

Lesson Plan Session: 2024-2025

Name of College: Govt. College for Women, Narnaul

Name of Lecturer: Ms. Pooja Batra

Class: B.Com. 1st Sem

Subject : Financial Accounting

Semester: Odd

	Topics/Chapters to be covered
Week and Month of session 2024	
July Week 1	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions;
Week 2	Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.
August Week 3	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves, Final Accounts: Trading & Profit and loss account and balance sheet
Week 4	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments Doubts
Week 5	Accounting for non-profit organizations;
Week 6	Consignment accounts: accounting records
September Week 7	Consignment accounts Normal and abnormal loss; Valuation of unsold stock
Week 8	Branch accounts: dependent branch
Week 9	Branch accounts -debtor's system, stock and debtor system
Week 10	Branch accounts -Wholesale branch, Final accounts
October Week 11	Hire purchase Concept, accounting records
Week 12	Hire purchase -Return of Goods Due to non payment of Installment
Week 13	Hire purchase -Sale of Assets ,Free repair ,Small Value goods treatment
Week 14	installment payment system: basic concepts,
November Week 15	difference between Hire purchase and installment payment system: accounting treatment.
Week 16	Revision,Doubts ,Test

Class: B.Com. 1st Sem

Subject: Business Law

Name of lecturer: Ms. Pooja Batra

Week and Month of session 2024	Topics/Chapters to be covered
July Week 1	The Indian Contract Act, 1872: nature and classification of contracts
Week 2	An overview of Proposal and acceptance, Capacity of parties to contract, Free consent,
August Week 3	Lawful consideration, Lawful object; Void Agreement; Performance of contract;
Week 4	Discharge of contract; Remedies for 15 Breach of contract; Contract of Indemnity and Guarantee,
Week 5	Contract of Bailment, Contract of Agency
Week 6	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties
September Week 7	Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.
Week 8	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner;
Week 9	Limited Liability Partnership Act,2008:concepts,characteristics of LLP;
Week 10	Incorporation of LLP; LLP agreement, Extent & limitations of Liabilities of LLP and partners
October Week 11	Negotiable Instruments Act, 1881: scope, features and types;
Week 12	Negotiation; Crossing; Dishonor and discharge of negotiable instruments.
Week 13	Information Technology Act,2000:Purpose;Benefits and limitations ;Digital signature
Week 14	Governance; Attribution of electronic records
November Week 15	Duties of subscribers; Penalties and adjudication offences.
Week 16	Revision ,Doubts ,Test

Class: B.Com.1st

Subject: Business Management

Name of lecturer: Sh. Praveen Gupta

Week and Month of session 2024	Topics/Chapters to be covered
July Week 1	Introduction to Management: characteristics and significance
Week 2	process and functions of management; Management: as science, art and profession
August Week 3	Approaches to management: Classical and neo classical approach, behavioral approach, management science 15 approach, systems approach and contingency approach Emerging management concepts
Week 4	Managerial Roles and Managerial Skills.
Week 5	Planning: process and importance; Types of plans: Policy,
Week 6	programme, strategy, vision, mission, goals and objectives
September Week 7	Organizing: Principle sand benefits of organizations Organizational structure: Functional, line and staff, matrix, formal vs. informal
Week 8	Organizational structure for large scale business organization, virtual organization.
Week 9	Staffing: Importance, scope and modes of staffing Delegation: Advantages, barriers to delegation, guidelines for effective delegation;
Week 10	Decentralization and Centralization: Advantages and disadvantages Factors influencing decentralization; Directing; Coordination;
October Week 11	Controlling: Characteristics and process of control,prerequisites of an effective control system, controlling techniques
Week 12	Motivation: Objectives and significance; Approaches to motivation;
Week 13	Leadership: Significance and functions;
Week 14	Leadership styles; Approaches to leadership. Co- Co-ordination;
November Week 15	Need for coordination- Principles and Techniques of co-ordination
Week 16	Revision ,Doubts, Test

Subject : Corporate Accounting

Class: B.Com. 3rd Sem.

