

**GOVERNMENT P. G. COLLEGE AMBALA CANTT**  
**LESSON- PLAN (SESSION 2023-2024) EVEN SEMESTER**

**Name of Teacher- Nisha**  
**Designation- Assistant Professor**  
**Subject Code and Name- Business Statistics**  
**Class- B.Com. 2<sup>nd</sup> year (CAV)**  
**Semester- IV**

**BC-402**  
**BUSINESS STATISTICS-II**

**External Marks: 80**  
**Internal Marks: 20**  
**Time: 3 Hours**

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

**REFERENCES**

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Sharma J.K., Business Statistics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.



### **PROGRAM OUTCOME FOR B.COM CAV**

- PO – 1: Student will be able to gain knowledge in commerce and accounting software for corporate requirements.
- PO – 2: Students can get employment in IT fields, Software, Banks, Companies, BPOs and KPOs.
- PO - 3: Students will be able to demonstrate professional ethics in the social and legal aspects of commerce.
- PO – 4: Students will be able to integrate the ethical behaviour in self-learning, apply towards lifelong learning and acquiring knowledge in modern corporate and the IT sector.
- PO – 5: Students will be able to design and develop reliable software applications for social needs and excel in IT enabled services.
- PO – 6: Students will be able to analyse and identify the customer requirements in multidisciplinary domains, create high level design and implement robust software applications using latest technological skills.
- PO – 7: Students will be able to perform professionally with social, cultural and ethical responsibility as an individual as well as in multifaceted teams with positive attitude.

### **PROGRAM SPECIFIC OUTCOME FOR B.COM CAV**

- PSO – 1: Students will able to understand the concepts of commerce and computer application operations.
- PSO – 2: Students will be able to apply the current techniques, skills, and tools necessary for computing practices.
- PSO – 3: Ability to design, implement domain knowledge for computer programming.
- PSO – 4: Professional Skills: Attain the ability to design and develop computer applications, evaluate and recognize potential risks and provide innovative solutions.
- PSO – 5: Successful Career and Entrepreneurship: Explore technical knowledge in diverse areas of Computer Applications and experience an environment conducive in cultivating skills for successful career, entrepreneurship and higher studies.

### **Course outcome of B.com (CAV)**

#### **Business Statistics-I:**

- CO 1:** “Statistics are numerical statements of facts in any department of enquiry and placed in relation to each other”. Comment and discuss the characteristics of Statistics.
- CO 2:** Distinguish between ‘primary data’ and ‘secondary data’. Are the data collected for the census in India and published in the census reports primary or secondary data?
- CO 3:** Explain the mathematical properties of Arithmetic Mean? What is the relationship among Mean, Median and Mode?
- CO 4:** What are the various measures of dispersion. Explain the relative merits and demerits of each.
- CO 5:** Explain the Laspeyre’s, Paasche’s and Fisher’s formula for computing an index number. Check which of them satisfies the time reversal and factor reversal tests.
- CO 6:** Distinguish between fixed base and chain base methods of constructing index number and give their relative merits.
- CO 7:** Compare the moving average and least square methods of measuring trend in a given time series. Which method is better and why?
- CO 8:** Explain the method of fitting exponential trend.

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<b>Week No</b>	<b>Scheduled Dates</b>	<b>Topics to be covered</b>
1	1-6 January	Simple Correlation
2	8-13 January	-----do-----
3	15-20 January	-----do-----
4	22-27 January	Simple Regression
5	29-3 February	-----do-----
6	5-10 February	-----do-----
7	12-17 February	Probability (Addition theorem, Multiplication theorem and Conditional probability)
8	19-24 February	-----do-----
9	26-02 March	-----do-----
10	4-9 March	Bayes theorem +Revision of chapters
11	11-16 March	Assignment given + viva voce
12	18-23 March	Unit test + Group discussion
13	1-6 April	Probability Distribution-I(Binomial Distribution)
14	8-13 April	Probability Distribution-II (Poisson Distribution)
15	15-20 April	Probability Distribution-III (Normal Distribution)
16	22-27 April	Revision of all chapters

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**GOVERNMENT P. G. COLLEGE AMBALA CANTT  
LESSON- PLAN (SESSION 2023-2024) EVEN SEMESTER**

**Name of Teacher- Nisha  
Designation- Assistant Professor  
Subject Code and Name - Business Statistics  
Class- B.B.A 2<sup>nd</sup> year/ Semester- IV**

**BC-402 BUSINESS STATISTICS-II**

**External Marks: 80**

**Internal Marks: 20**

**Time: 3 Hours**

**Note: There will be eight questions in all. A candidate is required to attempt five questions including the question no. 1 which is compulsory. Question no. 1 will comprise of six short answer questions. All questions shall carry equal marks.**

**COURSE CONTENTS:-**

Correlation: Introduction; Importance; Types of correlation; Methods of Studying correlation.

