

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2018- 2019 June - dec (odd Semester)

Name of the Teacher: Tiken Patowary

Course: Honours / Regular

Semester: 1

Name of the Paper: Business Mathematics

Paper Code: 101

Unit Assigned: All

Marks Assigned: 100

Unit	Topic	Lectures	Teaching Approaches
UNIT-I	Theory of Sets: Definitions, types of sets, operations on sets, verification of the laws of algebra of sets, order of a set, application of sets. Arithmetic Progression (A.P.) and Geometric Progression (G.P.): Definition, sum of A.P. and G.P. series, arithmetic and geometric means, application of A.P. and G.P. in solving business problems. Logarithm: Introduction, laws of	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

	<p>logarithm, logarithmic tables.</p> <p>Compound Interest and Annuities: Compound amount at changing rates, normal and effective rates of interest, present value, equation of value, discount, depreciation, methods of computing annual depreciation, types of annuities, present value and amount of an annuity, amortization of loans, sinking funds.</p>		
UNIT-II	<p>Determinants and Matrices: Determinants of second and third order, properties of determinant, simple problems, solutions of simultaneous equations and solutions of business problems involving simultaneous equations by Cramer's rule, definition of matrices over real numbers, types of matrices, matrix operations, transpose of a square matrix, inverse of a matrix through adjoint, application of matrices in solving business problems.</p> <p>Permutation and Combination: Permutation: fundamental principle, factorial notation, permutation of things all different, permutation in which things may be repeated, simple problems; Combination:</p>	12	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

	<p>Combination of things all different, simple problems</p> <p>Statement of binomial theorem for positive integral index.</p>		
UNIT-III	<p>Co-ordinate Geometry of Two Dimensions: Idea of cartesian coordinates; slope or gradient of a line; equation of a line passing through (i) one given point, (ii) two given points; equation of a line in slope-intercept form ($y = mx+c$) and intercepts from ($\frac{x}{a} + \frac{y}{b} = 1$); application of equations of straight lines in solving business problems, point of intersection of two lines</p>	15	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visu-als, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-IV	<p>Calculus (Theorems and problems involving trigonometric functions are excluded)</p> <p>Differential Calculus: Concepts of function, limit and continuity, graphs of functions, definition of derivative, rules for differentiation, geometrical interpretation of derivative, derivative of a function of a function, derivative as a rate measurer, second order derivative, maximum and minimum of functions involving one variable only, concept of</p>	15	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visu-als, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

	<p>partial derivative. Integral Calculus: Integration as anti-derivative; integration of x^n, $\log x$, e^x; rules for integration, integration by substitution and by parts, concept of definite integral and simple problems.</p> <p>Application of calculus: Emphasis must be given on the application of calculus in solving economic and business problems. Problems relating to production, cost, revenue, profits, producer's surplus, consumer's surplus, evaluation of marginal products in case of two factor inputs are to be treated.</p>		
UNIT-V	<p>Linear Programming (L.P.): Meaning, assumption, formulation, uses, limitation, solutions of LPP involving two variables by graphical method</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2018- 2019 June - dec (odd Semester)

Name of the Teacher: Simi Neog

Course: Honours / Regular

Semester: 1

Name of the Paper: 102: FINANCIAL ACCOUNTING I

Marks Assigned: 100

Unit	Topic	Lectures	Teaching Approaches
UNIT-I	Accounting Principles and Accounting Standards: Accounting Principles and Accounting Standards: Accounting Information and their qualitative features; Generally Accepted Accounting Principles (GAAP), their application in preparation and presentation of financial statements; Accounting Standards-meaning, need, and advantages; Accounting standards setting procedure in India.	8	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-II:	Sectional and Self Balancing Ledger System: Sectional and self balancing ledger system – features and advantages; Accounting treatment of Rectification of errors under sectional and self balancing ledger system.	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-III	Hire Purchase and Installment Purchase System: Meaning, features, advantages, disadvantages of hire purchase and installment purchase system; Rights of hire purchaser & seller; accounting treatment,	12	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students.

