

Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Principles of Business Management (Major)

Class: B. Com. Semester I

Purushottam Khaparde Health & Education Society's
Yashoda Girls' Arts & Commerce College

Accredited B++ with 2.97 CGPA for Second Cycle by NAAC

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

Sneh Nagar, Wardha Road, Nagpur 440015

Tel. 0712 2290637 Fax: 0712 2290368 www: <https://yashodagirlscollege.edu.in> E-mail: ygcnagpur@rediffmail.com

----- **DEPARTMENT OF COMMERCE** -----

Dr K G Meshram – 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. – First Year

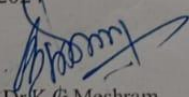
Semester-I

(First Term: 18/06/2024 to 28/10/2024)

Subject: **Principles of Business Management (Major)**

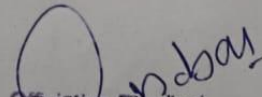
| Unit | Required Lectures | Months Lectures | Duration |
|--|-------------------|----------------------------|-----------------------------------|
| Admission Process:18 June 2024 To 14 July 2024 | | June/July | |
| Bridge Course | 05 | July | 15/07/2024 To |
| Unit I: Introduction -Nature, function, definition and importance of management, Definition, nature, purpose and scope of management, Functions of a manager, is management a science or art? | 05 | 10 | 31/07/2024 |
| Development of Management Thought -Scientific management; Contribution of Taylor, Fayol, Mary Follet, Elton Mayo; Hawthorne experiments, Contingency approach. | 08 | August 18 | 01/08/ 2024 To 31/ 08/ 2024 |
| Unit II: Management and Administration-Management and administration, Management as a profession, Professionalism of management in India, Management ethics and management culture, | 10 | | |
| Skills required of manager, Classification of skills, Methods of skills development. | 04 | September | 01/09/ 2024 To |
| First Unit Test | 01 | 17 | 30/09/ 2024 |
| Extra Classes for weak learners | 03 | | |
| Unit III: Management Planning-Concept of planning, objectives, Nature, Types of plan, Stages involved in planning, Characteristics of a good plan, Importance, Limitations of planning, Making planning effective, Strategic planning in Indian Industry. | 09 | | |
| Unit IV: Decision Making-Concept, characteristics of decisions, Types of decisions, Steps Involved in decision making, Importance of decision making, Methods of decision making, Committee Decision Making. Organisation -Concepts, Principle of organization, Importance, Features of good organization structure, Types of Organisation structure. | 12 | October 16 | 01/10/ 2024 To 28/10 2024 |
| Revision Class | 03 | | |
| Second Unit Test | 01 | | |
| Winter vacation | | 29/10/2024 To 28/11/2024 | |
| Winter Examination | | As per University Schedule | |

Date: 01 July 2024


Dr K G Meshram

Head, Department of Commerce & Coordinator, IQAC
 Yashoda Girls' Arts &
 Commerce College, Nagpur




Dr Kristina Sambhaji

Off. Principal
 Yashoda Girls' Arts & Commerce College
 Sneh Nagar, Nagpur.

**Yashoda Girls' Arts & Commerce College,
Nagpur**



Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Professional Ethics (Open Elective)

Class: B. Com. Semester I

Purushottam Khaparde Health & Education Society's
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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram – 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. – First Year

Semester-I

(First Term: 18/06/2024 to 28/10/2024)

Subject: **Professional Ethics (Open Elective)**

| Unit | Required Lectures | Months Lectures | Duration |
|---|-------------------|----------------------------|-----------------------------|
| Admission Process: 18 June 2024 To 14 July 2024 | | June/July | |
| Bridge Course | 00 | July | 15/07/2024 To 31/07/2024 |
| Unit I: Human Values - Morals, Values and Ethics. Classification of values, Characteristics of values, Value systems, Values such as Integrity, respect for others, Work ethics, Caring and sharing, Value time, | 04 | 04 | |
| Honesty, courage, commitment, empathy, spirituality and character | 02 | August | 01/08/ 2024 To 31/ 08/ 2024 |
| Unit II: Human Values for Indian Managers, Lessons from Ancient Indian Education system, The law of Karma, Quality of Working life, Ethics of Swami Vivekanand, Mahatma Gandhi, Maharshi Aurobindo and Ravindranath Tagore. | 05 | 08 | |
| First Unit Test | 01 | | |
| Extra Classes for weak learners | 03 | September | 01/09/ 2024 To 30/09/ 2024 |
| Unit III: Ethics and an organization – Principles of personal Ethics, Principles of Professional Ethics, The rational organization, employee obligations to the firm, Firm's duties to the employee | 05 | 08 | |
| Unit IV: Ethical Dilemmas- Sources and Their resolutions: What is an Ethical Dilemma, Sources of Ethical Behaviour, preparatory ethics and common-sense ethics, How to Resolve an Ethical Problem, How to Resolve Ethical Dilemmas. Revision Class Second Unit Test | 05 | October | 01/10/ 2024 To 28/10 2024 |
| | 02 | | |
| | 01 | | |
| Winter vacation | | | |
| Winter Examination | | 29/10/2024 To 28/11/2024 | |
| Date: 01 July 2024 | | As per University Schedule | |



Sakshi Hajare
Subject Teacher

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Dr Sharda Nambiar
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**Yashoda Girls' Arts & Commerce College,
Nagpur**



Department of Commerce

Teaching Plan

Session: 2024-2025

**Subject: Foundation of
Financial Accounting (Open Elective)**

Class: B. Com. Semester I

Purushottam Khaparde Health & Education Society's
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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram - 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. - First Year

