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**LESSON PLAN FOR 2021-22 FOR EVEN SEMESTER**

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| **MONTH** | **B.COM 4TH SEM.** | **B.COM 4TH SEM.** | **M.COM 2nd SEM.** | **M.COM 4thSEM.** |
|  | **COMPUTERISED ACCOUNTING SYSTEM (THEORY)** | **COMPUTERISED ACCOUNTING SYSTEM (PRACTICAL)** | **BUSINESS**  **STATISTICS** | **IT AND E-COMMERCE** |
| April | Introduction: installation of Tally, ERP9 – Licensing configurations – Tally Vault Password – Security Control in Tally, ERP9 – Splitting Company Data – Backup and Restore. Accounting: voucher entry, | Introduction: installation of Tally, ERP9 – Licensing configurations – Tally Vault Password – Security Control in Tally, ERP9 – Splitting Company Data – Backup and Restore. Accounting: voucher entry | Multiple regression and correlation: Linear regression equation, Regression equation in terms of  simple correlation; coefficients; Reliability of the estimate; Multiple Correlation; Partial  Correlation.  Index Numbers: Meaning, types and uses; Methods of constructing price and quality indices(  simple and aggregate); Test of adequacy; | Introduction to E-commerce: Meaning of electronic commerce, business applications of  e-commerce, comparison with traditional commerce; Business models in E-commerce –  e-shops, e-procurement, e-auctions, value chain integrators, information brokerage,  telecommunication, collaboration platforms, etc.; Electronic payment system; E-Banking –  Concept, operations. |
| May | budget, cost center, balance sheet, profit and loss account, currency, debit note, credit note, interest calculation. Inventory: stock item, sales order, purchase order, delivery note, rejection out. | budget, cost center, balance sheet, profit and loss account, currency, debit note, credit note, interest calculation. Inventory: stock item, sales order, purchase order, delivery note, rejection out. | Chain base index numbers; Base shifting, splicing and  Deflating; Problems in constructing index numbers; Consumer price index.  Time Series Analysis: Components of a time series, Models of time series analysis- additive and  multiplicative; | Online fund transfer – RTGC, ATM, etc., Online share market operations.  Online marketing, Web-based advertising – concept, advantages; Types of online advertisements;  Search engine – as an advertising media, search engine optimization – concept and techniques; |
| June | Computerized Tax Liability Calculation.  Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters – Payroll Vouchers – Overtime Payment – Gratuity – Advanced Payroll Transactions | Computerized Tax Liability Calculation.  Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters – Payroll Vouchers – Overtime Payment – Gratuity – Advanced Payroll Transactions | Methods of constructing seasonal index; Adjusting time series data for seasonal  Variations, Estimation of seasonal variations.  Theory of Probability: Probability as a concept; approaches to defining probability; addition and  Multiplication laws of probability; Conditional probability; Bays Theorem. | Email marketing; Social Networking and marketing – promotion, opinion formulation, etc.; Viral  Marketing, E-retailing-concept, advantages, limitations; CRM and Information Technology, Tools  to conducting online research – secondary research, online focus groups, web based surveys, data  mining from social networking sites; Cloud computing – Concept, uses in business; Enterprise  Resource Planning; |
| July | Basic Salary, Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission. | Basic Salary, Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission | Probability distributions: Probability distribution as a concept; Binomial, Poisson, and Normal  Distributions- their properties and parameters. | Security issues in e-commerce - Online frauds, Privacy issues; Cyber laws  Including Information Technology Act. |