	different methods of calculation of interest; accounting treatment on default by the hire purchaser		Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-IV	: Royalty Accounts Definition of royalty; minimum rent; short workings and its accounting treatment; Accounting for royalty transactions; Impact of strikes and lockouts; Accounting for sub-lease.	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

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LESSON PLAN- 2018- 2019 June - dec (odd Semester)

Name of the Teacher: Simi Neog

Course: Honours / Regular

Semester: 1

Name of the Paper: 103 Business Organization & Entrepreneurship Development

Marks Assigned: 100

Class	Topic	Lectures	Teaching Approaches
UNIT-I	MNC'S – features, forms, advantages and limitations, Joint sector – features and importance. Franchising – forms, merits, demerits.	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term

	Micro enterprise – small, medium enterprise – concept of virtual & learning organization		examinations
UNIT-II	Business combinations; causes, types, forms; merger and acquisition policies in India. Setting up a new enterprise; site selection, location theories, (Max Weber & Sargent Florence), size of business unit, optimum firm, survival of small business.	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-III	Production, productivity, and rationalization; Meaning and scope of Production Management, production planning process, and quality control; Productivity – meaning, factors influencing productivity, causes of low productivity; Rationalization – meaning, aims and objectives, benefits, and limitations	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-IV	Entrepreneurship- meaning, concepts of entrepreneurship. Nature of entrepreneurship, functions and significance of entrepreneurship, qualities of an entrepreneur, entrepreneurial types of and entrepreneurial theories, (social, economic & psychological), creativity and innovation in entrepreneurship and intrapreneurship.	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-V	Promotion of a new venture; Environmental analysis, stages in promotion of new ventures, legal formalities, and documents, sources of funds; Venture capital – concepts & types, venture capital finance in India. Entrepreneurship education and training; EDP'S – concept, objectives and importance, selection of trainees, target groups. Course contents in EDP, measurement of effectiveness of EDP,	11	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term

	institutions involved in promotion of EDP.		examinations
UNIT-VI	Role of entrepreneurs in socio-economic development; Role of entrepreneurs in export promotion, and import substitution; introduction, entrepreneurial performance and growth. Role of government in entrepreneurship development.	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

B.P. CHALIHA COLLEGE, NAGARBERA

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LESSON PLAN- 2018- 2019 June - dec (odd Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 1

Name of the Paper: Indian Financial System

Paper Code: All

Marks Assigned: 100

Unit	Topic	Lectures	Teaching Approaches
UNIT-I	Financial system; meaning, concept, basic functions, financial system and economic development, component of financial system	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-II	Financial markets; classification of financial markets, money market- its constitutions, functions of money market, money market institutions.	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments

	Capital market- primary market, secondary market, functions of capital market, methods of issue of stock in primary market		based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-III	16 Financial Institutions; Banking and non-banking financial institutions, distinction between banking and non-banking financial institutions; structure of banking in India, commercial bank, co-operative bank, rural bank- their features, types of non-banking financial institutions.	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-IV	Financial Instruments and services – concepts and characteristics, features of various financial instruments, emerging financial services-leasing, hire-purchase, merchant banking, depository, credit rating, mutual funds.	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-V	Regulatory framework; overview of regulatory framework of financial system, functions of RBI, SEBI – objectives, scope of Securities Contract (Regulation) Act 1956, relevant provision of India Companies Act 1956 in regard to securities market.	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

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LESSON PLAN- 2018- 2019 June - dec (odd Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 1

