LESSON PLAN
Business Statistics (CC 11)
BBA
5th SEMESTER
SESSION Jun-Dec 2023

SUBJECT TEACHERS- Ms. Sanjeevni Mishra (SNM) and Mr. Tushar Das (TD)

Objective: To equip students with various statistical data analysis tools to facilitate effective decision-making. The emphasis will be on the application of the concepts learned.

UNIT	LECTURE HOURS	METHODOLOGY	EVALUATION	SUBJECT TEACHER
Unit I: Measures of Central Tendency and Dispersion Mean, median, mode Characteristics of an ideal measure; Measures of dispersion: range, quartile deviation, mean deviation, standard deviation, coefficient of variation, moments, skewness, kurtosis.	15	**Lectures**: Introduce concepts of central tendency and dispersion, different measures and their calculations. **Problem-Solving Sessions**: Practice calculating these measures and interpreting their meaning in data sets.	**Quizzes**: Test understanding of the different measures and their properties. **Assignments**: Apply concepts to calculate and interpret these measures in business datasets.	TD
Unit II: Correlation Analysis Meaning and significance, Correlation and Causation. Types of Correlation: Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient. Regression Analysis: meaning of regression, Regression vs. correlation. Linear Regression: Regression lines (X on Y, Y on X) and Standard error of estimate.	15	**Lectures**: Introduce correlation and regression analysis, different methods of calculation and interpretation. **Problem-Solving Sessions**: Practice calculating correlation and regression coefficients and interpreting their meaning.	**Quizzes**: Evaluate understanding of correlation and regression concepts. **Assignments**: Apply techniques to analyse relationships between variables in business datasets.	TD
Unit III: Time Series Analysis Meaning and significance. Measurement of trend: method of least squares, moving average method, and Multiplicative model. Measurement of seasonal variations: method of simple average, ratio to trend, ratio to moving average, and link relatives. Problems in construction of index numbers, base shifting and splicing. Tests of adequacy of index numbers. Chain index numbers, weighted and	15	**Lectures**: Focus on time series analysis, including methods for analysing trends and seasonality in data. **Problem-Solving Sessions**: Practice applying these methods to analyse time series data and forecast future values.	**Quizzes**: Evaluate understanding of time series analysis concepts and methods. **Assignments**: Apply techniques to analyse trends, seasonality, and forecast future values in business time series data.	TD

unweighted. Deflating index number.				
Unit IV: Probability Meaning and need. Theorem of addition and multiplication, conditional probability. Meaning and characteristics (expectation and variance) of Binomial, Poisson, and Normal distribution. Random variable: discrete and continuous. Central limit Theorem.	10	**Lectures**: Cover the basics of probability theory, different probability distributions, and the central limit theorem. **Problem-Solving Sessions**: Practice calculating probabilities using different distributions and understanding their applications.	**Quizzes**: Test understanding of probability concepts and different distributions. **Assignments**: Apply probability concepts to solve problems related to risk and uncertainty in business scenarios.	SNM
Unit V: Hypothesis Testing Concept. Level of Significance. Process of testing. Test of hypothesis concerning mean; test of hypothesis concerning proportion. Types of errors. Test for single mean. Hypothesis testing for two population means. Chi-square test.	10	**Lectures**: Introduce the concept of hypothesis testing, different types of tests, and their application in decision-making. **Problem-Solving Sessions**: Practice conducting hypothesis tests and interpreting their results.	**Quizzes**: Evaluate understanding of hypothesis testing concepts and procedures. **Assignments**: Apply hypothesis testing techniques to make data-driven decisions in business scenarios.	SNM

LESSON PLAN
Cost and Management Accounting (CC 6)
BBA
3rd SEMESTER
SESSION Jun-Dec 2023

SUBJECT TEACHERS- Ms. Sanjeevni Mishra (SNM) and Mr. Khiraj Chhetri (KC)

ve: To provide students with a comprehensive understanding of cost and management ting principles, techniques, and applications for effective business decision-making.