Semester-I

(First Term: 18/06/2024 to 28/10/2024)

Subject: **Foundations of Financial Management (Open Elective)**

| Unit | Required Lectures | Months Lectures | Duration |
|---|-------------------|-----------------|-----------------------------|
| Admission Process: 18 June 2024 To 14 July 2024 | | June/July | |
| Bridge Course | 00 | July | 15/07/2024 To 31/07/2024 |
| Unit I: Book-Keeping and Accounting, Meaning, Definition & Scope of Accounting, Branches of Accounting; Objectives of Accounting, Accounting Principles: | 04 | 04 | |
| Introductions to Concepts and Conventions; Interaction of accounting with different business verticals | 02 | August | 01/08/ 2024 To 31/ 08/ 2024 |
| Unit II: Accounting Transactions: Accounting Cycle, Rules, Journal Entries, Ledger Posting, Subsidiary Books (Purchase, Purchase Returns, Sales, Sales Returns & Cash Book - Single & Double Column), Journal Proper, Rectification of Errors First Unit Test | 05 01 | | |
| Extra Classes for weak learners | 02 | September | 01/09/ 2024 To 30/09/ 2024 |
| Unit III: Introduction and Preparation of Trial Balance; Introduction to Final Accounts of a Sole Proprietor (Simple Adjustments); Preparation of Trading Account, Profit and Loss Account and Balance Sheet | 06 | 08 | |
| Unit IV: Introduction to Accounting Standards: (Meaning and Scope), AS 1: Disclosure to Accounting Policies, AS 9: Revenue Recognition., AS 10: Accounting for Fixed Assets, Introduction to IFRS, IAS-1: Presentation of Financial Statements (Introductory Knowledge), IAS-2: Inventories (Introductory Knowledge). Revision Class Second Unit Test | 05 02 01 | October | 01/10/ 2024 To 28/10 2024 |
| Winter vacation | | | 29/10/2024 To 28/11/2024 |
| Winter Examination | | | As per University Schedule |

Date: 01 July 2024

Poojam Vishwakarma
Subject Teacher



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Dr. Sharda Sambare
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Off. Principal

**Yashoda Girls' Arts & Commerce College,
Nagpur**



Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: English (Ability Enhancement Course)

Class: B. Com. Semester I

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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram - 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. - First Year

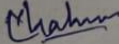
Semester-I

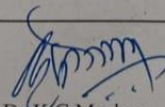
(First Term: 18/06/2024 to 28/10/2024)

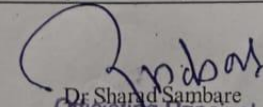
Subject: **English (Ability Enhancement Course)**

| Unit | Required Lectures | Months Lectures | Duration |
|--|--|---------------------------------|-----------------------------------|
| Admission Process: 18 June 2024 To 14 July 2024 | | June/July | |
| Bridge Course Unit I: 1. Reading Skills (Skimming, Scanning, Understanding Graphs, Charts, Deciphering Information) 2. Customer Relation Skills (Persuasion, Justification, Convincing, Man-Management) Practical: 1) Anchoring Skills | 02 04 | July 06 | 15/07/2024 To 31/07/2024 |
| 3. Leadership skills (positivity, confidence building, taking initiative and Nonverbal communication skills-gesture, tone, language etc.) 4. Cross Cultural Communication Skills-understanding different cultures, people, global understanding Practical: 2) PowerPoint Presentation Skills | 04 08 | August 12 | 01/08/ 2024 To 31/ 08/ 2024 |
| First Unit Test Extra Classes for weak learners Unit II: Writing Skills: a) Vocabulary Building b) Correction of errors Practical: 3) Interview Skills-preparing interview questions, conducting interviews | 01 03 08 | September 12 | 01/09/ 2024 To 30/09/ 2024 |
| Unit II: c) Blog Writing d) Sentence Structure Practical: 4) Listening Skills-comprehension, positive perception 5) Review Writing/Feedback of Product/Service Revision Class Second Unit Test | 04 07 01 | October 12 | 01/10/ 2024 To 28/10 2024 |
| Winter vacation | | | 29/10/2024 To 28/11/2024 |
| Winter Examination | | | As per University Schedule |

Date: 01 July 2024


Lav Chavan
Subject Teacher


Dr K G Meshram
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Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Content Writing (Vocational Skill Course)

Class: B. Com. Semester I

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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram – 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. – First Year

Semester-I

(First Term: 18/06/2024 to 28/10/2024)

Subject: **Content Writing (Vocational Skill Course)**

| Unit | Required Lectures | Months Lectures | Duration |
|--|-------------------|---------------------|-----------------------------------|
| Admission Process: 18 June 2024 To 14 July 2024 | | June/July | |
| Bridge Course Unit I: Basics of Content Writing: Concept of Content Writing and its relevance, Role and functions of Content Writers, Practical 1. Create an advertisement content for a business school that offers executive MBA programme | 02 04 | July 06 | 15/07/2024 To 31/07/2024 |
| Print and Web Content Writing, Scope and Types of Content Writing, Principles and processes of Content Writing. Unit II: Types of Content Writing: Process of Content Writing: getting the brief, ideating, researching, structuring, formatting; editing and Proof-Reading: following company style sheet, grammar, copy flow, restructuring, market research. Practical 2. Write a movie review of recently released movie 3. Write a complaint mail to a supplier for delay in receipt of consignment. 4. Write a press release on the scheduled induction programme for first year students | 05 10 | August 15 | 01/08/ 2024 To 31/ 08/ 2024 |
| First Unit Test (Practical) Extra Classes for weak learners Unit III: Writing Styles: Writing Styles: Non-fiction (Essays, Reports), Advertising, Newspapers, writing blogs, Case Studies, White Papers; Corporate Communications: writing for business to business (B2B), business to consumer (B2C), press releases; Practical 5. Develop a promotion message using emails for customers to attract them to enrol for a new online course 6. Write a travel blog for travelling information of Jim Corbet Park 7. Write a short essay on role of students in democracy (between 1000-1200 words) and check its plagiarism online and attach with the report along with the essay. | 04 08 | September 12 | 01/09/ 2024 To 30/09/ 2024 |
| Newsletters: focus on language, jargon, writing style, and target audience, formal and informal language. Unit IV: Plagiarism and Content Writing: Introduction to plagiarism, rules of | 05 | October 13 | 01/10/ 2024 To 28/10 2024 |