Name of Extension Lecturer: Ms. Sweety Goyal

Week and Month of session 2024	Topics/Chapters to be covered
July Week 1	Profit or Loss Prior to Incorporation and Subsequent to Incorporation
Week 2	Profit or Loss Prior to Incorporation and Subsequent to Incorporation
August Week 3	Redemption of Preference Share
Week 4	Redemption of Preference Share
Week 5	Issue of Debenture
Week 6	Issue of Debenture
September Week 7	Valuation of Goodwill
Week 8	Valuation of Goodwill
Week 9	Valuation of Share
Week 10	Valuation of Share
October Week 11	Final Account of a Company
Week 12	Final Account of a Company
Week 13	Redemption of Debenture
Week 14	Redemption of Debenture
November Week 15	Issue of Share
Week 16	Issue of Share
Week 16	Revesion

Class :B.COM 3rd sem

Subject: HRM

Name of Lecturer: Ms. Pooja Batra

Week of Month	Topics to be Covered
Week and Month of session 2024	Introduction to HRM- Definition, Importance, objectives and scope of Human Resource Management (HRM)
July Week 1	Function of Human Resource Management: - Managerial and Operative Functions and Qualification and Qualities of Human Resource manager
Week 2	Evolution and Growth of Human Recourse Management (HRM) India
August Week 3	Recruitment: - Meaning, Steps in recruitment policy and Sources and modes of recruitment, Factors affecting recruitment
Week 4	Selection: - Meaning, Essentials of Selection Procedure and Stages in Selection Procedure
Week 5	Training: - Concept, Need and importance of Training and Methods of Training: - On the job Training
Week 6	Off the job Training, Principles of training
September Week 7	Evaluation of training Programme in India. And Wages: - Meaning, Objective and
Week 8	Theories of wages and Methods of wage Programme: - Time wages and Piece wages methods
Week 9	Concept of wages: - Fair, Minimum and Living wage, Factors determining wage Structure of an organization,
Week 10	essentials of satisfactory wage policy. Wage Incentives: - Concept, Need and Importance of Incentives.
October Week 11	Special Incentives Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.
Week 12	Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations.
Week 13	Participants of Industrial relation and Recruitment of good Industrial relation Programme. Industrial Unrest: - Meaning, Forms
Week 14	Causes of industrial disputes, Impact of Industrial unrest on the Economy,
November Week 15	preventive and curative methods and Agencies for Reconciliation of Industrial unrest.
Week 16	Revision ,Doubts ,Test

Subject: Business Statistic

Class: B.Com. 3rd Sem.

Name of Assistant Professor : Dr. Parul Gupta

Week of Month	Topics/Chapters to be covered
Week and Month of session 2024	introduction to statistics
July Week 1	classification and tabulation of data
Week 2	presentation of data
August Week 3	viva/ presentation/ test of unit 1
Week 4	Central tendency mean
Week 5	central tendency median
Week 6	Central tendency mode
September Week 7	viva/ presentation/ test of unit 2
Week 8	Skewness
Week 9	Dispersion
Week 10	Viva/Test/presentation from Skewness and Dispersion
October Week 11	Moments and kurtosis
Week 12	Correlation
Week 13	Regression Analysis
Week 14	Revision of Unit 1&2
November Week 15	Revesion of unit 3&4