Linear regression: Introduction; Importance; Comparison of correlation and regression analysis; Methods of studying regression; Properties of regression lines; Error of estimate; Total variance; Explained variance; Unexplained variance; Coefficient of determination. Probability: Introduction and significance; Definition of probability; Joint, marginal and conditional probabilities; Independent, Dependent, Mutually exclusive; Exhaustive and Complementary events; Theories of probabilities: Bayes's theories. Time series: Definition; Components; Analysis; Measurement of trend, seasonal, cyclical and random variation. Hypothesis testing: Procedure for testing hypothesis tests in attributes; Tests in variables (small and large samples).

Computation of above mentioned statistical techniques with Microsoft excel.

**Suggested Readings:**

- |                    |  |
|--------------------|--|
| (1) D.N Elhance    | Fundamental of statistics <u>Kitab mahal</u>               |
| (2) R.S Bhardwaj   | Business statistics <u>Excel Books</u>                     |
| (3) T.N Srivastava | Statistics for management <u>McGraw Hill</u>               |
| (4) S.C Gupta      | Fundamental of statistics <u>Himalaya publishing house</u> |
| (5) B.M Aggarwal   | Business statistics <u>Sultan chand</u>                    |
| (6) Levine         | Business statistics- A first course Pearson                |
| Education          |  |
| (7) S.P Gupta      | Statistics <u>Sultan chand &amp; sons</u>                  |



## **PROGRAM OUTCOME FOR BBA**

PO – 1: Students will be able to acquire knowledge and skills in the field of management, accounting, marketing and human relations.

PO – 2: Students will be able to apply the entrepreneurial and managerial skills for effective and business management.

PO – 3: Students will be able to acquire employability skills through the practical awareness on the IT in management.

PO – 4: Students will be able to comprehend applicability of management principles to situation in global business world.

PO – 5: Students will be able to develop legal and ethical value for the continuous development of business venture.

## **PROGRAM SPECIFIC OUTCOME FOR BBA**

PSO – 1: Students will be able to remember the concept of management principles, accounting and marketing operations.

PSO – 2: Students will understand the leadership skills through internship training.

PSO – 3: Students will be applying the managerial knowledge in the business for effective decision making.

PSO – 4: Students will be able to demonstrate critical thinking skills in understanding managerial issues and problems related to the global economy and international business.

PSO – 5: Students will be able to develop ethical thinking.

PSO – 6: Students will develop functional and general management skills.

## **Course Outcomes for BBA II**

### **Business Statistics**

1. Write the meaning, functions and limitation of statistics?
2. What is data and write the types of data?
3. What is graphical representation? Write its types, merits and demerits?
4. What is central tendency? Explain the various types of average with example?
5. Explain the different type of measures of dispersion?
6. What do you mean by sampling, explain the various categories of sample and how sample is differ from census?
7. What is business forecasting? Write the methods and procedure of forecasting?
8. What are the types of Index number and what are the methods of constructing Index number?

Week No	Scheduled Dates	Topics to be covered
1	1-6 January	Simple Correlation
2	8-13 January	-----do-----
3	15-20 January	Simple Regression
4	22-27 January	-----do-----
5	29-3 February	Unit test+ Group discussion
6	5-10 February	Time Series Analysis-I
7	12-17 February	Time Series Analysis-II and III
8	19-24 February	Probability (Addition theorem, Multiplication theorem and Conditional probability)
9	26-02 March	-----do-----
10	4-9 March	-----do-----
11	11-16 March	Bayes theorem +Revision of chapters
12	18-23 March	Assignment given + viva voce
13	1-6 April	Hypothesis Testing- Large Sample Tests
14	8-13 April	Hypothesis Testing- Small Sample Tests
15	15-20 April	Chi- Square Tests
16	22-27 April	Revision of all chapters

**GOVERNMENT P. G. COLLEGE AMBALA CANTT  
LESSON- PLAN (SESSION 2023-2024) EVEN SEMESTER**

**Name of Teacher- Nisha**

**Designation- Assistant Professor**

**Subject Code and Name - Business Statistics**

**Class- B.B.A.1<sup>st</sup> year/ Semester- II**

**FIRST YEAR: SEMESTER II**

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Course code	Nomenclature of the course	Category	Internal Marks	External Marks	Practical /Viva-Voce Marks	Total Marks	Credits
B23-BBA-201	Business Statistics	CC-A2	30	70	-	100	4
B23-BBA-202	Managerial Economics	CC-B2	30	70	-	100	4
B23-BBA-203	Organisational Behaviour	CC-C2	30	70	-	100	4
	Each student will opt one course from pool of minor courses for Semester II	CC-M2	15	35	-	50	2
	Each student will opt one multidisciplinary course from the discipline which is different from the discipline of business administration	MDC-2				75	3
	Each student will opt one course from pool of ability enhancement courses provided by university	AEC-2				50	2
	Each student will opt one course from pool of skill enhancement courses provided by university	SEC-2				75	3
	Each student will opt one course from pool of value added courses provided by university	VAC-2				50	2
<b>Total</b>						<b>600</b>	<b>24</b>

