PREM CHAND MARKANDA COLLEGE FOR WOMEN, JALANDHAR CITY

Re-accredited 'A+' grade (2nd Cycle) by NAAC Bangalore

A unique prestigious Post Graduate Institution of Northern India

PG DEPARTMENT OF COMMERCE AND MANAGEMENT

Bachelor of Commerce (B.Com.) (Pass & Hons.)

(CREDIT BASED GRADING SYSTEM (CBGS) (Semester: I–VI)

Program Outcome:

PO No.	Upon Completion of the B. Com Degree Programme, the graduates will be able to:
PO.1	• This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals tomeet the requirements.
PO.2	• After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
PO.3	• Capability of the students to make decisions at personal & professional level will increase after completion of this course.
PO.4	• Students can independently start up their own business.
PO.5	• Students can get thorough knowledge of finance and commerce.
PO.6	• The knowledge of different specializations in accounting, costing, banking, and finance with the practical exposure helps the students to stand in organization.

Program Specific Outcomes (PSO) for B. Com

PSO No.	Upon Completion of the B. Com Degree Programme, the graduates will be able to:
PSO.1	• Understand the concepts, principles and practices involved in undertaking business ventures.
PSO.2	• Develop financial, cost, auditing, entrepreneurial, marketing, and managerial skills.
PSO.3	• Understand the legal guidelines relating to the business activities.
PSO.4	• Gain expertise and exhibit professionalism in Business Accounting, Income Tax assessment and GST calculations.
PSO.5	• Acquire and apply ICT skills in business operations.
PSO.6	• Be an expert in business correspondence and effective in communication.

SCHEME OF COURSES

SEMESTER-I

S. No.	Course Code	Course Title	L+T+P	Total Marks
		Multidisciplinary Course		
1		To Be Opted from Other Stream/ Department	4+0+0	100
		Compulsory Course		
2	**PHC110**	*Punjabi (Compulsory)/ gikph (bkiwh)^I *mFII pjwbI /- I ***Punjab History & Culture (From Earliest Times to C320) (Special Paper in lieu of Punjabi compulsory)	4+0+0	100
		Discipline Specific Course		
3		Financial Accounting	4+0+0	100
4		Business Organisation	4+0+0	100
5		Business Statistics	4+0+0	100
		Skill Enhancement Course		
6		Computer Applications in Business	2+0+2	75

SEMESTER-II

S. No.	Course Code	Course Title	L+T+P	Total Marks
		Ability Enhancement Course		
1		English	4+0+0	100
		Compulsory Course		
2		*Punjabi (Compulsory)/ gikph (bkiwh)^2 **mFII pjwbI /)^2 ***Punjab History & Culture (C. 320 to 1000A.D.) (Special Paper in lieu of Punjabi compulsory)	4+0+0	100
		Discipline Specific Course		
3		Advanced Financial Accounting	4+0+0	100
4		Commercial Law	4+0+0	100
5		Business Economics	4+0+0	100
		Value Added Course		
6		Drug Abuse: Problem, Management and Prevention	2+0+0	50

SEMESTER - III

Course Code	Course Title	L+T+P	Total Marks	Total Credits
ENC-201	English (Compulsory)	4+0+0	100	4

BCG–302	Punjabi (Compulsory) OR w[Ybh gzikph OR **PHC-112: Punjab History & Culture (From 1000 to 1605 A. D.)(Special Paper in lieu of Punjabi Compulsory)**	4+0+0	100	4
BCG–303	Corporate Accounting	4+0+0	100	4
BCG–304	Company Law	4+0+0	100	4
BCG–305	Financial Management	4+0+0	100	4
BCG–306	International Business	4+0+0	100	4
BCG–307	Business Environment	4+0+0	100	4
	Total Credits			

SEMESTER – IV:

Course Code	**Course Title**	**L+T+P**	**Total Marks**	**Total Credits**
ENC-251	English (Compulsory)	4+0+0	100	4
BCG–402 BCG -402	Punjabi (Compulsory) OR w[Ybh gzikph OR **PHC-113: Punjab History & Culture (From 1605 to 1849 A. D.)(Special Paper in lieu of Punjabi Compulsory)**	4+0+0	100	4
BCG–403	Goods and Services Tax	4+0+0	100	4
BCG–404	Industrial Laws	4+0+0	100	4
BCG–405	Principles and Practices of Banking and Insurance	4+0+0	100	4
BCG–406	Cost Accounting	4+0+0	100	4
BCG–407	Seminar	2	50	2
ESL–221	* Environmental Studies (Compulsory Paper)	2+0+0	100	2
	Total Credits			

***Note :-Environmental Studies Paper whether marks are not included in the total marks.**

SEMESTER – V

Course Code	Course Title	L+T+P	Total Marks	Total Credits
ENC-301	English (Compulsory)	4+0+0	100	4
BCG–502	Punjabi (Compulsory) OR wYbh gikph OR **PHC-114:** Punjab History & Culture (From 1849-1947 A.D.)	4+0+0	100	4
BCG–503	Management Accounting	4+0+0	100	4
BCG–504	Direct Tax Law	4+0+0	100	4
BCG–505	Auditing	4+0+0	100	4
	Specialisation Course 1	4+0+0	100	4
	Specialisation Course 2	4+0+0	100	4
	Total Credits			

SPECIALISATIONS

Any of the following groups each having two papers in Semester V can bechosen as specialization by the students.

1. ACCOUNTING & FINANCE

BCG–511	Contemporary Accounting	4+0+0	100	4
BCG–512	Financial Market Operations	4+0+0	100	4

2. BANKING & INSURANCE

BCG–521	Banking Services Management	4+0+0	100	4
BCG–522	Insurance Services Management	4+0+0	100	4

3. COMPUTER APPLICATIONS & E–BUSINESS

BCG–531	Computer Based Accounting	4+0+0	100	4
BCG–532	E-Commerce	4+0+0	100	4

SEMESTER – VI

Course Code	Course Title	L+T+P	Total Marks	Total Credits
ENC-351	English (Compulsory)	4+0+0	100	4
BCG–602 BCG–602	Punjabi (Compulsory) OR wYbh gikph OR **PHC-115:** Punjab History & Culture (19472000 A.D.)	4+0+0	100	4

BCG–603	Operations Research	4+0+0	100	4
BCG–604	Corporate Governance	4+0+0	100	4
BCG–605	Workshop	0+0+2	50	2
	Specialisation Course 1	4+0+0	100	4
	Specialisation Course 2	4+0+0	100	4
	Total Credits			

SPECIALISATIONS:

Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.

1. ACCOUNTING & FINANCE

BCG–611	Portfolio Management	4+0+0	100	4
BCG–612	Financial Services	4+0+0	100	4

2. BANKING & INSURANCE

BCG–621	Foreign Exchange Management	4+0+0	100	4
BCG–622	Risk Management and Insurance	4+0+0	100	4

3. COMPUTER APPLICATIONS & E–BUSINESS

BCG–631	Windows and Networking	4+0+0	100	4
BCG–632	E-Marketing	4+0+0	100	4

B.Com. (Honors) (Semester III – VI) (Two Years Course)

The students will have to select one of the following groups having four papers each, of which Paper–I shall be offered in B.Com. (Hons.) Semester– III, Paper II in B.Com. (Hons.) Semester – IV,Paper III in B.Com. (Hons.), Semester–V & Paper IV in B.Com. (Hons.) Semester–VI.

Each paper shall carry 100 marks. Total Marks will be 400.

Group I: Banking

Course Code	Course Title	L+T+P	Total Marks	Total Credits
Paper I	Banking and Financial System	4+0+0	100	4
Paper II	Electronic Banking & RiskManagement	4+0+0	100	4
Paper III	Accounting for Bankers	4+0+0	100	4
Paper IV	Bank Marketing	4+0+0	100	4
	Total Credits			16

Group II: Project and production Management

Course Code	Course Title	L+T+P	Total Marks	Total Credits
Paper I	Production Management	4+0+0	100	4
Paper II	Quality Management	4+0+0	100	4
Paper III	Project Evaluation & Management	4+0+0	100	4
Paper IV	Logistics & Supply Chain Management	4+0+0	100	4
	Total Credits			16

Group III: Insurance

Course Code	Course Title	L+T+P	Total Marks	Total Credits
Paper I	Principles and Practices of Life Insurance	4+0+0	100	4
Paper II	Principles and Practices of General Insurance	4+0+0	100	4
Paper III	Accounting for Insurers	4+0+0	100	4
Paper IV	Insurance Marketing	4+0+0	100	4
	Total Credits			16

Group IV: International Business

Course Code	Course Title	L+T+P	Total Marks	Total Credits
Paper I	Management of International Business Operations	4+0+0	100	4
Paper II	India‟s Foreign Trade	4+0+0	100	4
Paper III	International Financial Management	4+0+0	100	4
Paper IV	International Marketing	4+0+0	100	4
	Total Credits			16

Teaching Plan
Session 2024-25
CLASS: B.com (Regular)
Semester I
SUBJECT: FINANCIAL ACCOUNTING
Faculty Name: Mrs. Renu Tandon

TOPIC	DURATION	TEACHING TOOLS
Introduction –Nature of financial Accounting–scope–objects–limitations–Accounting concepts and conventions **Conceptual Frame Work** for preparation and presentation of financial statements–Capital, Revenue and deferred revenue expenditure – Capital and revenue receipts **Final Accounts of Sole Proprietor**	July-August	**Lecture based teaching learning** (chalk and talk) **Group discussion**
Final Accounts of Sole Proprietor **Voyage Accounts–** Meaning, accounting treatment in case of complete voyage & incomplete voyage. **Joint Venture –** Meaning, types, determination of profits under different methods.	September	**Lecture based teaching** (chalk and talk) **Group discussion learning** **Any other (**quiz)
Consignment Accounts–Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee **Departmental Accounts –** Meaning–Objects–Advantages–Accounting procedure–Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.	October	**Lecture based teaching learning** (chalk and talk) T**echnology based learning** (you tube videos on different topics) **Self study** (library visit)
Branch Accounts –Features–Objects–Types of branches–Dependent branches–Account Systems – Stock and Debtors System –Independent branch – Features – Preparation of Consolidated Profit and Loss Account and Balance sheet	November	**Lecture based learning** (chalk and talk) **Inquiry based learning** **Individual learning**