Class: B.Com. 3rd Sem

Subject: Business Regulatory Framework-I

Name of Extension Lecturer: Ms. Pooja Batra

Week and Month of session 2024	Topics/Chapters to be covered
July Week 1	Indian Contract Act 1872 concepts and sec 1 and 2.
Week 2	Proposal ,acceptance and revocation ,Free consent of parties
August Week 3	Contractual capacity of parties; Free consent of parties;
Week 4	Lawful consideration and object;.
Week 5	Agreements expressly declared as void
Week 6	Consumer Protection Act 1986 some basic concepts ,need and importance.
September Week 7	Consumer Protection Act 1986 establishment,composition and affects of National and State councils.
Week 8	Consumer Protection Act 1986redressal machinery,procedure to file complain procedure to get redressal and right and duties of machinery
Week 9	Contract of Bailment and Pledge Basic concepts,types and right of Balior
Week 10	Duties responsibilities and rights of bailee nd others,cocept of finder of goods,
October Week 11	Concept of lien,Pledge and right and duties of Pawner /Pawnee
Week 12	Contingent Contracts
Week 13	Discharge of Contracts
Week 14	Contract of Indemnity concept ,Essential,rights and types
November Week 15	Contract of guarantee rights ,Liablity and discharge of surety
Week 16	Revision ,Doubts ,Test

Class: B.Com.3rd sem

Subject: Fundamental of Insurance

Name of Lecturer: Ms. Sweety goyal

Week of Month	Topics/Chapters to be covered
Week and Month of session 2024	History and Development; Meaning; Importance; Nature; Main principles
July Week 1	Principle of Cooperation, Probability, at most good faith. Proximate cause
Week 2	Principle of Insurable interest, Indemnity, Subrogation, Warranty.
August Week 3	Life Insurance:- Main Elements, Importance
Week 4	Annuities, Premium Determination under life Insurance.
Week 5	General Insurance, Marine Insurance- Main Elements,
Week 6	Marine Losses, Types of Marine Insurance policies
September Week 7	Fire Insurance- Elements, Premium Determination, Types of Policies
Week 8	Continue
Week 9	Agriculture Insurance: History, Meaning, Main problems, Policies.
Week 10	Continue
October Week 11	Moter Insurance,
Week 12	Continue
Week 13	Aircraft Insurance
Week 14	Revision
November Week 15	Revision & Viva

Class :B.COM 3rd

Subject:Corporate Law

Name of assistant

Professor :Dr. Parul

gupta

Week of Month	Topic
Week and Month of session 2024	Company- Meaning, Characteristics and Features of company
July Week 1	Types of companies, advantages and disadvantages of incorporation
Week 2	Lifting of corporate veil
August Week 3	Formation of Company: - Promotion of company and Functions of promoter
Week 4	Importance of promoter, Promoter's remuneration and Legal status of Promoter
Week 5	Rights of promoters, Duties of promoters and Liabilities of promoters
Week 6	Pre- incorporation contracts, Incorporation and commencement of Business
September Week 7	Prospectus: - Definition; Public offer, contents, misleading prospectus and its consequences.
Week 8	Test, Assignments and Revision
Week 9	Memorandum of Association: - Meaning; Importance, Clauses of Memorandum of Association
Week 10	Alteration of MoA and Doctrine of Ultra- Virus
October Week 11	Articles of Association: - Meaning; Contents; Alteration of Articles of Association
Week 12	Constructive Notice and Doctrine of Indoor Management.
Week 13	Borrowing Powers
Week 14	Debentures and Charges
November Week 15	Test, Assignments and Revision

Subject: Cost Accounting

Class: B.Com. 5th Sem.

Name of lecturer: sh. Praveen gupta

Week of Month	Topics/Chapters to be covered
Week and Month of session 2024	Cost Accounting
July Week 1	Cost: Main Elements and types
Week 2	Material Control
August Week 3	Material Control
Week 4	Labour Cost Control
Week 5	Labour Cost Control
Week 6	Labour Cost Control
September Week 7	Labour Cost Control
Week 8	Unit and Output Costing
Week 9	Unit and Output Costing
Week 10	Unit and Output Costing
October Week 11	Reconciliation of Cost and Financial Accounts
Week 12	Overheads
Week 13	Overheads
Week 14	Overheads
November Week 15	Overheads

Class: B.Com. 5th Sem.