NIT/SUB-TOPICS	LECTURE HOURS	METHODOLOGY	EVALUATION	SUBJECT TEACHER
I: Introduction to Cost unting ning, objectives, and antages of cost ounting. Distinguishing st accounting from ancial accounting. ements of cost. Setting o a costing system. Role f a cost accountant within n organization.	10	**Lectures:** Establishing the foundation of cost accounting, highlighting its importance in managerial decision-making. **Discussions:** Exploring how cost accounting principles are applied across various industries.	**Quizzes:** Assessing comprehension of basic definitions, the key differences between cost and financial accounting, and the purpose of cost accounting. **Assignments:** Researching the role of a cost accountant in different organizational settings.	SNM
Unit II: Elements of Cost: Material, Labour and Overheads Materials: Accounting for and controlling materials. Techniques for pricing material issues – FIFO, LIFO, Simple Average, Weighted Average. Labour: Accounting for and managing labour costs. Timekeeping and time booking. Methods of wage payment and incentive schemes – Halsey, Rowan, Taylor's differential piece wage. Overheads: Classification, allocation, apportionment, and absorption of overheads. Concepts and treatment of idle time, overtime, labour turnover, and fringe benefits.	20	**Lectures:** Detailing the core components of cost – material, labour, and overheads. Explaining methods for valuing materials, tracking labour costs, and allocating overheads. **Problem-Solving Sessions:** Working through numerical problems to apply different valuation methods, calculate labour costs, and allocate overheads using various approaches. **Case Studies:** Examining real-world examples to illustrate the application of these costing concepts in specific business contexts.	**Quizzes:** Evaluating understanding of diverse costing techniques, methods for wage payment, and approaches to overhead allocation. **Assignments:** Applying cost accounting principles to determine the cost of goods manufactured, incorporating material, labour, and overhead costs.	KC
Unit III: Methods of Costing	20	**Lectures:** Presenting diverse costing methods –	**Quizzes:** Testing comprehension of the	SNM

Unit Costing: Determining the cost per unit of production. Job Costing: Assigning costs to specific jobs or projects. Contract Costing: Managing costs for long-term contracts or projects. Process Costing: Costing for continuous production processes.		unit costing, job costing, contract costing, and process costing. Explaining the applicability of each method in different business situations. **Problem-Solving Sessions:** Applying these costing methods to calculate costs in various scenarios. **Case Studies:** Analysing the suitability and use of specific costing methods in different industries and business models.	different costing methods and their practical applications. **Assignments:** Analysing case studies involving various costing methods, justifying the selection of appropriate techniques for specific situations.	
Unit IV: Budgetary Control Concept of budget and budgetary control. Objectives, merits, and limitations of budgetary control. Types of budgets: fixed, flexible, cash, zero-base budgeting. Programme and performance budgeting.	10	**Lectures**: Introducing the concept of budgetary control as a vital tool for planning, performance evaluation, and cost management. **Discussions:** Exploring the benefits and challenges of implementing budgetary control systems. **Case Studies:** Analysing how businesses use different types of budgets for various purposes.	Quizzes: Assessing understanding of budgetary control principles, types of budgets, and their advantages and disadvantages. Assignments: Developing simple budgets for hypothetical or real-world scenarios.	KC
Unit V: Standard Costing and Variance Analysis Meaning of standard cost and standard costing. Advantages, limitations, and applications of standard costing. Variance analysis – material, labour, and overhead variances. Analysis of variances and corrective actions.	15	**Lectures:** Explaining standard costing as a technique for setting performance benchmarks and analysing deviations. Problem-Solving Sessions: Calculating and interpreting variances, identifying their causes, and exploring corrective measures. Case Studies: Analysing how standard costing and variance analysis contribute to cost control and performance improvement.	**Quizzes:** Testing understanding of standard costing, variance calculations, and interpretation. Assignments: Analysing variance reports, identifying underlying issues, and proposing solutions.	KC
Unit VI: Marginal Costing and Graphic Techniques Angle of Incidence. Margin of Safety. Key Factor. Break-Even Analysis – algebraic and graphic methods. Profit-Volume Analysis, profit/volume ratio.	10	**Lectures:** Introducing marginal costing as a decision-making tool. Explaining key concepts like break-even analysis, profit-volume analysis, and the use of graphic techniques. **Problem-Solving Sessions:** Applying marginal costing principles to make pricing,	**Quizzes:** Testing understanding of marginal costing concepts, break-even analysis, and profit-volume relationships. **Assignments:** Conducting break-even analysis for hypothetical or real-world businesses.	SNM

		production, and sales decisions. **Case Studies:** Analysing how businesses use marginal costing and break-even analysis to evaluate profitability and make strategic decisions.		

