

## Lesson plan

**Teacher Name:-** Poonam Saini

**Subject:-** Business

Environment of *Haryana*

**Semester:-** *2nd*

### **May:-**

Haryana economy: nature, characteristics and problems; concept of economic development; *State of the Haryana economy since its inception: Income; Population, Health & Nutrition and declining sex ratio.* Haryana agriculture: nature, cropping pattern, role of agriculture in Haryana economy, Measures for development in agriculture, crop insurance.

**June:-** Agriculture credit: agriculture finance, types of agriculture finance; credit needs of farmers; sources of credit: institutional and non-institutional sources; NABARD; rural indebtedness: causes, consequences and debt relief measures. Micro, small & medium enterprises (MSME) in Haryana: meaning, role, performance and challenges; SEZ,

**July:-** Growth of MNCs in Haryana. Role of HSIIDC, HFC, HAFED, HKVIB. Haryana budget: objectives and policies, sources of revenues and its utilization.

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Extension Lecturer  
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Commerce

# Lesson plan

**Teacher Name:-** Poonam Saini

**Subject:-** BUSINESS law-II

**Semester:-** 4<sup>th</sup>

**May:-** Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

**June:-** Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration. Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

**July:-** Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions. RTI Act, 2005

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## Lesson plan

**Teacher Name:-** Poonam Saini  
II

**Subject:-** BUSINESS STATISTICS-

**Semester:-** 4<sup>th</sup>

**May:-** Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

**June:-** Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate. Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

**July:-** Probability distributions: concept, Binomial, Poisson and Normal distributions:

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## Lesson plan

**Teacher Name:-** Poonam Saini

**Subject:-** Income tax

**Semester:-** 6<sup>th</sup>

**May:-** Deductions under section 80C to 80U in computing total income. Computation of total income and tax liability of an individual and H.U.F. Computation of total income and tax liability of a Firm.

**June:-** Deduction of tax at source; advance payment of tax. Income tax authorities and their powers. Procedure for assessment; different types of returns. Procedure of filing e-return and revised return. Recovery and refund of tax.

**July:-** Penalties and prosecutions; appeals and revision.

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## Lesson plan

Teacher's Name:- Poonam Saini

Subject:- Management

Accounting

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Date:- 6<sup>th</sup>

**May:-** 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.

**June:-** 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. Absorption V/S variable costing: features and income determination, cost volume profit analysis, breakeven analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

**July:-** Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control

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