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 EXAMINATION

SEMESTER-I

S. No.	Course Code	Course Title	L+T+P	Total Marks
		Multidisciplinary Course		
1	ENMDC 151	Appreciating English Literature - 1	4+0+0	100
		Compulsory Course		
2	BOA01002T BOA01103T PHC110	*Punjabi (Compulsory) ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-1 / *ਮੁੱਢਲੀ ਪੰਜਾਬੀ /- 1 ***Punjab History & Culture (From Earliest Times to C320) (Special Paper in lieu of Punjabi Compulsory)	4+0+0	100
		Discipline Specific Course		
3	BCO01005T	Financial Accounting	4+0+0	100
4	BCO01006T	Business Organisation	4+0+0	100
5	BCO01008T	Business Statistics	4+0+0	100
		Skill Enhancement Course		
6	BCO01009T	Computer Applications in Business (Theory)	2+0+0	50
	BCO01010L	Computer Applications in Business (Practical)	0+0+1	25

SEMESTER-II

S. No.	Course Code	Course Title	L+T+P	Total Marks
		Ability Enhancement Course		
1	ENAEC-101	English Language Skills-I	4+0+0	100
		Compulsory Course		
2	BOA02113T BOA02103T **PHC 111**	*Punjabi (Compulsory)/ ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-2 **ਮੁੱਢਲੀ ਪੰਜਾਬੀ /)-2 ***Punjab History & Culture (C. 320 to 1000A.D.) (Special Paper in lieu of Punjabi compulsory)	4+0+0	100
		Discipline Specific Course		
3	BCO02005T	Advanced Financial Accounting	4+0+0	100
4	BCO02006T	Commercial Law	4+0+0	100
5	BCO02007T	Business Economics	4+0+0	100
		Value Added Course		
	SOA 105	Drug Abuse: Problem, Management and Prevention (Value Added Curse)	2+0+0	50

Special Note:

* ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile/Non-Domicile of Punjab ਹਨ ਅਤੇ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ) ਪੜ੍ਹਨਗੇ।

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SEMESTER–III

S. No.	Course Code	Course Title	L+T+P	Total Marks
		Multidisciplinary Course		
1	ENMDC-251	Appreciating English Literature -2	4+0+0	100
		Compulsory Course		
2	BOA03002T BOA03103T PHC-112	*Punjabi (Compulsory)-3 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-3 / **ਮੁੱਢਲੀ ਪੰਜਾਬੀ / *** Punjab History & Culture (From 1000 to 1605 A. D)	4+0+0	100
		Discipline Specific Course		
3	BCO03005T	Corporate Accounting	4+0+0	100
4	BCO03006T	Company Law	4+0+0	100
5	BCO03007T	Functional Management	4+0+0	100
		Skill Enhancement Course		
6	BCO03011T	Computer Based Accounting	2+0+0	50
	BCO03012L	Computer Based Accounting	0+0+1	25

SEMESTER–IV

S. No.	Course Code	Course Title	L+T+P	Total Marks
		Ability Enhancement Course		
1	**ENAEC-201**	English Language Skills-2	4+0+0	100
		Compulsory Course		
2	BOA04002T BOA04103T PHC-113	*Punjabi (Compulsory)/-4 **ਮੁੱਢਲੀ ਪੰਜਾਬੀ /-4 ***Punjab History & Culture (From 1605 to 1849 A. D)	4+0+0	100
		Discipline Specific Course		
3	BCO04005T	Goods and Services Tax	4+0+0	100
4	BCO04010T	Principles and Practices of Auditing	4+0+0	100
5	BCO04008T	Cost Accounting	4+0+0	100
		Value Added Course		
6	ESL 221	Environmental Studies (Value Added Course)	2+0+0	100

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Note: After Semester IV, every student is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance company, Insurance company, stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester V.

