(July, 2025 to November, 2025)

Name of the Teacher: Dr. Anju Singla

**Subject: Commerce** 

Class: B.Com 3<sup>rd</sup> Sem

Paper: Corporate Accounting-I

1st Week	Course introduction, objectives, assessment methods; Overview of company accounts; Introduction to share capital and types of shares. Allotment of shares; Calls on shares; Forfeiture and reissue of shares with practical illustrations.
2 <sup>nd</sup> Week	Issue of equity shares – at par, at premium, and at discount; Journal entries and accounting treatment.
3 <sup>rd</sup> Week	Allotment of shares; Calls on shares; Forfeiture and reissue of shares with practical illustrations.
4 <sup>th</sup> Week	Introduction to debentures; Types of debentures – bearer, registered, redeemable and convertible; Issue of debentures at par, premium, and discount.
5 <sup>th</sup> Week	Accounting treatment for interest on debentures and discount/loss on issue of debentures; Redemption of debentures – lump-sum, installment, and sinking fund methods.
6 <sup>th</sup> Week	Underwriting of shares and debentures – meaning, importance and types; Accounting for underwriting commission and liabilities.
7 <sup>th</sup> Week	Valuation of shares – need and importance; Methods: Net Asset Method, Yield Method and Fair Value Method.
8 <sup>th</sup> Week	Treatment of profit or loss prior and subsequent to incorporation; Preparation of statement of profit or loss between pre and post-incorporation periods.
9 <sup>th</sup> Week	Introduction to company final accounts; Legal provisions under the Companies Act, 2013.
10 <sup>th</sup> Week	Preparation of Statement of Profit and Loss – format, components, and adjustments as per Schedule III of the Companies Act.

11 <sup>th</sup> Week	Preparation of Balance Sheet – format, notes to accounts, and adjustments relating to depreciation, taxation, and dividends.
12 <sup>th</sup> Week	Comprehensive problems on preparation of final accounts of companies; review of adjustments and disclosures.
13 <sup>th</sup> Week	Introduction to holding and subsidiary companies; Meaning, relationship, and objectives of consolidated financial statements.
14 <sup>th</sup> Week	Preparation of consolidated Balance Sheet – concept of cost of control, minority interest, and inter-company transactions.
15 <sup>th</sup> Week	Preparation of consolidated Profit and Loss Account; treatment of unrealized profits and intra-group transactions.
16 <sup>th</sup> Week	Discussion on sample questions and case studies; Course wrap-up and feedback session.
17 <sup>th</sup> Week	Revision of syllabus & Test
18 <sup>th</sup> Week	Revision of syllabus & Test

(July, 2025 to November, 2025)

Name of the Teacher: Dr. Anju Singla

**Subject: Commerce** 

Class: B.Com 3<sup>rd</sup> Sem

**Paper: Cost Accounting** 

1st Week	Course introduction, objectives, assessment methods; Introduction to Cost Accounting – Meaning, Nature, Scope, and Limitations
2 <sup>nd</sup> Week	Concepts of Cost, Cost Centres, Elements of Cost, and Types of Costs
3 <sup>rd</sup> Week	Cost of Material – Purchase Procedure, Material Cost Control, Bin Card
4 <sup>th</sup> Week	Inventory Control Techniques – EOQ, ABC and VED Analysis