Name of the Paper: 101: Fundamentals of Insurance

Unit Assigned: All

Marks Assigned: 100

Class	Topic	Lectures	Teaching Approaches
UNIT-I:	Introduction Definition & Nature of insurance; origin & development of insurance, history of insurance in India, kinds of insurance, principles of insurance, importance of insurance, insurance and wagering agreement.	8	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-II;	; Life Insurance Definition of life insurance, features, benefits of life insurance, procedure for taking life insurance policy, kinds of life insurance policy, nomination, assignment and surrender value, revival of lapsed policy, settlement of claims at death and maturity, items of revenue heads in life insurance company.	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-III	General Insurance Development of general insurance in India, Fire insurance- need, procedure of taking fire insurance policy, procedure of settlement of claims under fire insurance, double insurance, re-insurance; marine insurance- types of marine insurance policy, settlement of claims in marine insurance; miscellaneous insurance- motor insurance, personal accident insurance, livestock insurance, crop	9	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term

	insurance, employees liabilities insurance, burglary insurance, preparation of revenue account of fire, land, marine insurance company.		examinations
UNIT-IV	; Insurance Organizations Organizational structure- public sector insurance organizations in India, LICI, objectives and achievements, GIC- mission, organization, functions, private sector insurance organizations in India, insurance ombudsman.	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term
UNIT-V	Insurance Intermediaries Insurance Agent; meaning, procedure for becoming and insurance agent, functions of an insurance agent, rights of an insurance agent, termination of an insurance agent, essentials for successful insurance salesman. Surveyors and loss assessors, brokers, third party administrators, bank assurance	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term

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LESSON PLAN- 2018- 2019 June - dec (odd Semester)

Name of the Teacher: Simi Neog

Course: Honours / Regular

Semester: 1

Name of the Paper : 105 (F) Rural and Micro Finance:

Unit Assigned: All

Marks Assigned: 100

Class	Topic	Remarks	Teaching Approaches
Unit-1	Rural Environment Environment-definition, ideas of rural environment, meaning of rural environment, composition and characteristics of rural economy in India-	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on

	<p>comparison with urban, Place of agriculture in Indian economy, population structure in India. Forest resources in India with special reference to NE India.</p>		<p>curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit-II	<p>: Rural industries Meaning and definition - its role in Indian economy, different forms of rural industries-cottage and village industries, agro processing, handicrafts, handlooms etc, their problems and prospects, government policy for rural industries; Urban-rural linkage and inter-dependence. Concept of micro finance in rural areas; forms and types of micro credit.</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit-III	<p>Rural Finance-its Sources Sources of rural finance; institutional sources, private sources, private money lenders; Rural indebtedness-Nature, causes, consequences, extent and magnitude of rural indebtedness, solution to the problem of rural indebtedness, Government policies. Ideas and problems of rural credit survey, pre and post independence rural credit survey of India. Indigenous banker and money lender- historical background, their types, distinction and practices, their role in providing rural credit. RBI Policy on rural credit, bank credit to rural sector.</p>	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit-IV	<p>Co-operation Origin of co-operative movement, meaning and philosophy of co-operation. Co-operative movement in India, its weaknesses and different forms. Agencies for short and long term agricultural finance- FSS, PACCS, GPSS, LDB, NABARD, and their role in rural development.</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

B.P. CHALIHA COLLEGE, NAGARBERA

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LESSON PLAN- 2018- 2019 jan- july (even Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 2

Name of the Paper: 201: COMMUNICATIVE AND FUNCTIONAL ENGLISH I

Paper Code: 201

Unit Assigned: All

Marks Assigned: 100

Unit	Topic	Lectures	Teaching Approaches
UNIT – 1	1. Basic of Communication: a) Meaning and Nature of Communication: b) Objectives of Communication c) Theory and Models of Communication d) Dimensions of Communication e) Communication Network Media of Communication	10	➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT – 2	(a) The Essentials of Effective Communication (b) Self Development and Communication (c) Non-verbal forms of communication	7	➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT – 3	(a) Group Communication (b) Barriers to Communication	5	➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments,

			class tests, and end term examinations
UNIT – 4	(a) Business Correspondence i) Different kinds of business letters ii) Intra-Organizational Correspondence iii) External Communication	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT – 5	(a) Use of English for Effective Business Communication	5	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2018- 2019 jan- july (even Semester)