Course outcome

CO.1	Understanding of Accounting Principles
CO.2	Ability to analyze and interpret financial statements
CO.3	Knowledge about Accounting Standards and IFRS
CO.4	Ability to prepare Final Accounts

CO.5	Knowledge about preparation of Branch and Departmental Accounts

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B.com (Regular)
Semester I
SUBJECT: Business Organisation
Faculty Name: Mrs. Deeksha Chawla

MONTH	TOPIC	SUB- TOPIC	Teaching tools
AUGUST	❖ **BUSINESS**	• Business: Meaning and types – profession – meaning and importance of business organization. • Role of profit • Evaluation of business • Objectives of business	• Green Board • Assignments • Quiz

		• Business & profession	
	❖ **SCOPE OF BUSINESS**	• Industry- meaning and classification • Nature of Commerce, Need for Commerce • Scope of Commerce - Trade and Aids to Trade • Difference between Trade, Commerce and Industry • Inter-Relationship between Trade, Commerce and Industry	• Green Board • Assignments • Lecture Based Teaching
	❖ **BUSINESS ORGANISATION**	• Meaning & Objectives of Organisation, Importance of Organisation, Principles of Organisation, • Requisities of an Efficient Business Organisation • Nature of Business Organisation: An Art or A Science • Scope of Business Organisation • Importance of Business Organisation	• Green Board • Assignments • Video Tutorials • Lecture Based Teaching

	❖ **SOCIAL RESPONSIBILITIES OF BUSINESS**	• Social Responsibility • Meaning & Factors Responsible for Realisation, Social Issues • Responsibility of Business towards Different Interest Groups. • Arguments in Favour and Against • Limitations/ barriers • Social Responsiveness • Approaches to Social Responsiveness • Social Responsibility of Business in India • Companies undertaking Social Responsibility • Meaning of Corporate Social Responsibility	• Green Board • Self-study • Lecture Based Teaching
SEPTEMBER	❖ **BUSINESS ETHICS.**	• Ethics - Meaning, Definitions, Origin, Ethics and Morals, Ethics as Discipline. • Business Ethics, Nature, Scope, Objectives of Business Ethic. • Areas, Importance, Regulations of Business Ethics • Ethical Principles /Significance of Ethics in Business • Emerging Business Ethics Issues • Corporate Ethics • Code of ethics • Marketing ethics	• Green Board • Class Discussion • Lecture Based Teaching
	TEST	• Social Responsibilities of Business	

		• Business Ethics.	
	❖ **FORM OF BUSINESS ORGANIZATION**	• joint Hindu family – • joint stock companies – • co–operative societies • Public Sector vs. Private sector	• Green Board • Lecture Based Teaching
	❖ **PUBLIC UTILITIES**	• Meaning, definition, features, • Forms & organization, • privileges & obligations, • pricing policy and problems	• Green Board • Assignments • Lecture Based Teaching
	❖ **PUBLIC ENTERPRISES**	• Introduction, characteristics • Objectives • Rationale • Forms and problems.	• Green Board • Lecture Based Teaching
TEST		• Companies – co–operative societies • Public utilities and public enterprises.	
OCTOBER	❖ **INDUSTRY AND SCALE OF OPERATIONS**	• Location of industry – factors influencing location • Process of selecting location • Factors affecting location • Theories of location • Size of industry • Advantages of large – scale operation • Limitation of small-scale operation	• Green Board • Lecture Based Teaching • Formative Assessment • Quiz
	❖ **OPTIMUM FIRM**	• Meaning, definition, features concepts relating to optimum firm • factors determining optimum firm	• Green Board • Assignments • Lecture Based Teaching

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<tr><td rowspan="3"></td><td></td><td>criticism</td><td></td></tr>
<tr><td>❖ INDUSTRIAL ESTATES –</td><td>Meaning objectives
Features and types
Issues involved in setting up of industrial estate
Industrial estate programme in India</td><td>Green Board
Assignments
Lecture Based Teaching
Group Discussion</td></tr>
<tr><td>❖ DISTRICT INDUSTRIES CENTRE</td><td>District Industries Centres. Introduction, meaning, Role, objectives composition, functions, incentive schemes</td><td>Green Board
Lecture Based Teaching</td></tr>
<tr><td colspan="2">TEST</td><td colspan="2">Advantages of large – scale operation
limitation of small-scale operation</td></tr>
<tr><td rowspan="2">NOVEMBER</td><td>❖ STOCK EXCHANGE</td><td>Stock Exchange – meaning, organization, characteristics,
Function, types, working
Regulation of Stock Exchange in India
Screen based trading
Major stock exchange in India,
Utility of stock exchanges and weakness</td><td>Green Board
Assignments
Lecture Based Teaching
Group Discussion
Inquiry Based Instructions</td></tr>
<tr><td>❖ BUSINESS COMBINATION & TRADE ASSOCIATIONS</td><td>Business combination – causes, types, advantages, effects of combination in India.
Forms of business combinations</td><td>Green Board
Assignments
Lecture Based Teaching
Quiz</td></tr>
</table>

		• Trade associations, trade union, chambers of commerce, informal agreements • Federations – pools, cartels, corners and rings. • Consolidations-complete, partial	
	❖ **CHAMBER OF COMMERCE**	• Chamber of commerce – Function – Objectives Working in – India.	• Green Board • Assignments • Lecture Based Teaching
TEST		• Stock Exchange – Function – Types, Working & Regulation of Stock Exchange in India.	

Course outcome

CO.1	Meaning and importance of business organization.
CO.2	Social Responsibilities of Business – its approaches, levels arguments in favor and against and Business Ethics.
CO.3	Forms of Business organization and details about Sole Trader, Partnership, Joint Hindu Family, Joint Stock Companies, Co–Operative Societies, Public Utilities and Public Enterprises.
CO.4	Stock Exchange –Function – Types – Working – Regulation of Stock Exchange in India.
CO.5	Location of industry –factors influencing location, size of industry, optimum firm – advantages of large – scale operation – limitation of small-scale operation.

Teaching Plan
Session 2024-25

SUBJECT: Advanced Financial Accounting

Class: B. Com Semester - II

Faculty Name: Mrs. Renu Tandon

Sr. No.	Topic	Duration	Teaching Tools
1	**Depreciation – Provisions and Reserves:** Depreciation: Meaning–Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.	**January-February**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	**Provisions and Reserves:** Reserve Fund - Different Types of Provisions and Reserves.		
3	Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System: Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only). Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.	**March**	**Lecture based teaching learning** (Chalk and talk) **Any other** (assignment)
4	Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, accounting treatment of Retirement and Death of a Partner	**April**	**Lecture based teaching learning** (Chalk and talk)
5	Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).	**May**	**Lecture based teaching learning** (Chalk and talk)

Course outcome

CO.1	Students learns about depreciation accounting
CO.2	Students learns how to do hire purchase accounting
CO.3	Detailed understanding partnership accounts from admissions to dissolution
CO.4	Proficiency in of tally ERP9
CO.5	Students are able to make accounts on computers

Teaching Plan
Session 2024-25

SUBJECT: Commercial Laws

Class: B. Com Semester - II

Faculty Name: Mrs. Rajni Kapoor

Sr. No.	Topic	Duration	Teaching Tools
1	The Indian Contract Act, 1872 Contract – Meaning, Characteristics and kinds, Essentials of valid contract –Offer and acceptance, consideration, contractual capacity, free consent.	**January**	**Greenboard, Assignments, Group Discussions**
6	Discharge of contract – Modes of discharge, Breach of Contracts and its remedies.	**February**	**Greenboard, Assignments, Group Discussions**
7	Contract of Indemnity and Guarantee Contract of Bailment & Pledge, Contract of Agency		**Greenboard, Assignments, Group Discussions**
10	The Sale of Goods Act, 1930 Contract of sale, meaning and difference between sale and agreement to sell., Conditions and warranties	**March**	**Greenboard, Assignments, Group Discussions**
11	Transfer of ownership in goods including sale by non–owners, Performance of contract of sale		**Greenboard, Assignments, Group Discussions**
15	Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.	**April**	**Greenboard, Assignments, Group Discussions**
	Consumer Protection Act: Definitions, objectives, redressal machineries.		**Greenboard, Assignments, Group Discussions**
	The Limited Liability Partnership Act, 2008 Salient Features of LLP, Difference between LLP and Partnership, LLP and Company , LLP Agreement, Nature of LLP, Partners and Designated Partners ,Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners ,Whistle Blowing, Contributions ,Financial Disclosures, Annual Return, Taxation of LLP,	**May**	**Greenboard, Assignments, Group Discussions**

	Conversion to LLP, Winding Up and Dissolution.		

Course outcomes

CO.1	Learn the basic laws that businesses need to follow.
CO.2	Grasp how contracts work and how businesses make deals legally.
CO.3	Understand the laws that control how companies operate.
CO.4	Explore how laws safeguard customers in business transactions.
CO.5	Apply these legal rules to solve practical business issues.

Teaching Plan
Session 2024-25
CLASS: B. Com (Regular)
Semester III
SUBJECT: Corporate Accounting
Faculty Name: Dr. Mrs. Kuljeet Kaur

MONTH	TOPICS	SUB TOPICS	Teaching tools
AUGUST	**ACCOUNTING FOR SHARE CAPITAL**	• Accounting for Share Capital – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy–back of equity shares – Issue and Redemption of Debentures	• Green Board • Assignments • Lecture Based Teaching • Formative Assessment
	FINAL ACCOUNTS OF LIMITED LIABILITY COMPANIES	• Final Accounts of Limited Liability Companies: • Preparation of - • Profit and Loss Account, • Profit and Loss Appropriation Account and • Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).	• Green Board • Assignments • Lecture Based Teaching • Class Discussion
SEPTEMBER	**ACCOUNTING FOR AMALGAMATION OF COMPANIES (with reference to accounting standards issued by ICAI)**	• Accounting for Amalgamation of Companies • Accounting for Internal Reconstruction • Meaning of Internal Reconstruction • Methods of Internal Reconstruction • Provisions and Accounting treatment	• Green Board • Assignments • Lecture Based Teaching
	ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION	• Alteration of share capital, Reduction of share capital, variation of shareholder's rights,	• Green Board • Assignments

		compromise/arrangement, surrender of shares • Internal Reconstruction vs External Reconstruction, reorganization through surrender of shares	• Lecture Based Teaching • Case Study
OCTOBER	**BANK ACCOUNTS–**	• General information relating to bank accounts • legal requirements affecting final accounts • Concept of Non–Performing Assets (NPA) • preparation of Profit and Loss Accounts & Asset classification • Balance sheet	• Green Board • Assignments • Lecture Based Teaching • Practical Assignments • Video Tutorials
MID SEMESTER EXAMINATION			
NOVEMBER	**INSURANCE COMPANIES–**	• Books maintained by insurance companies • Explanation of special terms peculiar to insurance business • Accounts for life insurance business, types of policies • Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet • Preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)	• Green Board • Assignments • Lecture Based Teaching • Class Discussion
REVISION OF ALL IMPORTANT TOPICS			

Course outcome

CO.1	Understand the concept of company, types of shares, Debentures, and the process of issue of shares and Debentures and their Redemption
CO.2	Acquire the knowledge of preparation of final accounts of the companies.
CO.3	Calibrate the procedure involved in Amalgamation and Absorption of companies
CO.4	Construct the final accounts of banking companies and understand the meaning of Non-Performing Assets.
CO.5	Construct the final accounts of life insurance companies and General insurance companies.