Fricing of Material Issues – FIFO, LIFO, Simple Average, Weighted Average  6th Week  Labour Cost – Meaning, Types, and Components  7th Week  Idle Time, Overtime, and Labour Turnover – Meaning, causes and accounting treatment.  8th Week  Labour Cost Control and Incentive Wage Plans – Halsey and Rowan Premium Schemes  9th Week  Overheads – Meaning, Classification, Allocation  10th Week  Apportionment and Absorption of Overheads  11th Week  Unit Costing – Meaning, Objectives and Methods  12th Week  Operating Costing – Concept and Application  13th Week  Reconciliation of Cost and Financial Accounts  14th Week  Process Costing – Meaning and Features  16th Week  Process Costing – Preparation of Process Accounts  17th Week  Problem Solving from All Units  18th Week  Internal Assessment / Presentations/ Test		
7th Week	5 <sup>th</sup> Week	
accounting treatment.  8th Week  Labour Cost Control and Incentive Wage Plans – Halsey and Rowan Premium Schemes  9th Week  Overheads – Meaning, Classification, Allocation  10th Week  Apportionment and Absorption of Overheads  11th Week  Unit Costing – Meaning, Objectives and Methods  12th Week  Operating Costing – Concept and Application  13th Week  Reconciliation of Cost and Financial Accounts  14th Week  Contract Costing – Concept, Features, and Applications  15th Week  Process Costing – Meaning and Features  16th Week  Process Costing – Preparation of Process Accounts  17th Week  Problem Solving from All Units	6 <sup>th</sup> Week	Labour Cost – Meaning, Types, and Components
Premium Schemes  9th Week Overheads – Meaning, Classification, Allocation  10th Week Apportionment and Absorption of Overheads  11th Week Unit Costing – Meaning, Objectives and Methods  12th Week Operating Costing – Concept and Application  13th Week Reconciliation of Cost and Financial Accounts  14th Week Contract Costing – Concept, Features, and Applications  15th Week Process Costing – Meaning and Features  16th Week Process Costing – Preparation of Process Accounts  17th Week Problem Solving from All Units	7 <sup>th</sup> Week	
10 <sup>th</sup> Week Apportionment and Absorption of Overheads  11 <sup>th</sup> Week Unit Costing – Meaning, Objectives and Methods  12 <sup>th</sup> Week Operating Costing – Concept and Application  13 <sup>th</sup> Week Reconciliation of Cost and Financial Accounts  14 <sup>th</sup> Week Contract Costing – Concept, Features, and Applications  15 <sup>th</sup> Week Process Costing – Meaning and Features  16 <sup>th</sup> Week Process Costing – Preparation of Process Accounts  17 <sup>th</sup> Week Problem Solving from All Units	8 <sup>th</sup> Week	
11 <sup>th</sup> Week Unit Costing – Meaning, Objectives and Methods  12 <sup>th</sup> Week Operating Costing – Concept and Application  13 <sup>th</sup> Week Reconciliation of Cost and Financial Accounts  14 <sup>th</sup> Week Contract Costing – Concept, Features, and Applications  15 <sup>th</sup> Week Process Costing – Meaning and Features  16 <sup>th</sup> Week Process Costing – Preparation of Process Accounts  17 <sup>th</sup> Week Problem Solving from All Units	9th Week	Overheads – Meaning, Classification, Allocation
12 <sup>th</sup> Week Operating Costing – Concept and Application  13 <sup>th</sup> Week Reconciliation of Cost and Financial Accounts  14 <sup>th</sup> Week Contract Costing – Concept, Features, and Applications  15 <sup>th</sup> Week Process Costing – Meaning and Features  16 <sup>th</sup> Week Process Costing – Preparation of Process Accounts  17 <sup>th</sup> Week Problem Solving from All Units	10 <sup>th</sup> Week	Apportionment and Absorption of Overheads
13 <sup>th</sup> Week Reconciliation of Cost and Financial Accounts  14 <sup>th</sup> Week Contract Costing – Concept, Features, and Applications  15 <sup>th</sup> Week Process Costing – Meaning and Features  16 <sup>th</sup> Week Process Costing – Preparation of Process Accounts  17 <sup>th</sup> Week Problem Solving from All Units	11 <sup>th</sup> Week	Unit Costing – Meaning, Objectives and Methods
14 <sup>th</sup> Week Contract Costing – Concept, Features, and Applications  15 <sup>th</sup> Week Process Costing – Meaning and Features  16 <sup>th</sup> Week Process Costing – Preparation of Process Accounts  17 <sup>th</sup> Week Problem Solving from All Units	12 <sup>th</sup> Week	Operating Costing – Concept and Application
15 <sup>th</sup> Week Process Costing – Meaning and Features  16 <sup>th</sup> Week Process Costing – Preparation of Process Accounts  17 <sup>th</sup> Week Problem Solving from All Units	13 <sup>th</sup> Week	Reconciliation of Cost and Financial Accounts
16 <sup>th</sup> Week Process Costing – Preparation of Process Accounts  17 <sup>th</sup> Week Problem Solving from All Units	14 <sup>th</sup> Week	Contract Costing – Concept, Features, and Applications
17 <sup>th</sup> Week Problem Solving from All Units	15 <sup>th</sup> Week	Process Costing – Meaning and Features
	16 <sup>th</sup> Week	Process Costing – Preparation of Process Accounts
18 <sup>th</sup> Week Internal Assessment / Presentations/ Test	17 <sup>th</sup> Week	Problem Solving from All Units
lack lack lack	18 <sup>th</sup> Week	Internal Assessment / Presentations/ Test

(July, 2025 to November, 2025)

