PREM CHAND MARKANDA S.D. COLLEGE FOR WOMEN, JALANDHAR CITY

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

PG DEPARTMENT OF COMMERCE AND MANAGEMENT

Session: 2025-26

EVEN SEMESTER

B.COM. (FINANCIAL SERVICES)

(CREDIT BASED GRADING SYSTEM (CBGS)

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 to meet 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.

SEMESTER-II

S. No.	Course Code	Course Title	L+T+P	Total Marks
Ability Enhancement Course				
1	**ENL 222:**	**Communication Skills in English – II**	3+0+1	100
Compulsory Course				
2	**PBL 602:** **PBL 612:** **PHC 111:**	*Punjabi (Compulsory)/ **mu`FlI pMjwbI / ***Punjab History & Culture	4+0+0	100
D iscipline Specific Course				
3	BCS02006T	Quantitative Techniques for Business - II	4+0+0	100
4	BCS02007T	Mercantile Law	4+0+0	100
5	BCS02008T	Banking Operations & Regulations	4+0+0	100
Value Added Course				
6	**SOA: 105**	Drug Abuse: Problem, Management and Prevention (**Value Added Course)**	2+0+0	50

SEMESTER – IV

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1		Cost Accounting	4+0+0	100
2		Income Tax Law-II	4+0+0	100
3	BCS04005T	Fundamentals of Insurance & its Accounting	4+0+0	100
4		Marketing Management	4+0+0	100
5	BCS04006T	Fundamentals of Human Resource Management	4+0+0	100
Value Added Course				
6	**ESL 222**	ESL:221Environmental Studies **(Value Added Course)**	2+0+0	50

SEMESTER – VI:

Course Code	Course Title	L+T+P	Total Marks	Total Credits
Paper-I	Entrepreneurship & Small Business	4+0+0	100	4
Paper-II	Security Analysis & Portfolio Management	4+0+0	100	4
Paper-III	Indian Economy with special reference to Punjab	4+0+0	100	4
Paper-IV	Mutual Funds	4+0+0	100	4
Paper-V	Corporate Governance	4+0+0	100	4
Paper-VI	Income Tax Law-II	4+0+0	100	4
Paper-VII	General Studies*	2+0+0	50	2
Paper-VIII	Workshop	0+0+2	50	2

Teaching Plan

Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - II

SUBJECT: Mercantile Law

Faculty Name: Mrs. Rajni Kapoor

The objective of this course is to provide students with knowledge of laws governing business and commercial activities, enabling them to understand legal rights, duties, and liabilities, and to apply legal principles in practical business situations.

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
2	Discharge of contract – Modes of discharge, Breach of Contracts and its remedies.	February	• Greenboard • Assignments • Group Discussions
3	Contract of Indemnity and Guarantee Contract of Bailment & Pledge, Contract of Agency	February	• Greenboard • Assignments • Group Discussions
4	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
5	Transfer of ownership in goods	March	• Greenboard • Assignments • Group Discussions
6	including sale by non–owners, Performance of contract of sale		
7	Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.	April	• Greenboard • Assignments • Group Discussions

8	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, Conversion to LLP, Winding Up and Dissolution.	April	• Greenboard • Assignments • Group Discussions
9	The Competition Act: Competition Commission: Aim and Objectives; Important Provisions	May	• Greenboard • Assignments • Group Discussions

Couse Outcome-

CO1. Learn the basic laws that businesses need to follow.
CO2. Grasp how contracts work and how businesses make deals legally.
CO3. Understand the laws that control how companies operate.
CO4. Explore how laws safeguard customers in business transactions.
CO5.Apply these legal rules to solve practical business issues.

