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

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PG DEPARTMENT OF COMMERCE AND MANAGEMENT

ODD SEMESTER

Session-2025-2026

B. COM (FINANCIAL SERVICES)

Teaching Plan
Session 2025-26
Odd Semester
CLASS: B.com (FS)
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** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**

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 learning** (chalk and talk) • **Group discussion** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments/Quizzes**
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) • **Technology based learning** (you tube videos on different topics) • **Learning through Problem Solving (Practical Examples)** • **Class Tests** • **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 2025-26
Odd Semester
August to November
CLASS: B. Com (F.S.)
Semester-I
SUBJECT: Business Organization & Management
Faculty Name: Ms. Rohini Jairath

MONTH	TOPIC	SUB-TOPIC	Teaching Tools
AUGUST	❖ **BUSINESS**	• Introduction & Meaning of Business • Nature of Business • Objectives of Business, Evaluation of Business Objectives • Role of Profit in Business • Profession & Business and Profession	• Green Board • Assignments • Quiz

	❖ **SCOPE OF BUSINESS**	• Industry-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 ORGANISAT ION**	• 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 • Lecture Based Teaching • Quiz

TEST	MEANING, NATURE AND IMPORTANCE OF BUSINESS		
SEPTEMBER	❖ **SOCIAL RESPONSIBILITY 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 • Assignments • Lecture Based Teaching • Class Discussion • Formative Assessment
	❖ **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	• Green Board • Assignments • Lecture Based Teaching • Quiz

		• Marketing ethics	
OCTOBER	❖ **FORMS OF ORGANIZATION**	• Meaning & Characteristics of • Factors Influencing the Choice of Suitable • Types of various business organization • Sole proprietorship • Partnership • LLP • Joint Hindu family business • Co-operative societies • (Meaning, features, advantages & disadvantages, suitability)	• Green Board • Assignments • Lecture Based Teaching • Case Study
	❖ **PUBLIC SECTOR & PRIVATE SECTOR ENTERPRISES**	• Meaning, features and difference - public sector & private sector enterprises	• Green Board • Assignments • Lecture Based Teaching
	❖ **MANAGEMENT**	• Introduction to Management, meaning, features • Scope functional areas, Management Vs Administration • Contribution to Management Thought (Henry Fayol, Elton Mayo, FW Taylor)	• Green Board • Assignments • Lecture Based Teaching • Group Discussion

		• Principles of Management (Henry Fayol), Scientific Management	
TEST	**SOCIAL RESPONSIBILITY OF BUSINESS**		
	MEANING AND OBJECTIVES BUSINESS ETHICS		
MID SEMESTER EXAM			
NOVEMBER	❖ **PERSONNEL MANAGEMENT**	• Meaning, Significance & Functions • Recruitment & process • Selection, features & process • Training & process • Job Evaluation • Merit Rating • Worker's participation in Management	• Green Board • Assignments • Lecture Based Teaching • Group Discussion

	❖ MARKETING MANAGEMENT	• Marketing & Functions of Marketing • Marketing Research– Meaning and Techniques • Advertising • Salemanship	• Green Board • Assignments • Lecture Based Teaching
	❖ STRATEGIC MANAGEMENT	• Meaning, Need, Importance, Process • Role of C.E.O. in Strategic Management	• Green Board • Assignments • Lecture Based Teaching • Quiz
ASSIGNMENT	• **PERSONNEL MANAGEMENT** • **MARKETING MANAGEMENT** • **STRATEGIC MANAGEMENT**		

Course outcome

CO.1	Understand different forms of business organizations.
CO.2	Describe the Social Responsibility of Business towards the society.
CO.3	Recognize, discuss, and demonstrate concepts, techniques, and decision tools available to manage business concerns.
CO.4	Apply human resource management principles and law to evaluate human resource initiatives and manage an organization's human capital.

CO.5	To develop some of these essential business management skills in learner include critical and strategic thinking, communication, problem-solving, organization, presenting,reporting, leadership, project management.

Teaching Plan

Session 2025-26

Odd Semester

August to November

CLASS: B. Com (F.S.)

Semester III

SUBJECT: Practices of 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 2025-26

Odd Semester

August to November

CLASS: B. Com (F.S.)

