

**Name of the Assistant Professor: Dr. Ritu Rani**  
**Lesson Plan( Subject- Business Statistical Applications)**  
**B.COM. I (2<sup>nd</sup> Semester)**  
**Session(2025-26)**

<b>DATE</b>	<b>TOPIC</b>
5 Jan- 10 Jan2026	Concept of Probability Distribution
12Jan-17Jan2026	Binomial Distribution and its Properties
19Jan-24Jan2026	Concept of Poisson Distribution, Properties of Poisson Distribution
27Jan-31Jan2026	Normal Distribution and its Properties
2Feb-7Feb2026	Practical Problems related to Probability Distribution
9Feb-14Feb2026	Presentations
16Feb-21Feb2026	Basics of Correlation Analysis, Types of Correlation, Coefficient of Correlation
23Feb-28Feb2026	Methods of Measurements of Correlation : Scatter Diagram, Karl Pearson's Coefficient of Correlation, and Spearman's Rank Correlation
2-7March2026	Holi Break
9-14 March 2026	Probable Error, Coefficient of Determination/ Presentations , Practical Problems
16-21 March 2026	Test/ Presentation
16-21 March 2026	Linear regression , Regression Analysis Applications, Concept of Regression coefficients
23-28 March 2026	Regression Lines and Their Applications/ Presentations
23-28 March 2026	Practical Problems
30-4 April 2026	Test/ Presentation
30-4 April 2026	Statistical Decision Theory: Normative, Descriptive, and Prescriptive Decision-Making Theories
6-11April 2026	Optimal Decision Making
13- 18 April 2026	Concept of Bayes's Theorem
20-25 April 2026	Statistical Quality Control
27 April onwards	Practical problems/ Presentations

**Name of the Assistant Professor: Dr. Ritu Rani**  
**Lesson Plan (Taxation Law-II) B.Com. III**  
**VI<sup>th</sup> Semester**  
**Session (2025-26)**

<b>DATE</b>	<b>TOPIC</b>
5 Jan- 10 Jan2026	Rebate & Relief of Tax
12Jan-17Jan2026	Computation of Total Income and Tax Liability of Individuals
19Jan-24Jan2026	Filling and Filing of Return (ITR – I And II)
27Jan-31Jan2026	Practical Questions
2Feb-7Feb2026	Presentations
9Feb-14Feb2026	Assessment of Hindu Undivided Families
16Feb-21Feb2026	Assessment of Firms & Association of Persons
23Feb-28Feb2026	Practical Questions
2-7March2026	Holi Break
9-14 March 2026	Income Tax authorities (Central Board of Direct Taxes, Commissioners, Assessing Officers, and various other officers) and their powers
16-21 March 2026	Assessment procedures in income tax
16-21 March 2026	Deduction of Tax at Source (TDS)
23-28 March 2026	Advance tax , advance payment of tax, How to Pay Advance Tax Online in India?
30-4 April 2026	Presentations
30-4 April 2026	Recovery & Refund of Tax
6-11April 2026	Appeals & Revision in Income Tax
13- 18 April 2026	Penalty and Prosecution Provisions under Income Tax Act
20-25 April 2026	Prosecution Provisions under Income Tax Act
25th April Onwards	Test/ Practical Problems

**Name of the Assistant Professor: Dr. Ritu Rani**  
**Lesson Plan( Company Law)**  
**( B.Com. II) IV<sup>th</sup> Semester**  
**Session (2025-26)**

Dates	Unit / Topic Focus	Key Learning Goals
Jan 5 – Jan 10, 2026	Unit 1: Meaning & Characteristics	Separate legal entity, Perpetual succession.
Jan 12 – Jan 17	Unit 1: Types of Companies	Private vs. Public, One Person Company (OPC).
Jan 19 – Jan 24	Unit 1: Incorporation & Corporate Veil	Advantages of incorporation; Lifting the Veil.
Jan 26 – Jan 31	Unit 2: Promotion & Promoters	Functions, Legal status, and Rights of Promoters.
Feb 2 – Feb 7	Unit 2: Duties & Liabilities	Fiduciary duties and remuneration of promoters.
Feb 9 – Feb 14	Unit 2: Pre-incorporation & Formation	Contracts before incorporation; Steps to commence.
Feb 16 – Feb 21	Unit 2: Prospectus	Definition, Public offers, and Misleading contents.
Feb 23 – Feb 28	Mid-Term Review	Consolidation of Units 1 & 2; Case law study.
Mar 2 – Mar 7	Holi Break	Holi Break
Mar 9 – Mar 14	Unit 3: Memorandum of Association, Doctrine of Ultra-Vires	Procedures for changing Name, Office, or Object.
Mar 16 – Mar 21	Alteration of MOA	Impact of acts beyond the company's powers.
Mar 23 – Mar 28	Unit 3: AOA & Indoor Management	Articles of Association; Turquand's Rule.
Mar 30 – Apr 4	Unit 4: Company Meetings	Essentials of a valid meeting; Notice & Quorum.
Apr 6 – Apr 11	Unit 4: AGM & EGM	Differences between Annual and Extra-ordinary.
Apr 13 – Apr 18	Unit 4: Voting, Proxies & Minutes	Voting methods, Agenda setting, and Minutes.
Apr 20 – Apr 25	Unit 4: Board of Directors	Appointment, Powers, Liabilities, and Removal.
Apr 27 – May 6	Final Revision	Solving past papers and refining legal terminology.

**Name of the Assistant Professor: Dr. Ritu Rani**  
**Lesson Plan( Digital Literacy in Business)**  
**( B.Com. I) 2<sup>nd</sup> Semester**  
**Session (2025-26)**

Dates	Unit / Topic Focus	Key Learning Goals
Jan 26 – Jan 31	Unit 1: Computer Basics Memory & Storage, Hardware Components	Analog vs. Digital; Micro, Mini, Mainframe, Super. Primary (RAM/ROM) vs. Secondary (HDD/SSD). Input/Output devices; CPU architecture.
Feb 2 – Feb 7	Unit 1: Software Basics	System vs. Application Software; OS types.
Feb 9 – Feb 14	Unit 2: Internet Fundamentals	History, WWW, URL structures, and Benefits.
Feb 16 – Feb 21	Unit 2: Protocols & Hardware	HTTP, HTTPS, FTP; Routers, ISP, and Modems.
Feb 23 – Feb 28	Unit 2: Connectivity & Surfing	Hotspots, Wi-Fi, Search Engines, and Browsers.
Mar 2 – Mar 7	Holi Break	Holi Break
Mar 9 – Mar 14	Unit 3: Word Processor Intro and Formatting Basics	Text selection, Font styles, Alignment, Undo/Redo.
Mar 16 – Mar 21	Unit 3: Advanced Formatting	Page Setup, Print Preview, PDF export, Shortcuts.
Mar 23 – Mar 28	Unit 3: Tables & Mail Merge	Table manipulation; Mail Merge automation.
Mar 30 – Apr 4	Unit 4: Email Basics	Structure, CC vs. BCC, Inbox/Outbox management.
Apr 6 – Apr 11	Unit 4: Email Operations	Attachments, Scheduling, Security, and Forwarding.
Apr 13 – Apr 18	Unit 4: Impact of IT	IT in Business; Real-world IT applications.
Apr 20 – Apr 25	Unit 4: Multimedia	Concepts, Components (Audio/Video), and Apps.
Apr 27 – May 6	Revision & Practical	Mock tests and MS Word practical exercises.

**Dr. Ritu Rani**