Name of the Teacher: Simi Neog

Course: Honours / Regular

Semester: 2

Name of the Paper: : 202: FINANCIAL ACCOUNTING II

Unit Assigned: 202

Marks Assigned: 100

Class	Topic	Lectures	Teaching Approaches
UNIT-I:	Accounting Standards Brief description of Indian Accounting Standards (AS 1, AS 2, AS 3, AS 6, AS 9, AS10, AS 14, AS 21); Compliance	11	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on

	<p>requirement of accounting standards; Applicability of accounting standards and their enforcement. International Accounting Standards Committee Foundation (IASCF) and its objectives and responsibilities; International Accounting Standards Board and its objectives and responsibilities; International Financial Reporting Interpretations Committee (IFRIC); Scope and process of issuing International Financial Reporting Standards (IFRS).</p>		<p>curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-II	<p>Branch Accounting: Meaning, need and objectives of branch accounting classification of branches for accounting purpose, System of Branch accounting; under Synthetic or Debtors system, analytical system or stock and debtors system; final accounting system and independent branch including foreign branch – accounting system.</p>	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT – III	<p>: Departmental Accounts and Valuation of Goodwill (a) Meaning, objectives, system of preparation of departmental trading and profit and loss accounts, allocation of common expenses, inter-departmental transfer. Meaning and types of goodwill; need for valuation; methods of valuation, relevant provisions in Accounting Standards, Problems on valuation of Goodwill</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-IV	<p>: Partnership Accounts: Dissolution of partnership firms, settlement of accounts on dissolution when one or more partners are insolvent; Gradual realization of assets and Piecemeal Distribution; Sale to a company - Determination of purchase consideration, accounting entries for closing the books of account of a firm on sale or conversion into a company.</p>	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2018- 2019 jan- july (even Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 2

Name of the Paper: 203: Principles of Management

Unit Assigned: All

Marks Assigned: 100

Unit	Topic	Lectures	Teaching Approaches
UNIT-I	1) Development of management thought; Introduction, scientific management, principles of management (Henri Fayol), theories of management – pre-scientific management era, scientific management era, human relation era (1930-1950), social science era. 2) Brief history of management thought: Modern management thought: Contribution of P. F. Drucker, H. Simon, T. Peters and M. Porter.	8	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-II	1) Planning : Introduction; definition, significance, limitations, principles, process, types, strategies (objectives, goals, policies, procedures, methods rules), planning premises, MBO-features, process, benefits and problems. 2) Decision making : Introduction, definition, characteristics, process, principles, problems, types, approaches. 3) Forecasting : Meaning, definition, features, process, elements, importance, areas of forecasting, techniques/ methods, advantages, limitations, differences between forecasting and planning.	9	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-	1) Types of organization : Introduction, line/ functional/ line & staff, their	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-

III	<p>characteristics, advantages, disadvantages and suitability, project organization, matrix organization.</p> <p>2) Departmentation : Introduction, definition, process, need, basis of departmentation, types of departmentation, advantages and disadvantages.</p> <p>3) Span of management : Introduction, meaning, factors, Graicunas theory. Authority and responsibility : Introduction, definition, characteristics, sources, formal authority, limits of authority, responsibility, delegation – advantages/ problems, steps, pre requisites and principles</p>		<p>visuals, ppts</p> <ul style="list-style-type: none"> ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-IV	<p>1) Motivation : Introduction, meaning, definition, nature, characteristics, need, importance, elements, theories – Maslow, McGregor, Herzberg and Ouchi, financial and nonfinancial incentives, carrot and stick approach, contingency approach.</p> <p>2) Leadership : Introduction, characteristics, importance, qualities, styles, techniques.</p> <p>3) Communication : Introduction, definition, characteristics, importance, factors, barriers, process, classification, methods, channels, types.</p>	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-V	<p>a. Managerial Control & Management of Management of Change</p> <p>b. Managerial Control: Concept & techniques of control.</p> <p>c. Management of Changes 1 & 3 above.</p>	6	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2018- 2019 jan- july (even Semester)