Semester III

SUBJECT: Corporate and Bank Accounting

Faculty Name: Dr. Mrs. Kuljeet Kaur

MONTH Sr.	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
For Session 2025-26
Odd Semester
August to November
Class: B. Com (FS)
Semester - III
SUBJECT: Life Skills and Personality Development
Faculty Name: Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1.	Introduction to Personality Development: The concept of personality Dimensions of personality -Theories of Freud & Erickson-Significance of personality development. The concept of success and failure: What is success? Hurdles in achieving success - Overcoming hurdles Factors responsible for success What is failure Causes of failure. SWOT analysis.	**August**	Green Board Assignments Lecture Based Teaching
2.	Attitude- Concept Significance Factors affecting attitudes Positive attitude Advantages Negative attitude-Disadvantages Ways to develop positive attitude personalities having positive and negative attitude. Differences between	**September**	Green Board Assignments Lecture Based Teaching
3.	Concept of motivation - Significance-internal and external motives - Importance of self-motivation- Factors leading to de-motivation	**October**	Green Board Assignments Lecture Based Teaching
4.	Self-esteem: Term self-esteem - Symptoms Advantages Do's and Don'ts to develop positive self-esteem Low self-esteem Symptoms Personality having low self-esteem Positive and negative self-esteem.		Green Board Assignments Lecture Based Teaching
5.	Interpersonal Relationships-Defining the difference between aggressive, submissive and assertive behaviours – Lateral thinking.	**November**	Green Board Assignments Lecture Based Teaching
6.	Other Aspects of Personality Development: Body language Problem-solving-Conflict and Stress Management Decision-making skills Leadership and qualities of a		Green Board Assignments Lecture Based Teaching

	successful leader Character building-Team-work-Time management Work ethics-Good manners and etiquette		

Course outcomes

CO.1	A life skills and personality development course helps participants gain self-awareness, enhance emotional and social competencies, improve communication and interpersonal skills, and develop critical thinking, decision-making, and problem-solving abilities
CO.2	The goal is to foster a positive self-image, build resilience, and equip individuals to effectively navigate personal, social, and professional challenges for overall well-being and success
CO.3	Develop a commitment to continuous self-reflection and personal growth.
CO.4	Enhance critical thinking .
CO.5	Develop effective problem-solving strategies.

Teaching Plan
For Session 2025-26
Odd Semester
August to November
Class: B. Com (FS)
Semester - III
SUBJECT: Busin Environment
Faculty Name: Ms. Dinakshi Mehandru

Sr. No.	Topic	Duration	Teaching Tools
1.	Business Environment: Concept, Importance, Inter relationship between environment and business. Types of Environment Internal, External, Micro and macro, Environment analysis and strategic management, Managing diversity, Process and limitations of environment analysis Competitive structure of industries and impact of globalization.	**August**	Green Board Assignments Lecture Based Teaching
2.	Economic Environment: Nature, components: Economic systems, Economic conditions, Economic policies Industrial policy, FEMA, Monetary and fiscal policies.	**September**	Green Board Assignments Lecture Based Teaching
3.	Economic planning Liberalization, privatisation and globalisation of Indian economy. Recent trends.	**October**	Green Board Assignments Lecture Based Teaching
4.	Political Environment Nature, Economic roles of government,		Green Board Assignments Lecture Based Teaching
5.	Government and legal environment, Rationale and extent of state intervention.	**November**	Green Board Assignments Lecture Based Teaching
6.	Socio-Cultural Environment: Nature and impact of culture on business, Social Responsibility of business, Social Audit, Demographic Environment Technological Environment: Features, Innovation, Technological leadership and followership, Management of technology.		Green Board Assignments Lecture Based Teaching

Course outcomes

CO.1	To define business environment and identify the components of business environment.

CO.2	To demonstrate understanding of the role of economic factors in developing business.
CO.3	To study the role of MNC's and understand ways to enter global business markets
CO.4	To develop understanding of Micro environment factors affecting business.
CO.5	To examine the components of macro business environment and factors that affect it.