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B.com (Regular)
Semester -III
SUBJECT: Company Laws
Faculty Name: Mrs. Shikha Puri

MONTH	TOPIC	SUB TOPICS	Teaching tools
AUGUST	**CORPORATE PERSONALITY**	• Company- Meaning • Features of a Company • Advantages of Incorporation • Disadvantages of Incorporation • Lifting the Corporate Veil → Common Law Exceptions → Statutory Exceptions • Limited Liability Partnership • Difference Between Companies, Limited Liability Partnership & Partnership • Company Vs. HUF	• Green Board • Assignments • Lecture Based Teaching • Self- Study
	KINDS OF COMPANIES	• Chartered Companies • Statutory Companies • Registered Companies • Private & Public Companies • Public Vs. Private Company • Conversion of Private Company into Public Company • Conversion of Public Company into Private Company • Government Companies • Foreign Companies • One Person Company → Formation of One Person Company	• Green Board • Assignments • Lecture Based Teaching • Quiz

		→ Conversion of One Person Company into Private or Public Company • Illegal Associations • Associations not for Profit • Public Financial Institutions • Group • Officer who is in Default • Relative	
	CLASS TEST: FEATURES OF COMPANY & LIFTING OF CORPORATE VEIL		
	FORMATION OF A COMPANY	• Steps to Form a Company → Promotion - Who is a Promoter - Functions of a Promoter - Legal position of a Promoter - Rights & Liabilities of Promoter → Incorporation of a Company - Certificate of Incorporation of a Company - Conclusiveness of Certificate of Incorporation of a Company → Capital Subscription → Commencement of Business • Pre-Incorporation Contracts • Provisional Contracts	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
	MEMORANDUM OF ASSOCIATION (MOA)	• Meaning of MOA • Importance of MOA • Purpose of MOA • Contents of MOA • Alteration of MOA	• Green Board • Assignments • Lecture Based Teaching • Case Study

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<tr><td></td><td></td><td>Doctrine of Ultra Vires</td><td></td></tr>
<tr><td></td><td colspan="3">CLASS TEST: STEPS OF FORMATION OF COMPANY</td></tr>
<tr><td rowspan="5">SEPTEMBER</td><td>ARTICLES OF ASSOCIATION</td><td>Meaning of AOA
Contents of AOA
Alteration of Articles
MOA Vs. AOA
Constructive Notice of MOA & AOA
Doctrine of Constructive Notice & Indoor Management</td><td>Green Board
Assignments
Lecture Based Teaching
Case Study</td></tr>
<tr><td colspan="3">CLASS TEST: CLAUSES OF MOA</td></tr>
<tr><td>MEMBERS & SHAREHOLDERS</td><td>Rights and Duties of Shareholders
Meaning of Meeting
Requisites of Valid Meeting
Types of Meetings
→ Annual General Meeting
Statutory Provision Regarding Holding of AGM
→ Extraordinary General Meeting
Statutory Provision Regarding Holding of EGM</td><td>Green Board
Assignments
Lecture Based Teaching
Group Discussion</td></tr>
<tr><td>COMPANY MANAGEMENT</td><td>Who is a Director?
Executive & Non- Executive Director
Types of Directors
Director Identification Number (DIN)
Position of Directors
Appointment of Directors
Share Qualification of a Director
Dis-qualification of Director
Removal of Directors
Resignation of Directors
Duties & Liabilities of Directors
Powers of Board</td><td>Green Board
Assignments
Lecture Based Teaching
Brain Storming
Video lectures</td></tr>
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<tr><td rowspan="3"></td><td></td><td>• Audit Committee
• Other Managerial Personnel
• Managerial Remuneration
• Statutory Provisions regarding conducting of Board Meeting</td><td></td></tr>
<tr><td>SHARE CAPITAL</td><td>• Meaning
• Types
• Alteration of Capital
→ Reduction of Capital
→ Further Issue of Capital
→ Re-Organisation of Capital
• Voting Rights
• Transfer and transmission of shares</td><td>• Green Board
• Assignments
• Lecture Based Teaching
• Self-Study</td></tr>
<tr><td colspan="3">CLASS TEST: APPOINTMENT & REMOVAL OF DIRECTOR</td></tr>
<tr><td rowspan="3">OCTOBER</td><td colspan="3">MID-SEMESTER EXAMINATION</td></tr>
<tr><td>PROSPECTUS</td><td>• Meaning of Prospectus
• Legal Requirements in Relation to a Prospectus
• Contents of Prospectus
• Kinds of Prospectus
→ Shelf Prospectus
→ Deemed Prospectus
→ Abridged Prospectus
→ Red herring Prospectus
• Book Building
• Statement in lieu of Prospectus
• Liability for Mis-Statements in Prospectus
→ Civil Liability
→ Criminal Liability
• Minimum Subscription
• Underwriting Commission
• Brokerage</td><td>• Green Board
• Assignments
• Lecture Based Teaching
• Practical Based Learning
• Case Study</td></tr>
<tr><td>SHARES</td><td>• Meaning of Share
• Stock Vs. Share</td><td>• Green Board
• Assignments</td></tr>
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		• Types of Shares • Equity Vs. Preference Shares • Application & Allotment of Shares • Calls on Shares • Share Certificate • Share Warrant • Share Certificate Vs. Share Warrant • Lien on Shares • Surrender of Shares • Forfeiture of Shares • Reissue of Forfeited Shares • Buy Back of Shares • Issue of Shares at Premium • Issue of Sweat Equity Shares • Dematerialization of Shares	• Lecture Based Teaching
	CLASS TEST: LIABILITY FOR MISSTATEMENT IN PROSPECTUS		
MID SEMESTER EXAMS			
NOVEMBER	**WINDING UP**	• Meaning of Winding Up • Modes of Winding Up → Compulsory Winding Up → Voluntary Winding Up • Commencement of Winding Up • Procedure for Winding Up • Petition for Winding Up • Consequences for Winding Up	• Green Board • Assignments • Lecture Based Teaching • Formative Assessment
	CLASS TEST: MODES OF WINDING UP		
	EMERGING ISSUES IN COMPANY LAW	• One Person Company (OPC), • Small Company, • Postal Ballot, • Small Shareholders on Board, • Director Identity Number (DIN),	• Green Board • Assignments • Lecture Based Teaching • Group Discussion • Video Tutorials

		• Corporate Identity Number (CIN), • MCA–21, • Online Filing of Documents, • Online Registration of Company, • National Company Law Tribunal (NCLT), • Limited Liability Partnership (LLP), Insider Trading, • Rating Agencies, • Producer Company – concept and formation.	
	CLASS TEST: EMERGING ISSUES IN COMPANY LAW		

Course outcome

CO.1	Explain the concepts in formation and incorporation of co. under Companies Act 2013
CO.2	Awareness of the statutory requirements in relation to MOA, AOA, and Prospectus.
CO.3	Understanding about type of directors and their responsibilities.
CO.4	Basic knowledge about Administration of Company Laws with brief explanation of various emerging concepts under Companies Act 2013

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B. Com (Regular)
Semester III
SUBJECT: Financial Management
Faculty Name: Mrs. Alka Sharma
Ms. Rohini

MONTH	TOPIC	SUB-TOPICS	Teaching tools
AUGUST	**TIME VALUE OF MONEY**	➢ Compounding and Discounting Technique: • Concepts of Annuity • Concept of Perpetuity ➢ Risk–return relationship	➢ Green Board ➢ Assignments ➢ Lecture Based Teaching
	SOURCES OF FINANCE	➢ Different sources of finance: • long term • Short term	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	COST OF CAPITAL	➢ Concept ➢ Relevance of Cost of Capital, ➢ Specific costs and weighted average cost, ➢ Marginal cost of capital ➢ Rationale of after tax weighted average cost of capital	➢ Green Board ➢ Assignments ➢ Lecture Based Teaching ➢ Group Discussion ➢ Practical Based Learning ➢ Quiz
SEPTEMBER	**LEVERAGE**	➢ Operating and financial leverage ➢ Trading on Equity ➢ Business Risk and Financial Risk	➢ Green Board ➢ Assignments ➢ Lecture Based Teaching ➢ Practical Based Learning
	CAPITAL STRUCTURE DECISIONS	➢ Concept of capital structure, financial structure and capitalization ➢ Capital structure patterns ➢ Designing Optimum Capital Structure ➢ Factors affecting capital structure ➢ Constraints in capitalization	➢ Green Board ➢ Assignments ➢ Lecture Based Teaching ➢ Formative Assessment (Snap Test) ➢ Class Discussion