Teaching Plan

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - II

SUBJECT: Banking Operations and Regulations

Faculty Name: Mrs. Deeksha Chawla

Sr. No.	Topic	Duration	Teaching Tools
1	Banking: Evolution of Modern Banking System in India, Present Structure of Banking in India. Commercial Banking-Role and function of banks, Banker Customer Relationship	**January**	• Lecture based teaching learning (chalk and talk) • Group discussion
2	Various types of bank accounts, Opening of Bank accounts & its operations, closing of bank accounts, Various types of customers, KYC norms.	**February**	• Lecture based teaching (chalk and talk) • Group discussion • Any other (quiz)
3	Principles of lending-loans and advances, Types and Documentation.		
4	Innovations fin Banking: Wholesale and Retail Banking, Universal and Narrow Banking, off Shore Baning and Multinational banking and cheque truncation system, Globalised challenges in Banking services	**March**	• Lecture based learning • Individual learning
5	Measfurement of Service quality SERVQUAL Model	**April**	• Lecture based learning • Individual learning
6	Digitalization of banking –E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards, Introduction to IFSC, MICR, UPI, BHIM and Paytm.		

Course outcomes

CO.1	• Understanding different types of bank accounts and the process of opening a bank Account.
CO.2	• Ability to assess the significance of KYC norms.
CO.3	• Knowledge regarding different types of banks in India.
CO.4	• Ability to understand the provisions required to be created for different types of non-performing assets.
CO.5	• Familiarization with the different types of banker-customer relationship.

Teaching Plan

Session: 2025-26

SUBJECT: Cost Accounting

January to April

Class: B. Com (FS) 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 • Numerical Practice
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) • Numerical Practice
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) • Numerical Practice
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 of Various Concepts Advantages and Limitations ofStandard Costing	**April**	• Lecture based teaching learning (chalk and talk) • Numerical Practice
7	Variance Analysis – Material, Labour and Overheads Variances only.		
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

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - IV

SUBJECT: Fundamentals of Insurance & its Accounting

Faculty Name: Mrs. Deeksha Chawla

Sr. No.	Topic	Duration	Teaching Tools
1	Introduction to Insurance; Evolution, Meaning of Insurance, Types of Insurance. Role of Insurance and Principles of Insurance.	**January**	• Lecture based teaching learning (chalk and talk) • Group discussion
2	Insurance Business Environment in India.		• Green Board Assignments • Lecture Based Teaching • Power Point Presentation
3	Regulatory framework; Insurance Regulatory & Development Authority of India Act. Insurance Act 1938.	**February**	• Lecture based teaching (chalk and talk) • Group discussion learning • Any other (quiz)
4	Privatization of Insurance sector		• Green Board Assignments • Lecture Based Teaching • Power Point Presentation
5	Life Insurance: Nature, types of life insurance policies and use of Life Insurance- distinguishing features of life insurance contracts	**March**	• Lecture based learning • Individual learning
6	General Insurance: Types of general insurance contracts and features of general insurance contracts		• Green Board • Assignments • Lecture Based Teaching

			• Power Point Presentation
7	**Insurance Companies**– Books maintained by insurance companies, Explanation of special terms peculiar to insurance business.	**April**	• Lecture based learning • Individual learning
8	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 • Power Point Presentation

Course outcomes

CO.1	Understanding of the different types of insurance policies in life and general insurance Sector.
CO.2	Ability to assess the significance of buying insurance for individuals as well as for business houses.
CO.3	Knowledge regarding different Acts for regulating insurance companies.
CO.4	Ability to understand and prepare financial statements of life and general insurance Companies.
CO.5	A study investigating students' attitudes and motivations after completing an entrepreneurial program.

Teaching Plan

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - IV

SUBJECT: Fundamentals of Human Resource Management

Faculty Name: Mrs. Rajni Kapoor & Ms. Diksha Bakshi

The objective of this course is to provide students with knowledge and skills to manage human resources effectively by understanding HR functions, employee behavior, labour laws, and organizational development.