Teaching Plan
For Session 2025-26
Odd Semester
CLASS: B.com (F.S.)
Semester-III
SUBJECT: INCOME TAX LAW I

Faculty Name: Capt. Priya Mahajan

Course Objective: This course introduces the Income Tax Act, 1961, focusing on essential concepts like tax rates, exempt incomes, and the impact of residential status on taxation. It covers the computation of income under various heads, including salaries, house property, business and profession, capital gains, and other sources, along with deductions, rebates, and reliefs. Students gain foundational knowledge to analyze and compute taxable income comprehensively.

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	**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)** • **Game-Based Learning (Online Quizzes, Gamification)** • **Flipped Classroom Learning (Pre-Recorded Video Lectures and discussion in class)**

• 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		• **Blended Learning (blend of online and offline platforms)** • **Class Tests/ Assignments/Quizzes**
INCOME FROM SALARY • Salary u/s 15 and its features • Types of Provident Funds and tax treatment • Types of Allowances • Types of Perquisites	**SEPTEMBER**	• **Lecture-based Teaching Learning (chalk and talk)** • **Group Teaching &Learning (Group Discussion on Budget)** • **Learning through Problem Solving (Practical Examples)** • **Peer Teaching (Teams Competition)**

• Profit in Lieu of Salary • 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		• **Inquiry based Learning (Doubt session in class as well as WhatsApp Group)** • **Game-Based Learning (Online Quizzes, Gamification)** • **Flipped Classroom Learning (Pre-Recorded Video Lectures and discussion in class)** • **Blended Learning (blend of online and offline platforms)** • **Class Tests/ Assignments/Quizzes**

INCOME FROM SHORT-TERM AND LONG-TERM CAPITAL GAINS • Meaning of Capital Assets • Assets excluded from capital assets • 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 sections 10 and 54 **DEPRECIATION** • Meaning	**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)** • **Game-Based Learning (Online Quizzes, Gamification)** • **Flipped Classroom Learning (Pre-Recorded Video Lectures and discussion in class)** • **Blended Learning (blend of online and offline platforms)** • **Class Tests/ Assignments/Quizzes**

• Important consideration while calculating depreciation • Unabsorbed depreciation • Depreciation rates • Additional depreciation **INCOME FROM BUSINESS &PROFESSION** • 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	**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)** • **Game-Based Learning (Online Quizzes, Gamification)**

EXEMPTION FROM INCOME TAX **REBATE AND RELIEF**		• **Flipped Classroom Learning** **(Pre-Recorded Video Lectures and discussion in class)** • **Blended Learning** **(blend of online and offline platforms)** • **Class Tests/ Assignments/Quizzes**
As the syllabus is too vast to be covered in a semester, Extra classes in free periods, as well as online classes on Holidays, will be held to provide proper practical exposure to students.		

Course outcome: After completion of the course, the students will be able to

CO.1	Understand the fundamental concepts and definitions of Income Tax and the determination of residential status
CO.2	Compute income under head House Property, Salary, Business and Profession, Capital Gain and Income from other Sources

CO.3	Analyze the 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
CO.4	Calculate losses and understand their set-off and carry-forward provisions.
CO.5	Understand and calculate various deductions available to assesses under the old tax regime(Sections 80C to 80 U) and Under New Tax Regime, TDS Rates, and Advance Tax

Teaching Plan
For Session 2025-26
Odd Semester
CLASS: B.com (F.S.)
Semester-V
SUBJECT: Financial Management

Faculty Name: Mrs. Rajni Kapoor

Topic	Duration	Teaching Tools
Introduction- Concept of Finance, aims, scope and objectives of Financial Management, Types of Financial Decisions and their inter-relationship.	July	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**
Capital Budgeting- Meaning, objectives and process, traditional and modern methods of capital budgeting, treatment of risk and uncertainty in capital budgeting.	August	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**

Leverages- Business Risks and Financial Risk, Types of Leverages and its implications. **Capital structure-** Concept, capital structure, theories, designing optimum, capital structure, concept of point of indifference, financial break-even point and capital gearing ratio.	**September**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**
Cost of Capital- concept, relevance, different components, weighted average and marginal cost of capital. Capitalisation- Concept and types.	**October**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**
Sources of Finance: short-term and long term		

Dividend Decisions- Meaning and types of dividends, dividend theories: Walter's Model, Gordon's Model, Modigliani and Miller's model. **Working capital Management**: Meaning, Types, various issues in working capital management estimating working capital requirements, approaches to working capital financing and various sources management of components of working capital	**November**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**

Course Outcome-

CO.1	Understand the core concepts, aims, scope, and objectives of financial management, and analyze the types of financial decisions and their interrelationships
CO.2	Develop the ability to evaluate investment opportunities using traditional and modern methods of capital budgeting, including assessing risks and uncertainties.
CO.3	Analyze business and financial risks through the study of leverage types and their implications for financial decision-making.

