



SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2024-25

Lesson Plan

(Department of Commerce)



Teacher: Dr. Upasana Sheoran
Class: B.Com. II
Semester: 4th
Maximum Marks: 100
End Term Exam Marks: NIL

Course Type & Title: Statistical analysis through Software
Course Code: 19BL-407
Credits:
Internal Assessment Marks: 50
Practical Marks: 50

Course Outcomes:

After completing this course, the learner will be able to:

- Illustrate the understanding of theoretical framework of accounting and be able to prepare branch account and departmental accounts.
- Prepare the financial statement for hire purchase.
- Prepare accounting statements including reconstitution of partnership firms.
- Apply the knowledge and skills of accounting to prepare accounting statements for insolvency of business firms.


Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	SPSS; Introduction, Advantages and disadvantages	
2	06 Jan. to 11 Jan.	Data Entry. Data editor, view	
3	13 Jan. to 18 Jan.	Variable view, Pivot table editor. Text Output editor, Chart editor.	
4	20 Jan. to 25 Jan.	Savings of Data; Variables, Types of Variables, Rules for Variables	
5	27 Jan. to 01 Feb.	Data analysis: Procedure, Variables selection for analysis, Range Procedure	
6	03 Feb. to 08 Feb.	Procedures of Analysis: Descriptive Statistics, Custom Tables, General Linear Model (GLM)	

7	10 Feb. to 15 Feb.	Correlation, Regression, Loonier, Classify, Data reduction, Scale	
8	17 Feb. to 22 Feb.	Time Series	
9	24 Feb. to 01 March	Auto correlation, Cross Correlation	
10	03 March to 08 March	Procedures of Analysis: Spectral, Survival	
11	17 March to 22 March	Bar, Line, Area, Pie,	
12	24 March to 29 March	Boxplot. Pareto, Control	
13	31 March to 05 April	Normal PP Plots, Normal QQ Plots,	
14	07 April to 12 April	Sequences, Reports	
15	14 April to 19 April	Practical Practice	

Recommended Books/ E resources/ LMS:

- 1. Delwiche, L. D. & Slaughter, S. J. (2012). The Little SAS Book: A Primer, 5th edition.
- 2. Cody, R. (2011). SAS statistics by example.
- 3. Regression Analysis: Freund, R. J. & Littell, R. C. (2000). SAS system for Regression, 3rd edition Kritihs 2020


Signature of the teacher concerned


Head of the Department



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Lesson Plan

(Department of Commerce)

Teacher: Dr. Upasana Sheoran
Class: B.Com. III
Semester: 6th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: GST
Course Code: 19 BC 604
Credits: 4
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes:

After completing this course, the learner will be able to:

- Illustrate the understanding of theoretical framework of accounting and be able to prepare branch account and departmental accounts.
- Prepare the financial statement for hire purchase.
- Prepare accounting statements including reconstitution of partnership firms.
- Apply the knowledge and skills of accounting to prepare accounting statements for insolvency of business firms.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Introduction of GST	
2	06 Jan. to 11 Jan.	Structure Of GST	
3	13 Jan. to 18 Jan.	GST Registration	
4	20 Jan. to 25 Jan.	Principals and Provision of GST	
5	27 Jan. to 01 Feb.	Special Provisions, Assignment	
6	03 Feb. to 08 Feb.	Unit Test & Assignment	
7	10 Feb. to 15 Feb.	E Way Bill And Exempted Goods and Services	

8	17 Feb. to 22 Feb.	E Way Bill And Exempted Goods and Services	
9	24 Feb. to 01 March	Place of Supply	
10	03 March to 08 March	Rules for Valuation	
11	17 March to 22 March	Rules for Valuation	
12	24 March to 29 March	Taxability of reimbursement of expenses	
13	31 March to 05 April	Taxability of reimbursement of expenses	
14	07 April to 12 April	Calculation of GST, Payment of GST, Refund of GST	
15	14 April to 19 April	Calculation of GST, Payment of GST, Refund of GST	

Recommended Books/ E resources/ LMS:

- "GST Law and Practice" by V.S. Datey
- "GST in India: Law, Practice, and Procedures" by Raj K. Agarwal
- "GST and Customs Law" by Dr. H. C. Mehrotra and Dr. S. P. Goyal
- "GST: A New Horizon for Indian Economy" by N.V. Natarajan
- "GST: Key Concepts and Taxation" by K. K. Verma
- "GST and the Impact on Business in India" by Praveen Sharma
- GST and Income Tax: A Comprehensive Guide" by Dr. S. P. Singh
- GST and Custom Law by Sanjeet Sharma, Shailja.