Sr. No.	Topic	Duration	Teaching Tools
1	Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM. Status and competencies of HR manager.	January	• Lecture based teaching learning • Group discussion
2	Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.		• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation
3	Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.		• Lecture based teaching • Group discussion learning • Case study
4	Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.	February	• Green Board Assignments • Lecture Based Teaching • Power Point Presentation
5	Employee Retention: Meaning, Factors Responsible for High Employee Turnover, Employee Retention Strategies.		• Lecture based learning • Individual learning

6	HR Training and Development: Concept and Need, Process of Training and Development Programme: - Identification	March	• Green Board • Assignments • Lecture Based Teaching
	of Training and Development Needs, Objectives,		• Power Point Presentation • Role play
7	Strategy & Designing of Training and Development, Implementation and Methods of Training, Programme and Levels of Training Evaluation.		• Lecture based learning • Individual learning
8	Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.		• Green Board • Assignments • Lecture Based Teaching Power Point Presentation • Case study
9	Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration. Incenive plans , fringe benefits, employee health and safety and employee grievance system.	April	• Lecture based teaching learning • Group discussion
10	Job Evaluation: Meaning, Process and Methods of Job Evaluation.		• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation

Course outcomes

CO.1	Enhance the understanding of role of human resource management and explore the recent trends of human resource management
CO.2	Develop an understanding of human resource management functions and practices.
CO.3	Enhance awareness of certain important issues in industrial relations.

Teaching Plan

Session 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - IV

SUBJECT: Marketing Management

Faculty Name: Ms. Rohini Jairath

Sr. No.	Topic	Duration	Teaching Tools
1	Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.	January	• Lecture based teaching learning • Group discussion
2	Marketing Environment: Consumer Needs & Wants; Macro Environment - Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.		• Green Board • Assignments • Lecture Based • Teaching Power Point Presentation
3	Consumer Buying Behavior: Consumer Buying Process - The Five Stage Model; Factors Influencing Consumer behavior.		• Lecture based teaching • Group discussion learning • Case study
4	Market Segmentation: Meaning and concept of market segmentation; Need for segmentation; Bases for segmenting consumer market.	February	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation
5	Positioning: Concept and Positioning Strategies.		• Lecture based learning • Individual learning

6	Product Decisions: Concept, Product Levels; Types of Products, Product Mix - Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.		• Lecture based teaching • Group discussion learning • Case study
7	Product Development and Product Life Cycle: New Product Development Process; Marketing Strategies at various Stages of Product Life Cycle.	March	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation • Role play
8	Pricing Decisions: Objectives of Pricing; Factors affecting Pricing Decision; Pricing Methods & Pricing Strategies.		• Lecture based learning • Individual learning
9	Place Decisions: Distribution/Marketing Channels; Role of Distribution Channels; Distribution Strategies; Channel Design Decisions; Channel Management Decisions: Managing Channel Conflict.	April	• Lecture based teaching learning • Group discussion
10	Marketing Communication: Developing and Managing Integrated Marketing Communication; Communication Process; Models of Communication; Advertising - Types, Sales Promotion; Public Relations; Publicity; Personal Selling; Direct Marketing; Digital Marketing; Word-of-mouth Communication.		• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation

Course outcomes

CO.1	Demonstrate strong conceptual knowledge in the functional area of marketing management.
CO.2	Demonstrate effective understanding of relevant functional areas of marketing management and its application.
CO.3	Demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.
CO.4	Demonstrate understanding of various marketing strategies, pricing and channel decisions.
CO.5	Demonstrate understanding of integrated marketing communication and evaluation of market performance and recent trends in marketing

Teaching Plan

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - VI

SUBJECT: Entrepreneurship & Small Business

Faculty Name: Mrs. Deeksha Chawla

Sr. No.	Topic	Duration	Teaching Tools
1	Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc. Introduction to Entrepreneur, Entrepreneurship and Enterprise – Importance and relevance of the entrepreneur – Factors influencing entrepreneurship – Pros and Cons of being an entrepreneur – Women entrepreneurs, problems and promotion – Types of Entrepreneurs – Characteristics of a successful entrepreneur – Competency requirement for entrepreneurs – Awareness of self-competency and its development	**January**	• Lecture based teaching learning (chalk and talk) • Group discussion
2	Theories of Entrepreneurship- Economic Theory, Theory of High Achievement, Innovative theory of Entrepreneurship, X-efficiency theory of Leibenstein, Theory of profit, Hagen's Theory of Social Change, Theory of Cultural Values	**February**	• Lecture based teaching learning (chalk and talk) • Group discussion learning • Any other (quiz)
3	Entrepreneurial Development Programmed-Their relevance and achievements, Role of government in		