SEMESTER–V

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1	**ENMDC-351**	Appreciating English Literature -3	4+0+0	100
Compulsory Course				
2	BOA05002T BOA05103T **PHC-114:**	*Punjabi (Compulsory)-5 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)–5 / **ਮੁੱਢਲੀ ਪੰਜਾਬੀ–5 / ***Punjab History & Culture (From 1849-1947 A. D)	4+0+0	100
Discipline Specific Course				
3	BCO05005T	Management Accounting	4+0+0	100
4	BCO05014T	Principles and Practices of Banking	4+0+0	100
5	BCO05015T	Financial Management	4+0+0	100
Skill Enhancement Course				
6	BCO05016T	Data Handling through SPSS	2+0+0	50
	BCO05017T	Data Handling through SPSS	0+0+1	25
Internship Course				
7	BCO05018L	Seminar based on Internship	2	50

SEMESTER–VI

S. No.	Course Code	Course Title	L+T+P	Total Marks
Ability Enhancement Course				
1	**ENAEC-301**	English Language Skills-3	4+0+0	100
Compulsory Course				
2	BOA06002T BOA06103T **PHC-115:**	*Punjabi (Compulsory)-6 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)–6 / **ਮੁੱਢਲੀ ਪੰਜਾਬੀ -6/ ***Punjab History & Culture (From 1947-2000 A. D)	4+0+0	100
Discipline Specific Course				
3	BOA06014T	Principles and Practices of Insurance	4+0+0	100
4	BOA06015T	Business Environment	4+0+0	100
5	BOA06016T	Direct Tax Law	4+0+0	100
Value Added Course				
6	PSL 061	Human Rights and Constitutional Duties	2+0+0	50

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Note: After Semester VI, every student continuing the course for four year degree is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance company, Insurance company, stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester VII.

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 2025-26
Odd Semester
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** • **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	**November**	**Lecture based learning** (chalk and talk) **Inquiry based learning**

Systems –Stock and Debtors System –Independent branch – Features – Preparation of Consolidated Profit and Loss Account and Balance sheet		**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
CLASS: B.com (Regular)
Semester I
SUBJECT: Business Organisation
Faculty Name: Ms. Diksha Bakshi

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

		• criticism	
	❖ **INDUSTRIAL ESTATES –**	• Meaning objectives • Features and types • Issues involved in setting up of industrial estate • Industrial estate programme in India	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	❖ **DISTRICT INDUSTRIES CENTRE**	• District Industries Centres. Introduction, meaning, Role, objectives composition, functions, incentive schemes	• Green Board • Lecture Based Teaching
TEST		• Advantages of large – scale operation • limitation of small-scale operation	
NOVEMBER	❖ **STOCK EXCHANGE**	• 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	• Green Board • Assignments • Lecture Based Teaching • Group Discussion • Inquiry Based Instructions
	❖ **BUSINESS COMBINATION & TRADE ASSOCIATIONS**	• Business combination – causes, types, advantages, effects of combination in India. • Forms of business combinations	• Green Board • Assignments • Lecture Based Teaching • Quiz

		• 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
For Session 2025-26
Class: B. Com (R)
Semester - III
SUBJECT: Functional Management
Faculty Name: Mrs. Deeksha Chawla

Sr. No.	Topic	Duration	Teaching Tools
1.	Management: Introduction–Meaning, nature and characteristics of Management–Scope and functional areas of management – Management as a science, art or profession – Management & Administration – Principles of management – Social responsibility of Management and Ethics.	**August**	Green Board Assignments Lecture Based Teaching
2.	Personnel Management: Meaning, Significance & Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker's participation in Management.	**September**	Green Board Assignments Lecture Based Teaching
3.	Marketing Management: Concept of Marketing, Functions of Marketing,	**October**	Green Board Assignments Lecture Based Teaching
4.	Marketing Research: Meaning and Techniques, Advertising and Sale man ship		Green Board Assignments Lecture Based Teaching
5.	Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management,	**November**	Green Board Assignments Lecture Based Teaching
6.	Production Management: Functions, Production Planning and Control, Quality Control.		Green Board Assignments Lecture Based Teaching

Course outcomes

CO.1	To provide introduction to financial management.
CO.2	To create an awareness on capital structure and theories of capital structure.
CO.3	To make them understand the cost of capital in wide aspects.
CO.4	To provide knowledge on divided policies and various divided models.
CO.5	To enable them to understand working capital management.