### POOL OF MINOR COURSES FOR SEMESTER II

Course	Course Code	Nomenclature of Minor Course
CC-M2	B23-BBA-204	Business Mathematics-II

<b>Part A – Introduction</b>	
Subject	<b>Business Administration</b>
Semester	<b>II</b>
Name of the Course	<b>Business Statistics</b>
Course Code	<b>B23-BBA-201</b>
Course Type: (CC/MCC/MDC/ CC- M/DSEC/VOC/DSE/PC/AEC/V	<b>CC-A2</b>

AC)			
Level of the course (As per Annexure-I)	<b>Foundation-Level</b>		
Pre-requisite for the course (if any)	<b>None</b>		
Course Learning Outcomes (CLO):	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the meaning of the statistics and data in everyday life and its presentation for business decisionmaking.</li> <li>2. Understand distinctive features and characteristics of data with the help of descriptive and summary statistical measures.</li> <li>3. Understand and analyses the departure from statistical normality of data for better business decision making.</li> <li>4. Understand the significance of sampling in the statistical data collection and applications in business decision making.</li> </ol> <p>5*.</p>		
Credits	Theory	Practical	Total
	<b>4</b>	<b>0</b>	<b>4</b>
Contact Hours	<b>60</b>	<b>0</b>	<b>60</b>
Max. Marks: <b>100</b> Internal Assessment Marks: <b>30</b> End Term Exam Marks: <b>70</b>	<b>Time: 3 Hours</b>		

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## Part B- Contents of the Course

### Instructions for Paper- Setter

The Paper-Setter shall set *nine* questions in all and the question paper shall be divided into two parts. **Part 'A'** shall comprise *four* short answer type questions from the whole of the syllabus carrying 3.5 marks each, which shall be compulsory. **Part 'B'** shall comprise *eight* questions (*two* questions from each unit) carrying 14 marks each and the student will be required to attempt *four* questions selecting *one* question from each unit.

Unit	Topics	Contact Hours
I	Business Statistics: Introduction, Scope, Functions, Importance, Limitations; Distrust of Statistics; Collection of Primary and Secondary data; Types of Statistical Methods; Data Analysis and Interpretation; Graph: Characteristics, Types, Merits and Demerits.	15
II	Measures of Central Tendency: Meaning, Types; Arithmetic Mean; Geometric Mean; Harmonic Mean; Quadratic Mean; Moving Average; Progressive Average; Relation between Mean, Median and mode.	15
III	Measures of Dispersion and Skewness: Absolute and Relative measures of Dispersion range, Quartile deviation, Mean and Standard Deviation; Difference between Skewness and Dispersion, Empirical relation among various measures of Dispersion, Moments and Kurtosis.	15
IV	Sampling: Introduction, Census versus Sample, Errors in Sampling, Types of sampling, Judging reliability of sample; Index numbers: Introduction, Types of Index Numbers, Methods of constructing Index numbers, uses of Index numbers; Time Series analysis: Components and Seasonality analysis.	15
V*		

### Suggested Evaluation Methods

#### Internal Assessment:

##### ➤ Theory

- Class Participation: **5**
- Seminar/presentation/assignment/quiz/class test etc.: **10**
- Mid-Term Exam: **15**

##### ➤ Practicum

- Class Participation:
- Seminar/Demonstration/Viva-voce/Lab records etc.:
- Mid-Term Exam:

End Term Examination: **70**

<b>Week No</b>	<b>Scheduled Dates</b>	<b>Topics to be covered</b>
<b>1</b>	<b>12-17 February</b>	<ul style="list-style-type: none"> <li>• Introduction to statistics</li> <li>• Collection of Data</li> </ul>
<b>2</b>	<b>19-24 February</b>	<ul style="list-style-type: none"> <li>• Classification of Data frequency Distribution</li> </ul>
<b>3</b>	<b>26-02 February</b>	<ul style="list-style-type: none"> <li>• Diagrammatic and Graphic Presentation of Data</li> </ul>
<b>4</b>	<b>4-9 March</b>	<ul style="list-style-type: none"> <li>• Measures of Central Tendency</li> </ul>
<b>5</b>	<b>11-16 March</b>	<ul style="list-style-type: none"> <li>• Measures of Central Tendency</li> </ul>
<b>6</b>	<b>18-23 March</b>	<ul style="list-style-type: none"> <li>• Measures of Dispersion</li> </ul>
<b>7</b>	<b>25-30 March</b>	<ul style="list-style-type: none"> <li>• Unit test + Group discussion</li> </ul>
<b>8</b>	<b>1-6 April</b>	<ul style="list-style-type: none"> <li>• Index Numbers</li> </ul>
<b>9</b>	<b>8-13 April</b>	Assignment given + viva voce
<b>10</b>	<b>15-20 April</b>	<ul style="list-style-type: none"> <li>• Measures of Skewness</li> </ul>
<b>11</b>	<b>22-27 April</b>	<ul style="list-style-type: none"> <li>• Index Numbers</li> </ul>
<b>12</b>	<b>29-4 May</b>	<ul style="list-style-type: none"> <li>• Time Series Analysis</li> </ul>
<b>13</b>	<b>6-11 May</b>	<ul style="list-style-type: none"> <li>• Sampling and Sampling methods</li> </ul>
<b>14</b>	<b>13-18 May</b>	Revision of all chapters

**GOVERNMENT P. G. COLLEGE AMBALA CANTT  
LESSON- PLAN (SESSION 2023-2024) EVEN SEMESTER**

**Name of Teacher- Nisha**

**Designation- Assistant Professor**

**Subject Code and Name- B23-VAC-201/Environmental Studies**

**Class-B.B.A. & B.Com. 1<sup>st</sup> year (CAV)/ Semester- II**

## VAC 2 B23-VAC-201

Session: 2023-24			
Part A - Introduction			
Subject	Environmental Science		
Semester	I/ II		
Name of the Course	<b>Environmental Studies</b>		
Course Code	<b>B23-VAC-201</b>		
Course Type: (CC/MCC/MDC/CC-M/DSEC /VOC/DSE/PC/AEC/VAC)	<b>VAC</b>		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NA		
Course Learning Outcomes (CLO):	After completing this course, the learner will be able to: <ol style="list-style-type: none"> <li>1. Understand the concept of environmental studies, sustainable development and ecosystem.</li> <li>2. Learn about the various natural resources and about biodiversity and its conservation.</li> <li>3. Know about the types of pollution, solid waste management, global environmental issues and environmental laws.</li> <li>4. Understand the concept of population growth and its impacts on environment and disaster management.</li> <li>5. Get knowledge about the environment, its problems, impacts and solutions.</li> </ol>		
Credits	Theory	Practical	Total
	2	NA	2
Contact Hours	2	NA	2

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**Max. Marks: 50**  
**Internal Assessment Marks: 15**  
**End Term Exam Marks: 35**

**Time: 2 hours**

**Part B- Contents of the Course**

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**Instructions for Paper- Setter**

Total number of questions set will be nine. Questions no. 1 is compulsory covering the entire syllabus. Two questions will be set from each unit. Students have to attempt five questions in all, selecting one question from each unit including the compulsory question. Each question is of 7 marks. All questions carry equal marks. Final theory exam time allowed will be of 3 hours.

Unit	Topics	Contact Hours
I	<p><b>Introduction to environmental studies:</b> Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.</p> <p><b>Ecosystems:</b> Definition, structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs, Major ecosystems types: Forest ecosystem, Grassland ecosystem, Desert ecosystem and Aquatic ecosystem (lakes, rivers, oceans).</p>	02 hours/week
II	<p><b>Natural resources: Renewable and Non- renewable Resources</b> Land resources: Land degradation and soil erosion. Forest resources: Importance of forests, deforestation: causes and impacts on environment. Water resources: Use and over- exploitation of surface and ground water. Energy resources: Renewable and non- renewable energy sources.</p> <p><b>Biodiversity and Conservation:</b> Definition and its types, Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex- situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational values.</p>	
III	<p><b>Environmental pollution</b> Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution. Solid waste management: Sources, methods of disposal: Landfill, incineration and composting. Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.</p> <p><b>Environmental Policies &amp; Practices</b></p>	