	organizing such programs. Critical Evaluation.		
4	Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns – Importance and role played by SSI in the development of the Indian economy**,** Small Business as a Seed Bed of Entrepreneurship. National Policies for small business development. Government and Non-Governmental assistance including Startup India Scheme, Contribution of Commercial Banks in Promoting and servicing small business. Small business and modern technology.	**March**	• Lecture based learning • Individual learning
5	Sickness in SSI's – Meaning and definition of a sick industry – Causes of industrial sickness Problems faced by SSI's and the steps taken to solve the problems	**April**	• Lecture based learning • Individual learning
6	Preventive and remedial measures for sick industries		

Course outcomes

CO.1	Understanding entrepreneurship: Learning the concepts of entrepreneurship, the theories of entrepreneurship development, and the types of entrepreneurs
CO.2	Identifying business opportunities: Learning how to identify business opportunities and the market potential for a product or service
CO.3	Developing business plans: Learning how to develop business plans and conduct project feasibility studies
CO.4	Managing a small business: Learning how to manage a small business, including recruiting, training, and managing employees
CO.5	Risk management: Learning how to take calculated risks and adapt to changing market dynamics

Teaching Plan

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - VI

SUBJECT: Security Analysis & Portfolio Management

Faculty Name: Ms. Dinakshi Mehandru

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	Nature & Scope of Investment Analysis, Elements of Investments, Avenues of Investment, Approaches to Investment Analysis.	**January**	• Lecture based teaching learning (chalk and talk) • Group discussion
2	Concept of Risk & Return and its measurement.		
3	Various issues in Portfolio Construction, Revision of Portfolio and its evaluation, Financial Assets, Types & their characteristics.	**February**	• Lecture based teaching learning (chalk and talk) • Group discussion learning • Any other (quiz)
4	Sources of Financial Information		
5	Diversification & Portfolio Risk		
6	Fundamental Analysis, Concept & significance of Economic Analysis, Company Analysis, Technical Analysis, Concept & significance, Different Techniques& Charting patterns, Efficient walk Theory: Weak, Semi-strong& strong form of Market Comparative Analysis of EMH, Fundamental & Technical Analysis.	**March**	• Lecture based learning • Individual learning
7	Efficient Market Theory- Random Walk: Weak Form, Semi-Strong, Strong form of market. Comparative Analysis of EMH, Fundamental & Technical Analysis.	**April**	• Lecture based learning • Individual learning
8	Marketing Risk- Return Optimization, Sharpe's single Index Model.		

Course outcomes

CO.1	Identify the investment opportunities and the nature of investment decisions.
CO.2	Interpret the investment environment and assess the procedural issues of the security markets.
CO.3	Choose from a framework of risk and return for enabling an understanding of the Theoretical tenets of investment analysis.
CO.4	Discuss and explore the relational and exploratory methods and influences Considered by technical analysts.
CO.5	Organize the various instruments and their regulatory systems on the portfolio analysis.

Teaching Plan

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - IV

SUBJECT: Income Tax Law – II

Faculty Name: Mrs. Priya Mahajan

Course Objective: The course Income Tax II aims to equip students with advanced knowledge of the Income Tax Act, 1961, focusing on the assessment of individuals, HUFs, partnership firms, and AOPs. It covers essential concepts such as tax planning, management, avoidance, and evasion, along with procedures for filing returns, e-TDS, advance tax, recovery, refunds, appeals, and penalties.