LESSON PLAN
Quantitative Techniques for Management (GE 3)
BBA
3rd SEMESTER
SESSION Jun-Dec 2023

SUBJECT TEACHERS- Ms. Sanjeevni Mishra (SNM) and Mr. Tushar Das (TD)

Objective: This course aims to equip students with the ability to construct mathematical models for managerial decision-making situations and to use computer software packages to find solutions. The focus will be on understanding, formulating, and interpreting concepts.

UNITS	LECTURE HOURS	METHODOLOGY	EVALUATION	SUBJECT TEACHER
Unit 1: Linear Programming Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution) Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method and Two-phase method, Duality and Sensitivity (emphasis on formulation & economic interpretation) * Formulation of Integer programming, Zero-one programming, Goal Programming.	20	**Lectures:** Introduction to the fundamental concepts and techniques of Linear Programming. **Problem Solving Sessions:** Guided practice in formulating and solving L.P. problems graphically and using the Simplex Method.	**Quizzes:** Assessing understanding of key terms, problem formulation, and solution methods. **Assignments:** Applying L.P. techniques to real-world business problems, analysing results, and drawing conclusions.	SNM
Unit 2: Transportation and Assignment Problems Elementary Transportation: Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions,	15	**Lectures:** Explanation of transportation and assignment problem structures, their applications, and solution methods. **Problem Solving Sessions:** Working through various transportation and assignment problems using different methods and addressing special cases.	**Assignments:** Solving transportation and assignment problems using specified methods, interpreting the solutions, and recommending optimal strategies.	TD

ımization case, ıbalanced case, Restrictions on assignment.)				
Unit 3: Network Analysis Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing	15	**Lectures:** Introducing network analysis techniques like CPM and PERT, illustrating their use in project planning and management. **Problem Solving Sessions:** Practical exercises on constructing network diagrams, identifying critical paths, calculating floats, and analysing project time crashing scenarios	**Quizzes:** Assessing understanding of network diagrams, critical path calculations, and project management concepts. **Assignments:** Applying network analysis techniques to plan and manage projects, evaluating project durations and resource allocation.	SNM
Unit 4: Decision Theory, Markov Chains, and Game Theory Decision Theory: Payoff Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogorov equation. Introduction to Game Theory: Payoff Matrix Two-person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of m x n game and solution of 2x2, 2 x s, and r x 2 cases by Graphical and Algebraic methods Introduction to Simulation: Monte Carlo Simulation	15	**Lectures:** Introducing concepts of decision theory, Markov chains, and game theory, explaining their applications in business decision-making. **Problem Solving Sessions:** Working through decision problems using payoff tables, analysing market share predictions with Markov chains, and strategizing in game theory scenarios.	* **Quizzes:** Testing understanding of decision theory concepts, Markov chain calculations, and game theory strategies. **Assignments:** Applying decision theory, Markov chains, and game theory to analyse real-world business situations and make informed decisions. **Group Project:** Working in teams to tackle a complex business problem involving multiple quantitative techniques, culminating in a presentation and report.	TD

2023-24

LESSON PLAN

BBA HONOURS PROGRAM

INCOME TAX -LAW AND PRACTICE

SEMESTER -III

CC -V

Faculty- Sanjukta Mitra & Priyanka Agarwal

OBJECTIVES- The course aims to help students to comprehend the basic principles of the laws governing Direct Taxes in India.

TOTAL LECTURES- 65

SL.NO.	UNIT	NO.OF LECTURE HOURS	METHODOLOGY (online classes via Google Meet platform)	EVALUATION
UNIT 1 July	**INTRODUCTION-** Basic concepts-Tax, - Direct Tax (with examples)Indirect Tax(with examples) BASIC PRINCIPLES Of charging Income Tax on Income (Sec 4) DEFINITION OF DIFFERENT TERMS Under Income Tax 1961- Assessee,, Previous Year with exceptions, Assessment Year, Person ,Income, Sources of Income ,Heads of Income, Gross Total Income, Tax Rate, Tax Evasion, Tax Planning, Tax Avoidance, Permanent Account Number. **RESIDENTIAL STATUS** Basic considerations- Distinction between RESIDENTIAL STATUS &	2 1 2	LECTURE WITH ILLUSTRATION	QUESTION ANSWERS/ ASSGNMENTS