Name of lecturer: Sh. Praveen gupta

Subject: Taxation Law-I/ Income Tax

Week of Month	Topics/Chapters to be covered
Week and Month of session 2024	Introduction to Income Tax and Important Definitions: Income, Gross Total Income, Previous & Assessment Year etc.
July Week 1	Definition of Agriculture Income & its numerical and Exempted Incomes
Week 2	Residential Status and Incidence of Tax Liability
August Week 3	Introduction to Income from Salaries, Definition of Salary, Allowances; Types of Allowances , Perquisites and its types
Week 4	Valuation of Perquisites: Rent Free Accomodation, Car , Holiday Enjoyment etc.
Week 5	Practice of Numericals of Salary Chapter
Week 6	Practice of Numerical of Salary Chapter & Problem solving session
September Week 7	Theory of Retirement Benefits chapter and its numericals & Problem Solving Session
Week 8	Theory of Income from House Property : Annual Value, Its Numericals and their practice , Solution of Problems
Week 9	Introduction to Business & Profession, Deductions to be allowed from section 30 to 37, disallowed items and its numericals
Week 10	Practice of Business & Profession Numricals and Problem Solving Session
October Week 11	Depreciation and Theory of Capital Gain: Cost of Acquisition, Exemptions related to Capital gain from section 54 to 54 H
Week 12	Practice of Numericals of Capital Gain Head and its problem solving session and Income from Other Sources
Week 13	Theory of clubbing of income & aggregation of incomes, set off and carry forward of losses and its numericals
Week 14	Theory & Numericals of Deductions to be made in computing Total Income related to Payments
November Week 15	Theory & Numericals of Deductions to be made in computing Total Income related to Payments (continue)
Week 16	Theory & Numericals of Deductions to be made in computing Total Income related to Receipts

Class: B.Com.5th Sem.

Subject : IBE

Name of lecturer: Sh. Praveen gupta

Week of Month	Topics/Chapters to be covered
Week and Month of session 2024	International Business--An Introduction
July Week 1	Trends in International Trade and Finance
Week 2	International Business Environment (Overview)
August Week 3	Modes of International Business, Risk in International Business Environment
Week 4	Motives for International Business
Week 5	Organisational Structure of International Business
Week 6	World Trade Organisation and World Trade System
September Week 7	Exchange Rate and Global Financial Statement
Week 8	Barriers of International Business, International Business Information and Communication
Week 9	Foreign Market Entry Strategies, Country Evaluation and Selection
Week 10	Foreign Investment and Impact of FDI, Types and Motives for Foreign Collaboration
October Week 11	Control Mechanism for International Business
Week 12	Global Manufacturing, Outsourcing and Global Supply Chain Management
Week 13	International Marketing, Counter trade Practices and Mechanism of International Trade
Week 14	International Accounting, Cross - culture Challenges in International Trade
November Week 15	International Human Resource Management, Social Responsibility and Ethical Issues in International Business

Name of lecturer: ms. Sweety Goyal

Subject : ESSB

Class: B.Com.5th Sem.

Week of Month	Topics/Chapters to be covered
Week 1	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues.
Week 2	Entrepreneurship vs. Management.
Week 3	Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
Week 4	Entrepreneurship as a interactive process between the individual and the environment.
Week 5	Small business as the seedbed of entrepreneurship.
Week 6	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.
Week 7	Opportunity scouting and idea generation: role of creativity & innovation and business research.
Week 8	Sources of business ideas.
Week 9	Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century
Week 10	The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes
Week 11	Managerial roles and functions in a small business.
Week 12	Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues.
Week 13	Managing business growth. The pros and cons of alternative growth options:
Week 14	internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.
Week 14	Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management.
Week 15	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives
Week 16	National, state level and grass-root level financial and nonfinancial institutions in support of small business development

Name of lecturer: Dr. Parul Gupta

Subject AFM

Class: B.Com.5th Sem.