Name of the Teacher: Dr. Anju Singla

**Subject: Commerce** 

Class: B.Com 3<sup>rd</sup> Sem

Paper: Cyber Security and AI in Commerce

1st Week	Overview of Cyber security: Concept of Cyber Security, Significance and its Fundamentals.
2 <sup>nd</sup> Week	Cyber Security Techniques: Cryptography, Encryption, Firewalls, Passwords, Privacy.
3 <sup>rd</sup> Week	Digital Signatures. Issues and Challenges in Cyber Security.
4 <sup>th</sup> Week	Cyber Security Policies, Major Regulating Bodies, Compliance Requirements and Recent Government Initiatives in India.
5 <sup>th</sup> Week	Overview of Cyber Crime: Concept of Cyber Crime, Definition of Cyber-Crime under IT Act 2000.
6 <sup>th</sup> Week	Classification of Cyber Crimes: Hacking and Malicious Code (Viruses, Time Bombs, Trojans, Malware, DOS, DDOS, Web Defacement, Phishing, Cloning)
7 <sup>th</sup> Week	Financial Frauds and Social Engineering Attacks, Malware and Ransomware Attacks, Zero-Day and Zero-Click Attacks, Cyber Stalking, Cyber Bullying, and Cyber Pornography, Child Pornography, Cyber Laundering, Online Betting and Games, Cyber Terrorism.
8 <sup>th</sup> Week	Digital Forensics, Cyber Laws: Overview of IT Act 2000, Important Provisions, Reporting Cyber Crime, Investigation Techniques, Remedial Measures.
9 <sup>th</sup> Week	Social Media Overview and Security: Introduction to Social Networks/Media, Types of Social Media, Platforms of Social Media.
10 <sup>th</sup> Week	Trends in Social Media (Deep Fakes, Sock puppets), Social Media Monitoring and Privacy: Hashtags, viral content.

11 <sup>th</sup> Week	Social media marketing, Managing Social Media Privacy & Security settings, Flagging and reporting of inappropriate content
12 <sup>th</sup> Week	Legal aspects of posting inappropriate content
13 <sup>th</sup> Week	Overview of Artificial Intelligence (AI): Meaning and Definition of AI.
14 <sup>th</sup> Week	Emergence of AI in Modern IT world
15 <sup>th</sup> Week	Need and Significance of AI, Challenges and Opportunities of AI, AI in Commerce.
16 <sup>th</sup> Week	AI in Cyber Security, ChatBots and Virtual Assistants: Boon or Bane, Artificial Intelligence vs. Ethics and Morality.
17 <sup>th</sup> Week	Revision of syllabus & Test
18 <sup>th</sup> Week	Internal Assessment / Presentation

(July, 2025 to November, 2025)

Name of the Teacher: Dr. Anju Singla

**Subject: Commerce** 

Class: B.Com 5th Sem.

**Paper: Cost Accounting** 

1st Week	Course introduction, objectives, assessment methods; Introduction to Cost Accounting – Meaning, Nature, Scope, and Limitations
2 <sup>nd</sup> Week	Concepts of Cost, Cost Centres, Elements of Cost, and Types of Costs
3 <sup>rd</sup> Week	Cost of Material – Purchase Procedure, Material Cost Control, Bin Card
4th Week	Inventory Control Techniques – EOQ, ABC and VED Analysis
5 <sup>th</sup> Week	Pricing of Material Issues – FIFO, LIFO, Simple Average, Weighted Average

6 <sup>th</sup> Week	Labour Cost – Meaning, Types, and Components
7 <sup>th</sup> Week	Idle Time, Overtime, and Labour Turnover – Meaning, causes and accounting treatment.
8 <sup>th</sup> Week	Labour Cost Control and Incentive Wage Plans – Halsey and Rowan Premium Schemes
9th Week	Overheads – Meaning, Classification, Allocation
10 <sup>th</sup> Week	Apportionment and Absorption of Overheads
11 <sup>th</sup> Week	Unit Costing – Meaning, Objectives and Methods
12 <sup>th</sup> Week	Operating Costing – Concept and Application
13 <sup>th</sup> Week	Reconciliation of Cost and Financial Accounts
14 <sup>th</sup> Week	Contract Costing – Concept, Features, and Applications
15 <sup>th</sup> Week	Process Costing – Meaning and Features
16 <sup>th</sup> Week	Process Costing – Preparation of Process Accounts
17 <sup>th</sup> Week	Problem Solving from All Units
18 <sup>th</sup> Week	Internal Assessment / Presentation/ class test

(July, 2025 to November, 2025)

