

Department of Commerce

Statistics

B.com Sem : 3,4,5 and 6 Applied from : 2020-21

CC 205 STATISTICS – III

CC 210 STATISTICS – IV

CC 305 STATISTICS – V

CC 310 STATISTICS – VI

OUTCOMES

1. STATISTICS – III

- To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.
- To learn the applications of matrices in business.
- To understand the different concept of function of one variable (Linear, Quadratic and Exponential function).
- To understand the different concept of Random experiment, sample space, event and definition of various events. Mathematical, Statistical and Axiomatic definitions of probability.
- To identify the probability function of discrete random variable. Definition of expected value (mathematical expectation) of random variable and its properties (without proof).

2. STATISTICS – IV

- To use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision.
- To understand the techniques and concept of different types of index numbers.
- To solved the uses of Time Series, meaning of analysis of time series and its components (Trend, Cyclical Variation, Seasonal Variation, and Irregular Variation).

3. STATISTICS – V

- To learn Integration, Rules of integration, properties of definite integration
- To understand the Probability mass function of Poisson distribution. Its properties (without proof) and uses. Simple related sums.
- To find the solution of Quality and Quality Control, Process Control Limits, Revised Control Limits, Run Theory, and Variable Charts.
- To use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision.

4. STATISTICS – VI

- To understand Test for proportion of an Attribute, Test for difference of two proportions and sums related to standard error and above four tests only.
- To understand the students to solve LPP to maximize the profit and to minimize the cost.
- To understand types of matrices, addition, subtraction and multiplication of matrices, determinant of square matrix.

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TAXATION

B.Com Sem : 3 and 4 Applied from : 2020-21

1. TAXATION-1

- To understand the capital gain and capital revenue.
- To make students familiar with provisions of direct tax.
- To make student aware about agriculture income, residential status and incidence/charge of tax.
- To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.
- To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.

2. TAXATION -2

- Define the procedure of direct tax assessment.
- Able to file IT return on individual basis.
- Able to compute total income and define tax complications and structure.
- Able to understand amendments made from time to time in Finance Act.
- Differentiate between direct and indirect tax assessment.

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BUSINESS LAW

B.Com sem : 5 and 6 Applied from : 2020-21

CC 303 Business law-1

CC 308 Business law-2

1. **BUSINESS LAW-1**

- The main objectives of this subject to provide the knowledge of company, shares and kinds of the company.
- It also describes the features of private companies in India and development of Indian company act.
- This subject also describes the memorandum of association and article of association.
- It also describes the prospectus and contents of prospectus.
- This subject also describes the relationship between company and debenture holders.

2. **BUSINESS LAW-2**

- Know about the concept of company and shares.
- Know about the company law in the India.
- Understand the use of the memorandum of association and article of association in a company, they also learn from this course.
- Use of prospectus in a company.
- Understand the relationship between company and debenture holders.

Teaching Learning Process:

- Chalk and Talk
- Google class Room
- Smart Class
- G.D

Assessment Methods :

- Assignment
- Project Work
- Weekly Test
- Internal Exam