		➢ Various Capital Structure Theories. ➢ Financial break-even point ➢ Point of indifference ➢ EBIT- EPS Analysis ➢ Capital gearing & trade cycles	
	DIVIDEND DECISIONS	➢ Meaning ➢ Nature and Types of Dividend ➢ Some dividend policies and formulating a dividend policy. ➢ Dividend Theories: • Walter's Model, • Gordon's Model, • Modigliani and Miller: Irrelevancy Theory (Introductory Level)	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
CLASS TEST: CAPITAL STRUCTURE & COST OF CAPITAL			
OCTOBER	**WORKING CAPITAL MANAGEMENT**	➢ Introduction ➢ Meaning and Concept of Working Capital ➢ Management of Working Capital ➢ Issues in Working Capital ➢ Estimating Working Capital Needs ➢ Operating or Working Capital Cycle ➢ Various sources of finance to meet working capital requirements ➢ Financing current assets: ➢ Strategies of financing (Matching, Conservative, and Aggressive policies)	➢ Green Board ➢ Assignments ➢ Lecture Based Teaching ➢ Group Discussion ➢ Brain Storming ➢ Practical Based Learning
	BANK FINANCING	➢ Recommendations of Tandon committee and Chore committee Management of components of working capital (an introduction only)	➢ Green Board ➢ Assignments ➢ Lecture Based Teaching
MID-SEMESTER EXAMINATION			
NOVEMBER	**CAPITAL EXPENDITURE DECISIONS**	➢ Purpose, Objectives & Process, ➢ Understanding different types of projects- Mutually Exclusive, Dependent, Independent ➢ Capital rationing	➢ Green Board ➢ Assignments ➢ Lecture Based Teaching ➢ Quiz ➢ Group Discussion on Different Methods

		➢ Techniques of Decision making. ➢ Methods of Capital Budgeting – Traditional and Modern (Elementary Level)	
CLASS TEST : WORKING CAPITAL MANAGEMENT & CAPITAL EXPENDITURE DECISION			

Course outcome

CO.1	The students shall be able to understand the importance of finance and its management from decision making point of view.
CO.2	It shall help the students to make financial planning for corporate entity both for long term as well as short term.
CO.3	It shall help in understanding the concept of cost of capital and how weighted average and marginal cost of capital are helpful in formulating financial strategies
CO.4	It shall help the students in understanding the difference between capital structure, financial structure, and capitalization for taking financial decisions.
CO.5	The students shall be able to understand-the trade-off between retention of profits and distribution of profits. (dividend decision making)
CO.6	The students shall acquaint themselves with the concept of leverage and its impact on Earnings Per Share (EPS)
CO.7	The students shall recognize and use different methods of Capital Budgeting.
CO.8	The students shall be able to take short term financing decisions I've Working Capital Management (management of cash inventories and receivables.

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B. Com (Regular)
Semester III
SUBJECT: International Business
Faculty Name: Mrs. Rohini

MONTH	TOPICS	SUB TOPICS	Teaching Tools
AUGUST	**INTERNATIONAL BUSINESS**	• Meaning , Features & Importance of International Business • Domestic Business Vs. International Business • Modes of Entry in International Business • Complexities of International Business	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	GLOBALISATION AND INTERNATIONAL BUSINESS	• Introduction, Meaning of Globalisation • Growing Importance of Globalisation in World Economy • Positive & Negative Impact of Globalisation • Main Issues Arising from Globalisation • International Business & Multinational Corporations	• Green Board • Assignments • Lecture Based Teaching • Video Tutorials • Case Study
	CLASS TEST: MODES OF ENTRY IN INTERNATIONAL BUSINESS		
	COMMERCIAL POLICY INSTRUMENTS	• Tariff Barriers & its Types • Non-Tariff Barriers & its Types • Tariffs Vs. Quotas • Most Favored Nation Treatment & its Economic Implication	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	INTERNATIONAL BUSINESS ENVIRONMENT	• Meaning of International Business Environment • Environmental Factors Relevant to International Business	• Green Board • Assignments • Lecture Based Teaching • Group Discussion • Brain Storming

<table>
<tr><td></td><td></td><td>Economic Environment
Social Environment
Cultural Environment</td><td></td></tr>
<tr><td></td><td colspan="3">CLASS TEST : IMPACT OF GLOBALISATION ON INTERNATIONAL BUSINESS</td></tr>
<tr><td>SEPTEMBER</td><td>INTERNATIONAL BUSINESS ENVIRONMENT</td><td>Environmental Factors Relevant to International Business
Technological Environment
Legal Environment
Competitive Environment
Challenges of International Business</td><td>Green Board
Assignments
Lecture Based Teaching
Quiz</td></tr>
<tr><td></td><td colspan="3">CLASS TEST: TARIFF & NON-TARIFF BARRIERS</td></tr>
<tr><td></td><td>ORGANISATIONS HELPING INTERNATIONAL BUSINESS</td><td>WTO
❖ Structure
❖ Objectives
❖ Principles
❖ Features
❖ Implications
❖ WTO Vs. GATT
IMF
❖ Objectives
❖ Activities
❖ Functions
❖ Implications
World Bank
❖ History
❖ Objectives
❖ World Bank Vs. IMF
❖ Implications
Asian Development Bank
❖ Aims & Objectives
❖ Organisation of ADB
❖ Functioning of ADB
UNCTAD
History
Objectives
Organisational Stucture of UNCTAD</td><td>Green Board
Assignments
Lecture Based Teaching
Power Point Presentation</td></tr>
<tr><td></td><td colspan="3">CLASS TEST: WTO & IMF</td></tr>
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	BALANCE OF PAYMENT	• Introduction • General Principles of BOP Accounting • Components of Balance of Payment • Factors Affecting the Components of BOP Account • Balance of Trade Vs. Balance of Payment • Reasons for Disequilibrium in Balance of Payment • Ways to Overcome Disequilibrium in Balance of Payment	• Green Board • Assignments • Lecture Based Teaching • Group Discussion • Video Tutorials
OCTOBER	**SPECIAL ECONOMIC ZONES & EXPORT ORIENTED UNITS**	• Salient Features of SEZ • Legal Framework • Approval Mechanism • Administration Structure of SEZ • EOUs Features & Legal Framework • Incentives Available to SEZ & EOUs	• Green Board • Assignments • Lecture Based Teaching
	FOREIGN INVESTMENTS	• Introduction • Foreign Direct Investment ❖ Types of FDI ❖ Advantages of FDI ❖ Disadvantages of FDI ❖ FDI- Indian Scenario ❖ Sector Specific Guidelines for FDI • Foreign Institutional Investment ❖ Meaning ❖ Advantages of FII ❖ Disadvantages of FII ❖ FII in India ❖ Investment by FIIs • FII- SWOT Analysis	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	CLASS TEST : BALANCE OF PAYMENT		
	INTERNATIONAL TRADE : THE CONCEPT &	• Introduction & Features • International Trade Theories	• Green Board • Assignments • Lecture Based Teaching

	THEORIES	❖ Absolute Advantage Theory ❖ Comparative Advantage Theory ❖ Factor Proportion Theory ❖ PLC Theory ❖ Opportunity Cost Theory ❖ Investment Theory	• Group Discussion
	FOREIGN EXCHANGE MARKET & RISK MANAGEMENT	• Foreign Exchange • Structure of FOREX Market • Transactions in FOREX Market • Participants of FOREX Market • Exchange Rate Determination • Theories of Exchange Rate Determination • Exchange Rate Quotations FOREX Market- Indian Scenario	• Green Board • Assignments • Lecture Based Teaching
	TRADING BLOCS	• Meaning & Concept • Reasons for Growth of Trade Blocs • Types of Trade Blocs • Popular Trading Blocs ❖ NAFTA ❖ European Union ❖ ASEAN & APEC OPEC	• Green Board • Assignments • Lecture Based Teaching • Group Discussion • Video Tutorials
CLASS TEST	**ABSOLUTE ADVANTAGE THEORY &COMPARATIVE ADVANTAGE THEORY**		
MID-SEMESTER EXAMINATION			
NOVEMBER	**INTERNATIONAL FINANCIAL ENVIRONMENT**	• International Monetary System ❖ The Gold Standard ❖ The Gold Exchange Standard ❖ Bretton Wood System ❖ Floating Rate System ❖ The European Monetary System • International Financial Markets	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation

		• International Financial Instruments ❖ Equity Financing ❖ Debt Financing • Quasi Instrument	
	CLASS TEST	**STRUCTURE OF FOREX MARKET**	
	REGIONAL FREE TRADE AGREEMENTS & FREE TRADE AGREEMENTS	• Meaning of Regional Free Trade Agreements (RTA) • Advantages & Disadvantages of RTA • India's Engagement in RTA • Meaning of Free Trade Agreements ❖ Advantages & Disadvantages of FTA	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	INTERNATIONAL TRADE AGREEMENTS	• WTO Agreement • General Agreement on Trade in Services • General Agreement for Tariffs & Trade • United Nations Conference on Trade & Development • Trade in Manufactured Goods • Germany – India Bilateral Treaties Greenfield Investment	• Green Board • Assignments • Lecture Based Teaching • Video Tutorials
	FOREIGN TRADE PROMOTION MEASURES	• Pre-Export Schemes ❖ Advance Authorisation Scheme ❖ Duty Free Import Authorisation Scheme ❖ Export Promotion Capital Goods Scheme • Post-Export Schemes ❖ Duty Free Replenishment Certificate Scheme ❖ Duty Entitlement Passbook Scheme	• Green Board • Assignments • Lecture Based Teaching • Video Tutorials • Quiz

		❖ Duty Drawback Scheme • Institutional Infrastructure for Export promotion in India	
	CLASS TEST	**REGIONAL FREE TRADE AGREEMENTS & FREE TRADE AGREEMENTS**	

Course outcome

CO.1	Explain business expansion abroad and key issues related to their operations in other countries.
CO.2	Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.
CO.3	Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.
CO.4	Learns about the trade of goods and services, capital, knowledge, and technology across borders on a global scale.

