

**Lesson Plan for B.com 2<sup>nd</sup> Year  
Session: 2023-24**

Subject: Business Statistics-I

Code 3.02

Month	Week	Description
July	Week 3	Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.
	Week 4	
August	Week 1	Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles  Dispersion: Concept and Its absolute as well as relative measures.
	Week 2 & Week 3	
	Week 4	
September	Week 1 & Week 2 Week 3 & Week 4	Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co- efficient of skewness, Concept of Kurtosis and its measures.
October	Week 1 & Week 2  Week 3 Week 4	Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.
November	Week 1 Week 2 Week 3	Doubts Clearance Test Revision

Mehak

*Amil*  
PRINCIPAL

Lesson Plan for B.com 3<sup>rd</sup> Year  
Session: 2023-24

Subject: Taxation Law-I

Code 5.01

Month	Week	Description
July	Week 3	Income Tax: An introduction and Important Definitions, Exempted incomes
	Week 4	Agriculture Income, Residential status and incidence of Tax Liability
August	Week 1 & Week 2	Income from Salaries (including retirement benefits)
	Week 3 & Week 4	Income from House property
	Week 1 & Week 2	Profits and Gains from Business or Profession
	Week 3 & Week 4	Depreciation; Capital Gains.
October	Week 1	Income from other sources,
	Week 2	clubbing of incomes & aggregation of incomes
	Week 3	set off and carry forward of losses
	Week 4	Deductions to be made in computing total income
November	Week 1	Doubts Clearance
	Week 2	Test
	Week 3	Revision

shah

Amil  
PRINCIPAL

राजकीय महाविद्यालय बडौता,गोहाना  
पाठ-योजना

Lesson Plan for B.com 2<sup>nd</sup> Year  
Session: 2023-24

Subject: Corporate Accounting-I

Code:3.01

Month	Week	Description
July	Week 3	Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Shares
	Week 4	Buy- back of equity shares & Sweat shares; Redemption of preference share; Issue of Bonus Share.
August	Week 1	Debenture: Meaning, Types. Issue
	Week 2 & Week 3 & Week 4	Redemption of Debentures.
September	Week 1 & Week 2	Valuation of Goodwill: Meaning, objectives, determinates and main methods.
	Week 3 & Week 4	Valuation of Shares: Meaning, objectives, determinates and main methods.
October	Week 1 & Week 2	Profit or loss before and after incorporation
	Week 3 & Week 4	Final accounts of companies
November	Week 1	Doubts Clearance
	Week 2	Test
	Week 3	Revision

Mishra

Amil  
PRINCIPAL