| | | | |
|---|----------------------------|--|--|
| plagiarism, techniques of writing plagiarism-free content.. Second Unit Test (Practical) | | | |
| Practical | | | |
| 8. Write a sports editorial commencement of Indian Premier League | | | |
| 9. Create a content for online promotion of healthy food for healthy lifestyle | 08 | | |
| 10. Write a newspaper article on excessive obsession towards social media among youth | | | |
| Winter vacation | 29/10/2024 To 28/11/2024 | | |
| Winter Examination | As per University Schedule | | |

Date: 01 July 2024



Luv Chavan
Luv Chavan
Subject Teacher

Dr K G Meshram
Dr K G Meshram
Coordinator, IQAC
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Dr Sharad Sambare
Dr Sharad Sambare
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Sneh Nagar, Nagpur.

Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Teaching Plan

Session: 2024-2025

**Subject: Start-up Support
Activity (Skill Enhancement Course)**

Class: B. Com. Semester I

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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram - 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. - First Year

Semester-I

(First Term: 18/06/2024 to 28/10/2024)

Subject: **Start-up Support Executive (Skill Enhancement Course)**

| Unit | Required Lectures | Months Lectures | Duration |
|---|-------------------|----------------------------|-----------------------------|
| Admission Process: 18 June 2024 To 14 July 2024 | | June/July | |
| Bridge Course | 00 | July | 15/07/2024 To 31/07/2024 |
| Unit I: Role and competencies required to be a Start-up Support Executive, Common organizational structures, hierarchy and reporting relationships, Employment opportunities and market, Formation of Start-up. Practical - Prepare a Unique Selling Proposition, Prepare bylaws for the organization, Carry out SWOT analysis for the given case, Prepare budget for the proposed start-up. | 08 | 06 | |
| Unit II: SWOT analysis of start-up, Unique Selling Proposition of start-up, Requirements of Start-ups, The overview of Market. Practical - Prepare a Partnership deed, Demonstrate Registration of partnership in State-Government Portal, Prepare documents to apply for Limited Liability Partnership. | 04 | August | 01/08/ 2024 To 31/ 08/ 2024 |
| Unit III: Documents required to start Start-ups, Legal structure of corporations, The Partnership Deed, Performa of Partnership Deed, State Laws for registration, The applicability of different documents for registration; Bank Account, PAN, etc. Practical - Prepare Memorandum of Association and Articles of Association, | 08 | 04 | September |
| Unit IV: Limited Liability Partnership Act 2008, Incorporation of Limited Liability Partnership, Designated Partner Identification Number Discuss Name Approval from Registrar of Company, Features of Director Identification Number, Law of Registration, Registrar of Company filing in Ministry of Corporate Affairs portal, One-person Company, Form INC-3 Practical - Demonstrate registering for Director Identification Number, Demonstrate filling forms in Ministry of Corporate Affairs Portal. | 08 | 04 | October |
| Winter vacation | | 29/10/2024 To 28/11/2024 | |
| Winter Examination | | As per University Schedule | |

Date: 01 July 2024

Sakshi Hajare
Subject Teacher



Dr K G Meshram
Co-ordinator, IQAC
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Commerce College, Nagpur

Dr Shalini Sambare
Officiating Principal
Yashoda Girls' Arts & Commerce College
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Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Monetary Economics-I

Class: B. Com. Semester III

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----- **DEPARTMENT OF COMMERCE** -----

Dr K G Meshram – 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. – Second Year

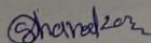
Semester-III

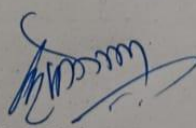
(First Term: 18/06/2024 to 28/10/2024)