Name of the Teacher: Dr. Anju Singla

**Subject: Commerce** 

Class: B.Com 1st Sem

**Paper: : Foundations of Management** 

1st Week	Course Introduction: Overview of course objectives, structure, and
	assessment methods. Introduction to Management – Concept, nature, and
	importance. Student Presentation: "What is Management? Examples from
	daily life."
2 <sup>nd</sup> Week	Management Process and Functions; Evolution of management thought
	(Classical, Behavioral, and Modern theories). Student Presentation:
	"Contributions of key management thinkers (Taylor, Fayol, Mayo,
	Drucker)."
3rd Week	Managerial Levels and Skills; Roles of Managers (Mintzberg's Managerial
	Roles). Student Presentation: "Roles of a modern manager in the digital era."
	The same of the same state of
4 <sup>th</sup> Week	Nature and Purpose of Planning; Planning Process; Characteristics of
4 WCCK	effective planning. Student Presentation: "Importance of planning in
	successful organizations."
	successful organizations.
5 <sup>th</sup> Week	Types of Plans – Strategic, Tactical, Operational; Short-term vs Long-term
5 week	
	Plans. Student Presentation: "Comparison of strategic and operational
	planning with company examples."
6 <sup>th</sup> Week	Management by Objectives (MDO), Consent masses benefits and
o week	Management by Objectives (MBO): Concept, process, benefits, and
	limitations. Student Presentation: "Case study on MBO application in a real
_th	company."
7 <sup>th</sup> Week	Strategies – meaning, levels and types (corporate, business, functional);
	Strategic decision-making. Student Presentation: "Business strategies of a
	leading company (e.g., Apple, Tata, Reliance)."
8 <sup>th</sup> Week	Decision-making: Concept, types of decisions, decision-making process,
	rational decision-making. Student Presentation: "Group decision-making vs
	individual decision-making."
9th Week	Nature and Purpose of Organizing; Steps in organizing; Principles of
	organization. Student Presentation: "Effective organization structure in
	modern firms."

10 <sup>th</sup> Week	Organization Structure – line, functional, matrix, and hybrid; Departmentation – meaning and basis. Student Presentation: "Matrix structure in multinational companies."
11 <sup>th</sup> Week	Span of Control – concept and importance; Centralization and Decentralization. Student Presentation: "Case study on centralized vs decentralized organizations."
12 <sup>th</sup> Week	Delegation of Authority and Responsibility – concept, process, and barriers.  Student Presentation: "Effective delegation: leadership examples."
13 <sup>th</sup> Week	Nature and Scope of Controlling; Importance of control in management. Student Presentation: "Why control is essential for achieving goals."
14 <sup>th</sup> Week	Types of Control – feedforward, concurrent, and feedback; Control Process.  Student Presentation: "Examples of control systems in different industries."
15 <sup>th</sup> Week	Control Techniques – Traditional (budgetary, statistical) and Modern (MIS, PERT/CPM, Balanced Scorecard); Features of an effective control system. Student Presentation: "Modern control techniques used in tech companies."
16 <sup>th</sup> Week	Final Student Presentations: "Comprehensive case study analysis (teambased)."
17 <sup>th</sup> Week	Revision of syllabus & Test
18 <sup>th</sup> Week	Revision of syllabus & Test

(July, 2025 to November, 2025)

Name of the Teacher: DR. SAVITA RANGA

**Subject: COMMERCE** 

Class: B.COM.1<sup>ST</sup> SEMESTER

**Paper: BUSINESS STATISTICS** 

1st week	Meaning, Definition, Needs & Objective. Collection of data-Types,
1 Week	Methods
and 1	
2 <sup>nd</sup> week	Classification and Tabulation of data
3 <sup>rd</sup> week	Graphic diagrammatic presentation of data
4 <sup>th</sup> week	Measurement of Central Tendency: Mean, Median, Mode
5 <sup>th</sup> week	Measurement of Central Tendency: G.M. & H.M.
6 <sup>th</sup> week	Measure of Dispersion/Variation (Mathematical & Fractional Average)
7 <sup>th</sup> week	Measure of Variation (Absolute & Relative)
8 <sup>th</sup> week	Measure of Skewness: Karl Pearson's Methods, Bowley's Method,
	Kelly's Method
9th week	Moments about mean, about assumed mean, about zero (including
	Shepperd's Corrections)
10 <sup>th</sup> week	Measures of Kurtosis
11 <sup>th</sup> week	Index Numbers (Weighted & Unweighted)
12 <sup>th</sup> week	Specific problems regarding construction of Index Numbers
13 <sup>th</sup> week	Probability: Meaning and School of Thoughts, Importance
14 <sup>th</sup> week	Calculation of Probability, Probability Theorem: Addition
15 <sup>th</sup> week	Multiplication Theorems, Bayes' Theorem
16 <sup>th</sup> week	Mathematical Expectations, Numerical of Probability
17 <sup>th</sup> week	Revision: Unit-I & II
18th week	Revision: Unit-III & IV
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(July, 2025 to November, 2025)