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B. Com (Regular)
Semester III
SUBJECT: Business Environment
Faculty Name: Ms. Diksha

MONTH	TOPICS	SUB TOPICS	Teaching Tools
AUGUST	❖ **BUSINESS ENVIRONMENT—AN INTRODUCTION**	• Concept and Importance • Inter Relationship Between Business And Environment • Types of Environment- Internal, External, Micro and Macro • Limitations of Environment Analysis	• Green Board • Assignments • Lecture Based Teaching • Quiz
	❖ **ECONOMIC TRENDS**	• Economic Trends: An Overview of - • Income, Savings and investment, Industry, Trade and balance of payments, Money, Finance & Prices.	• Green Board • Assignments • Lecture Based Teaching • Video Tutorials

	❖ **PROBLEMS OF GROWTH** ❖	• **Unemployment** • Meaning & Definition • Impact of unemployment • Types of Unemployment • Underemployment • Remedial Measures • Suggestion for overcoming Unemployment Problem • **Poverty** • Meaning & Definition • Causes • Poverty Alleviation programmes. • **Regional imbalances** → Meaning → Causes → Measures to control regional Imbalances → Evaluation of Measures • **Social injustice** → Meaning & Definition → Causes & Measures taken by Government to reduce social Injustice in India • **Inflation**	• Green Board • Assignments • Lecture Based Teaching • Brain Storming
SEPTEMBER	❖ **PARALLEL ECONOMY**	• **Parallel Economy** → Meaning & Definition → Parliament Standing Committee on finance & Black Money → Impacts of Black Money on the Economy → Factors responsible for black Money → Measures taken by government to Check Black Money	• Green Board • Assignments • Lecture Based Teaching • Video Tutorials

	❖ **INDUSTRIAL SICKNESS**	• **Industrial sickness** → Meaning & Definition → Causes → Consequences → Remedial Measures	• Green Board • Assignments • Lecture Based Teaching • Self-Study
	❖ **ROLE OF GOVERNMENT**	• Monetary policy • Fiscal policy • Industrial policy • Industrial licensing • Privatization • Devaluation • Export–Import policy • Regulation of foreign investment.	• Green Board • Assignments • Lecture Based Teaching • Formative Assessment
OCTOBER	❖ **DEFICIT FINANCING**	• Concept and reasons • Implications for the Indian Economy • Analysis: current year Annual Budget. (2021-22)	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
	❖ **ECONOMIC PLANNING IN INDIA**	• Objectives, • Strategies and Priorities of Current Five-Year Plan: Major policies & Resource allocation • Causes of Slow Growth During Plans • Factors Affecting Successful Implementation of Plans in India.	• Green Board • Assignments • Lecture Based Teaching • Case Study
	❖ **NITI AAYOG**	• Structure And Formation Pillars • Objectives Functions Role In Economic Planning • Difference between NITI Aayog & Planning Commission • Three Year Action Agenda	• Green Board • Assignments • Lecture Based Teaching • Video Tutorials

NOVEMBER	❖ **CONSUMER RIGHTS AND CONSUMERISM**	• Role of Consumer Groups with special reference to India • Consumer Protection Act, 1986 with latest amendments (2020)	• Green Board • Assignments • Lecture Based Teaching • Role Play
	❖ **VARIOUS STATUTORY ACTS**	• Salient Features of FEMA, • Competition Act. • Strategies & Priorities of current Foreign Trade Policy • Exim Policy during the post reforms in India	• Green Board • Assignments • Lecture Based Teaching

Course outcome

CO.1	Indian Business Environment: Concept, components, and importance Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.
CO.2	Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.
CO.3	Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export–Import policy; Regulation of foreign investment.
CO.4	Deficit Financing and its implications for the Indian Economy
CO.5	Analysis of current year's Annual Budget. Economic Planning in India: Objectives, Strategies and Priorities of old Five-Year Plan: Major policies; Resource allocation and current setup working of NITI AAYOG.
CO.6	Salient Features of FEMA, Competition Act. Strategies & Priorities of current Foreign Trade Policy, Exim Policy during the post reforms in India.
CO.7	Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 and 2019

Teaching Plan
Session 2024-25
CLASS: B. Com (Regular) Semester III
SUBJECT: Banking & Financial System
Faculty Name: Ms. Deeksha Chawla

MONTH	TOPICS	SUB TOPICS	Teaching Tools
AUGUST	**Financial Economics & Fundamental Concepts**	• Fundamental Concepts – money, money supply & money creation.	• Green Board • Assignments • Lecture Based Teaching
	Overview of the Indian Financial System	• Nature, significance, structure of :Financial Institutions, financial markets and financial services.	• Green Board • Assignments • Lecture Based Teaching • Quiz

	Modern Commercial Banking	• Role and functions of banks,
		• Structure of banking in India & regulatory framework.
		• <u>Opening of accounts for various types of customers</u>
		  ○ Minors
		  ○ Joint Account Holders
		  ○ HUF
		  ○ Firms
		  ○ Companies
		  ○ Trusts
		  ○ Societies
		  ○ Govt. And Public Bodies
		• Importance of Anti Money Laundering.
			• Green Board
			• Assignments
			• Lecture Based Teaching
			• Practical Based Learning

SEPTEMBER	**Banker–Customer Relations**	• Know your Customer (KYC) guidelines • Different Deposit Products & services rendered by Banks • Ancillary Services: Remittances, Safe Deposit lockers etc	• Green Board • Assignments • Lecture Based Teaching • Role Play

		• Mandate and Power of attorney.	
	Payment and Collection of Cheque	• Duties and Responsibilities of Paying and Collecting, Banker– • Protection available to paying and collecting banker under NI Act • Endorsements • Forged Instruments • Bouncing of cheques and their implications	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
OCTOBER	**Principles of Lending**	• various credit Products / Facilities – working capital and term loans	• Green Board • Assignments • Lecture Based Teaching
	Credit Appraisal Techniques **Documentation** **Collaterals securities**	• Credit management • Credit monitoring • Different types of Documents • Documentation Procedures • Securities-Different modes of charging • Types of collaterals and their characteristics.	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
NOVEMBER	**Priority Sector Lending**	• Sectors • Targets • Issues / problems • Recent developments • Financial Inclusion.	• Green Board • Assignments • Lecture Based Teaching
	Credit Cards / Home Loans / Personal Loans / Consumer Loans	• Housing finance • Consumer loans • Priority sector lending • Brief outline of procedures and practices.	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning

Course Outcome

CO.1	Analyze nature of Banking Service Operations and management in banking.
CO.2	Evaluate marketing of banking services and risk management strategies.
CO.3	To understand the knowledge of banking sector in India, Money Supply, Money Creation.
CO.4	To understand the dynamics of Indian Banking Sector.
CO.5	To integrate technical and conceptual knowledge interpersonal skills to work effectively within financial service industry.

Teaching Plan
Session 2024-25
CLASS: B. Com (Regular)
Semester V
SUBJECT: Management Accounting
Faculty Name: Mrs. Rajni Kapoor

Topic	Duration	Teaching Tools
Management Accounting –Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting.	July	Greenboard, Assignments, Group Discussions
Analysis and Interpretation of financial Statement: – Meaning– Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements (a general discussion only).	August	Greenboard, Assignments, Group Discussions
Ratio Analysis: – Meaning –Nature – uses and limitations of Ratios	August	Greenboard, Assignments, Group Discussions
Fund Flow Statements : Meaning and concept of fund–Flow of Fund –Preparation of Fund flow statements – uses and significance	September	Greenboard, Assignments, Group Discussions
Cash Flow Statement : Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS–3 Norms	September	Greenboard, Assignments, Group Discussions
Managerial decision making with the help of C.V.P. Analysis : Fixation of Selling Price	October	Greenboard, Assignments, Group Discussions
Exploring new markets – make or buy–key factor – Product Mix – Operate or Shutdown	October	Greenboard, Assignments, Group Discussions
Responsibility Accounting –Concept – Significance – Responsibility centers–Activity Based Costing	November	Greenboard, Assignments, Group Discussions
Transfer Pricing – Meaning & Methods.	November	Greenboard, Assignments, Group Discussions

Couse Outcome-

CO1.	Grasp how to interpret and use financial information.

CO2.	Learn methods to analyze and control costs within a business.
CO3.	Develop skills in creating budgets and predicting financial outcomes.
CO4.	Understand how to assess a company's performance using financial data.
CO5.	Learn how to use accounting information to make informed business decisions.

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B. Com (Regular)
Semester V
SUBJECT: Direct Tax Law
Faculty Name: Mrs. Priya Mahajan

TOPICS & SUB TOPICS	DURATION	TEACHING TOOLS
INCOME TAX ACT 1961- • Basic Introduction • Brief history of Income Tax in India • Scope of the Act • Meaning And Basic Concepts of Income Tax • Tax rates under Old and New Tax Regime **AGRICULTURAL INCOME WITH EXAMPLES-** • Agriculture Income • Integration Scheme • Partly agricultural &partly non- agricultural income • Computation of agriculture income **RESIDENTIAL STATUS AND TAX LIABILITY** • Residential Status-Types • Determination of residential status of Individual, HUF, Firm, AOP, BOI, Company, AJP • Scope of Income in Different Residential Status **INCOME FROM HOUSE PROPERTY** • Annual value u/s 22 • Computation of income from Self occupies house, Let out and Deemed to let out House • Deductions u/s 24 • Treatment of Unrealised rent and Arrears of Rent • Loss from House Property	**JULY-AUGUST**	• **Lecture based Teaching Learning (chalk and talk)** • **Group Teaching &Learning (Group Discussion on Budget)** • **Learning through Problem Solving (Practical Examples)** • **Peer Teaching (Teams Competition)** • **Inquiry based Learning (Doubt session in class as well as WhatsApp Group)** • **Assignments** • **Class Tests**
INCOME FROM SALARY • Salary u/s 15 and its features • Types of Provident Funds and tax treatment • Types of Allowances • Types of Perquisites • Profit in Lieu of Salary	**SEPTEMBER**	• **Lecture based Teaching Learning (chalk and talk)** • **Group Teaching &Learning (Group Discussion on**

Computation of Salary income under old And New tax regime **TAX DEDUCTION AT SOURCE** • Concept of TDS • TDS rates in Different cases • Penalties and consequences in case of failure of TDS **SET OFF AND CARRY FORWARD OF LOSSES** • Meaning of set off of losses and carry forward of losses • Provisions of set off and carry forward under different heads **INCOME FROM OTHER SOURCES** • Meaning of General and Specific Incomes • Tax treatment of Casual incomes, interest from securities, Gifts of money, movable property and immovable property • Dividend, types and tax treatment • Deductions allowable u/s 57 • Deductions disallowed u/s 58 **CLUBBING PROVISIONS**		**Budget)** • **Learning through Problem Solving (Practical Examples)** • **Peer Teaching (Teams Competition)** • **Inquiry based Learning (Doubt session in class as well as WhatsApp Group)** • **Assignments** • **Class Tests**
INCOME FROM SHORT TERM AND LONG TERM CAPITAL GAINS • Meaning of Capital Assets • Assests excluded from capital assests • Meaning of short and long term capital gain • Transfer and transactions not to be treated as transfer • Indexation and computation of long term capital gain • Tax rates on short and long term capital gains • Capital gains exempted under section 10 and 54 **DEPRECIATION** • Meaning • Important consideration while calculating depreciation • Unabsorbed depreciation • Depreciation rates • Additional depreciation **INCOME FROM BUSINESS &PROFESSION**	**OCTOBER**	• **Lecture based Teaching Learning (chalk and talk)** • **Group Teaching &Learning (Group Discussion on Budget)** • **Learning through Problem Solving (Practical Examples)** • **Peer Teaching (Teams Competition)** • **Inquiry based Learning (Doubt session in class as well as WhatsApp Group)** • **Technology based learning (Audios on different topics)** • **Self- study** • **Revision Tests**

