Lesson plan for the Session 2023-24
Financial Accounting-II   **B.Com.   Sem-2**

January	
Week 3	Hire Purchase System
Week 4	Installment Payment Systems.
February	
Week 1	Branch Accounts(including foreign branch)
Week 2	Branch Accounts(including foreign branch)
Week 3	Departmental Accounts.
Week 4	Departmental Accounts.
March	
Week 1	Amalgamation and sale of partnership firms,
Week 2	Dissolution of Partnership Firm-
Week 3	Insolvency of Partners (including Garner v/s Murrey Rule),
Week 4	Gradual Realisation
April	
Week 1	Piecemeal Distribution.
Week 2	Joint-Venture Account;
Week 3	Royalty Account.
Week 4	Revision all units

Lesson plan for the Session 2023-24
Business Management-II   **B.Com.   Sem-2**

January	
Week 3	Motivation-concept,
Week 4	Theories-Maslow, Herzberg,
February	
Week 1	Mcgregor and Quchi;
Week 2	Financial and Non-Financial Incentives.
Week 3	Leadership: concept and Leadership styles,
Week 4	Leadership Theories.
March	
Week 1	Communication and Control: Communication Concept,
Week 2	Nature, Types and Process,
Week 3	Barriers and Remedies.
Week 4	Control: Concept, Process and Techniques,
April	
Week 1	Management of Change: Concept, Nature and Process of Planned Change:
Week 2	Resistance to Change
Week 3	Emerging Horizons of management in a changing environment.
Week 4	Revision all units

Lesson plan for the Session 2023-24
Business Environment   **B.Com.**   **Sem-2**

January	
Week 3	Business Environment: concept;
Week 4	components and importance;
February	
Week 1	SWOT Analysis.
Week 2	Economic Trends (overview):
Week 3	income; savings and investment; industry;
Week 4	Trade and balance
March	
Week 1	Problems of Growth: Unemployment,
Week 2	regional imbalances, inflation,
Week 3	parallel economy and industrial sickness.
Week 4	Role of Govt. in Indian Economy:
April	
Week 1	Monetary and Fiscal Policy;
Week 2	Industrial Policy;
Week 3	Revision all units
Week 4	Revision all units

Lesson plan for the Session 2023-24
Business Statistics- II   **B.Com.   Sem-2**

January	
Week 3	Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices
Week 4	Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating;
February	
Week 1	Problems in constructing index numbers; Consumer price index.
Week 2	Analysis of Time Series: - Causes of Variations in time series data;
Week 3	Components of a time series.
Week 4	Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares
March	
Week 1	Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.
Week 2	Theory of Probability: - Probability as a Concept;
Week 3	Approaches to defining probability,
Week 4	Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.
April	
Week 1	Probability Distribution : - Probability distribution as a concept; Binomial,
Week 2	Poisson and Normal Distribution-
Week 3	Their Properties and Parameters.
Week 4	Revision all units