Name of the Teacher: DR. SAVITA RANGA

**Subject: COMMERCE** 

Class: B.COM.3<sup>RD</sup> SEMESTER

Paper: BUSINESS LAWS

1st week	The Indian Contract Act 1872: Contract-Meaning, Characteristics
2 <sup>nd</sup> week	Essentials of Valid Contract-Offer and Acceptance
3 <sup>rd</sup> week	Consideration, Contractual Capacity
4 <sup>th</sup> week	Free Consent, Legality of Objects
5 <sup>th</sup> week	Contract of Indemnity and Guarantee
6th week	Contract of Bailment
7 <sup>th</sup> week	Contract of Agency
8th week	Consumer Protection Act
9th week	Sale of Goods Act 1930. Contract of Sale, Meaning and difference
	between sale and agreement to sell.
10 <sup>th</sup> week	Conditions and Warranties
11 <sup>th</sup> week	Transfer of ownership in goods including sale by non-owner.
12 <sup>th</sup> week	Performance of Contract of Sale
13 <sup>th</sup> week	Unpaid Seller- Meaning and Rights of an unpaid seller against the goods and the buyer
14 <sup>th</sup> week	FEMA
15 <sup>th</sup> week	Features of FEMA
16 <sup>th</sup> week	Revision: Unit-I
17th week	Revision: Unit-II
18 <sup>th</sup> week	Revision: Unit-III & IV

(July, 2025 to November, 2025)

Name of the Teacher: DR. SAVITA RANGA

**Subject: COMMERCE** 

Class: B.COM.5<sup>TH</sup> SEMESTER

Paper: TAXATION LAWS-I

1st week	Income Tax: An Introduction and Important Definitions
2 <sup>nd</sup> week	Agriculture Income
3 <sup>rd</sup> week	Residence Status
4th week	Incidence of Tax Liability
5 <sup>th</sup> week	Exempted Incomes
6th week	Income from Salaries (including retirement benefits)
7 <sup>th</sup> week	Income from House Property
8th week	Profits and Gains from Business or Profession
9th week	Depreciation
10 <sup>th</sup> week	Capital Gains
11 <sup>th</sup> week	Income from Other Sources
12 <sup>th</sup> week	Clubbing of Incomes
13th week	Aggregation of Incomes
14 <sup>th</sup> week	Set off of Losses
15 <sup>th</sup> week	Carry forward of Losses
16 <sup>th</sup> week	Deductions to be made in computing total income
17 <sup>th</sup> week	Revision: Unit-I & II
18th week	Revision: Unit-III & IV

(July, 2025 to November, 2025)

Name of the Teacher: DR. SAVITA RANGA

**Subject: COMMERCE** 

Class: B.COM.5<sup>TH</sup> SEMESTER

**Paper: FINANCIAL MARKET OPERATIONS** 

Acceptance Houses (b) Discount Houses and (c) Call Money Ma  2 <sup>nd</sup> week Recent trends in Indian Money Market  3 <sup>rd</sup> week Capital Market: (a) New Issue Market (b) Secondary Market; F and Role of Stock Exchange Listing, Procedure and Legal Requ  4 <sup>th</sup> week Public Issue Pricing and Marketing, Stock Exchange-NSE and C the-Counter Exchangers  5 <sup>th</sup> week SEBI- Introduction, Role, Objectives  6 <sup>th</sup> week SEBI- Scope and Functions	<b>Sunctions</b> irements
3 <sup>rd</sup> week Capital Market: (a) New Issue Market (b) Secondary Market; F and Role of Stock Exchange Listing, Procedure and Legal Requ 4 <sup>th</sup> week Public Issue Pricing and Marketing, Stock Exchange-NSE and C the-Counter Exchangers 5 <sup>th</sup> week SEBI- Introduction, Role, Objectives 6 <sup>th</sup> week SEBI- Scope and Functions	irements
and Role of Stock Exchange Listing, Procedure and Legal Requ  4 <sup>th</sup> week Public Issue Pricing and Marketing, Stock Exchange-NSE and C the-Counter Exchangers  5 <sup>th</sup> week SEBI- Introduction, Role, Objectives  6 <sup>th</sup> week SEBI- Scope and Functions	irements
4 <sup>th</sup> week Public Issue Pricing and Marketing, Stock Exchange-NSE and Counter Exchangers  5 <sup>th</sup> week SEBI- Introduction, Role, Objectives  6 <sup>th</sup> week SEBI- Scope and Functions	
the-Counter Exchangers  5 <sup>th</sup> week SEBI- Introduction, Role, Objectives  6 <sup>th</sup> week SEBI- Scope and Functions	Over-
5 <sup>th</sup> week SEBI- Introduction, Role, Objectives 6 <sup>th</sup> week SEBI- Scope and Functions	
6 <sup>th</sup> week SEBI- Scope and Functions	
The state of the s	
7th week Investors Protection: Grievance concerning stock exchange and	dealings
and their removal	
8th week Grievance Cell in Stock Exchange SEBI: Company Law Board:	Press
remedy through courts	
9th week Functionaries on Stock Exchanges: Brokers, Sub brokers, Mark	æt
Makers, Jobbers	
10th week Portfolio Consultants, Institutional Investors, Depository	
11th week   Financial Services: Merchant Banking- Functions and Roles; SF	EBI
Guidelines	
12th week   Credit Rating- Concept, Functions and Types	
13th week Role, Policy measures relating to Development Financial Institu	tion in
India. Products and Services offered by IFCI	
14 <sup>th</sup> week   IDBI, IIBI, SIDBI, IDFCL, EXIM	
15th week NABARD & ICICI, Meaning and Benefits of Mutual Funds	
16th week Types of Mutual Funds, SEBI Guidelines	
17th week Revision: Unit-I & II	
18th week Revision: Unit-III & IV	