Course Outcomes: By the end of the course Income Tax II, students will be able to:

- Comprehend key concepts and distinctions among tax planning, tax avoidance, tax evasion, and tax management, along with their practical applications.
- Accurately compute the taxable income and tax liability of an individual, considering relevant provisions.
- Analyze the concept of Hindu Undivided Family (HUF), its tax implications, and compute the tax liability of an HUF.
- Understand the taxation framework for firms, including partnerships and LLPs, and calculate their tax liabilities in compliance with legal provisions.
- Gain insight into the roles, powers, and responsibilities of income tax authorities under the Income Tax Act.
- Explore the concept of Tax Deduction at Source (TDS), identifying liable entities, applicable rates, and compliance requirements.
- Understand the procedure for claiming tax refunds and the circumstances under which they are applicable.
- Navigate the appeal and revision process under the Income Tax Act, ensuring familiarity with procedural aspects and legal recourse.

Students completing Income Tax II can pursue advanced courses like Chartered Accountancy (CA), Company Secretary (CS), Cost and Management Accounting (CMA), M.Com in Taxation, LLB with a focus on tax law, and specialized certifications in GST, international taxation, or financial planning.

Sr. No.	TOPIC	DURATION	TEACHING TOOLS
1	**CONCEPTS OF TAX**	JANUARY	• 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 • Online Extra Classes • Flipped Classroom Technique • Class Tests
•	• **Definition and meaning of person and assesses under Income Tax Act 1961; Concept of Tax** **TAX PLANNING &MANAGEMENT** • **Tax Management,** • **Tax Planning,** • **Tax Avoidance** • **Tax Evasion;** • **Tools of Tax Evasion** • **Difference b/w Tax Planning and Tax Management** • **Law Cases**		
2	**ASSESSMENT OF INDIVIDUAL** • **Assessment of Individual** • **Scope of income** • **Alternate Minimum Tax** • **Computation of income &tax liability**		
3	**TAX DEDUCTION &TAX COLLECTION** • **TDS** • **TCS** • **E-TDS**	FEBRUARY	• 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 • Flipped Classroom Technique • Class Tests
4	**ADVANCE PAYMENT OF TAX.**		
5	**ASSESSMENT OF HUF** • **Conditions for Assessment** • **Tax implications of Partition of HUF** • **computation of Income &tax liability**		
6	**PREPARATION AND FILING OF RETURN OF INCOME PENALTIES** • **General Provisions** • **power to waive penalty**		
7	**OFFENCES AND PROSECUTIONS**		
8	**APPEALS AND REVISIONS** • **Appealable orders and procedure;**		

9	**REFUND OF TAX** • **Procedure for claiming refund**		
	PERMANENT ACCOUNT NUMBER **TAX RETURN PREPARER**		
10	**ASSESSMENT OF PARTNERSHIP FIRM (INCLUDING LLP)** • **Treatment of Remuneration to partners** • **conditions U/S 184, conditions for claiming deduction U/S 40b.** • **Computation of income and tax liability of firm and its partners**	**MARCH**	• 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 • Flipped Classroom Technique • Class Tests
11	**RECOVERY OF TAX**		
12	**ASSESSMENT PROCEDURE** • **General Provisions** • **Types of Assessments** • **Time limit for completion of assessment**		
13	**DOUBLE TAXATION RELIEF** **Double Taxation Avoidance Agreement** • **Types of DTAA** • **Bilateral Agreement** • **Unilateral Agreement**		
14	**ASSESSMENT OF AOP/BOI** • **Treatment of Remuneration to members,** • **Computation of income and tax liability of AOP/BOI and its members;**	**APRIL**	• 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 • Flipped Classroom Technique • Class Tests for Revision • Old Tax Papers
15.	**INCOME TAX AUTHORITIES** Powers of Various income tax authorities		

