Lesson Plan for the Session 2021-22 (Even Semester)

Class- B.COM I (Semester 2) Section B

Subject – Business Environment in Haryana

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| Sr. No. | Month | Topics to be covered |
| 1. | April | 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. |
| 2. | May | Haryana agriculture: nature, cropping pattern, role of agriculture in Haryana economy, Measures for development in agriculture, crop insurance.Agriculture credit: agriculture finance, types of agriculture finance; credit needs of farmers |
| 3.  | June | 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, Growth of MNCs in Haryana |
| 4. | July | Role of HSIIDC, HFC, HAFED, HKVIB. Haryana budget: objectives and policies, sources of revenues and its utilization |

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Assistant Professor

Commerce

Lesson Plan for the Session 2021-22 (Even Semester)

Class- B.Com I (Semester 2) Section: A and B

Subject – Financial Accounting II

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| Sr. No. | Month | Topics to be Covered |
| 1. | April | Branch Accounts: dependent branch, debtor’s system, stock and debtor system; final accounts; wholesale branch. |
| 2. | May | Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value. Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts. |
| 3.  | June | goodwill; joint life policy; change in profit sharing ratio.Reconstitution of partnership firm: admission; retirement; death of a partner. |
| 4. | July | dissolution of partnership: modes &accounting treatment. |

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Lesson Plan for the Session 2021-22 (Even Semester)

Class- M.COM I (Semester 2)

Subject – Business Statistics

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| Sr. No. | Month | Topics to be Covered |
| 1. | April | Theory of Probability: Probability as a concept; approaches to defining probability; addition and multiplication laws of probability; Conditional probability; Bayes Theorem.  |
| 2. | May | Probability distributions: Probability distribution as a concept; Binomial, Poisson, and Normal distributions- their properties and parameters. Index Numbers: Meaning, types and uses; Methods of constructing price and quality indices( simple and aggregate); Test of adequacy; Chain base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index.  |
| 3.  | June | Time Series Analysis: Components of a time series, Models of time series analysis- additive and multiplicative; Methods of constructing seasonal index; Adjusting time series data for seasonal variations, Estimation of seasonal variations. |
| 4. | July | Multiple regression and correlation: Linear regression equation, Regression equation in terms of simple correlation; coefficients; Reliability of the estimate; Multiple Correlation; Partial Correlation. |

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