• Meaning of Business, Profession and vocation • Income taxable under head B&P under charging section 28 • Deductions allowable u/s30- 35,36,37 • Deductions expressly disallowed • Maintenance of Books and Accounts and Audit of accounts u/s44A and 44AB • Presumptive incomes u/s 44AD and 44ADA		
DEDUCTIONS FROM THE GROSS TOTAL INCOME OF INDIVIDUALS • Deductions under chapter VI • Conditions and various deductions allowed to individuals **ASSESSMENT OF SALARIED INDIVIDUALS** • Tax provisions relating to assessment of individuals under old tax and new tax regime • Concept of Alternate Minimum Tax (AMT) **COMPUTATION OF TAX LIABILITY** • Rebate u/s 87A, Rebate u/s 86, Relief u/s 89, Advance tax • Computation of tax liability under old and new tax regime	**NOVEMBER**	• **Lecture based Teaching Learning (chalk and talk)** • **Group Teaching &Learning (Group Discussion on Budget)** • **Learning through Problem Solving (Practical Examples)** • **Peer Teaching (Teams Competition)** • **Inquiry based Learning (Doubt session in class as well as WhatsApp Group)** • **Technology based learning (Audios on different topics in Google Classroom)** • **Self- study** • **Individual learning** • **Revision Tests**
As syllabus is too vast to be covered in semester, Extra classes in free periods as well as online classes on Holidays will be taken to give proper practical exposure to students.		

Course Objective:

The course Direct Tax Law aims to provide students with a foundational understanding of the Income Tax Act, 1961, covering its history, scope, and key concepts such as assessment year, previous year, residential status, and agricultural income. It focuses on computing income under various heads, including salary, house property, business and profession, capital gains, and other sources. This course equips students with the knowledge to navigate individual tax computations effectively.

Course Outcomes: After completion of the course the students would be able to

- Understand the basics concepts and definitions of Income Tax.
- Compute income from House Property.
- Illustrate the calculation of Salary Income.
- Analyze difference between Long- term Capital Gain and Short-Term Capital Gain, Exemption under head

Capital Gain and computation of tax on long- and short-term Capital Gain.
- Illustrate the calculation of Income from Other Sources.
- Understand and calculate various deductions available to assesses under Section 80 C to 80 U.
- Understand the rates of TDS in computation of income.
- Compute total taxable income and tax liability of an individual.

After studying Direct Tax Laws at the graduation level, students can pursue advanced degrees like M.Com, MBA in Taxation, or LLM in Taxation Law, and certifications such as CA, CMA, or Diploma in International Taxation. Specialized short-term courses in tax planning, compliance, or ERP systems (e.g., SAP) enhance practical skills. Law courses like LLB or diplomas in Corporate Taxation are also valuable. International certifications, such as CPA or ACCA, offer global exposure. These qualifications lead to roles like Tax Consultant, Direct Tax Advisor, or Revenue Officer in government, consulting, and corporate sectors.

Teaching Plan
Session 2024-25
Odd Semester
CLASS- B.com (Regular)
Semester -V
SUBJECT- Auditing
Faculty Name: Mrs. Shikha Puri

MONTH	TOPIC	SUB TOPIC	Teaching Tools
AUGUST	❖ **INTRODUCTION TO AUDIT**	• Meaning and Objectives • Basic Principles • Auditing Techniques.	• Green Board • Assignments • Lecture Based Teaching
	❖ **CLASSIFICATION OF AUDIT**	• Classification of Assurance Standards Audit • Audit planning • Qualities of Auditor • Advantages and Limitations of Audit.	• Green Board • Assignments • Lecture Based Teaching
SEPTEMBER	❖ **INTERNAL CONTROL**	• Introduction, Necessity, Definitions • Internal Check: Definitions • Difference between Internal Check and Internal Control	• Green Board • Assignments • Lecture Based Teaching • Brain Storming
	❖ **INTERNAL CHECK AND INTERNAL AUDIT**	• Fundamental Principles of Internal Check • Difference between Internal check and Internal audit.	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
OCTOBER	❖ **VOUCHING OF TRADING TRANSACTIONS**	• Definition • Features • Examining Vouchers • Vouching of Cash Book • Vouching Of Trading Transactions	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
	❖ **VERIFICATION OF TRADING TRANSACTIONS**	Valuation of Assets & Liabilities: • Meaning, • definition and objects – Vouching vs. Verification	• Green Board • Assignments • Lecture Based Teaching • Group Discussion

		• Verification • Valuation of different asset and liabilities	
NOVEMBER	❖ **AUDIT OF LIMITED COMPANIES**	→Audit of Limited Companies: →Company Auditor – • Qualifications and disqualifications • Appointment , Removal, Remuneration, Rights, Duties and Liabilities of auditor	• Green Board • Assignments • Lecture Based Teaching • Formative Assessment
	❖ **AUDIT COMMITTEE**	• Audit Committee • Auditor's Report - Contents and Types • Auditor's certificates	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
	❖ **SPECIAL AREAS OF AUDIT**	• Tax audit and Management audit – Recent Trends in Auditing	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation

Couse Outcome-

CO.1	Get a clear understanding of the various auditing methodologies.
CO.2	Grasp of what auditing is and what the current trends are like: management audit, tax audit, energy audit, environmental audit, and social audit.
CO.3	Gain understanding of basic concepts of auditing including internal control, check and audit, vouching and verification of transactions and valuation and verification of assets and liabilities.
CO.4	Students will gain fundamental understanding on how an audit report is prepared and types of audit report.
CO.5	They will find out errors and frauds in the financial statements of the companies.

Teaching Plan
Session 2024-25
Odd Semester
CLASS- B.com (Regular)
Semester -V
SUBJECT- BANKING SERVICES MANAGEMENT
Faculty Name: Mrs. Renu Tandon

TOPIC	DURATION	TEACHING TOOLS
Banking Services – Meaning and Importance – Economic and Monetary implications of Banking Operations – Tangible Services – Deposits, Withdrawals and Lending – Intangible Services – Improved Customer Services – Deficiency in Services – Ways to Improve the Services.	July-August	**Lecture based learning** (chalk and talk) **Group teaching and learning**
lending Services – Loans and Advances – Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing–advances.	September	**Lecture based teaching learning** Chalk and talk **Any other (**seminars) **Self study**
Regulations for Banking Services – Banking Regulation Act 1949 – RBI Act 1934 – Negotiable Instrument Act 1881– Endorsement, Crossing of Cheques, Payment of Cheques, Collection of Cheques, Bills of Exchange and Promissory Notes, Rights and Liabilities of parties to Negotiable Instrument – Relationship between Banker and Customer.	October	**Lecture based teaching learning** Chalk and talk **Any other** (class tests.) **Self study**
E – Banking Services – Internet Banking – Phone Banking – Mobile Banking – ATM's – Debit Card – Credit Cards. **Banking Sector Reforms** – Basle Norms – Capital Adequacy – Globalised Challenges in Banking Services – New Trends in Banking Services – Measurement of Service Quality – SERVQUAL	November	Any other (seminar) **Self study**

Course outcome

CO.1	Knowledge related to banking industry
CO.2	Know about the functions of banks ,banking operations and regulations
CO.3	Students learn about various negotiable instruments and their working
CO.4	Students also get Knowledge about the role of technology in banking
CO.5	The course also gives Knowledge about ethical and emerging trends in banking

Teaching Plan
Session 2024-25
Odd Semester
CLASS- B.com (Regular)
Semester -V

SUBJECT: Insurance Service Management

Faculty Name: Ms. Diksha

MONTH	TOPICS	SUB TOPICS	Teaching Tools
AUGUST	**INSURANCE ORGANIZATION AND MANAGEMENT**	• **Insurance Organization and Management** – Organisation forms in Life and Health insurance – Organisational structure – Life insurers management	• Green Board • Assignments • Lecture Based Teaching
	OFFICE ADMINISTRATION	• **Office administration** – Insurance documentation • Proposal forms • Policies contracts • Premium receipts • Endorsement • Renewals	• Green Board • Assignments • Lecture Based Teaching • Class Discussion
	INSURANCE PUBLICITY	• Insurance Publicity	• Green Board • Assignments • Lecture Based Teaching
ASSIGNMENT	**INSURANCE DOCUMENTATION ORGANIZATIONAL AND MANAGERIAL STRUCTURE OF LIC**		
SEPTEMBER	**ROLE OF INSURANCE INTERMEDIARIES IN EMERGING MARKETS**	• Agency Regulation Prerequisites • Training procedures for becoming an agent • Remuneration and other benefits • Agency commission structures • Functions of an agent.	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation

OCTOBER	**UNDERWRITING AND CLAIMS**	• Computation of premium and Bonuses , Claims ,Annuities, Pensions • Claim processing and settlement • Role of Surveyors • Opportunity to appeal • Considerations in deriving gross premiums • Premium rate structure • Surplus and its distribution • Annual claim costs • Premium rate variables	• Green Board • Assignments • Lecture Based Teaching
	NEED FOR UNDERWRITING –	• Principles in underwriting • Features affecting Insurability.	• Green Board • Assignments • Lecture Based Teaching • Class Discussion
MID SEMESTER EXAMS			
NOVEMBER	**PRICING OF INSURANCE PRODUCTS**	• Impact of Legislation and Competition on Pricing • Taxation and Policies-Market related policies and Cost Consciousness • Accounting practices – Scale of operations • Factors having impact on the demand for insurance	• Green Board • Assignments • Lecture Based Teaching • Class Discussion • Power Point Presentation
	RIGIDITIES IN THE PRESENT PRICING SYSTEM	• Rigidities in the present pricing system • Getting out of a controlled price regime • Price behaviours in a deregulated market.	• Green Board • Assignments • Lecture Based Teaching