	CITIZENSHIP DETERMINATION OF RESIDENTIAL STATUS(AS PER SEC 6) Basic Conditions Additional Conditions of Individuals , HUF, Company , Firm, PRACTICAL QUESTIONS	2 3		
UNIT 2 August	**COMPUTATION OF INCOME UNDER DIFFERENT HEADS-1** **INCOME FROM SALARIES** INTRODUCTION (Examples) Definition of Salary [Salary 17 (1)] Basis of Tax chargeable Sec [15] Format for Computation of Salary Basic Salary (increments)/Basic Pay Dearness Allowance ,Bonus ,Commission. Allowances-Fully, Partly , Exempted allowances PRACTICAL QUESTIONS PERQUISITES [Section 17 (2)] PRACTICAL QUESTIONS PERQUISITES [Section 17 (2)] PRACTICAL QUESTIONS RETIREMENT BENEFITS Gratuity [Section 10 (10)] with practical questions Pension [Section 10 (10 A)] Leave Salary /Leave Encashment [Section 10 AA] With practicals Provident Fund [Types ,Treatment]	2 1 1 3 2 2 1		

	Profits in lieu of Salary MASTER PROBLEMS	4		
UNIT 3 September	**INCOME FROM HOUSE PROPERTY** BASIS OF CHARGE [Section 22] Meaning of Owner , Deemed Owner, Use Of the Property, Exempted Property, Let Out Property, Self Occupied Property ,Property not actually occupied by the owner, Partly let out and partly self-occupied property, Deemed to be let out Property. STEPS FOR DETERMINATION OF INCOME FROM HOUSE PROPERTY Concept of GMV,FAIR RENT, STANDARD RENT,ACTUAL RENT/RENT RECEEIVABLE, UNREALIZED RENT& VACANCY PERIOD, COMPOSITE RENT,MUNICIPAL TAX,NMV with Practical Problems., DEDUCTIONS Standard Deduction ,Interest on Borrowed Capital{calculation of Interest on Capital},Receipt of Arrears of rent /Recovery of Unrealized rent., Foreign Property, Co ownership. Treatment of Loss Under Income from House Property, Carry Forward of unadjusted Loss. MASTER PROBLEMS	1 1 2 2 2		
UNIT 4	**COMPUTATION**			

ovember	**OF INCOME UNDER DIFFERENT HEADS -2 PROFITS AND GAINS OF BUSINESS OR PROFESSION** Definition of Business and Profession, CHARGEABILITY Expenses Expressly Allowed as Deduction Including Computation of Depreciation. Meaning of Block of assets, Types of Depreciation and Rate of Depreciation. Scientific research Expenditure , General Deduction , Advertisement expenditure etc. Section 43B. Format for Computation of Income from Business and Profession. PRACTICAL PROBLEMS	2 1 1 2 2		
November	**Income under the Head Capital Gains** [Sections 45 to 55A] Basis of Charge ,Definition of Capital Asset ,Transfer, Computation of Long Term Capital Gain and Short term Capital Gain[Full value of consideration ,Cost of Acquisition , Deemed Cost of Acquisition , Fair Market Value ,Indexed Cost of Acquisition, Indexed Cost of Improvement , Exemptions [54, 54B. 54D,54EC,54EE, 54F, 54G, 54GA, 54GB,54H,	2 2		

	OTHER SECTIONS 10 (37), 10(38),111(A), 112, 112A,115F PRACTICAL PROBLEMS	2 1		
November	**COMPUTATION OFTOTAL INCOME AND TAX LIABILITY** Clubbing of Income Section 60 to 65 Setting off or Carry Forward and set off of losses Section 70 to 80 Deduction to be made in Computing Total Income Section 80 A to 80 U Agricultural income and its Tax treatment Section 2 (1A) and 10 (1) Computation of total income of individuals and firms Tax Liability of an individual and a firm. Five leading cases decided by Supreme Court.	2 2 1 4 1 2 2 2		

2023-2024

LESSON PLAN

BBA HONOURS PROGRAM (CBCS)

SEMESTER IV

GOODS AND SERVICES TAX &CUSTOMS DUTY

PAPER - 404

GENERIC ELECTIVE - 4

OBJECTIVES

GST focuses on understanding the framework for taxation on the supply of goods and services, tax rates, registration, compliance, and the economic implications of GST.

Customs Duty involves understanding the taxation on imports and exports, customs regulations, duty calculation, and how customs influences international trade and national economies.