Teaching Plan

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - VI

SUBJECT: Mutual Funds

Faculty Name: Ms. Rohini Jairath

Sr. No.	Topic	Duration	Teaching Tools
1	Introduction to Mutual Fund; History & origin, Meaning, Characteristics, Advantages, Disadvantages.	**January**	• Lecture based teaching learning (chalk and talk) • Group discussion
2	Entities involved- Sponsor, Trust, Trustee, Asset Management Company, registrar and Transfer Agent and Fund Houses in India.		
3	Types of Mutual Fund schemes	**February**	• Lecture based teaching learning (chalk and talk) • Group discussion learning • Any other (quiz)
4	Role of Regulatory Agencies for Mutual Funds- SEBI , RBI, Ministry of Finance, Company Law Board, Department of Company Affairs, Registrar of Companies, AMFI		
5	Fund Selection Criteria: Fund Rating & Ranking, Basis of Ratings.	**March**	• Lecture based learning • Individual learning
6	Funds performance Measurement- Rolling returns and bench marking, yield to maturity and bond valuation		
7	Investors Guide towards Financial Planning:- Eligibility for Investment in Mutual Fund, KYC (individuals , Micro SIP's, Fund Category guidance).	**April**	• Lecture based learning • Individual learning
8	Bank FD vs Mutual Funds.		

Course outcomes

CO.1	Know the basics of mutual funds, their role and structure, different kinds of mutual Fund schemes and their features
CO.2	Understand the channels for mutual funds distribution
CO.3	Understand the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution.
CO.4	Get acquainted with financial planning as an approach to investing in mutual funds, as an aid for mutual fund distributors to develop long term relationships with their Clients.

Teaching Plan

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - VI

SUBJECT: Corporate Governance

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, Stake holder's Protection, Corporate Governance and Business Ethics.		
3	Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.	**February**	• Lecture based teaching learning (chalk and talk) • Group discussion • Any other (quiz)
4	Major Corporate Scandals in India: Harshad Mehta Scam, Satyam Computer Services Ltd, Kingfisher Airlines and PNB, Nirav Modi and PNB,	**March**	• Lecture based learning • Individual learning
5	International Scandals : Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France).		
6	Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance and Corporate Failures. 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, OECD Principles	**April**	• Lecture based learning • Individual learning

	of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance inCommonwealth, 1999, Euro share holders 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)		

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.
CO.5	Critically assess governance concerns for individual corporations and their stakeholders

Teaching Plan

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - VI

SUBJECT: Income Tax Law – II

Faculty Name: Mrs. Priya Mahajan

Course Objective: The course Income Tax II aims to equip students with advanced knowledge of the Income Tax Act, 1961, focusing on the assessment of individuals, HUFs, partnership firms, and AOPs. It covers essential concepts such as tax planning, management, avoidance, and evasion, along with procedures for filing returns, e-TDS, advance tax, recovery, refunds, appeals, and penalties.

Course Outcomes: By the end of the course Income Tax II, students will be able to:

- Comprehend key concepts and distinctions among tax planning, tax avoidance, tax evasion, and tax management, along with their practical applications.
- Accurately compute the taxable income and tax liability of an individual, considering relevant provisions.
- Analyze the concept of Hindu Undivided Family (HUF), its tax implications, and compute the tax liability of an HUF.
- Understand the taxation framework for firms, including partnerships and LLPs, and calculate their tax liabilities in compliance with legal provisions.
- Gain insight into the roles, powers, and responsibilities of income tax authorities under the Income Tax Act.
- Explore the concept of Tax Deduction at Source (TDS), identifying liable entities, applicable rates, and compliance requirements.
- Understand the procedure for claiming tax refunds and the circumstances under which they are applicable.
- Navigate the appeal and revision process under the Income Tax Act, ensuring familiarity with procedural aspects and legal recourse.

Students completing Income Tax II can pursue advanced courses like Chartered Accountancy (CA), Company Secretary (CS), Cost and Management Accounting (CMA), M.Com in Taxation, LLB with a focus on tax law, and specialized certifications in GST, international taxation, or financial planning.