CO.4	Gain knowledge of capital structure theories, design optimal capital structures, and understand key concepts such as the financial break-even point and capital gearing ratio.
CO.5	Identify and evaluate various sources of finance, distinguishing between short-term and long-term options.
CO.6	Understand the meaning, types, and theories of dividend decisions, including Walter's Model, Gordon's Model, and Modigliani and Miller's model.
CO.7	: Develop skills to manage working capital effectively by estimating requirements, exploring financing approaches, and managing its components

Teaching Plan
Session 2025-26
Odd Semester
CLASS: B. Com (F.S.)
Semester-V
SUBJECT: Operations Research
Faculty Name: Mrs. Alka Sharma

MONTH	TOPICS	SUB TOPICS	Teaching Tools
AUGUST	**BASICS OF OPERATIONS RESEARCH (OR)**	• History and Development of Operations Research. • Meaning &Characteristics of OR and its methodology. • Necessity & Scope of OR. • Tools or Techniques of OR. • Limitations of OR.	• Green Board • Test/Assignments • Lecture Based Teaching

	ASSIGNMENT PROBLEMS	• Meaning & Definition • Hungarian Method for solution of Minimization Problems. • Maximization Problems. • Unbalanced Assignment Problems. • Prohibited Assignment Problems. • Travelling Salesmen Problems. • Air Crew Assignment Problems	• Green Board • Test/Assignments • Lecture Based Teaching • Practical Based Learning • Video Tutorials
SEPTEMBER	**LINEAR PROGRAMMING (LPP)**	• Introduction &Terminology. • Applications areas of Linear Programming • Formulation of Linear Programming Problems. • General Linear Programming Problem (standard format) • Graphical Method of Solution. • Special Cases-Infeasible Problem, Unbounded Problem, Multiple Optimal Solution, Redundancy.	• Green Board • Test/Assignments • Lecture Based Teaching • Group Discussion • Practical Based Learning
	LPP-SIMPLEX METHOD	• Introduction • Steps involved in Simplex Method.	• Green Board • Test/Assignments • Lecture Based Teaching

		• Pure Maximization Problems. • Big M Method for solving Minimization Problems. • Mixed constraint problems. • Special Cases- unconstrained variable, Infeasible Problem, Unbounded Problem, Multiple Optimal Solution, Redundant Constraint, Tie for Key Row (Degeneracy), Tie for Key Column. • Merits& Limitations of LPP.	
	QUEUING THEORY	• Introduction, Scope, assumptions • Service systems • Queuing situations • Notations • Queuing networks models • Single Server Models	• Green Board • Test/Assignments • Lecture Based Teaching • Group Discussion • Video Tutorials
	SEQUENCING	• Introduction, Assumptions • Types of Sequencing problems	• Green Board • Test/Assignments • Lecture Based Teaching

OCTOBER	**TRANSPORTATION PROBLEMS**	• Introduction • Assumptions & Terminology • Formulation of standard problem (special case of linear programming problem) • Methods for finding Initial Basic Feasible Solution-North West Corner Method, Lowest Cost Entry Method, Vogel's Approximation Method • Basic feasible solution. • Optimality Test-Stepping Stone Method, Modified Distribution Method (MODI) • Profit maximization in transportation problems. • Degeneracy in Transportation.	• Green Board • Test/Assignments • Lecture Based Teaching • Practical Based Learning
	GAME THEORY	• Introduction • Essential Features of Game Theory. • Significance of Game Theory • Rules of game • Maximin-minimax principle • Solving of games with pure mixed strategies- odds method,	• Green Board • Test/Assignments • Lecture Based Teaching • Practical Based Learning

		principles of dominance, sub game method, equal gain from all strategies, graphical, algebraic and LLP method • Limitations of LLP method	
	NETWORK ANALYSIS	• Project Planning Scheduling • PERT &CPM concept & Terminology in network drawing, network analysis • Project network and uncertainty • Time Cost Analysis- Crashing the • Activities	• Green Board • Test/Assignments • Lecture Based Teaching
NOVEMBER	**INVENTORY CONTROL**	• Types of Inventory, Nature of Inventory • Deterministic model of inventory control Wilson's Economic Lot Size, Quantity Discounts Model with and without price breaks • Determination of stock levels • Determination of stock outs and the associated cost • Production lot size model	• Green Board • Test/Assignments • Lecture Based Teaching • Formative Assessment