Week of Month	Topics to be Covered
Week and Month of session 2024	Introduction of Management Accounting
July Week 1	Management Accounting: Nature and Scope of Management Accounting
Week 2	Meaning, functions, Scope of Management Accounting
August Week 3	The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
Week 4	Management Accounting vs Financial Accounting vs. Cost- Accounting
Week 5	Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
Week 6	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements
September Week 7	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis
Week 8	Ratio Analysis : meaning of ratios, classification of ratios
Week 9	profitability ratios, balance sheet ratios
Week 10	turnover ratios, advantages and limitations of ratio analysis.
October Week 11	CashFlow Statement : Meaning, objectives, limitations
Week 12	accounting procedure of cash flow statement, Financial planning
Week 13	Capital Budgeting : Meaning, nature, need, importance
Week 14	appraisal methods
November Week 15	capital rationing
Week 16	revision

Subject FMO

Class: B.Com.5th Sem.

Name of lecturer: Ms. Sweety Goyal

	Topics/Chapters to be covered
Week and Month of session 2024	
July Week 1	Money Market
Week 2	Money Market
August Week 3	Money Market
Week 4	Money Market
Week 5	Capital Market
Week 6	Capital Market
September Week 7	Capital Market
Week 8	Investors Protection
Week 9	Investors Protection
Week 10	Investors Protection
October Week 11	Functionaries on stock exchanges:
Week 12	Functionaries on stock exchanges:
Week 13	Functionaries on stock exchanges:
Week 14	Financial Service
November Week 15	Financial Service
Week 16	Financial Service

Lesson Plan(M.com)
Name of College: Govt. College for Women, Narnaul
Academic Session: 2024-2025 Semester: ODD

Subject: Statistical Analysis for Business
Class M.com 1st
Name of lecturer: Dr. Parul Gupta

Week of Month	Topics/Chapters to be covered
Week 1	Multiple Regression and Correlation Analysis
Week 2	Probability Distribution – Binomial Distribution, Poison Distribution
Week 3	Normal Distribution and Application of Binomial Distribution, Poison Distribution and Normal Distribution to Business
Week 4	Statistical Inference – Test of Hypotheses
Week 5	Large Sample Test
Week 6	Large Sample Test
Week 7	Small Sample Test – Z Test, T-Test
Week 8	Small Sample Test – Z Test, T-Test
Week 9	Analysis of Variance –Introduction, Assumption, Techniques of Analysis of Variance – One Way Classification
Week 10	Two Way Classification, F Test, Introduction of Non – Parametric Tests
Week 11	Sign-Test, Wilcoxon Sign-Rank Test, Wald- Walfowitz Test
Week 12	Kruskal Wallis – H Test, The Mann Whitney Test, Run Test, Median Test
Week 13	Association of Attributes: Criterion of Independence, Consistency of Data
Week 14	X ² –Test : Conditions for Apply X ² - Test, Yate’s Correction
Week 15	X ² –Test : Conditions for Apply X ² - Test, Yate’s Correction
Week 16	Uses of X ² Test, Additive Property of X ² , Misuse of Chi-Square Test and Its Limitations

Class: M.Com. 1st
Subject : Management Accounting

Name of lecturer: Dr. Parul Gupta

Week of Month	Topics/Chapters to be covered
Week 1	Management Accounting-An Introduction: Nature & Scope, Techniques, Utility; Limitations;
Week 2	Essentials for Success. Management Accountant: Position, Role and Responsibility;
Week 3	Financial Statements: Analysis and interpretation - Forms and nature of financial Statements;
Week 4	Uses and Limitations, types and tools of analysis- Comparative Financial Statements, Common
Week 5	Size Statements, Trend Percentages.
Week 6	Accounting Ratios- Classification; Profitability ratios; Turnover Ratios; Solvency Ratios"
Week 7	Analysis of Capital Structure; Ratios as Predictors of Insolvency, Significance, limitations and
Week 8	Significance, limitations and interpretation of Ratio Analysis.
Week 9	revision and doubt
Week 10	Funds Flow Statement- Concept; Uses; Preparation
Week 11	Cash Flow Statement-Objectives; Sources and Application;
Week 12	Preparation of Statement as per Indian Accounting Standard 3.
Week 13	Responsibility Accounting –
Week 14	prerequisites and Utility, Transfer Pricing : Concept and Methods.
Week 15	Quality Costing & Total Quality Management (TQM);
Week 16	Life Cycle Costing, Learning Curve