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Lesson Plan

(Department of Commerce)



Teacher: Dr. Upasana Sheoran
Class: B.Com. I
Semester: 2nd
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Company Law
Course Code: 24UN-COM-202
Credits: 4
Internal Assessment Marks: 30
Practical Marks: NIL

Course Outcomes:

After completing this course, the learner will be able to:

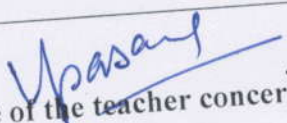
- Illustrate the understanding of theoretical framework of accounting and be able to prepare branch account and departmental accounts.
- Prepare the financial statement for hire purchase.
- Prepare accounting statements including reconstitution of partnership firms.
- Apply the knowledge and skills of accounting to prepare accounting statements for insolvency of business firms.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	14 Jan. to 18 Jan.	Company: Meaning, characteristic and nature	
2	20 Jan. to 25 Jan.	Types of Companies	
3	27 Jan. to 01 Feb.	Private Company	
4	03 Feb. to 08 Feb.	Formation Promotion and Incorporation of a Company	
5	10 Feb. to 15 Feb.	Memorandum of Association	
6	17 Feb. to 22 Feb.	Articles of Association	
7	24 Feb. to 01 March	Prospectus	

8	03 March to 08 March	Shares and Stocks	
9	17 March to 22 March	Allotment and Issue of Shares	
10	24 March to 29 March	Share Capital of Company	
11	31 March to 05 April	Company Management and administration	
12	07 April to 12 April	Company Secretary	
13	14 April to 19 April	Dividend	
14	21 April to 26 April	Winding up of the Company	
15	28 April to 30 April	Test and Assignment	

Recommended Books/ E resources/ LMS:

- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, Elements of Company Law. Sultan Chand & Sons Pvt. Ltd.
- Kapoor N.D., Elements of Company Law, Sultan Chand & Sons, New Delhi.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice, Vikas Publications, New Delhi..


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Teacher: Dr. Upasana Sheoran
Class: B.Com. II
Semester: 4th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Banking and Banking Law
Course Code: 19 BC - 405
Credits: 4
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes:

After completing this course, the learner will be able to:

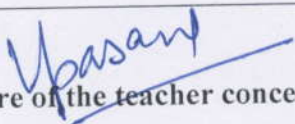
- Illustrate the understanding of theoretical framework of accounting and be able to prepare branch account and departmental accounts.
- Prepare the financial statement for hire purchase.
- Prepare accounting statements including reconstitution of partnership firms.
- Apply the knowledge and skills of accounting to prepare accounting statements for insolvency of business firms.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Definition of Bank, Commercial Bank: Importance, Functions and problems of NPA	
2	06 Jan. to 11 Jan.	Structure of Commercial Banking System in India	
3	13 Jan. to 18 Jan.	Credit Creation: process of Credit Creation and its limitations, E-Banking	
4	20 Jan. to 25 Jan.	Regional Rural Banks	
5	27 Jan. to 01 Feb.	Cooperative Banking in India	
6	03 Feb. to 08 Feb.	RBI: functions, regulation and control of credit	
7	10 Feb. to 15 Feb.	Monetary Policy	

8	17 Feb. to 22 Feb.	Determination and Regulation of interest rate in India	
9	24 Feb. to 01 March	Banker and customer relationship	
10	03 March to 08 March	Special type of Bank Customers	
11	17 March to 22 March	Negotiable Instruments: Meaning features and Holders	
12	24 March to 29 March	Rights and liabilities of parties for Negotiable Instruments	
13	31 March to 05 April	Endorsements of Negotiable Instruments	
14	07 April to 12 April	Revision and Problems taken	
15	14 April to 19 April	Test and Assignment	

Recommended Books/ E resources/ LMS:

- Kandasami, K.P., Natarajan, S., & Parameswaran R., Banking Law and Practice, S. Chand Publications, New Delhi.
- Sundharam & Varshney, Banking Theory Law & Practice, Sultan Chand & Sons Publications, New Delhi.
- Popli, G.S. & Jain Anuradha, Principles and Systems of Banking, PHI Publications.


Signature of the teacher concerned


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