Course Outcome

CO.1	Insurance Organization and Management, Organization forms in Life and Health Insurance
CO.2	Organizational structure and Life insurers management and Office administration
CO.3	Insurance documentation, Proposal forms, Policies contracts, Premium receipts –Endorsement – Renewals and Publicity
CO.4	Role of Insurance Intermediaries in Emerging Markets
CO.5	Agency Regulation
CO.6	Agency commission structures – Functions of an agent.
CO.7	Prerequisites and Training procedures for becoming an agent, Remuneration, and other benefits

Teaching Plan
Session 2024-25
SUBJECT: Goods and Services Tax
Class: B. Com Semester - IV
Faculty Name: Mrs. Alka Sharma

Sr. No.	Topic	Duration	Teaching Tools
1	**GST Act 2017**: Overview, Constitutional aspects, Implementation, Lability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
	Exemption from GST: Introduction, Composition Scheme and remission of Tax.		
2	**Registration**: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.	**February**	**Lecture based teaching learning** (Chalk and talk) **Any other** (assignment)
	Supply: Concept, including composite supply, mixed supply, interstate supply, inra-state supply, supply in territorial waters, place and time of supply.		
3	**Input Tax Credit**: Introduction, Tax Invoice Credit & Debit notes, e-way bill.	**March**	**Lecture based teaching learning** (Chalk and talk)
	Computation of GST Liability and Payment including time, method of making payment,challangeneration, CPIN, TDS &TCS. Reverse charge.		
4	**Returns**: various returns to be filed by the assesses.	**April**	**Lecture based teaching learning** (Chalk and talk)
5	**GST Portal**: Introduction , GST Eco-system, GST Suvidha Provider (GSP),		**Lecture based teaching learning** (Chalk and talk)

	UploadingInvoices		

Course outcomes

CO.1	Development of Critical thinking and problem solving skills to resolve the GST related Issues.
CO.2	Learn about the role and functioning of GST Council.
CO.3	Ability to prepare and file GST returns.
CO.4	Familiarization with the processing and recording of GST transactions.
CO.5	Understanding the practical aspects of GST and equip them to become tax practitioners

Teaching Plan
Session 2024-25
SUBJECT: Industrial Laws
Class: B. Com Semester - IV
Faculty Name: Mrs. Rajni Kapoor

Sr. No.	Topic	Duration	Teaching Tools
1	THE FACTORIES ACT, 1948: Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers Working hours of Adults and Young persons.	**January**	Greenboard, Assignments, Group Discussions, Seminar
2	TRADE UNIONS ACT, 1926: Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions	**February**	Greenboard, Assignments, Group Discussions, Seminar
	INDUSTRIAL DISPUTES ACT, 1947: Meaning of Industrial Disputes		Greenboard, Assignments, Group Discussions, Seminar
3	Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts, Lay off and retrenchment.	**March**	Greenboard, Assignments, Group Discussions, Seminar
	EMPLOYEES' STATE INSURANCE ACT, 1948: Constitution and Functions		Greenboard, Assignments, Group Discussions, Seminar
4	Employees state Insurance corporation, Standing committee and medical Benefit Council, Provisions relating to Contribution and benefits	**April**	Greenboard, Assignments, Group Discussions, Seminar
5	WORKMEN'S COMPENSATION ACT, 1923: A brief study of the basic provisions of the act.	**May**	Greenboard, Assignments, Group Discussions, Seminar

Course outcomes

CO.1	Grasp the laws governing the relationship between employers and employees.
CO.2	Understand the rights and obligations of workers and employers in the workplace.
CO.3	Learn about laws ensuring safety and health measures at work.

CO.4	Explore ways to resolve conflicts between employees and employers.
CO.5	Understand how industries comply with legal requirements and regulations.

Teaching Plan
Session 2024-25
SUBJECT: Principles and Practices of Banking and Insurance
Class: B. Com Semester - IV
Faculty Name: Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1	**Banks**: Their types and functions, Management and organizational set up of commercial banks, Impact of Banking reforms on organizational structure of banks (with SBI as model), Managementof deposits, Advances and loans in commercial banks. Central Bank-their role, objectives and functions Reserve Bank of India and its monetary policy since 1951. Present structure of commercial banking in India. State Bank of India.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	**Reforms and Indian Banking**. Structure, Organisation and regulation of Indian Money Market and Capital Market. Introduction to mutual Funds. Introduction to merchant banking. Introduction to Asset Liability Management.	**February**	**Lecture based teaching learning** (Chalk and talk) **Any other** (assignment)
3	**E-Banking**. Electronic Transfer of Funds, Internet Banking. Financial Inclusion-Concept & Importance		
4	**Insurance**: Concept, Principles and Its relevance in developing country like India. Attitude towards the insurance cover.	**March**	**Lecture based teaching learning** (Chalk and talk)
5	**Life Insurance**: Nature & use of Life Insurance – distinguishing characteristics of lifeinsurance contracts		
6	**Origin and growth of non-life insurance**: Salient features of insurance Act & IRDA Act.	**April**	**Lecture based teaching learning** (Chalk and talk)

	Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.		

Course outcomes

CO.1	Explain , evaluate and interpret the terminology and concepts related to banking ,insurance and finance
CO.2	Identify ,compare and analyse the characteristics , structure , functioning and performance of banking and insurance companies.
CO.3	Demonstrate the capability to work independently in the related fields/areas
CO.4	Integrate and communicate qualitative and quantitative information to the community at large

Teaching Plan
Session 2024-25
SUBJECT: Cost Accounting
Class: B. Com Semester - IV
Faculty Name: Mrs. Shikha Puri

Sr. No.	Topic	Duration	Teaching Tools
1	Introduction: - Concept of Cost, Costing, Cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and Objectives of Cost Accounting, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost Unit & Cost Centre, Elements of Cost, Material, Labour and other Expenses Classification of Cost, Types of Costs andPreparation of Cost Sheet.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	Contract Costing- Meaning, Features and Rules regarding the calculation of Profits in case of complete and incomplete contracts alongwith the treatment of Work-in-progress.	**February**	**Lecture based teaching learning** (Chalk and talk) **Any other** (assignment)
3	Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains, Inter processprofitsand equivalent production.		
4	Reconciliation of Cost & Financial accounts	**March**	**Lecture based teaching learning** (Chalk and talk)
5	Marginal Costing– Meaning and various concepts - Fixed Cost Variable Cost, Contribution, P/VRatio, Break Event Point, Margin of Safety, Managerial Applications.		
6	Standard Costing- Definition and Meaning	**April**	**Lecture based teaching**

	of Various Concepts Advantages and LimitationsofStandard Costing		**learning** (Chalk and talk)
7	Variance Analysis – Material, Labour and Overheads Variances only.		**Lecture based teaching learning** (Chalk and talk)
8	Budget and Budgetary Control- Definition, Meaning and objectives of Budgetary control Advantages and disadvantages of Budgetary Control, Types of Budget.		

Course outcomes

CO.1	They can demonstrate and apply the cost concepts in real world business and estimate and take future business decisions
CO.2	Differentiate and appraise the cost sheet with the financial Statement.
CO.3	Classify cost and prepare a subsequent cost Sheet
CO.4	Learners will read and understand the role of Cost accounting in the business management of manufacturing and non-manufacturing companies and also understand the basic concept of cost and how they are presented in the books.

Teaching Plan
Session 2024-25
CLASS: B. Com (Regular)
Semester: IV
SUBJECT: Electronic Banking and Risk Management
Faculty Name: Mrs. Rohini

Month	Topic	Sub Topic	Teaching Tools
January	Electronic Banking	• Core Banking • Electronic products On line Banking • Facilities provided and Security Issues, Cheque Truncation, Microfiche, Phone and Mobile Banking Electronic Funds Transfer Systems • plain messages (Telex or Data Communication) • Structured messages (SWIFT, etc...) – RTGS	• Green Board • Assignments • Lecture Based Teaching • Class Discussion
February	Information Technology	• Current trends • Banknet, RBI net, • Datanet, Nicnet, • I–net, Internet, • E–mail, etc. • Role and uses of technology up gradation • Global developments in Banking Technology • Impact of Technology on Banks • Effect on Customers and Service Quality • Computer Audit • Information System Audit. Information System Security and Disaster Management.	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning • Class Discussion • Power Point Presentation
March	Risk Management	• Types of risks in banks, Risk Management Frame work in Banks: Enterprise–wide Risk Management in Banks; Elements of Risk Management Frame work.	• Green Board • Assignments • Lecture Based Teaching • Class Discussion
April	Systematic Risk Management in Banks	• Different Measures of measuring Risks; risk management	• Green Board • Assignments • Lecture

		• process and techniques for assessment and management. Asset– liability management in banks, • Role of RBI	Based Teaching • Video lecture • Class Discussion

Course outcomes

CO.1	Understand banking and finance system in India.
CO.2	Acquaint commercial bank and its product.
CO.3	Build customer relationship in banking sector.
CO.4	Well verse with e-banking services and internet Banking

Teaching Plan
Session 2024-25
CLASS: B. Com (Regular) Semester V
SUBJECT: Accounting for Bankers
Faculty Name: Ms. Deeksha Chawla

MONTH	TOPICS	SUB TOPICS	Teaching Tools
AUGUST	• **Accounting**	• Accounting- Evolution • Definition & Scope • Nature and purpose of accounting; • Historical perspectives – Origins of accounting principles • Accounting standards and its definition and Scope • Generally Accepted Accounting Principles	• Green Board • Assignments • Lecture Based Teaching
	• **Basic Accountancy Procedures**	• Record keeping basics – account categories – debit and credit concepts – journalizing • Maintenance of Cash/ Subsidiary books • Ledger • Trial Balance – Adjusting and Closing entries – Day Book and General Ledger Posting, • Capital & Revenue Expenditure, Preparation of Trading A/C; • Profit and Loss A/C; Profit & Loss Appropriation Account; • Balance Sheet.	
	TEST: Record Keeping – journal, ledger, subsidiary books.		
SEPTEMBER	• **Basics of Business Mathematics**	• Calculation of Simple Interest and Compound Interest	

		• Fixed and Floating Interest Rates • Calculation of EMIs – Calculation of front end and back end interest • Calculation of Annuities.	
	• Banker and Customer	• Relationship between Banker and customer	
	• Rules for bank account	• Rules for bank accounts, cash/clearing/transfer vouchers/Registers maintained /main day book / General Ledger.	
	ASSIGNMENT	• Basics of Business Mathematics	
	TEST	• Calculation of Simple Interest and Compound Interest	
OCTOBER	**• Requirements of Banking Companies**	• Requirements of Banking Companies as to Accounts and Audit; • Significant Features of Accounting • Systems of Banks; • Principal Books of Accounts; Preparation and Presentation of Financial Statements of Banks; • Disclosure Requirements of Banks; • Additional Disclosures prescribed by RBI; • Disclosures required under BASEL norms • Provisions regarding the Audit of Bank accounts. • Accounting for NPA /Provisioning norms.	
NOVEMBER	**• Computerized accounting**	• Computerized accountingmeaning, features, • trends used in computerized accounting:	

		• difference between computerized accounting and manual accounting: • software's available in the market: • Computerization in the banks – scope and experiences in the banking: • various banking services through computers. • Bank Reconciliation statement, • Bills of Exchange.	
	Assignment	• NPA Norms, Simple interest compound interest	

Course Outcome

CO.1	To understand basic concept of banks and functions of commercial banks.
CO.2	To evaluate different types of performance measurement systems in accounting and commonly used financial control systems.
CO.3	To demonstrate knowledge of accounting of banking institutions, concepts, and techniques.
CO.4	Demonstrate knowledge of financial accounting concept and techniques.
CO.5	Make sound financial decisions in real world settings.
CO.6	To encourage professional, ethical code of professional practice.

