

TEACHING PLAN 2023-24 (ODD SEMESTER)

Class: B.Com. (Pass) 2nd Year

Subject: Business Statistics-1

Semester: 3rd

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Unit-1 Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations	Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement
AUGUST	Collection, Classification and Tabulation of Primary and Secondary data	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	Unit-2 Central Tendency and Partition values	Concept and Measures of Central tendency
SEPTEMBER	Quartiles, Deciles, Percentiles	Dispersion: Concept and Its absolute as well as relative measures	Unit-3 Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them	Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them
OCTOBER	Sheppard's Corrections for Moments	Concept of symmetrical distribution and skewness, measures and Co-efficient of skewness, Concept of Kurtosis and its measures	Unit-4 Analysis of Bivariate data: Correlation-concept, scatter diagram	Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method
NOVEMBER	Regression: Meaning and Definition, Difference between Correlation and	Regression lines, Properties of regression Co-efficient and	Revision	Revision

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TEACHING PLAN 2023-24 (ODD SEMESTER)

Class: B.COM(PASS) 2nd Year

Subject: Corporate Accounting

Semester: 3rd

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Buy-back of equity shares & Sweat shares Redemption of preference share; Issue of Bonus Share.	Share Capital: Meaning, types, Accounting Treatment of issue, Issue of shares Forfeiture and reissue of Share;
AUGUST	Redemption of debentures ; lump sum method; provision of DRR	Drawing Method, own debentures, Redemption of debentures	Debenture: Meaning, Types, provisions regarding debentures	Issue of debentures at par , premium, consideration other than cash
SEPTEMBER	Valuation of Shares: Meaning, objectives, determinates	Main methods of Valuation of Shares	Valuation of Goodwill: Meaning, objectives, determinates	Methods of Valuation of Goodwill
OCTOBER	Numerical of Income Statement	Numerical of balance Sheet	Profit or loss before and after incorporation	Final accounts of companies
NOVEMBER	Financial Services:- Merchant Banking- Functions and Roles	SEBI guidelines; credit rating concept, functions,	Revision Test	Revision

Princy Kumeta Yadav

TEACHING PLAN 2023-24 (ODD SEMESTER)

Class: B.Com. (Pass) 2nd Year

Subject: Basics of Retailing

Semester: 3rd

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Unit-1 Introduction: Meaning, nature	Scope, importance, growth and present size
AUGUST	Career option in retailing	Technology induction in retailing; Future of retailing in India	Unit-2 Types of Retailing: Stores classified by owners; Stores classified by merchandising categories	Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats
SEPTEMBER	Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser - franchisee, directly owned	Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers	Unit-3 Management of Retailing Operations	Retailing management and "the total performance model
OCTOBER	Functions of retail management	Strategic retail management process	Unit-4 Retail planning - importance and process	Developing retailing strategies
NOVEMBER	Objectives, action plans	Pricing strategies and location strategies	Revision	Revision

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(Shweta Yadav)

TEACHING PLAN 2023-24 (ODD SEMESTER)

Class: B.Com. (Pass) 2nd Year

Subject: Business Regulatory Framework-1

Semester: 3rd

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY				
AUGUST	Contractual capacity of parties; Free consent of parties	Lawful consideration and object; Agreements expressly declared as void	Unit-1 Indian Contract Act: - Valid contract and its elements Unit-2 Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts	Void and void able agreements; Void and illegal agreements; Offer and acceptance Consequences of Breach of contracts
SEPTEMBER	Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity	Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee	Unit-3 Contract of Bailment and Pledge: - Meaning	Types of bailment, Termination of bailment
OCTOBER	Duties and rights of bailor and bailee	Essentials of pledge, who may pledge, Rights and Duties of Pawnor and	Unit-4 Consumer protection Act 1986: - Salient features of consumer	Rights of consumers

Dr. P. S. Kumaradas

TEACHING PLAN 2023-24 (ODD SEMESTER)

Class: B.Com. (Pass) Final

Subject: International Trade

Semester: 5th

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Unit-1 dimensions and modes of IB; structure of IB environment	Risk in IB; motives for internationalization of firms; organizational structure for IB
AUGUST	Risk in IB; motives for internationalization of firms; organizational structure for IB	Risk in IB; motives for internationalization of firms; organizational structure for IB	Unit-2 Foreign market entry strategies; country evaluation and selection	Factors affecting foreign investment decisions
SEPTEMBER	Impact of FDI on home and host countries	Types and motives for foreign collaboration; control mechanisms in IB	Unit-3 Absolute theory advantage	WTO
OCTOBER	IMF	World bank	Unit-4 Harmonizing accounting difference across countries	cross cultural challenges in IB
NOVEMBER	International pricing and logistics	International pricing and logistics		

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(Suresh Yadav)

TEACHING PLAN 2023-24 (ODD SEMESTER)

Class: B.Com. (Pass)

Subject: Business Communication Skills (1.05)

Semester: 1st

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Unit-1 Introduction: Basics of communication	Seven C's of effective communication
AUGUST	Barriers to communication	Ethical context of communication	Unit-2 Business Communication at workplace: Letter writing-component	Layout and process, E- mail communication
SEPTEMBER	Bad news messages, persuasive written communication	Memos, notice, agenda and minutes of meeting	Unit-3 Report Writing: Types of business reports	Structure of reports
OCTOBER	Short reports, long reports	Abstracts and summaries, proposals	Unit-4 Communication Skills: Reading skills	Listening skills, note making
NOVEMBER	Persuasive speaking	Body language, Gestures		