		• Classification, codification & age of inventories and selective inventory control methods-ABC analysis, FSN, SOS & VED ANALYSIS	

Couse Outcome-

CO.1	It helps the students to make better decisions in complex scenarios by the application of a set of advanced analytical methods.
CO.2	Solve linear programming problems using appropriate techniques and optimization solvers, interpret the results obtained.
CO.3	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.4	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.5	Model competitive real-world phenomena using concepts from game theory. Analyze pure and mixed strategy games.
CO.6	Provides students with analytical skills that are necessary for the understanding of inventory management knowledge and Principles.

Teaching Plan
Session 2025-26
Odd Semester
CLASS: B. Com (F.S.)
Semester -V
SUBJECT: Income Tax Law-I
Faculty Name: Capt. Priya Mahajan

Course Objective: This course introduces the Income Tax Act, 1961, focusing on essential concepts like tax rates, exempt incomes, and the impact of residential status on taxation. It covers the computation of income under various heads, including salaries, house property, business and profession, capital gains, and other sources, along with deductions, rebates, and reliefs. Students gain foundational knowledge to analyze and compute taxable income comprehensively.

TOPICS & SUB TOPICS	DURATION	TEACHING TOOLS
INCOME TAX ACT 1961- • Basic Introduction • Brief history of Income Tax in India • Scope of the Act	**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)**

• Meaning And Basic Concepts of Income Tax • Tax rates under the Old and New Tax Regime **AGRICULTURAL INCOME WITH EXAMPLES-** • Agriculture Income • Integration Scheme • Partly agricultural &partly non- agricultural income • Computation of agricultural 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-occupied 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		• **Inquiry-based Learning (Doubt session in class as well as WhatsApp Group)** • **Game-Based Learning (Online Quizzes, Gamification)** • **Flipped Classroom Learning (Pre-Recorded Video Lectures and discussion in class)** • **Blended Learning (blend of online and offline platforms)** • **Class Tests/ Assignments/Quizzes**

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<td>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
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

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<td>SEPTEMBER</td>
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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)
Game-Based Learning
(Online Quizzes, Gamification)
Flipped Classroom Learning
(Pre-Recorded Video Lectures and discussion in class)
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• 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		
INCOME FROM SHORT-TERM AND LONG-TERM CAPITAL GAINS • Meaning of Capital Assets • Assets excluded from capital assets • 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	**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)** • **Game-Based Learning (Online Quizzes, Gamification)**

• Tax rates on short and long-term capital gains • Capital gains exempted under sections 10 and 54 **DEPRECIATION** • Meaning • Important consideration while calculating depreciation • Unabsorbed depreciation • Depreciation rates • Additional depreciation **INCOME FROM BUSINESS &PROFESSION** • 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 •		• **Flipped Classroom Learning (Pre-Recorded Video Lectures and discussion in class)** • **Blended Learning (blend of online and offline platforms)** • **Class Tests/ Assignments/Quizzes**
DEDUCTIONS FROM THE GROSS TOTAL INCOME OF INDIVIDUALS	**NOVEMBER**	• **Lecture-based Teaching Learning (chalk and talk)** • **Group Teaching &Learning (Group Discussion on Budget)**

• Deductions under chapter VI • Conditions and various deductions allowed to individuals **EXEMPTION FROM INCOME TAX** **REBATE AND RELIEF**		• **Learning through Problem Solving (Practical Examples)** • **Peer Teaching (Teams Competition)** • **Inquiry based Learning (Doubt session in class as well as WhatsApp Group)** • **Game-Based Learning (Online Quizzes, Gamification)** • **Flipped Classroom Learning (Pre-Recorded Video Lectures and discussion in class)** • **Blended Learning (blend of online and offline platforms)** • **Class Tests/ Assignments/Quizzes**
As the syllabus is too vast to be covered in a semester, Extra classes in free periods, as well as online classes on Holidays, will be held to provide proper practical exposure to students.		

