TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

**Name**: MS POOJA KUMARI

**Class**: B.COM(PASS) 2nd Year

**Subject**: Human Resource Management

**Semester**: 3rd

**Department**: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JULY |  |  | **Unit-1**  An Introduction to Human Resource Management  Definition, Importance objectives and scope of Human Resource Management (HRM) | Function of Human Resource Management: - Managerial and Operative Functions |
| AUGUST | Qualifiction and Qualities of Human Resource manager in our organization | Evolution and Growth of Human Recourse Management (HRM) India | **Unit-2**  Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment | Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure |
| SEPTEMBER | Training: - Concept, Need and importance of Training | Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India | **Unit-3**  Wages: - Meaning, Objective and Theories of wages | Methods of wage Programme: - Time wages and Piece wages methods  Concept of wages**: -** Fair, Minimum and Living wage, Factors determining wage Structure of an organization |
| OCTOBER | Essentials of satisfactory wage policy. Wage Incentives: - Concept, Need and Importance of Incentives | Special Incentives Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system | **Unit-4**  Industrial Relations: - Concept, Importance and Objectives of industrial relations | Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme |
| NOVEMBER | Industrial Unrest**: -** Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy | Preventive and curative methods and Agencies for Reconciliation of Industrial unrest | Revision | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

**Name: Ms Anupma**

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

**Subject:** Corporate Law-1

**Semester:** 3rd

**Department:** Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JULY |  |  | **Unit-1**  Company- Meaning and Characteristics | Features of company |
| AUGUST | Types of companies, advantages and disadvantages of incorporation | Lifting of corporate veil | **Unit-2**  Formation of Company: - Promotion of company; Functions of promoter; importance of promoter | Promoter’s remuneration; legal status of Promoter; Rights of promoters; Duties of promoters |
| SEPTEMBER | Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business | Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences | **Unit-3**  Memorandum of Association: - Meaning; importance | Clauses of memorandum of association and their Alteration |
| OCTOBER | Doctrine of ultra- virus. Articles of Association: - Meaning; contents; alteration of articles of association | Constructive notice and doctrine of indoor management | **Unit-4**  Borrowing Powers | Borrowing Powers |
| NOVEMBER | Debentures and Charges | Debentures and Charges | Revision | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

**Name: Mr. ASHOK**

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

**Subject:** Business Statistics-1

**Semester:** 3rd

**Department:** Commerce

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| 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, 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 | Revision | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

Name:

Class: B.COM(PASS) 2nd Year

Subject: Corporate Accounting

Semester: 3rd

Department: Commerce

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| 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, and types | Revision Test | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

**Name: MS POOJA KUMARI**

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

**Subject:** Business Regulatory Framework-1

**Semester:** 3rd

**Department:** Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JULY |  |  | **Unit-1**  Indian Contract Act: - Valid contract and its elements | Void and void able agreements; Void and illegal agreements; Offer and acceptance |
| AUGUST | Contractual capacity of parties; Free consent of parties | Lawful consideration and object; Agreements expressly declared as void | **Unit-2**  Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts | 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 nay pledge, Rights and Duties of Pawnor and Pawnee | **Unit-4**  Consumer protection Act 1986: - Salient features of consumer Protection Act | Rights of consumers |
| NOVEMBER | Consumer Protection councils | Consumer disputes redressal machinery | Revision | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

**Name: Ms Pooja Rani**

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

**Subject:** Basics of Retailing

**Semester:** 3rd

**Department:** Commerce

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| 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 |