	Environmental laws: Environment (Protection) Act, 1986, Air (Prevention & Control of Pollution) Act, 1981, Water (Prevention and control of Pollution) Act, 1974.	
IV	<b>Human Communities and the Environment:</b> Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected person. Disaster management: floods, earthquake, cyclones, landslides and drought. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.	
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 15 marks</b> > <b>Theory</b> <ul style="list-style-type: none"> <li>• Class Participation: 4 marks</li> <li>• Seminar/presentation/assignment/quiz/class test etc.: 4marks</li> <li>• Mid-Term Exam: 7 marks</li> </ul>		<b>End Term Examination:</b> Theory: 35 marks (Written exam)
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b> <ol style="list-style-type: none"> <li>1. Kaushik, A &amp; Kaushik, C.P. 2022. Perspectives in Environmental Studies. New Age International Pvt Ltd, New Delhi.</li> <li>2. Bharucha, E. 2021. A Textbook of Environmental Studies for Undergraduate Courses, Orient Blackswan Pvt Ltd.</li> <li>3. Goswami, P., Mandal, J. &amp; Singh, S. 2022. A Textbook on Environmental Studies, Ashok book stall, Assam.</li> <li>4. Joshi, P.C. &amp; Joshi, N. 2009. A Text Book of Environmental Science. APH Publishing Corporation.</li> <li>5. Basu, M. &amp; Xavier Savarimuthu, S.J. 2017. Fundamentals of Environmental Studies. Cambridge University Press.</li> <li>6. Singh, R.P. &amp; Islam, Z. 2012. Environmental Studies. Concept Publishing Company.</li> </ol>		

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## ANNEXURE-I

### Levels of Courses

**Levels of Courses:** Courses shall be coded based on the learning outcomes, level of difficulty, and academic rigor. The coding structure is as follows:

**0-99:** Pre-requisite courses required to undertake an introductory course which will be a pass or fail course with no credits. It will replace the existing informal way of offering bridge courses that are conducted in some of the colleges/ universities.

**100-199:** Foundation or introductory courses that are intended for students to gain an understanding and basic knowledge about the subjects and help decide the subject or discipline of interest. These courses may also be prerequisites for courses in the major subject. These courses generally would focus on foundational theories, concepts, perspectives, principles, methods, and procedures of critical thinking in order to provide a broad basis for taking up more advanced courses. These courses seek to equip students with the general education needed for advanced study, expose students to the breadth of different fields of study; provide a foundation for specialized higher-level coursework; acquaint students with the breadth of (inter) disciplinary fields in the arts, humanities, social sciences, and natural sciences, and to the historical and contemporary assumptions and practices of vocational or professional fields; and to lay the foundation for higher level coursework.

**200-299:** Intermediate-level courses including subject-specific courses intended to meet the credit requirements for minor or major areas of learning. These courses can be part of a major and can be pre-requisite courses for advanced-level major courses.

**300-399:** Higher-level courses which are required for majoring in a disciplinary/interdisciplinary area of study for the award of a degree.

**400-499:** Advanced courses which would include lecture courses with practicum, seminar-based course, term papers, research methodology, advanced laboratory experiments/software training, research projects, hands-on-training, internship/apprenticeship projects at the undergraduate level or First year Postgraduate theoretical and practical courses.

**500-599:** Courses at first-year Master's degree level for a 2-year Master's degree programme  
**600-699:** Courses for second-year of 2-year Master's or 1-year Master's degree programme  
**700 -799 & above:** Courses limited to doctoral students

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Week No	Scheduled Dates	Topics to be covered
1	12-17 February	• Introduction to environmental studies
2	19-24 February	• Ecosystem
3	26-02 February	• Ecosystem
4	4-9 March	• Natural Resources
5	11-16 March	• Biodiversity and its conservation
6	18-23 March	• Environmental Pollution
7	25-30 March	Unit test + Group discussion
8	1-6 April	Assignment given + viva voce
9	8-13 April	• Environment policies and practices
10	15-20 April	• Resettlement and Rehabilitation
11	22-27 April	• Population And Environment
12	29-4 May	• Disaster Management
13	6-11 May	• Environmental Ethics
14	13-18 May	Revision of all chapters

**GOVERNMENT P. G. COLLEGE AMBALA CANTT  
LESSON- PLAN (SESSION 2023-2024) EVEN SEMESTER**

**Name of Teacher- Nisha**

**Designation- Assistant Professor**

**Subject Code and Name- Marketing Management**

**Class- B.B.A. 2<sup>nd</sup> year/ Semester- IV**

**BBA 211- MARKETING MANAGEMENT**

**External Marks: 80**

**Internal Marks: 20**

**Time: 3 Hours**

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**Note: There will be eight questions in all. A candidate is required to attempt five questions including the question no. 1 which is compulsory. Question no. 1 will comprise of six short answer questions. All questions shall carry equal marks.**

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Marketing Management- Meaning, Nature and Scope. Concepts of Marketing .Marketing Environment, Marketing Mix, STP (segmenting, targeting and positioning) approach to marketing.