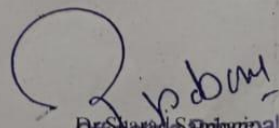
Subject: Monetary Economics - I

| Unit | Required Lectures | Months Lectures | Duration |
|--|--------------------|----------------------------|-----------------------------------|
| Admission Process: 18 June 2024 To 30 June 2024 | | | |
| Unit I: Money Evolution- Meaning, Definition, Nature and Functions of Money. Quantity Theory of Money and Criticisms. Paper Currency & Methods of Note Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method. | 21 | July 21 | 01/07/2024 To 31/07/2024 |
| Unit II: Inflation & Deflation Meaning, Nature, Causes, Effects, Impact of Inflation. Deflation - Meaning, Nature, Causes, Effects, Impact of Deflation. Role of Monetary Policy and Fiscal Policy in controlling Inflation & Deflation. First Unit Test Extra Classes for weak learners | 17 01 03 | August 21 | 01/08/ 2024 To 31/ 08/ 2024 |
| Unit-III: Money Market & Policies Concept of Money Market, Objectives, Importance of Money Market, Instruments of Money Market. Monetary Policy and Fiscal Policy Concept- Meaning, Objectives, Need, Importance, Impact, Recent Changes/Trends. | 20 | September 20 | 01/09/ 2024 To 30/09/ 2024 |
| Unit IV: Public Finance Concept- Meaning, Importance of Public Finance, Principles of Public Finance, Theory of Maximum Social Advantages & Criticisms. Taxation – Definition, Characteristics & Cansons. Types of Taxation- Proportional, Progressive and Regressive Taxation System. Direct and Indirect Taxes- Merits & Demerits. Revision Class / Extra Classes for weak learners Second Unit Test | 15 04 01 | October 20 | 01/10/ 2024 To 28/10/2024 |
| Winter vacation | | 29/10/2024 To 28/11/2024 | |
| Winter Examination | | As per University Schedule | |

Date: 01 July 2024


Sarika Dhaorkar
Subject Teacher


Dr K G Meshram
Coordinator, IQAC
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Commerce College, Nagpur


Dr Sharda Samant
Principal
Yashoda Girls' Arts & Commerce College
Sneh Nagar, Nagpur.



Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Holistic Development

Class: B. Com. Semester III

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----- **DEPARTMENT OF COMMERCE** -----

Dr K G Meshram – 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

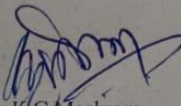
B.Com. – Second Year

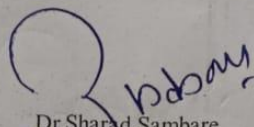
Semester-III

(First Term: 18/06/2024 to 28/10/2024)

Subject: Holistic Development

| Unit | Required Lectures | Months Lectures | Duration |
|---|--------------------|---------------------|-----------------------------------|
| Admission Process: 18 June 2024 To 30 June 2024 | | | |
| Unit – I: Introduction: <ul style="list-style-type: none"> Holistic Development: Definition, Basic concepts of Holistic Development. Need, goals and scope of Holistic Development; Multidisciplinary approach; Elements of holistic development. | 21 | July 21 | 01/07/2024 To 31/07/2024 |
| Unit – II: Time Management: <ul style="list-style-type: none"> Meaning, Essentials, Importance, Time Management techniques Time Management matrix Time Management and effective planning Time allocation:- Need and significance First Unit Test Extra Classes for weak learners | 18 01 03 | August 22 | 01/08/ 2024 To 31/ 08/ 2024 |
| Unit-III: Stress Management: <ul style="list-style-type: none"> Meaning, type, causes of stress, consequence of stress Stress Management:- meaning, importance, strategies for stress management Creation of stress- free environment Stress intervention: Performance and stress Intervention- The relationship between stress and performance; | 17 01 03 | September 21 | 01/09/ 2024 To 30/09/ 2024 |
| Unit IV: Spiritual Development: <ul style="list-style-type: none"> Spirituality :- Meaning, Characteristics, types, need Spiritual development :- Meaning, Purpose , Importance and Stages. Fowler's Stages of Faith Relationship between spirituality and health. Revision Class / Extra Classes for weak learners Second Unit Test / Semester Test | 15 04 01 | October 20 | 01/10/ 2024 To 28/10/2024 |
| Winter vacation | | | 29/10/2024 To 28/11/2024 |
| Winter Examination | | | As per University Schedule |


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Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Financial Accounting-I

Class: B. Com. Semester III

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Semester wise Teaching Plan 2024-25

B.Com. - Second Year

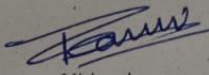
Semester-III

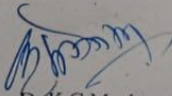
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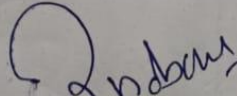
Subject: Financial Accounting - I

| Unit | Required Lectures | Months Lectures | Duration |
|---|-------------------|----------------------------|-----------------------------------|
| Admission Process: 18 June 2024 To 30 June 2024 | | | |
| Unit - I Consignment Accounts. Meaning, Needs, Advantages and Formalities in consignment, Difference between a consignment and a sale, Performa invoice, Account Sales, Accounting Procedure of Consignment, and Valuation of Consignment Stock. (Theory & Numerical) | 21 | July 21 | 01/07/2024 To 31/07/2024 |
| Unit - II Hire Purchase Accounts Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System, Distinguish between Hire Purchase and Installment System, Accounting of Hire Purchas System (Excluding Installment System and Repossession of Assets) (Theory & Numerical) | 16 | August 21 | 01/08/ 2024 To 31/ 08/ 2024 |
| First Unit Test Extra Classes for weak learners | 01 04 | | |
| Unit - III Flotation of Joint Stock Companies and their Capital Structure. Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares of forfeited shares (Theory & Numerical) | 20 | September 20 | 01/09/ 2024 To 30/09/ 2024 |
| Unit - IV Final Accounts of Joint Stock Companies (As Per New Company Act 2013 as Per Schedule-III) Introduction, Statutory provisions regarding preparation of companies final accounts Provision for interest on debentures, Proposed Dividends. Interim Dividend. Prepare its Statement of Profit and Loss and Balance Sheet in the format prescribed Company Act-2013, Schedule-III (Excluding Managerial Remuneration) (Theory & Numerical) | 16 | October 20 | 01/10/ 2024 To 28/10/2024 |
| Revision Class / Extra Classes for weak learners Second Unit Test / Semester Test | 03 02 | | |
| Winter vacation | | 29/10/2024 To 28/11/2024 | |
| Winter Examination | | As per University Schedule | |

Date: 01 July 2024


 Poonam Vishwakarma
 Subject Teacher


 Dr K G Meshram
 Co-ordinator, IQAC
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 Commerce College, Nagpur


 Dr Sharad Sambare
 Official Principal
 Yashoda Girls' Arts & Commerce College
 Sneh Nagar, Nagpur.



