

Lesson Plan (Even Semester)
2022-24

Teacher Name:- Poinam Baiji, Subject Company Law
Class = B.Com 2nd Semester

February! → Company Concept characteristics, types, Conversion of Private Companies into public Company and Vice Versa, incorporation of a Company.

March! → Memorandum of association - clauses and Alternation Procedure, doctrine of ultra vires, Articles of association clauses and alternation, Doctrine of indoor management, doctrine of constructive notice, Prospects - Concepts types, Content and formalities of Red herring and Shelf Prospect, misstatements and Remedies, & Liabilities. Test & assignment

April! → Share Capital: - types, issue and allotment of share, Reduction of share capital, Board of Directors: - Legal Position, Qualification - appointment, Power, duties, Liability & Removal of directors, Company Secretary: - role, duties Powers, Liabilities, rights and Removal.

May! → dividend - Types, factors affecting dividend decision. Legal Provision dividend Paid & Forfeiture in India winding up of a company.

June - Revisions & Test.

Poinam

Lesson Plan

Teacher Name:- Poonam Saini, Subject:- Business Mathematics
Class:- B.Com Ist Year, 2nd Sem.

Feb:- Differentiation:- derivative of Simple function and other functions (excluding trigonometric functions) having applications in Business studies, maxima and minima of Revenue, Cost Demand, Production, Profit functions and other functions Related of Business and Commerce.

March:- Integration:- Definite and Indefinite
Basic rules of Integration, application of Integration in Commercial and Business Problems.

April:- Binomial Theorem, Permutations & Combinations. Test & Assignment

~~April~~ - May:- Linear Programming:- formulation of Linear Programming Problem (LLP) and their solution by graphical and Simplex Methods, application of Linear Programming in Solving Problems related to Business and Commerce.

June:- Revisions & Tests

Saini

Lession Plan

Teacher Name:- Poonam Salvi, Subject - Business Law
Class - B.Com 2nd Year 4th Sem.

Jan's Negotiable Act 1881:- Scope, features and types.
Negotiations, Crossing; Dishonor and discharge of
Negotiable Instruments.

Feb- Indian Partnership Act: 1932, Nature of firm,
duties and rights of Partners, Relations of Partners
to third Parties, liabilities of firm and Partners,
minor, dissolution of a firm and consequences.
Settlement of accounts, Registration of firm, effect of
Non-Registration. Test and Assignment.

March's LLP Act 2008:- Meaning, characteristics of LLP
incorporation of LLP, Partners and the liabilities of LLP
accounts and Audit of LLP. Taxation of LLPs, Conversion
of LLP from firm/ Private Company / Unlisted Public
Company, winding up and dissolution of LLP.

April:- Information Technology Act 2000, Purpose, digital
Signature, electronic Governance, attribution, dispatch
of electronic records.
RTI Act 2005 :- important Provisions.

Salvi

Lesson Plan (even Semester)

Teacher Name:- Pooram Sathu

Subject = ~~Management~~ ^{Business} Statistics

Class = B.Com ^{Second} ~~Final~~ 4th Semester

Jan. → Simple Correlation:- Concept, types, multiple and Partial, Linear and non-Linear, Scatter diagram.

Methods:- Karl Pearson's Co-efficients of correlation, Spearman's Rank Correlation, Concurrent deviation Method.

Feb 1. Regression Analysis:- Meaning, difference between Correlation and Regression, Regression coefficients, Methods of calculation of Simple regression, Standard error of estimate, Assignment and Test.

March 1. Probability:- Concept and approaches, Addition and Multiplication, Laws of Probability, Conditional Probability, Bayes Theorem.

April:- Probability distribution:- Concepts, Binomial, Poisson & Normal distribution:- Their Properties, Revisions and Test.

Sathu

Teacher Name :- Poonam Saini

Subject :- Management Accounting

Class :- B.Com Final 6th Semester

Jan:- Management Accounting:- Concept, scope, techniques and significance, Comparison between financial accounting, Cost accounting and management accounting.

Management Reporting:- Need and type of reports.
Management information system.

Feb:-

Analysis of financial statements:- Comparative statements, Common size statements, ratio analysis: liquidity, solvency, Profitability and turnover; trend analysis.

Cash flow and funds flow statements:- Need and method of preparing statements.
Text & assignment.

March:-

Absorption v/s variable Costing:- Features and income determination, Cost volume Profit analysis, break-even analysis, Contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of Cost indifference point.

April:-

Budgeting and Budgetary Control:- Need, methods and types of budgets, essentials of budgetary Control system. & Revisions

Saini

Lesson Plan

(2023-24)

Teacher Name:- Poonam Saini Subject:- Income tax
Class:- B.Com 6th Semester.

Jan:- Deduction under Section 80C to 80U in Computing total income. Computation of total income and Tax liabilities of an Individual and HUF.

Feb:- Computation of total income and tax liabilities of a firm. Deduction of tax at source, advance Payment of a tax. Assignment & Tests.

March:- Income Tax Authorities and their Power, Procedure for assessment: different types of Return. Procedure of filling e-return and Revised then.

April:- Recovery and Refund of a tax, Penalties and Prosecutions: appeals and Revision.

Saini