Teaching Plan
For Session 2025-26
Class: B. Com (R)
Semester - III
SUBJECT: Computer Based Accounting
Faculty Name: Ms. Rohini Jairath

Sr. No.	Topic	Duration	Teaching Tools
1.	Business and Computers: Advantages of using Computers in Business. Evolution of Computers in Business, Computer Tools for Business Usage.	**August**	Green Board Assignments Lecture Based Teaching Technology based Learning (Using Computers for Practical)
2.	Accounting as an Information System: Importance of system approach for Accounting.		Green Board Assignments Lecture Based Teaching Technology based Learning (Using Computers for Practical)
3.	General Role of Computers in Accounting: Important aspects of Computer Accounting, Types of Accounting Software.	**September**	Green Board Assignments Lecture Based Teaching Technology based Learning (Using Computers for Practical)
4.	Starting with Tally: Tally server for single user, Tally for Multi–User.	**October**	Green Board Assignments Lecture Based Teaching Technology based Learning (Using Computers for Practical)
5.	Activating Tally for Single User: For users connected to the internet, for users not connected to the Internet		Green Board Assignments Lecture Based Teaching Technology based Learning (Using Computers for Practical)
6.	Activating tally for Multi–User: Tally License server		Green Board Assignments Lecture Based Teaching Technology based Learning (Using Computers for Practical)
7.	New Features of tally, Installation of Tally, Running Tally		Green Board Assignments Lecture Based Teaching Technology based

			Learning (Using Computers for Practical)
8.	Items on the tally screen: Gateway of Tally, Direct Command area, The Buttons, create a Company– Directory, Name, Mailing Name, Address, State, Pin Code, Email Address, Use Indian Vat, VAT TIN Number, Income tax Number, Maintain, Books Beginning from, Tally/Vault password, Use Security Control	**November**	Green Board Assignments Lecture Based Teaching Technology based Learning (Using Computers for Practical)

Course outcomes

CO.1	To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose.
CO.2	To help students to work with well- known accounting software i.e. Tally ERP.9.Tally is an accounting package which is used for learning to maintain accounts.
CO.3	Students will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.
CO.4	Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.
CO.5	Demonstrate an understanding of how to maintain a payroll register .This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip ,Payroll Statements, Attendance and Overtime Registers etc
CO.6	Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc.

Teaching Plan
Session 2025-26
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 2025-26
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

		• Doctrine of Ultra Vires	
	CLASS TEST: STEPS OF FORMATION OF COMPANY		
SEPTEMBER	**ARTICLES OF ASSOCIATION**	• Meaning of AOA • Contents of AOA • Alteration of Articles • MOA Vs. AOA • Constructive Notice of MOA & AOA • Doctrine of Constructive Notice & Indoor Management	• Green Board • Assignments • Lecture Based Teaching • Case Study
	CLASS TEST: CLAUSES OF MOA		
	MEMBERS & SHAREHOLDERS	• 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	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	COMPANY MANAGEMENT	• 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	• Green Board • Assignments • Lecture Based Teaching • Brain Storming • Video lectures

		• Audit Committee • Other Managerial Personnel • Managerial Remuneration • Statutory Provisions regarding conducting of Board Meeting	
	SHARE CAPITAL	• Meaning • Types • Alteration of Capital → Reduction of Capital → Further Issue of Capital → Re-Organisation of Capital • Voting Rights • Transfer and transmission of shares	• Green Board • Assignments • Lecture Based Teaching • Self-Study
	CLASS TEST: APPOINTMENT & REMOVAL OF DIRECTOR		
OCTOBER	**MID-SEMESTER EXAMINATION**		
	PROSPECTUS	• 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	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning • Case Study
	SHARES	• Meaning of Share • Stock Vs. Share	• Green Board • Assignments