**Yashoda Girls' Arts & Commerce College,
Nagpur**



Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Company Law

Class: B. Com. Semester III

Purushottam Khaparde Health & Education Society's
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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram – 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. – Second Year

Semester-III

(First Term: 18/06/2024 to 28/10/2024)

Subject: Company Law

| Unit | Required Lectures | Months Lectures | Duration |
|--|-------------------|----------------------------|-----------------------------------|
| Admission Process: 18 June 2024 To 30 June 2024 | | | |
| Unit - I Introduction • Meaning, definition, types and characteristics of company • Historical Evaluation of company • Concept of Corporate Veil, Lifting Corporate veil | 21 | July 21 | 01/07/2024 To 31/07/2024 |
| Unit – II Incorporation of company • Promoters, Role and legal position, Pre incorporation contracts • Procedure for incorporation of company • Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires • Articles of Association – Meaning, Purpose, Content. Alternation. Difference between Memorandum of Association and Articles of Association | 16 01 04 | August 21 | 01/08/ 2024 To 31/ 08/ 2024 |
| First Unit Test Extra Classes for weak learners | | | |
| Unit – III Prospectus and issue of share capital • Prospectus Meaning - Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rules • Shares - Meaning, Types of Shares and Transfer of shares • Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights • Debenture - Meaning, Types, Charge-Fixed and Floating, Crystallization of Floating charge | 20 | September 20 | 01/09/ 2024 To 30/09/ 2024 |
| Unit – IV Management and administration of company • Directors - Appointment, Qualifications, Types • Directors: - Duties and liabilities, Powers, Functions • Meetings, Kinds, Requisites of Valid Meeting • Procedure of writing invitation, and minutes of meeting | 16 | October 20 | 01/10/ 2024 To 28/10/2024 |
| Class / Extra Classes for weak learners | 03 | | |
| Second Unit Test / Semester Test | 02 | | |
| Winter vacation | | | |
| Winter Examination | | | |
| Date: 01 July 2024 | | | |
| | | 29/10/2024 To 28/11/2024 | |
| | | As per University Schedule | |

Sarika Dhanokar
 Subject Teacher

Dr K G Meshram
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Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Agricultural Economics

Class: B. Com. Semester V

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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram – 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. – Third Year

Semester-V

(First Term: 18/06/2024 to 28/10/2024)

Subject: Agricultural Economics

| Unit | Required Lectures | Months Lectures | Duration |
|--|--------------------|-----------------|-----------------------------------|
| Admission Process: 18 June 2024 To 30 June 2024 | | | |
| Unit I: Role of agriculture in economic development: • Nature and scope of Agricultural Economics. • Traditional agriculture and its modernization. • Contribution of agriculture in economic development. • Agricultural Infrastructure: Physical Infrastructure (transport, telecommunication, Irrigation, Power, Markets and Storage) , Social Infrastructure (Education); Institutional Infrastructure (banking, extension services, FPOs) | 21 | July 21 | 01/07/2024 To 31/07/2024 |
| Unit II: Growth of Agricultural Economics: • Agricultural Growth in India: • Agricultural Growth in India since independence- Sources of Growth and instability in Indian agriculture. • Risk and Uncertainty in Agriculture, cropping pattern shifts. • Agricultural technology- Irrigation, HYV seed, Fertilizers and Micronutrients. • Critique of green revolution and need of sustainable and water-conservation agriculture First Unit Test Extra Classes for weak learners | 17 01 03 | August 21 | 01/08/ 2024 To 31/ 08/ 2024 |
| Unit III: Agriculture price and food policy: • Agriculture Prices Functions and Fluctuations. • Cobb-Web Model: Need for Government intervention. • Objectives of Price policy, Types of Agriculture Prices: Minimum Support Prices and Statutory Minimum Support Price, Procurement Prices: Fixation of Minimum Support Price. • Food Security: Food Corporation of India and Buffer stock: Public Distribution System (PDS) in India and its critique; National Food Security Act. Extra Classes for weak learners | 18 02 | September 20 | 01/09/ 2024 To 30/09/ 2024 |
| Unit IV: Agricultural Marketing: • Agricultural Marketing and its Importance; Components of Agriculture market and Classifications. • Marketable and Marketed Surplus; Marketing functions, Marketing Channels; Regulated Market; Marketing efficiency; Marketing Costs and Margins. • Reforms in Agricultural Produce Marketing Regulation Act (including three Farms Act of 2020) • Direct marketing, contract farming, private markets, Organized Retailing, Farmer Producer Organizations (Agricultural cooperatives); Agricultural Value Chains. Revision Class Second Unit Test | 16 03 01 | October 20 | 01/10/ 2024 To 28/10/2024 |
| Winter vacation | | | 29/10/2024 To 28/11/2024 |
| Winter Examination | | | As per University Schedule |



S.H.
 Sakshi Hajare
 Subject Teacher

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Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Financial Accounting-III

Class: B. Com. Semester V

Purushottam Khaparde Health & Education Society's
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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram - 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. - Third Year

Semester-V

(First Term: 18/06/2024 to 28/10/2024)