Class: M.Com. 1st

Subject :Management Concept & Organizational Behaviour

Name of lecturer: Ms. Sweety Goyal

	Topics/Chapters to be covered
Week 1	Unit-1. Schools of Management Thought: Scientific, process, human behavior and social
Week 2	system school; Decisions theory school; Quantitative and system school; Contingency theory of
Week 3	management; Managerial skills. Managerial Functions:
Week 4	Unit-2 Motivation: Process of motivation; Theories of motivation- need hierarchy
Week 5	theory, theory X and Y, two factor theory, ERG theory,McClelland"s learned need theory, Victor
Week 6	Vroom`s expectancy theory, Adams equity theory
Week 7	Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory,Fiedler`s
Week 8	contingency theory; Harsey and Blanchard`s situational theory;Managerial grid; Likert`s four
Week 9	systems of leadership.
Week 10	Unit-3 Organisational Behavior: Organisational behavior- concept and significance;
Week 11	Relationship between management and Organisational behavior; Emergence and ethical
Week 12	perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
Week 13	Unit-4 Organisational Conflict: Dynamics and management; sources, patterns, levels, and types
Week 14	of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional
Week 15	organisational conflicts; Resolution of conflict.
Week 16	Organisational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention.

Name of lecturer :Siya Kumari

Class: M.Com. 1st: Subject : Managerial Economics

Week of Month	Topics/Chapters to be covered
Week 1	Managerial Economics: Nature, scope and applications of managerial economics
Week 2	Basic concepts of economics used in managerial decision making:
Week 3	Analysis, Opportunity Cost, Discounting Principal, Time Perspective.
Week 4	Demand Analysis: Determinants of Demand
Week 5	Law of demand; Elasticity of Demand; Demand Estimationand Forecasting.
Week 6	Consumer Equilibrium: Cardinal Approach and Ordinal Utility Approach.
Week 7	Supply Decisions: Law of Supply, Elasticity of Supply.
Week 8	Theory of Production: Production Function, Law of variable proportions, Production Function with two
Week 9	revision
Week 10	Variable Inputs, Laws of Returns to Scale,
Week 11	Economies & Diseconomies of large scale Production.
Week 12	Cost of Production: Cost Concepts and types of cost,
Week 13	Short Run & Long Run Cost Function, LearningCurve.
Week 14	Price-Output decisions:
Week 15	Market Classification,
Week 16	Equilibrium of a Firm.

Class :M.Com. 1st Subject :Human Resource Management**Name of lecturer: Ms. Sweety Goyal**

Week of Month	Topics/Chapters to be covered
Week 1	Human Resource Management- Introduction, Nature, Scope, Objectives and importance of Human
Week 2	Resource; Managerial and Operative Functions of Human Resource Manager, Recent Trends in
Week 3	Recruitment and selection-
Week 4	Recruitment. Selection: Concept and Procedure
Week 5	Training:
Week 6	Training programme, Principles of Training. Development:
Week 7	Management Development: (MD), Methods of M.D and Principles of M.D.
Week 8	Employee Morale: Concept, Nature and significance of morale, Determinants and measurement of
Week 9	morale.
	Productivity: Concept and significance of productivity, Measurement of Productivity, Factors
Week 10	influencing Industrial productivity, measures to improve productivity, relationship between morale
Week 12	W.P.M): Concept, Need, Objectives and Forms of W.P.M ;
Week 13	Pre-requisites of effective participation; Profit sharing and Co-partnership
Week 14	Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and
Week 15	development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions
Week 16	Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India,