Name of the Teacher: D Chakravarty

Course: Honours / Regular

Semester: 2

Name of the Paper: 204: Business Statistics

Paper Code: 204

Unit Assigned: All

Marks Assigned: 100

Unit	Topic	Lectures	Teaching Approaches
Unit -I	Introduction to Statistics : Meaning, Scope and limitations of statistics; Collection of data : Primary and Secondary data; Schedules and questionnaires and their preparations; Census survey and sample survey, Methods of sampling : Random sampling, stratified random sampling and judgment sampling; Construction of frequency distribution; Diagrammatic and graphical representation of data.	8	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit -II	:Analysis of Univariate Data Measures of central tendency and partition values; Measures of variation; Measures of skewness, kurtosis (meaning and basic ideas).	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit-III	Analysis of Bi-variate Data Linear correlation and Linear Regression : Interpolation : Meaning and utility, Binomial, Newton's and Lagrange's methods of interpolation. Extrapolation : Meaning and	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students.

	importance.		Evaluation will be done by regular assignments, class tests, and end term examinations
Unit-IV	<p>Index Numbers and Time Series</p> <p>Index Numbers : Meaning, types, uses and limitations; Methods of constructing price and quantity Indices (simple and aggregate); Tests of adequacy; Problems in the construction of index numbers; Consumer price index.</p> <p>Time Series : Causes of variation in time series data; Components of time series; decomposition, Additive and multiplicative models; Determination of trend-moving average method and method of least squares.</p>	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit-V	<p>Theory of Probability and Probability Distribution</p> <p>Theory of Probability : Probability as a concept, the three approaches to defining probability; Addition and multiplication law of probability; Conditional probability; Expectation and variance of a random variable</p>	5	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit-VI	<p>: Sampling Theory and Level of Significance</p> <p>Concept of standard error, Estimation (Point and Interval estimation), Properties of a good estimator, Testing of Hypothesis - Null Hypothesis, Alternative Hypothesis, Types I & Type II errors, Level of Significance, Critical region, One tailed and two tailed tests.</p> <p>Statistical Quality Control (SQC) : Introduction, Process control, control chart, 3-sigma control limits, Control charts for variables, mean and range charts, Criterion for detecting lack of control in mean and range charts, Interpretation of mean and range charts</p>	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

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LESSON PLAN- 2018- 2019 jan- july (even Semester)

Name of the Teacher: Simi Neog

Course: Honours / Regular

Semester: 2

Name of the Paper: 205: (A) Management Accounting

Unit Assigned: All

Marks Assigned: 100

Class	Topic	Lectures	Teaching Approaches
Unit-I :	: Concept of Management Accounting Meaning, Nature, scope and functions, Role of management accounting in decisionmaking process, Management Accounting Vs financial accounting, different tools and techniques of management accounting, Use of accounting information for management purpose. Application of computer in Management decision making process	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit - II	Marginal Costing Meaning and definition of marginal cost and marginal costing, Assumptions of marginal costing, Cost volume profit analysis, Break Even analysis, managerial application of marginal costing, advantages and disadvantages of marginal costing.	8	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit-III	Budget and Budgetary Control Meaning of budget and budgetary control; Objectives, merits and limitations of budgetary control; Installation of budgetary control system; Classification of budgets according to time, function and flexibility; Preparation of budget	9	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the

	(flexible budget and cash budgetonly);		students. Evaluation will be done by regular assignments, class tests,and end term examinations
Unit - IV	<p>Standard costing and Variance Analysis Meaning of standard cost, standard costing, Advantages and application of standard costing, Distinction between standard costing and budgetary control. Variance Analysis - material, labour and overheads.</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests,and end term examinations</p>