Teaching Plan
Session 2024-25
SUBJECT: Operations Research
Class: B. Com Semester - VI
Faculty Name: Mrs. Alka Sharma & Ms. Rohini Jairath

Sr. No.	Topic	Duration	Teaching Tools
1	**Basics of Operational Research** – Development, Definition Characteristics, Necessity, Scope, Limitation.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	**Linear Programming** – Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution. Theory of Simplex method, Big–M Method.		
3	**Transportation Model** – Assumption, Formulation and Solution of transportation Models, Trans– Shipment Problems, Definition of Assignment Model, Hungarian Method for solution of Assignment Problems, Traveling Salesman Problem.	**February**	**Lecture based teaching learning** (Chalk and talk) **Any other** (assignment)
4	**Queuing Models** – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poison Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model.	**March**	**Lecture based teaching learning** (Chalk and talk)
5	**Game Theory** – Theory of Games, Characteristics of Games, Rules – Look for a pure Strategy, Reduce Game by Dominance, Mixed		

	Strategies (2 x 2 Games, 2 x n Games or m x2 Games).		
6	**Net Work Analysis** in Project Planning: Project, Project Planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises	**April**	**Lecture based teaching learning** (Chalk and talk)

Course outcomes

CO.1	Solve linear programming problems using appropriate techniques and optimization solvers, interpret the results obtained.
CO.2	Determine optimal strategy for Minimization of Cost of shipping of products from source to Destination/ Maximization of profits of shipping products using various methods, Finding initial basic feasible and optimal solution of the Transportation problems
CO.3	Optimize the allocation of resources to Demand points in the best possible way using various techniques and minimize the cost or time of completion of number of jobs by number of persons.
CO.4	Model competitive real-world phenomena using concepts from game theory. Analyse pure and mixed strategy games
CO.5	Formulate Network models for service and manufacturing systems, and apply operations research techniques and algorithms to solve these Network problems

Teaching Plan
Session 2024-25
SUBJECT: Corporate Governance
Class: B. Com Semester - VI
Faculty Name: Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1	**Ethics in Business:** Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability,Responsibility, Leadership, Diversity, Discrimination	January	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder‟s Protection, Corporate Governance and Business Ethics.		
3	**Corporate Governance:** Conceptual framework of Corporate Governance, Insider Trading,Rating Agencies, Whistle Blowing,		
4	Corporate Governance Reforms, Initiatives in India including clause 49.	February	**Lecture based teaching learning** (Chalk and talk) **Any other** (assignment)
3	**Major Corporate Scandals:** Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India),		
4	Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance alwaysthe Cause for Corporate Failures?	March	**Lecture based teaching learning** (Chalk and talk)
5	**Codes & Standards on**		

	Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992 , Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998,		
6	OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes–Oxley (SOX) Act, 2002(USA), Smith Report, 2003 (UK)	**April**	**Lecture based teaching learning** (Chalk and talk)

Course outcomes

CO.1	Demonstrate a solid understanding of the purpose and nature of corporations.
CO.2	Evaluate different stakeholders' roles and significance in relation to corporate governance.
CO.3	Explain the importance of regulation, markets and information in corporate governance.
CO.4	International differences and similarities in relevant institutions and developments.

Teaching Plan
Session 2024-25
SUBJECT: Portfolio Management
Class: B. Com Semester - VI
Faculty Name: Dr. Mrs. Kuljeet Kaur

Sr. No.	Topic	Duration	Teaching Tools
1	**Portfolio Theory:** Merits of Diversification: Diversification and Portfolio Risk, Portfolio Return and Risk, Calculation of Portfolio Risk, Optimal Portfolio.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
	Portfolio Selection: Concept of Portfolio Selection, Optimal Portfolio, Objectives, Risk and Investor Preferences, Investment Constraints, Cut–off Rate and New Securities,		
2	Efficient Frontier and Portfolio Selection **Portfolio Revision:** Meaning, Need, Techniques of Portfolio Revision, Formula Plans,Rules Regarding Formula Plans, Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Modifications, Rupee Averaging Technique	**February**	**Lecture based teaching learning** (Chalk and talk) **Any other** (assignment)
4	**Introduction to Investment Management:** Concept and objectives of investment, Difference between Investment and Speculation, Investment and Gambling, Meaning of Investment Management, Investment Management Process, Investment Alternatives, Features of Investment Avenues, Types of Management Strategies, Approaches to Investment	**March**	**Lecture based teaching learning** (Chalk and talk)
6	**Economic and Industry Analysis:** Macro–Economic Analysis, Forecasting, Industry Analysis, Sensitivity of Business Cycle, Industry Life Cycle Analysis, Porter Model of	**April**	**Lecture based teaching learning** (Chalk and talk)

	Assessment of Profit Potential of Industries.		

Course outcomes

CO.1	Understanding the word Portfolio, its Meaning and Benefits. Discuss the process of Portfolio Management.
CO.2	Meaning of Rationale of Diversification in Investments and its Importance.
CO.3	Determining the Portfolio risk and return and measuring them on the basis of various techniques.
CO.4	To acquire the conceptual understanding of Strategic Assets Allowances and the methods.
CO.5	Mode of Portfolio selection through distinctive theories and models of portfolio management.

Teaching Plan
Session 2024-25
SUBJECT: Financial Services
Class: B. Com Semester - VI
Faculty Name: Mrs. Renu Tandon

Sr. No.	Topic	Duration	Teaching Tools
1	**Financial services** – meaning – features – importance – contribution of financial services in promoting industry – service sector	January	**Lecture based teaching learning** (chalk and talk) **Group discussion**
	Merchant banking – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchantbanking practices in India. Weakness in the functioning of merchant bankers in India.		
2	**Mutual funds**: Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes –money market mutual funds – private sector mutual funds – functioning of mutual funds in India.	**February**	**Lecture based teaching learning** (Chalk and talk) **Any other** (assignment)
4	**Lease financing**: Meaning – types of leasing – factors influencing lease – performance of leasing industry in India – RBI guidelines for hire–purchase – problems of hire–purchasingcompanies in India.	**March**	**Lecture based teaching learning** (Chalk and talk)
5	**Factoring**: Concept of factoring – why factoring – types of factoring –factoring mechanism – securitization of debt – concept and mechanism		

6	**Retail banking services** – personal loan – home loons – car loans – consumer loans –educational loans–concept of plastic money – credit cards – debit card – (meaning – features – types – merits and demerits of each services are covered)	**April**	**Lecture based teaching learning** (Chalk and talk)
7	**Venture Capital:** Concept of venture capital fund – characteristics – growth of venturecapital funds in India.		**Lecture based teaching learning** (Chalk and talk)

Course outcomes

CO.1	To impart knowledge regarding the components of Indian Financial System.
CO.2	To provide in depth understanding of different avenues of financial system viz. Capital markets, banking, insurance, mutual funds & other related services.
CO.3	To enable the students to understand the role & functioning of regulatory bodies in Financial sector
CO.4	To equip the students with skills required to operate in competitive environment in the Service sector

Teaching Plan
Session 2024-25
SUBJECT: Bank Marketing
Class: B. Com Semester - VI
Faculty Name: Ms. Rohini Jairath

Sr. No.	Topic	Duration	Teaching Tools
1	**Introduction of Marketing and Key Concepts**–Definition Marketing and Market, Four elements in Marketing Mix and their inter relationship. Marketing Planning–Micro and Macro factors influencing the market for an organisation, Bank Marketing and Marketing Mix, Bank Distribution. The art of Customer Service as applied to banking.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	**Customer Behaviour in Banking**, Banking Consumer and Market Segmentation–Mass Marketing, Multiple Marketing, Steps in strategy formulation, Marketing Research in Banking–types of data–primary and secondary, uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis inBanking	**February**	**Lecture based teaching learning** (Chalk and talk) **Any other** (assignment)
4	**Bank's product strategy**–Core, Value Added, Fundamental and Augmented Products, Product Item and Product Line , Difference between product and service , The concept of Product/Service Delivery in Banking, Pricing Strategies and its applications in banking— Elasticity of demand , Break Even Analysis,Different types of products and key variables	**March**	**Lecture based teaching learning** (Chalk and talk)
6	**Banking Promotion Strategy**–The Communication process, Goals of Communication,Steps in developing effective communication, Selling and Organising for sales and Selling to corporate clients– Meaning of	**April**	**Lecture based teaching learning** (Chalk and talk)

	corporate clients, relationship and transaction banking, bank organisation for large corporateclients		

Course outcomes

CO.1	• Financial services, such as banking, insurance, mutual funds, and venture capitals.
CO.2	the challenges of marketing services, such as inventory, demand and supply, and quality control.
CO.3	strategies used by successful services marketers to overcome challenge.
CO.4	how to analyze customer behavior, attitudes, and market segmentation.
CO.5	how to conduct market research to collect, analyze and interpret customer attitudes and market developments.
CO.6	the regulatory framework of banks and insurance companies.