		• 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 2025-26
CLASS: B. Com (Regular)
Semester V

SUBJECT: Management Accounting
Faculty Name: Mrs. Rajni Kapoor

Topic	Duration	Teaching Tools
Analyzing Financial Statements: Horizontal, vertical and ratio analyses	**July**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**
Marginal Costing and Break–even Analysis: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost–volume–profit analysis; Break–even analysis; Assumptions and practical applications of breakeven–analysis; Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc. **Standard Costing and Variance Analysis:** Standard costing as a control technique; Setting of standards and their revision; Variance analysis–meaning and importance, kinds of variances and their uses–material, labour variances; Relevance of variance analysis to budgeting and standard costing.	**August**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**

Introduction to Accounting: Accounting as a management information system; Users of accounting information; generally accepted accounting principles and concepts; understanding the annual reports of companies. **Management Accounting and Managerial Decisions:** Management accountant's position, role and responsibilities. **Management Control Process:** Budgeting process, Preparation of fixed and flexible budgets, Zero Base Budgeting, Activity Based Budgeting, performance budgeting and participative budgeting. **Management Control Structure:** Various forms of responsibility centres. Responsibility Accounting, Intra-company transfer pricing.	**September**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**
Management Control System: Meaning, nature and scope. Relationship between management control, strategic planning and operational control. **Managerial Behaviour and Control Process:** Goal congruence, functions of the controller. Understanding various forms of organizational structure and their relevance to the management control systems. **Segment Performance Evaluation:** Traditional measures of evaluation. Economic Value Added, Balanced Score Card.	**October**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**

Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management. **Contemporary Issues in Management Accounting:** Value chain analysis; Activity based costing; Quality costing; Target Costing.	**November**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**

Course Outcome-
After completing this course, the student will be able to:

CO.1	Understand the concept, objectives, and importance of Management Control Systems in organizational strategy and decision-making.
CO.2	Analyze the relationship between strategy, organizational structure, and control systems for effective performance management.
CO.3	Design and evaluate various management control tools such as budgeting, responsibility centers, transfer pricing, and performance measurement systems.
CO.4	Apply management control techniques to align individual and organizational goals in diverse business scenarios.
CO.5	Use case-based and practical approaches to solve real-world management control problems and improve organizational effectiveness.

Teaching Plan
Session 2025-26
Odd Semester

CLASS- B.com (Regular)
Semester -V
SUBJECT- Direct Tax Laws
Faculty Name: Capt. Priya Mahajan

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 effectively navigate individual tax computations.

TEACHING PLAN (2025-26)

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 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	**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)** • **Blended Learning (blend of online and offline platforms)**

• Scope of Income in Different Residential Status **INCOME FROM HOUSE PROPERTY** • Annual value u/s 22 • Computation of income from Self 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		• **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 • 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	**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)** • **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)**

• 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		• **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 • 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	**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**

• 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)** • **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 basic concepts and definitions of Income Tax.
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	Understand and calculate various deductions available to assesses under the old tax regime(Sections 80C to 80 U) and under the New Tax Regime, TDS Rates, and Advance Tax
CO.5	Compute the total taxable income and tax liability of an individual.

Teaching Plan
Session 2025-26
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** • **Presentations** •
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 learning** Chalk and talk • **Group Discussion and Presentations** • **Inquiry-based Learning**
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 learning** Chalk and talk • **Group Discussion and Presentations** • **Inquiry-based Learning**

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**	• **Lecture based learning** Chalk and talk • **Group Discussion and Presentations** • **Inquiry-based Learning**

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 2025-26
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 2025-26
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 2025-26
CLASS: B. Com (Regular) Semester V
SUBJECT: Accounting for Bankers
Faculty Name: Ms. Rohini

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.