Marketing Information System- Meaning and Components. Marketing Research. Consumer Behaviour-Meaning and Importance of study for Marketers. Product –Meaning, levels and product Mix. New Product development, Product Life Cycle, Branding and Packaging decision. Pricing-Meaning, procedure for setting a price. Price variation. Distribution Channels- Levels and Roles. Management of Physical Distribution. Promotion- promotion Mix- A study of advertising, sales promotion, personal selling, direct marketing and public relations.

Marketing organization and control.

**Suggested Readings:**

- |                                |  |
|--------------------------------|--|
| 1. Mc Carthy; E.J.             | : Basic marketing -A Managerial Approach     |
| 2. Rama Swamy<br>& Nama Kumari | : Marketing Management                       |
| 3. Kotler, Philip<br>Control.  | : Marketing Management Analysis Planning and |

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<b>Week No</b>	<b>Scheduled Dates</b>	<b>Topics to be covered</b>
<b>1</b>	<b>1-6 January</b>	<ul style="list-style-type: none"> <li>• Introduction of Marketing</li> </ul>
<b>2</b>	<b>8-13 January</b>	<ul style="list-style-type: none"> <li>• Marketing concepts</li> <li>• Marketing Environment</li> </ul>
<b>3</b>	<b>15-20 January</b>	<ul style="list-style-type: none"> <li>• Marketing Mix</li> <li>• Market Segmentation</li> </ul>
<b>4</b>	<b>22-27 January</b>	<ul style="list-style-type: none"> <li>• Marketing Information System</li> <li>• Marketing Research</li> </ul>
<b>5</b>	<b>29-03 February</b>	<ul style="list-style-type: none"> <li>• Consumer Behavior</li> </ul>
<b>6</b>	<b>5-10 February</b>	<ul style="list-style-type: none"> <li>• Management of Physical Distribution</li> </ul>
<b>7</b>	<b>12-17 February</b>	<ul style="list-style-type: none"> <li>• Product:- Meaning, Levels and Mix</li> <li>• New Product Development</li> </ul>
<b>8</b>	<b>19-24 February</b>	<ul style="list-style-type: none"> <li>• Product Life Cycle</li> <li>• Branding and Packaging</li> </ul>
<b>9</b>	<b>26-2 March</b>	<ul style="list-style-type: none"> <li>• Pricing</li> <li>• Distribution Channels</li> </ul>
<b>10</b>	<b>4-9 March</b>	<ul style="list-style-type: none"> <li>• Unit test+ Group discussion</li> </ul>
<b>11</b>	<b>11-16 March</b>	<ul style="list-style-type: none"> <li>• Promotion Mix</li> <li>• Advertising</li> </ul>
<b>12</b>	<b>18-23 March</b>	Assignment given + viva voce
<b>13</b>	<b>1-6 April</b>	<ul style="list-style-type: none"> <li>• Sales Promotion</li> <li>• Personal Selling</li> </ul>
<b>14</b>	<b>8-13 April</b>	<ul style="list-style-type: none"> <li>• Advertising Media</li> </ul>
<b>15</b>	<b>15-20 April</b>	<ul style="list-style-type: none"> <li>• Publicity and Public Relations</li> </ul>
<b>16</b>	<b>22-27 April</b>	<ul style="list-style-type: none"> <li>• Revision of all chapters</li> </ul>

**GOVERNMENT P. G. COLLEGE AMBALA CANTT  
LESSON- PLAN (SESSION 2023-2024) ODD SEMESTER**

**Name of Teacher- Nisha  
Designation- Assistant Professor  
Subject- Cost Accounting  
Class- B.Com.3<sup>rd</sup> year (A+C)  
Semester- V**

Nisha

**BC-501  
COST ACCOUNTING**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wagepayment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

**REFERENCES**

- Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.