Sr. No.	TOPIC	DURATION	TEACHING TOOLS
1	**CONCEPTS OF TAX**	JANUARY	• 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 • Online Extra Classes • Flipped Classroom Technique • Class Tests
•	• **Definition and meaning of person and assesses under Income Tax Act 1961; Concept of Tax** **TAX PLANNING &MANAGEMENT** • **Tax Management,** • **Tax Planning,** • **Tax Avoidance** • **Tax Evasion;** • **Tools of Tax Evasion** • **Difference b/w Tax Planning and Tax Management** • **Law Cases**		
2	**ASSESSMENT OF INDIVIDUAL** • **Assessment of Individual** • **Scope of income** • **Alternate Minimum Tax** • **Computation of income &tax liability**		
3	**TAX DEDUCTION &TAX COLLECTION** • **TDS** • **TCS** • **E-TDS**	FEBRUARY	• 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 • Flipped Classroom Technique • Class Tests
4	**ADVANCE PAYMENT OF TAX.**		
5	**ASSESSMENT OF HUF** • **Conditions for Assessment** • **Tax implications of Partition of HUF** • **computation of Income &tax liability**		
6	**PREPARATION AND FILING OF RETURN OF INCOME PENALTIES** • **General Provisions** • **power to waive penalty**		
7	**OFFENCES AND PROSECUTIONS**		
8	**APPEALS AND REVISIONS** • **Appealable orders and procedure;**		

9	**REFUND OF TAX** • **Procedure for claiming refund** **PERMANENT ACCOUNT NUMBER** **TAX RETURN PREPARER**		
10	**ASSESSMENT OF PARTNERSHIP FIRM (INCLUDING LLP)** • **Treatment of Remuneration to partners** • **conditions U/S 184, conditions for claiming deduction U/S 40b.** • **Computation of income and tax liability of firm and its partners**	**MARCH**	• 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 • Flipped Classroom Technique • Class Tests
11	**RECOVERY OF TAX**		
12	**ASSESSMENT PROCEDURE** • **General Provisions** • **Types of Assessments** • **Time limit for completion of assessment**		
13	**DOUBLE TAXATION RELIEF** **Double Taxation Avoidance Agreement** • **Types of DTAA** • **Bilateral Agreement** • **Unilateral Agreement**		
14	**ASSESSMENT OF AOP/BOI** • **Treatment of Remuneration to members,** • **Computation of income and tax liability of AOP/BOI and its members;**	**APRIL**	• 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 • Flipped Classroom Technique • Class Tests for Revision • Old Tax Papers
15.	**INCOME TAX AUTHORITIES** Powers of Various income tax authorities		

Teaching Plan

Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - VI

SUBJECT: Workshop on Income Tax & E Filing

Faculty Name: Mrs. Priya Mahajan

The course Workshop on Income Tax and E-Filing is designed to equip students with comprehensive knowledge and practical skills related to the fundamentals of income tax and electronic filing procedures. Students will gain hands-on experience in using e-filing platforms, applying for PAN and TAN, understanding online tax payment processes, and filing income tax returns for individuals and businesses.

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

- Apply Online PAN (Permanent Account No) and TAN (Tax Deduction Account No).
- Understand and use Form 15 G and 15 H, giving a declaration not to deduct tax at source.
- Read and use the form no 26 AS/AIS showing the complete details of the income of assessee with the income tax department.
- Read and fill form no 16, 16A (TDS Certificates)
- Understand the concept of Advance Payment of Tax and when a person is liable to pay advance tax, and the due dates of payment of advance tax.
- Understand various types of returns like ITR-1, ITR-2, ITR-3, ITR-4, ITR5, ITR-6, ITR-7 and who is eligible to fill these returns.
- Fill online ITR-1, ITR2 and ITR-4S (Sugum)
- Become eligible to fill his/her return online after completing this course

Upon completing this course, students will be better prepared to handle real-world taxation scenarios, pursue advanced certifications in taxation or financial planning, and explore career opportunities in accounting, tax consultancy, or financial management.