#### (July, 2025 to November, 2025)

Name of the Teacher:	Mrs. Deepali Arya
Subject:	Entrepreneurship and MSME
Class:	B.Com-II, Semester-III
Paper:	24IMSX03MD01
Week	Topic/Activities
1st Week	Introduction to course structure and objectives; Overview of entrepreneurship: concept, meaning, and definition.
2nd Week	Knowledge and skills required for entrepreneurship; Characteristics of successful entrepreneurs.
3rd Week	Role of entrepreneurship in economic development; Entrepreneurship process and influencing factors.
4th Week	Managerial vs. entrepreneurial approach; Emergence of entrepreneurship.
5th Week	Assignment 1: Short answer questions from Unit I; Class Test 1: Unit I (Entrepreneurship concepts & development).
6th Week	Unit II: Creating entrepreneurial ventures; Environmental scanning: concept and importance.
7th Week	Market feasibility and technical/operational feasibility.
8th Week	Financial feasibility and project report preparation.
9th Week	Drawing a business plan; Presenting business plan to investors.

10th Week	Assignment 2: Business plan and feasibility analysis; Class Test 2: Unit II (Creating entrepreneurial ventures).
11th Week	Unit III: Sources of finance – debt vs. equity financing; Role of commercial banks and venture capital.
12th Week	Financial institutions supporting entrepreneurs; Legal issues – overview and importance.
13th Week	Intellectual property rights: patents, trademarks, copyrights.
14th Week	Licensing, franchising, and trade secrets.
15th Week	Assignment 3: Short essay on sources of finance; Class Test 3: Unit III (Sources of finance & legal framework).
16th Week	Unit IV: MSME in India – meaning and nature; Role of MSME in socio-economic development.
17th Week	Problems faced by MSME; Innovation and entrepreneurship in MSME sector.
18th Week	Government initiatives and support for MSME sector; <b>Assignment 4:</b> MSME policy and case study; <b>Class Test 4:</b> Unit IV (MSME role and initiatives).

Name of the Teacher:	Mrs. Deepali Arya
Subject:	Entrepreneurship and Small Scale Business
Class:	B.Com-III, Semester-V
Paper:	5.05
Week	Topic/Activities
1st Week	Introduction to syllabus and course objectives; Conceptual issues: Entrepreneur, Entrepreneurship, and Enterprise.
2nd Week	Entrepreneurship vs. Management; Roles and functions of entrepreneurs in relation to enterprise and economy.
3rd Week	Interactive process between entrepreneur and environment; Small business as the seedbed of entrepreneurship.
4th Week	Entrepreneurial motivation, performance, and rewards; Role of EDI and NIESBUD in entrepreneurship development.
5th Week	Assignment 1: Short notes on Entrepreneur vs. Enterprise; Class Test 1: Unit I (Conceptual framework and institutions).
6th Week	Unit II: Opportunity scouting and idea generation – role of creativity and innovation.
7th Week	Sources of business ideas; Understanding business environment and opportunity recognition.
8th Week	Feasibility analysis: technical, financial, and market feasibility; Selection of business idea.
9th Week	Preparation of project report and report on policies/programmes and available schemes.
10th Week	Assignment 2: Prepare a short business idea/project summary; Class Test 2: Unit II (Opportunity scouting & idea generation).