FACULTY : SANJUKTA MITRA & RUBI GHOSH

LECTURES -65

SL.NO.	UNITS	NO.OF LECTURES	METHODOLOGY
1.	**Concept of Indirect Taxes** Concept and features of indirect taxes Principal indirect taxes	5	Lectures with Assignments
2	**2. Goods and Services Tax (GST) Laws**		
	GST Laws: An introduction including Constitutional aspects	1	
	Levy and collection of CGST and SGST	3	
	Application of IGST	1	
	a) Concept of supply including composite and mixed supplies	4	
	b) Change of Tax	1	
	c) Exemption from tax	1	
	d) Composition levy Basic concepts of time and value of supply	5	

	Input tax credit		
	Computation of GST liability	3	
	Registration	4	
	Tax invoice, Credit and Debit Notes, Electronic way bill	3	
	Payment of tax including reverse charge	2	
	Returns	2	
	3. Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975		
	All provisions including Constitutional aspects, levy of and exemptions from customs duties – levy of customs duty, exemption from customs duty (ii) Types of customs duties, exceptions to customs law application of custom law (iii) Taxable event, charge of customs duty relating to coastal goods and vessels carrying coastal goods (iv) Warehousing (v) Drawback (vi) Classification and valuation of imported and export goods (vii) Officers of Customs, Appointment of appraisers, assessment (viii) Procedure for clearance of goods from the port, including baggage rules (ix) Provisions relating to special procedures relating to baggage, goods imported or exported by post (x) Appointment of common carriers (xi) Offences and penalties (xii) Settlement of	20	

	cases (xiii) Demands, Adjudication and Recovery, Refund (xiv) Provisions relating to prohibited goods, notified goods, specified goods, illegal import and export of goods, baggage and conveyance used in such offences, arrests, confiscation and Prosecution (xii) Appeals and Revision; Advance Rulings; Settlement Commission (xiv) Other provisions.		

Lesson Plan

For the

Session 2023 -2024. (FYUGP)

Course: BBA, Semester: 2nd SEM, Couse Code: UBBADSC12005, DSE – 5, Sub: BUSINESS STATISTICS.

Subject Teachers: Mr. Tushar Das (TD), Mr. Jagannath Mukherjee (JM) and Miss Sanjivani Mishra (SNM)

Course Objectives: To familiarize the students with basic Statistical Methods and impart training with respect to data collection, analysis, and decision-making so that they appreciate the need for statistics in decision-making in business firms. Also, to enable students to apply methods for exploring inter-relationships between causal variables.

Topic to be covered	Lecture Hours	Methods and Assignments.	Subject Teacher
Measures of Central Tendency: Data and Tabulation, Class and Interval, Concept of Frequency Distribution, Measures of Central Tendency: mean, median, mode; Merits, Limitations and Suitability of Mean, Median and Mode in Business Applications; Arithmetic Mean, Harmonic Mean and Geometric Mean. The Relationship between AM, GM, and HM; Relevance of AM, GM, and HM in business decision-making	10	Study using books and presentation. Classroom demonstration using blackboard. Previous year problem solving and assignments to be given.	TD & JM
UNIT 2: **Dispersion, Skewness, and Kurtosis of Distributions :** Measures of Dispersion: Meaning and Significance. Absolute and Relative	10	Classroom demonstration using blackboard. Previous year problem solving and assignments to be given.	TD

measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Relevance of SD, and CV in Business Decision-Making Nature of a Distribution: Moments, Skewness, Kurtosis. Business Concept of a Normal Distribution, Benchmark Values of Kurtosis and Skewness.			
UNIT 3: **Correlations and Regressions:** Correlation Analysis: Meaning and significance. Correlation and Causation, Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank correlation coefficient, Properties of Correlation Coefficient, Concept of Multiple Correlation, and Partial Correlation. Regression Analysis: Meaning and significance; Regression vs. Correlation; Linear Regression lines (X on Y, Y on X). Properties of regression coefficients; intersection of two regression lines. The point of intersection of two regression lines: Uses of Correlation and Regression in business decision-making.	15	Classroom demonstration using blackboard Previous year problem solving and assignments to be given.	JM

UNIT 4 : **Sampling Fundamentals:** Census and Sampling; Importance of Sampling; Methods of Sampling; Probabilistic and Non-Probabilistic Sampling, Concept of Random Number and Random Sampling; Techniques of drawing a random sample. Sampling Error, Non-sampling error, Sampling Frame.	5	Classroom demonstration using blackboard Previous year problem solving and assignments to be given.	SNM

Suggested Readings:

1) Gupta S. P.: Statistical Methods, Sultan Chand & Sons, 34th Edition.

2) Levin & Rubin: Statistics for Management, Prentice-Hall.

3) Anderson, Sweeny & Williams: Statistics for Business and Economics, South Western.