

Lesson Plan

Subject: Business Statistics.

Class: M.com (P)

Semester IInd Session 2023-24

Jan 2024 Multiple Regression and Correlation: Linear regression equation, Regression equation in term of simple

Correlation; Coefficients; Reliability of the estimate; Multiple Correlation; Partial Correlations.

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.

Feb: 2024 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;

March: 2024 Theory of Probability: Probability as a concept; approaches to defining probability; addition and multiplication laws of probability; Conditional Probability; Bayes Theorem.

Probability Distributions: Probability distribution as a concept; Binomial, Poisson and Normal Distributions; - their properties and parameters.

April 2024 ? Revision will be done and Balance topics will be taught.

V. E. NUTT
(DR SUNIL NUTT)
Department of Commerce.

LESSON PLAN

Subject: INCOME TAX-II
Class: B.Com IIIrd (Sec A+B)
Semester: VI, Session 2023-24

- Jan 2024: Deductions under Section 80C to 80U in Computing total income.
Computation of total income and tax liability of an individual.
- Feb 2024: Computation of total income and tax liability of H.U.F., Computation of total income and tax liability of a Firm. Deduction of tax at source; Advance payment of Tax
- March 2024: 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. Penalties and prosecutions; appeals and revision
- April 2024 — Revision —

C. E. Dutt
(DR SUNIL DUTT)

LESSON PLAN

Subject: Corporate Tax Planning and Management.

Class: M. Com (F)

Semester - IV Session 2023-24

Jan 2024: Concept of tax Planning, avoidance, evasion & management, Requisites of successful tax Planning. Tax planning with reference to setting up a new business, form of business organisation, locational aspects & nature of business.

- Computation of total income and tax liability of Companies. Tax Planning and financial management decisions regarding capital structure, dividend policy, inter-corporate dividends & bonus shares.

Feb 2024: Special Tax Provisions: Tax provisions relating to free trade zones, special economic zones, infrastructure sector and backward areas, tax incentives for exporters.

March 2024: Tax Planning and Managerial Decisions: Tax planning in respect of own or lease, sale of assets used for scientific research, make or buy and, shut down or continue decisions.

Tax issues and planning in respect of amalgamation of companies, mergers & acquisitions —

April 2024 — Review —

(DR SUNIL DUTTA)

Lesson Plan

Subject: Entrepreneurship Development
Class: B.Com 2nd year (Sec A + B)
Semester: IV, Session 2023-24

Jan 2024: meaning, scope, role and functions of entrepreneurs in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneurs; methods and procedures to start and expand one's own business; life cycle of a new business and relationship with large enterprises; factors affecting success of a new business; reasons for the failure and visible problems for business.

Feb 2024 feasibility study: Preparation of feasibility reports; economic, technical, financial and managerial feasibility of project; selection of factory location; demand analysis and market potential measurement; Capital and project costing working capital requirements; source of finance; budget and tax planning.

March 2024: Government support and incentives to new enterprise; role of Govt., promotional agencies and institutions in entrepreneurship development; entrepreneurship development programmes; Start-ups India; Skill India.

April-2024 Revision

C. E. Mittal
(DRSUNIC 2074)
Department of Commerce