Subject: Financial Accounting-III

| Unit | Required Lectures | Months Lectures | Duration |
|---|----------------------------|-----------------|-----------------------------------|
| Admission Process: 18 June 2024 To 30 June 2024 | | | |
| Unit I: Amalgamation of Companies: | | | |
| Amalgamation of Companies as per Indian Companies Act, 2013 and Accounting treatment as per Accounting Standard-14 (Including Amalgamation in the nature of purchase of the business and Absorption) Introduction, Meaning, Characteristics, Objectives, Methods of purchase Consideration. Accounting Procedure of Amalgamation and Absorption. (Theory & Numerical) | 21 | July 21 | 01/07/2024 To 31/07/2024 |
| Unit II: Reconstruction of Companies: | | | |
| Reconstruction of Companies as per Indian Companies Act, 2013 and Accounting treatment as per Accounting Standard -14 (Internal Reconstruction and External Reconstruction of Companies as per Accounting Standard -14) Meaning, Characteristics, Objectives, Difference between Reconstruction and Reorganization, Accounting Procedure of Reorganization and Reconstruction. (Theory & Numerical) | 17 | August 21 | 01/08/ 2024 To 31/ 08/ 2024 |
| First Unit Test | 01 | | |
| Extra Classes for weak learners | 03 | | |
| Unit III: Accounts of Public Utility Companies (Electricity, Gas and Water Supply Companies): | | | |
| According to Double Accounting System- Meaning, Main features of Double Accounting system, Objective of Double Accounting system, Difference between Double Accounting System and Single Accounting System, Merit, Demerits of Double Accounting system, Preparation of Final Accounts (Theory & Numerical). | 18 | September 20 | 01/09/ 2024 To 30/09/ 2024 |
| Extra Classes for weak learners | 02 | | |
| Unit IV: Valuation of Share: | | | |
| Meaning, Need of Valuation of Shares, Factors affecting the value of Shares, Methods of valuation of shares, Net Assets Method/ Intrinsic Value Method, Yield Method. (Based on the Indian Companies Act, 2013). (Theory & Numerical). | 16 | October 20 | 01/10/ 2024 To 28/10/2024 |
| Revision Class | 03 | | |
| Second Unit Test | 01 | | |
| Winter vacation | 29/10/2024 To 28/11/2024 | | |
| Winter Examination | As per University Schedule | | |

Date: 01 July 2024

[Signature]
 Omraj Meshram
 Subject Teacher



[Signature]
 Dr K G Meshram
 Coordinator, IQAC

Co-ordinator, IQAC
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[Signature]
 Dr Sharad Sambare
 Officiating Principal

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 Sneh Nagar, Nagpur.

**Yashoda Girls' Arts & Commerce College,
Nagpur**



Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Human Resource Management

Class: B. Com. Semester V

**Yashoda Girls' Arts & Commerce College,
Nagpur**

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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram – 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. – Third Year

Semester-V

(First Term: 18/06/2024 to 28/10/2024)

Subject: Human Resource Management

| Unit | Required Lectures | Months Lectures | Duration |
|--|--------------------|-----------------|-----------------------------------|
| Admission Process: 18 June 2024 To 30 June 2024 . | | | |
| Unit – I: Introduction Human Resource Management, Definition, Objectives, Functions, Scope, Importance. Quality of a ideal Human Resource Managers, HRM function planning- objectives and policies, organizing the HRM Department. | 21 | July 21 | 01/07/2024 To 31/07/2024 |
| Unit II: Recruitment selection and training: Recruitment: meaning, source, selection process and importance, placement and induction, career planning v/s manpower planning, Training: meaning, method, training and development. Staffing: meaning, definition, function, importance, process.. First Unit Test Extra Classes for weak learners | 17 01 03 | August 21 | 01/08/ 2024 To 31/ 08/ 2024 |
| Unit III: Labour welfare and Collective bargaining: Labour welfare: Safety and Health Measures, Workers Participation in Management- Objectives for Wage Incentive- Fringe Benefits. Collective bargaining: Features – Pre-requisite of Collective Bargaining – Agreement at different levels, Successful Participation of workers in Management.. Extra Classes for weak learners | 18 02 | September 20 | 01/09/ 2024 To 30/09/ 2024 |
| Unit IV: Latest Trends in HRM Talent Management: Meaning, definition, significance, Talent Management Process, Strategy for talent Management. Artificial Intelligence in HRM: meaning of Artificial Intelligence, role of AI in HRM, Advantages of AI in HRM, Challenges posted by AI in HRM. HR Analytics: Definition, Importance, Key Metrics, Data Requirements and Implementation. Revision Class Second Unit Test | 15 03 02 | October 20 | 01/10/ 2023 To 28/10/2023 |
| Winter vacation | | | 29/10/2024 To 28/11/2024 |
| Winter Examination Date:01 July 2024 | | | As per University Schedule |



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Department of Commerce

Teaching Plan

Session: 2024-2025

Subject: Tax Procedure & Practice

Class: B. Com. Semester V

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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram – 9970071236

YGC No:

Date:

Semester wise Teaching Plan 2024-25

B.Com. – Third Year

Semester-V

(First Term: 18/06/2024 to 28/10/2024)

