** | **WEEK 14 Day 1** | ROYALTY ACCOUNTS  (INTRODUCTION) |
| **04/07/2022** | **WEEK 14 Day 2** | ANALYTICAL TABLE |
| **05/07/2022** | **WEEK 14 Day 3** | ACCOUNTING PROCEDURE |
| **CHAPTER 14**  **06/07/2022** | **WEEK 14 Day 4** | PRACTICAL PROBLEM SOLUTION |
| **07/07/2022** | **WEEK 14 Day 5** | PRACTICAL PROBLEM SOLUTION |
| **08/07/2022** | **WEEK 14 Day 6** | ACCOUNTING PROCEDURE-WHEN THERE IS NO MINIMUM RENT |
| **WEEK 15**  **09/07/2022** | **WEEK 15 Day 1** | STOPPAGE OR REDUCTION OF WORK DUE TO STRIKE |
| **CHAPTER 15**  **11/07/2022** | **WEEK 15 Day 2** | PRACTICAL PROBLEM SOLUTION |
| **12/07/2022** | **WEEK 15 Day 3** | PRACTICAL PROBLEM SOLUTION |
| **13/07/2022** | **WEEK 15 Day 4** | LOCKOUT IN THE FACTORY |
| **14/07/2022** | **WEEK 15 Day 5** | ACCOUNTING IN THE BOOKS OF LANDLORD/LESSOR |
| **15/07/2022** | **WEEK 15 Day 6** | PRACTICAL PROBLEM SOLUTION |
| **WEEK 16**  **16/07/2022** | **WEEK 16 Day 1** | SUB-LEASE & ROYALITY IN CONNECTION WITH OIL WELLS/BRICK MAKING/PATENTS/COPYRIGHT |
| **18/07/2022** | **WEEK 16 Day 3** | PRACTICAL PROBLEM SOLUTION |
| **19/07/2022** | **WEEK 16 Day 4** | PRACTICAL PROBLEM SOLUTION |

**Lesson Plan**

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

**Class:B.Com Semester IV**

**Subject Lesson Plan: Corporate Accounting (15 Feb to 23 April 2024)**

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| **February** |
| * **Amalgamation of companies** * **Internal and external Reconstruction** * **Assignment 1** |
| **March** |
| * **Accounts of holding companies** * **Liquidation of companies** * **Assignment 2** |
| **April** |
| * **Financial reporting for financial institutions** * **Accounts of banking companies** * **Written test** * **Revision and doubts clarification** |

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| **LESSON PLAN OF MATHEMATICS DEPT.** |
| **Name Of College: Govt College Rithoj, Gurugram , Academic Session :2023-24 Semester : Even, ( January to April 2024)**  **Name of Teacher: Dr. Kusum Saharan**  **Subject: BUSINESS MATHEMATICS-II**  **Class: B.COM, 2ND SEMESTER** |
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**January 2024**

Matrices and Determinants: Definition of a Matrix ; Types of Matrices, Algebra of Matrices. Calculation of values of Determinants up to third order; adjoint of a Matrix, elementary row and column operations; Finding inverse matrix through adjoint and elementary row or column operations; Solution of a system of Linear equations having unique Solution and involving not more than three variables

**February 2024**

Differentiation (only algebraic problem) ; Application of differentiation.

**March 2024**

Compound Interest and Annuities: Certain different types of interest rate; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding.

**April 2024**

Ratio, Proportion and Percentage; Profit and Loss.

**Government College, Rithoj (Gurugram)**

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| **Lesson plan 2023--24 (01 Jan 2024 to 20 April 2024)** | |
| **Name of Assistant professor** | **Dr. Satinder Kumar** |
| **Class** | **B. Com 2nd semester** |
| **Subject** | **Business Economics** |
| **Week, Month** | **Topics covered** |
| Week 1 , 01 to 06 Jan | Introduction to the concept of Market, Classification and structure |
| Week 2, 08 to 13 Jan | Perfect competition: profit maximization and equilibrium of firm and industry |
| Week 3, 15 to 20 Jan | Monopoly: price and output determination. Price discrimination, multi plant monopoly, comparison with perfect competition |
| Week 4, 22 to 27 Jan | Monopolistic competition: price and output determination, product differentiation, selling cost, excess capacity |
| Week 5, 29 Jan to 03 Feb | Comparison between monopolistic competition and perfect competition, oligopoly, price rigidity |
| Week 6, 05 Feb to 10 Feb | Duopoly model, price leadership,  **Written test of unit-I** |
| Week 7, 12 Feb to 17 Feb | Marginal productivity theory and demand for factors, difference is nature of demand, difference in the nature of supply, productivity of factor, cost of factor, marginal productivity, average productivity |
| Week 8, 19 Feb to 24 Feb | Marginal physical productivity, value of marginal physical productivity, behaviour of AFC and MFC Curves |
| Week 9, 26 Feb to 02 March | Theory of factor pricing or distribution: marginal productivity theory, assumptions of the theory, explanation of the marginal productivity theory |
| Week 10, 04 March to 09 March | Modern theory of factor pricing: demand for a factor input when only one input is variable, demand for a factor input when more than one input variable, industry demand curve |
| Week 11, 11 March to 16 March | Determination of wage rate: nominal and real wages, money wages and real wages, marginal productivity theory of wages |
| Week 12, 18 March to 22 March | Wage determination under perfect competition, wage determination under Monopoly exploitation of labour |
| Week 13, 01 April to 06 April | Different types of rent, difference between economic rent and contract rent, Ricardian theory of rent, modern theory of rent, transfer earning or opportunity cost, Quasi Rent |
| Week 14, 08 April to 13 April | Different types of interest, classical theory of interest, new classical theory of interest, liquidity preference theory of interest, modern theory of interest |
| Week 15, 15 April to 20 April | Different concepts of profit, dynamic theory of profit, innovation theory of profit, risk theory of profit, uncertainty bearing theory of profit, break- even analysis  **Written test- Full syllabus** |