**GOVERNMENT P. G. COLLEGE AMBALA CANTT**

**15 | Page LESSON- PLAN (SESSION 2023-2024) ODD SEMESTER**

Name

of

Month/Week- wise	Topics to be covered
<b>July 2023 :-</b>	
4 <sup>th</sup> week	<ul style="list-style-type: none"> <li>• Introduction of Cost Accounting</li> <li>• Elements, concepts and classification of cost</li> </ul>
<b>August 2023:-</b>	
1 <sup>st</sup> week	<ul style="list-style-type: none"> <li>• Material cost accounting</li> <li>• Labour cost accounting</li> </ul>
2 <sup>nd</sup> week	<ul style="list-style-type: none"> <li>• Accounting of Overheads</li> <li>• Unit or output costing</li> </ul>
3 <sup>rd</sup> week	<ul style="list-style-type: none"> <li>• Contract costing</li> <li>• Job And Batch Costing</li> </ul>
4 <sup>th</sup> week	Assignments given +Viva -voce
<b>September 2023:-</b>	
1 <sup>st</sup> week	<ul style="list-style-type: none"> <li>• Process costing</li> </ul>
2 <sup>nd</sup> week	<ul style="list-style-type: none"> <li>• Operating costing</li> <li>• Unit test +group discussion</li> </ul>
3 <sup>rd</sup> week	<ul style="list-style-type: none"> <li>• Cost control and reduction</li> </ul>
4 <sup>th</sup> week	<ul style="list-style-type: none"> <li>• Standard Costing</li> </ul>
<b>October 2024:-</b>	
1 <sup>st</sup> week	<ul style="list-style-type: none"> <li>• Material and Labour Variance</li> </ul>
2 <sup>nd</sup> week	<ul style="list-style-type: none"> <li>• Absorption and marginal costing</li> </ul>
3 <sup>rd</sup> week	<ul style="list-style-type: none"> <li>• Cost volume profit analysis</li> </ul>
4 <sup>th</sup> week	<ul style="list-style-type: none"> <li>• Responsibility Accounting</li> </ul>
<b>November 2023:-</b>	
1 <sup>st</sup> week	<ul style="list-style-type: none"> <li>• Revision of all chapters</li> </ul>
2 <sup>nd</sup> week	Diwali Vacation
3 <sup>rd</sup> week	Revision of all chapters

Teacher- Nisha  
 Designation- Assistant Professor  
 Subject- Auditing  
 Class- B.Com.3<sup>rd</sup> year (B)

*Nisha*

BC-505 AUDITING



Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit.

Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions. Methods of audit work: routine checking and test checking; internal control and internal checking system.

Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, salebook, bill receivable book, bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities.

Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India.

Audit reports: various types of audit reports.

Investigation: meaning, nature, procedure and objectives, investigation and due diligence Professional ethics of auditing.

#### REFERENCES

- Basu, S. K., Fundamentals of Auditing, Pearson Publications, New Delhi.
- Grover, L.C.B.; Principle of Modern Company Law, Stevens & Sons, London.
- Gupta Kamal, Contemporary Auditing, Tata McGraw Hill, New Delhi.
- Jha, Aruna, Auditing, Taxmann Publications, New Delhi.
- Kuchal, M.C., Modern India Company Law, Shree Mahavir Books, Noida.
- Ramaiya, A.; Guide to the Companies Act, Wadhwa & Co., Nagpur.
- Sharma Ashok, Company Law and Auditing, V.K. Publishing House, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.

Month/Week- wise	Topics to be covered
<b>July 2023 :-</b>	
4 <sup>th</sup> week	<ul style="list-style-type: none"><li>• Introduction of Auditing</li><li>• Classification of audits</li></ul>
<b>August 2023:-</b>	
1 <sup>st</sup> week	<ul style="list-style-type: none"><li>• Audit Programme</li></ul>
2 <sup>nd</sup> week	<ul style="list-style-type: none"><li>• Internal control. Internal check and internal audit</li></ul>

3 <sup>rd</sup> week	• Vouching
4 <sup>th</sup> week	• Verification and valuation of assets and liabilities
<b>September 2023:-</b>	
1 <sup>st</sup> week	Unit test +group discussion
2 <sup>nd</sup> week	• Appointment, Rights and Duties of an Auditor
3 <sup>rd</sup> week	Assignments given+ viva-voce
4 <sup>th</sup> week	• Auditors report
<b>October 2024:-</b>	
1 <sup>st</sup> week	• Liabilities of an Auditors
2 <sup>nd</sup> week	• Audit of Govt. companies
3 <sup>rd</sup> week	• Company Audit
4 <sup>th</sup> week	• Investigation
<b>November 2023:-</b>	
1 <sup>st</sup> week	• Professional Ethics & Conduct
2 <sup>nd</sup> week	Diwali Vacation
3 <sup>rd</sup> week	Revision of all chapters

**GOVERNMENT P. G. COLLEGE AMBALA CANTT  
LESSON- PLAN (SESSION 2023-2024) ODD SEMESTER**

Name of Teacher- Nisha

Designation- Assistant Professor

Subject- Principle of Retailing

Class- B.B.A. 3<sup>rd</sup> year/Sem.-V

Month/Week- wise	Topics to be covered
<b>July 2023 :-</b>	
4 <sup>th</sup> week	• Concepts of Retailing
<b>August 2023:-</b>	
1 <sup>st</sup> week	• Classification of retailing
2 <sup>nd</sup> week	• Theories of Retailing
3 <sup>rd</sup> week	• Strategic planning in retail

BBA:

*Nisha*

4 <sup>th</sup> week	<ul style="list-style-type: none"> <li>• Planning location of Retail Institutions</li> </ul>
<b>September 2023:-</b>	
1 <sup>st</sup> week	<ul style="list-style-type: none"> <li>• Retail Organisation</li> </ul>
2 <sup>nd</sup> week	<ul style="list-style-type: none"> <li>• Store location</li> <li>• Store layout</li> </ul>
3 <sup>rd</sup> week	Assignments given+ viva-voce
4 <sup>th</sup> week	<ul style="list-style-type: none"> <li>• Material handling</li> </ul>
<b>October 2024:-</b>	
1 <sup>st</sup> week	Unit test +group discussion
2 <sup>nd</sup> week	<ul style="list-style-type: none"> <li>• Store and Non-store retailing</li> </ul>
3 <sup>rd</sup> week	<ul style="list-style-type: none"> <li>• Service Retailing</li> </ul>
4 <sup>th</sup> week	<ul style="list-style-type: none"> <li>• Foreign direct investment in Retail</li> <li>• Store Management</li> </ul>
<b>November 2023:-</b>	
1 <sup>st</sup> week	<ul style="list-style-type: none"> <li>• Information Technology in Retailing</li> </ul>
2 <sup>nd</sup> week	Diwali Vacation
3 <sup>rd</sup> week	Revision of all chapters

**302:PRINCIPLES OF RETAILING**

**External Marks: 80**

**Internal Marks: 20**

**Time: 3 Hours**

**Note: There will be eight questions in all. A candidate is required to attempt five questions including the question no. 1 which is compulsory. Question no. 1 will comprise of six short answer questions. All questions shall carry equal marks.**

### Principles of Retailing

Retailing : Definition, nature and importance of retailing in the Indian economy, functions of retailers, classification of retailers. The concept of organised retail, difference between organized retailing and unorganized retailing. Nonstore retailing and service retailing. Retailing as a career. Retail Customer; stages of the customer buying process , types of consumer buying behaviours , factors affecting buying decision process, consumer decision making procedure in retail perspective .Store Location; meaning, types of retail locations, factors for choosing a location. Store layout and Design; key considerations in store layout, factors of design decisions, importance of layout, steps for designing layout.The Retailing Organisations; organisation structures and HR functions in these organizations. Retail Merchandising; meaning, the process of merchandise



planning, merchandise budget, methods of merchandise procurement, controlling the merchandise.  
Technology in retailing.

**Suggested Readings:**

1. Pradhan, Swapna. Retailing Management, Tata McGraw-Hill Publishing Company Ltd.
2. Sheikh, Arif. Fatima, Kaneez. Retail Management, Himalaya Publishing House Pvt. Ltd.
3. Cox, Roger. Brittan Paul. Retailing- An Introduction, Pearson Education
4. Bajaj, Chetan. Tuli, Rajnish. Srivastava Nidhi V. Retail Management, Oxford University Press.
5. Hasty, Ron. Reardon, James. Retail Management, The McGraw-Hill Companies, Inc.
6. Sidhpuria, Manish V. Retail Franchising, The McGraw-Hill companies.
7. Gilbert, David. Retail Marketing Management, Pearson Education.
8. Dhotre, Meenal. Channel Management and Retail Marketing, Himalaya Publishing House Pvt. Ltd

WISA

**GOVERNMENT P. G. COLLEGE AMBALA CANTT**  
**LESSON- PLAN (SESSION 2023-2024) ODD SEMESTER**

Name of Teacher- Nisha  
 Designation- Assistant Professor  
 Subject- Business Organisation  
 Class- B.B.A. 1<sup>st</sup> year (1<sup>st</sup>sem.)

Month/Week-Wise	Topics to be covered
<b>July:</b> From 21 July to 31 July 2023	Business organization: An introduction
<b>August:</b> Week 1	Business organization: An introduction
Week 2	Partnership organisation
Week 3	Partnership organisation
Week 4	Joint stock company or Company organization
Week 5	Formation of company: Various stages
<b>September:</b> Week 1	Multinational and Transnational companies
Week 2	Conceptual framework of corporate governance
Week 3	One person company
Week 4	Cooperative societies/Cooperative organization
Week 5	Cooperative societies/Cooperative organization
<b>October:</b> Week 1	State ownership, Non-profit organization and Trade associations
Week 2	State ownership, Non-profit organization and Trade associations
Week 3	Globalisation and challenges for Indian business
Week 4	Process of setting up a business unit
Week 5	Plant location, Business Size and Special Economic Zone (SEZ)
<b>November:</b> Week 1	Plant location, Business Size and Special Economic Zone (SEZ)
Week 2	<b>Diwali Vacations (10November-16 November)</b>
Week 3	Revision of all chapters