Course outcome: **After completion of the course, the students will be able to**

CO.1	Understand the fundamental concepts and definitions of Income Tax and the determination of residential status
CO.2	Compute income under head House Property, Salary, Business and Profession, Capital Gain and Income from other Sources
CO.3	Analyze the 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
CO.4	Calculate losses and understand their set-off and carry-forward provisions.
CO.5	Understand and calculate various deductions available to assesses under the old tax regime(Sections 80C to 80 U) and Under New Tax Regime, TDS Rates, and Advance Tax

Teaching Plan
For Session 2025-26
Odd Semester
CLASS: B.com (F.S)
SEMESTER-V
SUBJECT: E- Commerce & E-Reporting
Faculty Name: Ms. Rohini

MONTH	❖ TOPIC	SUB- TOPIC	Teaching Tools
AUGUST	❖ **INTRODUCTION TO E COMMERCE**	• Definition, • E-Commerce based activities, • Goals of E-Commerce, • Functions, • Advantages and disadvantages of E-Commerce, • Scope of E-Commerce, Framework of E-Commerce, • Electronic Commerce and Electronic Business	• Green Board • Assignments • Lecture Based Teaching • Class Discussion

SEPTEMBER	❖ **ELECTRONIC BUSINESS MODELS**	• B2B, • B2C, • C2C, • C2B and • Recent models.	• Green Board • Assignments • Lecture Based Teaching • Class Discussion
	❖ **OPERATIONS OF E-COMMERCE**	• Online-payment mechanism; • Electronic Payment systems; • Payment gate ways; • Visitors to website; • Tools for promoting websites; • Risk management options for e- payment systems	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
OCTOBER	❖ **SECURITY AND LEGAL ASPECTS OF E-COMMERCE**	• Threats in E-Commerce, • Security of Clients and Service-Provider	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation
	❖ **CYBER LAWS-RELEVANT PROVISIONS OF INFORMATION TECHNOLOGY ACT 2000**	• Offences, • Secure electronic records and digital signatures • Penalties and adjudication.	• Green Board • Assignments • Lecture Based Teaching • Case Study

	❖ **CORPORATE REPORTING**	• Concept and Significance of Reporting in relation to Published Accounts, • Components of Corporate Reporting System, • Corporate Reporting Environment in India, • Qualitative Characteristics of Corporate Information, • Major Issues in Corporate Reporting, • Traditional Formats of Corporate Disclosure.	• Green Board • Assignments • Lecture Based Teaching • Case study
NOVEMBER	❖ **CORPORATE REPORTING THROUGH WEB**	• Emergence of Web as a Medium of Corporate Reporting, • Concept of Corporate Reporting through Web, • Stages of Web-based Corporate Reporting, Formats of Digital Annual Report, • Potential benefits and limitations of Corporate Reporting through Web, • Regulations for Web-based Corporate Reporting, • Role of Outsiders in the distribution of Information over the Internet.	• Green Board • Assignments • Lecture Based Teaching • Formative Assessment

Couse Outcome-

CO.1	Students will have developed a system of report writing that will consistently allow themto document and record events for which they are required to provide written documentation.

CO.2	Impart the students with higher level knowledge and understanding of contemporary trends in e-commerce and business finance.
CO.3	To provide adequate knowledge and understanding about E-Commerce practices to the students.
CO.4	Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skillsand to react aptly when confronted with critical decision making.
CO.5	Students will be capable of writing e-reports that are simple, easy to read, and easy to follow.