Subject: Tax Procedure and Practice

| Unit | Required Lectures | Months Lectures | Duration |
|--|--------------------|----------------------------|-----------------------------------|
| Admission Process: 18 June 2024 To 30 June 2024 | | | |
| Unit – I: Introduction to Tax system: Meaning of Tax, Types of Taxes (Difference between Direct and Indirect Tax) Types of Direct Tax (Income Tax, Securities Transaction Tax, capital gains Tax, Professional Tax, Property Tax and Agricultural Tax), Advantages and Disadvantages of Direct Tax, Procedures of assessment of Income Tax, Types Of Assessment, Types of Income tax Returns (ITR), 1 to 7 for Individuals, Mandatory Returns, Voluntary Returns, Dates of filing returns etc. Comparison between Old Tax Slabs & New Tax slabs, Online Return filing (e-filing). (Theory) | 21 | July 21 | 01/07/2024 To 31/07/2024 |
| Unit – II: Income from Business & Profession: Introduction from Business and Profession, Concept of Income from Business & Profession, Features and Characteristics of Capital Gain Tax, Exempted Incomes (Income which do not part of Total Income). PAN, TAN, TDS, Advantages of TDS, TDS exemptions, Advance Payment of Tax, Tax Refund, Penalties, Appeal and Revision. (Theory) First Unit Test Extra Classes for weak learners | 17 01 03 | August 21 | 01/08/ 2024 To 31/ 08/ 2024 |
| Unit-III: Computation of Income from Business: Admissible Income and Expenses, Inadmissible Income and Expenses. Simple problems on Computation of Taxable Income from Business.(Theory & Problem) Extra Classes for weak learners | 18 02 | September 20 | 01/09/ 2024 To 30/09/ 2024 |
| Unit IV Computation of Income from Profession: Admissible Incomes and Expenses, Inadmissible Incomes and Expenses. Simple problems on Computation of Taxable Income from Profession.(Theory & Problem) Revision Class Second Unit Test | 16 03 01 | October 20 | 01/10/ 2024 To 28/10/2024 |
| Winter vacation | | 29/10/2024 To 28/11/2024 | |
| Winter Examination | | As per University Schedule | |



Poonam Vishwakarma
Subject Teacher

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Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Plan of Continuous Internal Evaluation (CIE)

Session: 2024-2025

**Subject – Principles of Business Management(Major)/
Foundations of Financial Accounting(OE)/ Professional
Ethics(OE)/Indian Economics & Business Model(IKS)/
Environmental Studies(VEC)**

Class: B. Com. Semester I

Purushottam Khaparde Health & Education Society's

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----- DEPARTMENT OF COMMERCE -----

Dr K G Meshram – 9970071236

YGC No:

Date: 01/07/2024

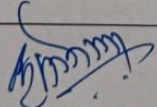
Plan of Continuous Internal Evaluation (CIE)

Academic Session – 2024-2025 (First Term: 18/06/2024 to 28/10/2024)

Semester I

Subjects – Principles of Business Management (Major)/ Foundations of Financial Management (OE)/Professional Ethics (OE)/Indian Economics and Business Model (IKS)/ Environmental Studies(VEC)

| Components / Methods | Tentative Duration |
|--|-----------------------------------|
| Introducing Syllabus & Course Outcomes | Third Week of July |
| Subject Skills Evaluation | Second Week of August |
| Group discussions | Mid of Aug./Sept.& Oct. |
| Written or Oral Quiz / Surprise Test | Last Week of Aug. / Sept. & Oct. |
| Regular Evaluation on each completed Units and Identification of Slow and Advance Learners | Last Week of Aug. /Sept./Oct. |
| Unit Test - Unit wise on completed Units | After completed of each Unit |
| Remedial Classes for Slow Learners | After completed of each Unit Test |
| Classroom Presentations /Other innovative practices / activities | End every Unit of Syllabus |
| How to prepare for University Examination and solve Questions Paper. | Early University Examination |
| Revision | End Unit of Syllabus Course |
| Viva - Voce and its evaluation for internal marks. | End Syllabus Course |

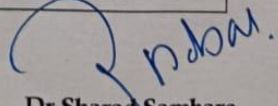

Dr K G Meshram

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Co-ordinator, IQAC

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Dr Sharad Sambare

Off. Principal

Officiating Principal

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Sneh Nagar, Nagpur.

Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Plan of Continuous Internal Evaluation (CIE)

Session: 2024-2025

Subject – English (Ability Enhancement Course)

Class: B. Com. Semester I

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----- **DEPARTMENT OF COMMERCE** -----

Dr K G Meshram – 9970071236

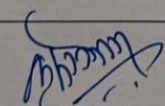
YGC No:

Date: 01/07/2024

Plan of Continuous Internal Evaluation (CIE)
Academic Session – 2024-2025 (First Term: 18/06/2024 to 28/10/2024)
Semester I

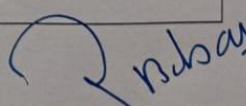
Subjects – English (Ability Enhancement Course)

| Components / Methods | Tentative Duration |
|--|-----------------------------------|
| Introducing Syllabus & Course Outcomes | Third Week of July |
| Subject Skills Evaluation | Second Week of August |
| Practical Activities as per Syllabus 1)Anchoring Skills 2)PowerPoint Presentation Skills 3)Interview Skills 4)Listening Skills 5)Review Writing/Feedback of Product/Service | End Unit of Syllabus Course |
| Group discussions | Mid of Aug./Sept. & Oct. |
| Written or Oral Quiz / Surprise Test | Last Week of Aug. / Sept. & Oct. |
| Regular Evaluation on each completed Units and Identification of Slow and Advance Learners | Last Week of Aug. /Sept./Oct. |
| Unit Test - Unit wise on completed Units | After completed of each Unit |
| Remedial Classes for Slow Learners | After completed of each Unit Test |
| Classroom Presentations /Other innovative practices / activities | End every Unit of Syllabus |
| How to prepare for University Examination and solve Questions Paper. | Early University Examination |
| Revision | End Unit of Syllabus Course |
| Viva - Voce and its evaluation for internal marks. | End Syllabus Course |


