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| Name: Pooja Sharma Subject: **BUSINESS STATISTICS-II**  Class: B.Com 4th sem Session:2023-24 | |
| January | 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. |
| February | Regression Analysis: meaning, difference between correlation and regression, regression coefficients,  methods of calculation of simple regression, standard error of estimate. |
| March | Probability; concept and approaches; addition and multiplication laws of probability; Conditional  probability: Bayes’ Theorem. |
| April | Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and  parameters. |

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| Name: Pooja Sharma Subject: **INCOME TAX-II**  Class: B.Com 6th sem Session:2023-24 | |
| January | Deductions under section 80C to 80U in computing total income.  Computation of total income and tax liability of an individual and H.U.F. |
| February | Computation of total income and tax liability of a Firm.  Deduction of tax at source; advance payment of tax. |
| March | Income tax authorities and their powers.  Procedure for assessment; different types of returns. |
| April | Procedure of filing e-return and revised return.  Recovery and refund of tax.  Penalties and prosecutions; appeals and revision. |

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| Name: Pooja Sharma Subject: Computerized Accounting System\*  Class: B.Com 2nd sem Session:2023-24 | |
| February | Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally. |
| March | Company creation: Setup features, accounting features, configuration,  shutting and deleting a company; Ledger creation: Creating single and  multiple ledgers, altering, deleting and displaying ledger; Invoicing;  Budgets; Cost centres; Interest calculations; Inventory: Stock items,  purchase and sales orders processing, godowns. |
| April | Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally. |
| May | Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports.  Procedures to create a company, prepare a profit and loss account, prepare Balance sheet, show some entries of TDS and TCS, GST entries in Tally Payroll in Tally. |

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| Name: Pooja Sharma Subject: **BUSINESS ENVIRONMENT**  Class: B.Com 6th sem Session:2023-24 | |
| January | Business environment: concept, components, and importance; environmental and organizational  scanning: concept importance & techniques.  Public, private and joint sectors in India. |
| February | Economic systems: capitalist, socialist & mixed economy.  Economic planning in India: achievement & failures, planning machinery in India |
| March | Role of Government: monetary policy, fiscal policy, make in India.  Foreign investment: concept, need, types & barrier; multinational corporations in India, globalization of  Indian business. |
| April | Competition Act, Foreign Exchange Management Act.  Foreign exchange market: an overview. |

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| Name: Pooja Sharma Subject: **RETAIL MANAGEMENT**  Class: B.Com 6th sem Session:2023-24 | |
| January | Retailing: concept, characteristics and importance; theories of retailing; strategic planning in retailing;  planning location of retail institution: trading area analysis, deciding the most desirable type of location,  choice of a general location, choosing and evaluating a particular site; material handling. |
| February | Organizational structure in retail institutions; classification of retail institutions; store based and non-store  based retail organizations; process of setting up a retail organization. |
| March | Store management: blueprinting operations, deciding stores layout, energy management, security issues;  applications of information technology in retailing |
| April | Trends in retailing in India; FDI in retail. |