Teaching Plan
Session 2025-26
Odd Semester
CLASS: B. Com (F.S.)
Semester-V
SUBJECT: Marketing of Financial Services
Faculty Name: Ms. Diksha Bakshi

MONTH	TOPIC	SUB-TOPIC	Teaching Tools
AUGUST	INTRODUCTORY ASPECTS	• **Meaning of Marketing**, Financial Services & Marketing of Financial Services. • Difference between Services and Product. • The changing environment of financial services.	• Green Board • Assignments • Lecture Based Teaching • Class Discussion

		• Services Marketing Mix.	
	FINANCIAL PRODUCT MIX STRATEGY	• **Product Research & Development Process.** • Test marketing of financial Products. • Product life cycle.	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation
CLASS TEST : FACTORS AFFECTING MARKETING OF FINANCIAL SERVICES			
SEPTEMBER	**FINANCIAL PRODUCT MIX STRATEGY**	• Product modification. • Diversification. • Packaging and branding of Financial Products.	• Green Board • Assignments • Lecture Based Teaching • Case Study
	PRICING OF FINANCIAL PRODUCTS AND SERVICES	• Objectives • Strategies and Methods • Factors influencing the pricing decisions • Importance of pricing	• Green Board • Assignments • Lecture Based Teaching
CLASS TEST : PRICING OF FINANCIAL SERVICES PRODUCTS & SERVICES			
OCTOBER	**DISTRIBUTION**	• **Meaning,** Types of channels • Functions of distribution channels • Channel management.	• Green Board • Assignments • Lecture Based Teaching • **Group Discussion**
	PROMOTION OF FINANCIAL SERVICES	**Promotion mix** and role of promotion in marketing	• Green Board • Assignments

			• Lecture Based Teaching
MID SEMESTER EXAM			
NOVEMBER	**MARKETING INFORMATION SYSTEMS**	**Tele marketing/Mobile Phone banking**	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation
	MARKETING OF ALLIED SERVICES	**Marketing of Allied services**: • Mutual funds, • credit cards, • housing finance, • personal loans, • factoring services, Quality issues in financial services.	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation

Couse Outcome-

CO.1	Describe a financial service organization's marketing-critical internal and external environments.
CO.2	Apply marketing theories, models, and/or frameworks appropriate to a financial service organization's marketing environment.
CO.3	Analyze the financial services industry marketing environment using extant theories and frameworks for both empirical and theoretical insights.
CO.4	Create marketing strategies in a financial services industry setting based on relevant empirical and theoretical analytical insights.
CO.5	Generate differentiated value propositions for a financial services organization based on appropriate theories, models, and/or framework.

CO.6	Defend both verbally and in written forms, strategies, or strategic alternatives to facilitate organizational marketing decision-making and problem-solving in the financial servicessector.

Teaching Plan
Session 2025-26
Odd Semester
CLASS: B. Com (F.S.)
Semester-V
SUBJECT: FOREIGN TRADE
Faculty Name: Mrs. Deeksha Chawla

MONTH	TOPIC	SUB TOPIC	Teaching Tools
AUGUST	**FOREIGN TRADE**	• Meaning • Its importance	• Green Board • Assignments • Lecture Based Teaching

		• Implications for the developing countries. • India's current • Foreign trade policy. • Composition of India's foreign trade • Major imports and exports. • Recent trends in foreign trade with special reference to India.	• Power Point Presentation
SEPTEMBER	**GLOBALIZATION**	• Meaning • Its growing importance in world economy. • Impact of Globalization • Modes of entry into international business	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	BALANCE OF PAYMENT	• Meaning • Components and situation during post reform period. • Foreign Trade • Promotion measures and organizations in India, • SEZs and 100% export oriented units.	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
OCTOBER	**INTERNATIONAL ORGANIZATIONS AND ARRANGEMENTS**	• WTO – Its objectives • Principles • Organizational structure and functioning.	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation

		• An overview of other organizational-World Bank and IMF	
MID SEMESTER EXAM			
NOVEMBER	**COMMERCIAL POLICY**	• Free trade vs protection • Rationale of a protectionist policy in less developed area.	• Green Board • Assignments • Lecture Based Teaching
	RATE OF EXCHANGE	• Meaning • Determination • Fixed and Flexible exchange rates	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning

Couse Outcome-

CO.1	Know about the importance of foreign trade and understand the relevance of BOP and its composition.
CO.2	Understand the modes of entry into foreign trade.
CO.3	Gain insights into international trade agreements.
CO.4	Recognise the relevance of SEZ and EOUs in foreign trade.
CO.5	Explore the relevance of protectionist policy and free trade policy in foreign trade.