

**TEACHING PLAN**  
**JAN 2024-APRIL 2024**  
**STATISTICS**  
**BBA 2<sup>ND</sup> SEM**

**JYOTI GUPTA**  
**extension lecturer**  
**management**

**jan**

Statistics: Meaning, evolution, scope, limitations and applications; data classification; tabulation and presentation: meaning, objectives and types of classification, formation of frequency distribution, role of tabulation, parts, types and construction of tables, significance, types and construction of diagrams and graphs. doubts

**Feb**

Measures of Central Tendency and Dispersion: Meaning and objectives of measures of central tendency, different measure viz. arithmetic mean, median, mode, geometric mean and harmonic mean, characteristics, applications and limitations of these measures; measure of variation viz. range, quartile deviation mean deviation and standard deviation, co-efficient of variation and skewness.test

**March**

Correlation and Regression: Meaning of correlation, types of correlation – positive and negative correlation, simple, partial and multiple correlation, methods of studying correlation; scatter diagram, graphic and direct method; properties of correlation co-efficient, rank correlation, coefficient of determination, lines of regression, co-efficient of regression, standard error of estimate. doubts

**April**

Index numbers and time series: Index number and their uses in business; construction of simple and weighed price, quantity and value index numbers; test for an ideal index number, components of time series viz. secular trend, cyclical, seasonal and irregular variations, methods of estimating secular trend and seasonal indices; use of time series in business forecasting and its limitations, calculating growth rate in time series.test, revision

**TEACHING PLAN**  
**JAN 2024-APRIL 2024**  
**HUMAN RIGHTS AND VALUES**  
**BBA 4<sup>TH</sup> SEM**

**jan**

Concept of Human Rights, Indian and international perspectives of Human Rights, Evolution of Human Rights, Human Rights movements in India, Classification of Human Rights and Relevant Constitutional Provisions to Right to Life, Liberty and Dignity, Right to Equality, Right against Exploitation, Cultural and Educational Rights, Economic Rights, Political Rights and Social Rights. revision

**feb**

Deprivation of Human Rights – Core Issues: Poverty, overpopulation, illiteracy, Problems of Unsustainable Development, Disadvantaged Groups – (a) Women (b) Children (c) Scheduled Castes and Scheduled Tribes (d) Homeless and Slum Dwellers (e) Physically and Mentally Handicapped f. Refugees and Internally Displaced Persons.test

**march**

Redressal Mechanisms for Human Rights Violations: Violation of Human Rights by State. Violation of Human Rights by Individuals and groups, Nuclear Weapons and terrorism. Government systems for Redressal, Judiciary, National Human Rights Commission and other Statutory Commissions, Media Advocacy, Creation of Human Rights Literacy and Awareness.test

**april**

Concept of Human Values: Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education. Character Formation Towards Positive Personality - Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision; Value Education towards National and Global Development, National Integration and international understanding.doubts test

**TEACHING PLAN**  
**JAN 2024-APRIL 2024**  
**INCOME TAX**  
**BBA 6<sup>TH</sup> SEM**

**JAN**

Basic concepts of income tax, residential status and tax incidence, income exempted from tax.revision

**feb**

Income from salaries, income from house property and income from profits and gains of business and profession.test

**march**

Income from capital gains, income from other sources, set off and carry forward of losses, clubbing of income, deduction of tax at source. test and doubts

**april**

Deductions from gross total income, assessment of individuals.revision doubt

## **bba 2<sup>nd</sup> sem**

### **jan**

Accounting for share capital transaction, alternation of share capital, buy-back of shares, acquisition of business and profit prior to incorporation. doubts

### **feb**

Debentures; issue of debentures, methods of redemption of debentures, underwriting of shares and debentures.test

### **march**

Statutory provision regarding preparation of company's final accounts, preparation of profit and loss account and balance sheet of company as per the requirement of Schedule VI of the companies act, state the basic features of accounting standards 4, 5, 15, 17 18 and 29; company liquidation accounts.revision

### **April**

Valuation of Goodwill and shares, banking company accounts, insurance company accounts. doubts and revision