11th Week	Unit III: Managerial roles and functions in small business; Designing and redesigning business processes.
12th Week	Location and layout decisions; Operations planning and control.
13th Week	Quality, productivity, and environment issues; Managing business growth.
14th Week	Expansion, diversification, mergers, acquisitions, and integration.
15th Week	Assignment 3: Essay on managing growth in small business; Class Test 3: Unit III (Managerial roles and business growth).
16th Week	Unit IV: Issues in small business marketing – product life cycle, advertising, and publicity.
17th Week	Sales and distribution management; Consortium marketing and tender marketing.
18th Week	Infrastructure development; Subsidies, incentives, and marketing assistance for small businesses.

Name of the Teacher:	Mrs. Deepali Arya
Subject:	Financial Accounting
Class:	B.Com I Semester I
Paper:	DSC 24 Com 401 DS01
Week	Topic/Activities
1st Week	Introduction to Financial Accounting: Meaning, objectives, and process; Basic terms of accounting.
2nd Week	Limitations of accounting; Generally Accepted Accounting Principles (GAAP).
3rd Week	Accounting Standards (AS-1); Concepts and conventions of accounting.
4th Week	Journalizing, Posting, and Preparation of Trial Balance.
5th Week	Assignment 1: Short questions from Unit I; Class Test 1: Unit I (Basic concepts and Trial Balance).
6th Week	Unit II: Capital and Revenue items; Difference between capital and revenue expenditure/income.
7th Week	Reserves and Provisions – meaning, objectives, and accounting procedure.
8th Week	Depreciation – meaning, causes, and accounting procedure.
9th Week	Methods of recording depreciation: Straight Line Method and Diminishing Balance Method.
10th Week	Change in method of depreciation; Accounting Standard 10; <b>Assignment 2:</b> Depreciation methods; <b>Class Test 2:</b> Unit II (Reserves & Depreciation).
11th Week	Unit III: Accounting Errors – types of errors and their impact on books.
12th Week	Rectification of errors – before and after preparation of Trial Balance.
13th Week	Preparation of Final Accounts (Trading, P&L, Balance Sheet).

14th Week	Final Accounts with Adjustments.
15th Week	Assignment 3: Practical exercise on Final Accounts; Class Test 3: Unit III (Errors & Final Accounts).
16th Week	Unit IV: Concept of Computerised Accounting System.
17th Week	Comparison between manual and computerised accounting systems; Advantages and limitations.
18th Week	Sourcing of Accounting Software; Considerations before selecting software; Accounting for Non-Profit Organisations.

Name of the Teacher:	Mrs. Deepali Arya
Subject:	Accounting for Management
Class:	B.Com III Pass Course, Vth Semester
Paper:	5.03
Week	Topics / Activities
1st Week	Introduction to Management Accounting: Meaning, nature, and scope.
2nd Week	Functions and objectives of Management Accounting; Role of management accountant.
3rd Week	Management Accounting vs. Financial Accounting; Management Accounting vs. Cost Accounting.
4th Week	Utility and limitations of Management Accounting; Tools and techniques of Management Accounting.
5th Week	Assignment 1: Short questions on concepts and tools; Class Test 1: Unit I (Introduction to Management Accounting).
6th Week	Unit II: Analysis and interpretation of financial statements – meaning and types.
7th Week	Nature and objectives of financial statement analysis; Steps and techniques involved in analysis.
8th Week	Ratio Analysis – meaning and classification of ratios.

9th Week	Profitability, balance sheet, and turnover ratios; Advantages and limitations of ratio analysis.
10th Week	Assignment 2: Practical questions on ratio analysis; Class Test 2: Unit II (Financial Statement Analysis & Ratios).
11th Week	Unit III: Cash Flow Statement – meaning, objectives, and importance.
12th Week	Preparation and accounting procedure of Cash Flow Statement.
13th Week	Limitations of Cash Flow Statement; Financial planning and its importance.
14th Week	Numerical practice on Cash Flow Statement.
15th Week	Assignment 3: Solve numerical exercises on cash flow; Class Test 3: Unit III (Cash Flow Statement).
16th Week	Unit IV: Capital Budgeting – meaning, nature, and need.
17th Week	Importance and appraisal methods of capital budgeting.
18th Week	Capital rationing – concept, significance, and process.