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Department of Commerce

Plan of Continuous Internal Evaluation (CIE)

Session: 2024-2025

Subject – Content Writing (Vocational Skill Course)

Class: B. Com. Semester I

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----- **DEPARTMENT OF COMMERCE** -----

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YGC No:

Date: 01/07/2024

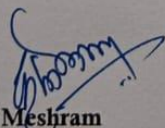
Plan of Continuous Internal Evaluation (CIE)

Academic Session – 2024-2025 (First Term: 18/06/2024 to 28/10/2024)

Semester I

Subjects – Content Writing (Vocational Skill Course)

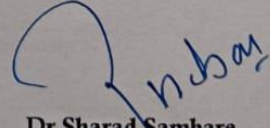
| Components / Methods | Tentative Duration |
|--|----------------------------------|
| Introducing Syllabus & Course Outcomes | Third Week of July |
| Subject Skills Evaluation | Second Week of August |
| Practical Activities as per Syllabus | End Unit of Syllabus Course |
| Group discussions | Mid of Aug./Sept.& Oct. |
| Written or Oral Quiz / Surprise Test | Last Week of Aug. / Sept. & Oct. |
| Regular Evaluation on each completed Units | Last Week of Aug. /Sept./Oct. |
| Classroom Presentations /Other innovative practices / activities | End every Unit of Syllabus |
| Revision | End Unit of Syllabus Course |
| Viva - Voce and its evaluation for internal marks. | End Syllabus Course |


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Sneh Nagar, Nagpur.

Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Plan of Continuous Internal Evaluation (CIE)

Session: 2024-2025

**Subject – Start-up Support Executive (Skill
Enhancement Course)**

Class: B. Com. Semester I

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YGC No:

Date: 01/07/2024

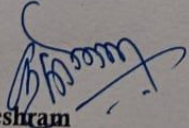
Plan of Continuous Internal Evaluation (CIE)

Academic Session – 2024-2025 (First Term: 18/06/2024 to 28/10/2024)

Semester I

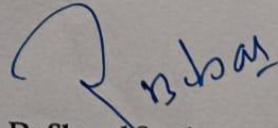
Subjects – Start-up Support Executive (Skill Enhancement Course)

| Components / Methods | Tentative Duration |
|--|----------------------------------|
| Introducing Syllabus & Course Outcomes | Third Week of July |
| Subject Skills Evaluation | Second Week of August |
| Practical Activities as per Syllabus | End Unit of Syllabus Course |
| Group discussions | Mid of Aug./Sept.& Oct. |
| Written or Oral Quiz / Surprise Test | Last Week of Aug. / Sept. & Oct. |
| Regular Evaluation on each completed Units | Last Week of Aug. /Sept./Oct. |
| Classroom Presentations /Other innovative practices / activities | End every Unit of Syllabus |
| Revision | End Unit of Syllabus Course |
| Viva - Voce and its evaluation for internal marks. | End Syllabus Course |


Dr K G Meshram

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Co-ordinator, IQAC
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Commerce College, Nagpur




Dr Sharad Sambare

Officiating Principal
Yashoda Girls' Arts & Commerce College
Sneh Nagar, Nagpur.

Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Plan of Continuous Internal Evaluation (CIE)

Session: 2024-2025

**Subject – Holistic Development / Financial Accounting/
Monetary Economics/Company Law/Tax Procedure &
Practice/Human Resource Management/Cost
Accounting/Agriculture Economics**

Class: B. Com. Semester III/ V

Purushottam Khaparde Health & Education Society's
Yashoda Girls' Arts & Commerce College

Accredited B++ with 2.97 CGPA for Second Cycle by NAAC

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

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----- DEPARTMENT OF COMMERCE -----

YGC No:

Dr K G Meshram – 9970071236

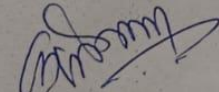
Date: 01/07/2024

Plan of Continuous Internal Evaluation (CIE)
Academic Session – 2024-2025 (First Term: 18/06/2024 to 28/10/2024)
Semester III / V

Subjects – Holistic Development / Financial Accounting/ Monetary Economics/ Company Law/ Tax Procedure & Practice/ Human Resource Management/ Cost Accounting/ Agriculture Economics

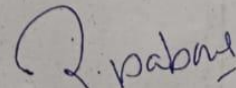
| Components / Methods | Tentative Duration |
|--|-----------------------------------|
| Introducing Syllabus & Course Outcomes | Third Week of July |
| Subject Skills Evaluation | Second Week of August |
| Group discussions | Mid of Aug./Sept.& Oct. |
| Written or Oral Quiz / Surprise Test | Last Week of Aug. / Sept. & Oct. |
| Regular Evaluation on each completed Units and Identification of Slow and Advance Learners | Last Week of Aug. /Sept./Oct. |
| Unit Test - Unit wise on completed Units | After completed of each Unit |
| Remedial Classes for Slow Learners | After completed of each Unit Test |
| Classroom Presentations /Other innovative practices / activities | End every Unit of Syllabus |
| How to prepare for University Examination and solve Questions Paper. | Early University Examination |
| Revision | End Unit of Syllabus Course |
| Viva - Voce and its evaluation for internal marks | End Syllabus Course |




Dr K G Meshram

Head, Department of Commerce & Co-ordinator, IQAC

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