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	**E-FILING** • Concept of E-Filing • Persons liable for E-Filing • Procedure of E-Filing • Familiarization with Income Tax Website • Registration/Log in on Income Tax Portal • E-Verification of Returns	**JANUARY**	• 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) • Smart Board • Flipped Classroom Technique • Assignment to apply for E-PAN and register on Income Tax Website • Practical File
2	**APPLYING FOR PAN** • PAN Form 49A (49 A form for non- residents) • Procedure for applying for PAN-offline &Online • Transactions where quoting of PAN is compulsory • Consequences for failure to apply for PAN Difference Between PAN &TAN		
3	**ADVANCE PAYMENT OF TAX**	**FEBRUARY**	• 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) • Flipped Classroom Technique • Smart Board • Practical File • Hands-on Practice Sessions
4	**PAYMENT OF TAX ONLINE THROUH CHALLAN FORMS**		
5	• Challan 280 • Challan 281 • E portal NSDL		
6	**DECLARATION FORMS** • Form 15 G • Form 15 H		
7	**TDS CERTIFICATES** • 16 • 16A • 16B • 16C **CHECKING FORM 26AS/AI**		
8	**RETURN PROVISIONS** • Due dates of filing Return • Belated Return • Updated Return • Fees for filing Late return		

<table>
<tr><td></td><td>TYPES OF RETURNS</td><td></td><td></td></tr>
<tr><td>9</td><td>E-FILING ITR FOR SALARIED INDIVIDUALS.
• ITR 1
• ITR2</td><td rowspan="2">MARCH</td><td rowspan="2">• 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)
• Flipped Classroom Technique
• Smart Board
• Practical File
• Hands-on Practice Session</td></tr>
<tr><td>10</td><td>E-FILING ITR FOR SMALL
PROPRIETORSHIP
BUSINESS
• Presumptive Scheme
• ITR4S</td></tr>
<tr><td>11</td><td>DEDUCTIONS AND E-FILING ITR FOR PARTNERSHIP BUSINESS</td><td rowspan="2">APRIL</td><td>• Lecture based Teaching learning (chalk and talk)
• Group Teaching & Learning (Group Discussion on Budget)</td></tr>
<tr><td>12</td><td>PAYROLL PROCESSING</td><td>• Learning through Problem Solving (Practical Examples)
• Peer Teaching (Teams Competition)
• Inquiry based Learning (Doubt session in class as well as WhatsApp Group)
• Flipped Classroom Technique
• Smart Board
• Smart Board
• Assignment to prepare Payroll processing excel sheet
• Practical File</td></tr>
</table>

Teaching Plan

For Session: 2025-26

Even Semester

January to April

Class: B. Com (FS) Semester - VI

SUBJECT: General Studies

Faculty Name: Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1	Issues of national importance, Indian National Movement and Polity. Sports, Science and Technology, Place and Personalities in news, awards etc.	**January**	• Lecture based teaching learning (chalk and talk) • Group discussion
2	Constitutional bodies: Statutory and regulatory bodies.	**February**	• Lecture based teaching learning (chalk and talk) • Group discussion learning • Any other (quiz)
3	Ethics and Human Interface: Human values lessons from the lives and teachings of great leader reformers, administrators and business tycoons/ CEO's		
4	Mental Ability:- Logical Reasoning; Analytical Reasoning and inferences; Time and Distance Numerical and Mathematical Ability;	**March**	• Lecture based learning • Individual learning • Numerical Practice
5	Probability, Spatial Direction, Coding-Decoding, Determination And Relationship Statistics, Data Analysis	**April**	• Lecture based learning • Individual learning • Numerical Practice

Course outcomes

CO.1	Be able to communicate effectively in writing so that one may advance professionally and apply to graduate programs
CO.2	Be able to comprehend, analyze, and interpret texts in a variety of disciplines
CO.3	Be able to present orally one's own thoughts and plans
CO.4	Be able to recognize a problem and devise a plan of action to solve it
CO.5	Be able to show mastery of several disciplines within an academic area of concentration