(July, 2025 to November, 2025)

Name of the Teacher: Dr. Prafibha

Subject: Business communication

B. com. Ist sem. Class:

aper:	SEC
st week	Meaniny and process of Business communication
2 <sup>nd</sup> week	Importance of effective Communication.
3 <sup>rd</sup> week	Types of Business communication  Barriers to communication. Essentials of an  Effective communication system.
-th -	Test / Revision.
5 <sup>th</sup> week	Communication Skills
6 <sup>th</sup> week	Readiny Skills, Listening skills, note making persuasive speaking
7 <sup>th</sup> week	Body language, Gestures
8 <sup>th</sup> week	Test 1 Revision.
9 <sup>th</sup> week	Businers Email Writing: Process of writing Email.
10 <sup>th</sup> week	Writing style and skills.
11 <sup>th</sup> week	Email Etiquette and Email Samples

th week	Test   Revision.
3 <sup>th</sup> week	Businers Letter writing
4 <sup>th</sup> week	Points to be considered before writing business letters
15 <sup>th</sup> week	Types of Business letters
16 <sup>th</sup> week	Business letter Format
17 <sup>th</sup> week	Business letter samples.
18 <sup>th</sup> week	Test   Revision.

(July, 2025 to November, 2025)

Name of the Teacher: Dr. Ratibka
Subject: Basics of Economics
Class: B. com Ist sem

Class:	R.Co
Paper:	Minor. Economics
1 <sup>st</sup> week	Minor. Nature and Scope of Economics
	Central problems of an Economy.
3 <sup>rd</sup> week	Test / Revision.
4 <sup>th</sup> week	Concept of production possibility function
5 <sup>th</sup> week	opportunity cost
6 <sup>th</sup> week	Test   Revision.
7 <sup>th</sup> week	Utility analysis
8 <sup>th</sup> week	Consumer's equilibrium
9 <sup>th</sup> weel	Theory of Demand
10 <sup>th</sup> we	ek Price Elasticity of Demand
11 <sup>th</sup> we	test Revision.

3 <sup>th</sup> week  15 <sup>th</sup> week	Pactors affecting price elasticity of demand Total cost, total fixed cost, total variable cost, average cost, average variable cost. Test / Revision.
15 <sup>th</sup> week	Test / Revision.
16 <sup>th</sup> week	
16 <sup>th</sup> week	Total revenue and marginal revenue meaning their relationship.
	Significance of the Concepts of Revenue in Price Analysis.
17 <sup>th</sup> week	Test / Revision.
18 <sup>th</sup> week	Revision.

(July, 2025 to November, 2025)

Name of the Teacher: Dr. Ratibla.

Subject: Monetary Economics

Class: B.com III nd sem.

Paper: Hinor.

raper:	Minor.
1 <sup>st</sup> week	Meaniny, functions and significance of Money
2 <sup>nd</sup> week	Quantity Theory of Money
3 <sup>rd</sup> week	Fisher's and cambridge Equation.
4 <sup>th</sup> week	Test / Revision
5 <sup>th</sup> week	The demand for and supply of Money
6 <sup>th</sup> week	factors affecting Demand Por Money
7 <sup>th</sup> week	Credit Creation and Credit Control
8 <sup>th</sup> week	Recent Reforms in Banking Sector in lindia
9 <sup>th</sup> week	Test   Revision.
10 <sup>th</sup> week	Meaning and Punctions of Central Bank.
11 <sup>th</sup> week	The aims and objectives of monetary policy

	Montary policy in developed and developing countries.
13 <sup>th</sup> week	Test   Revision
14 <sup>th</sup> week	Banking System in India.
15 <sup>th</sup> week	Functions and Significance of commercial Banks.
16 <sup>th</sup> week	Co-operative Banks
17 <sup>th</sup> week	Regional Rural Banks, land Development Banks.
18 <sup>th</sup> week	Test   Revision.

(July, 2025 to November, 2025)

Name of the Teacher: Dr. Prafibha

Subject:

International Trade

Class:

B. com I sem.

Paper:

1 <sup>st</sup> week	International Business and Trade - An Introduction
2 <sup>nd</sup> week	Major risks and challenges of International Business International Business Environment-Components and Determinants
3 <sup>rd</sup> week	Stages of internationalisation of business, International business approaches
4 <sup>th</sup> week	Concept of Globalisation
5 <sup>th</sup> week	Test   Revision
6 <sup>th</sup> week	Modes of entering into international Business
7 <sup>th</sup> week	Nature of Hultinational enterprise and international direct investment
9 <sup>th</sup> week	Balance of payment
10 <sup>th</sup> week	Test   Revision.
11 <sup>th</sup> week	Theories of International trade.

12 <sup>th</sup> week	Government influence on trade. Rationale for government intervention
13 <sup>th</sup> week	Instruments of trade control, Role of WTO, IHF and World Bank in International trade.
14 <sup>th</sup> week	Test / Revision.
15 <sup>th</sup> week	Assessing intunational markets Designing products for foreign markets
16 <sup>th</sup> week	Branding decisions, international promotion policy.
	Intunational pricing, international logistics and dustribution.
18 <sup>th</sup> week	Test   Revision.