Class: M.Com. 1st Name of lecturer: Ms. Pooja Batra
Subject : Value Education

Week 1	Unit-1: Value Education-Meaning and Nature: Concept of Value and Value
Week 2	Objectives of Value Education, Need and Importance of Value
Week 3	Education, Nature of Value Education.
Week 4	Unit-2: Dimensions of Value Education: Family and Value Education, Society
Week 5	Value Education, Politics and Value Education
Week 6	Religious and Cultural aspects
Week 7	Economic and Environmental aspect of Value Education.
Week 8	Unit-3: Sources of Value Education:Sources of Value Education: Teaching of Values from Hinduism- Ved,
Week 9	Upnishad, Geeta, Chanakya Niti, Shukra Niti, Ram Charit Manas
Week 10	Reference of Jainism, Budhism, Christianity of Islam from the Teaching of Values.
Week 12	Unit-4: Leading Philosophers and Thinkers: Mahatma Gandhi, Swami
Week 13	Vivekananda, Lokmanya Tilak,
Week 14	RadhaKrishanan, Taigore, HeMCandra
Week 15	Vikramaditya,
Week 16	Rao Tularam, Bal Mukund Gupt.

NAME OF LECTURER: MS. POOJA BATRA
CLASS: M.COM. 3RD SEM ,
SUBJECT : ADVANCE ACCOUNTING

Week of Month	Topics/Chapters to be covered
Week 1	Advanced Issues in Partnership Accounts- Admission, Retirement and Death of a Partner,
Week 2	Dissolution of Partnership Firms, Consequences of Insolvency of a Partner. Sale of Partnership
Week 3	Firm to a Company, Conversion of Partnership Firm into Company.
Week 4	Financial Statements of Not for Profit Organisatio
Week 5	Accounting for Educational Institutions.Accounts from Incomplete Records.
Week 6	doubts and revision
Week 7	Accounts for Special Transactions- Hire Purchase and Installment sale Transactions,
Week 8	VoyageAccounts, Departmental Accounts
Week 9	Branch Accounts including Foreign Branch.
Week 10	Self Balancing System- Sectional Balancing,
Week 11	Various ledgers to be maintained in self balancingledger system.
Week 12	Accounting in Computerized Enviornment
Week 13	Salient features and significance, Concept of grouping of accounts, Codification of accounts,
Week 14	Maintaining the hierarchy of ledger, ,
Week 15	Accounting packages and consideration for their selection
Week 16	Generating Accounting Reports.

Name of lecturer: Mr. Praveen Gupta
Subject : Advanced Cost Accounting
Class: M.Com. 3rd sem

Week of Month	Topics/Chapters to be covered
Week 1	Inventory system: turnover of material: ABC analysis; VED analysis; JIT, aims and objectives
Week 2	Methodology in implementation of JIT, Impact of JIT on Production Price. JIT's effect on costing system
Week 3	Material Requirement Planning (MRP-I), aims, methodology,
Week 4	Requirement for Implementation of MRPI, MRPI and Inventory Management.
Week 5	Manufacturing resource planning (MRP II), Evolution, essential elements. Enterprise resource
Week 6	planning (ERP), Lean Accounting, Back flush Costing, Conditions for adopting Back flush
Week 7	Costing, different types of back flush Costing, Accounting for Variances,
Week 8	revision and doubts
Week 9	disposition of variances, difficulties in backflush costing, backflow costing in JIT system.
Week 10	Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products.
Week 11	Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm
Week 12	comparison, Need for Inter Firm Comparison. Requirements of an Inter firm Comparison
Week 13	Types of Comparison. Cost records, Integral system,
Week 14	preparation of accounts under integral system. Nonintegral system,
Week 15	preparation of accounts under non-integral system-
Week 16	Benefits and limitations of integral and non-integral systems.

Class: M.Com.3rd sem

Subject: Investment management

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topics/Chapters to be covered
Week 1	Investment introduction
Week 2	Investment avenues
Week 3	concept and Measurement of Investment risk and return
Week 4	Identification of Investment Opportunities
Week 5	Speculation, Gambling and Investment activities
Week 6	Efficient Market theory or Hypothesis
Week 7	Efficient Market theory or Hypothesis
Week 8	Dow theory, Charting techniques,
Week 9	volume indicators
Week 10	Company Analysis
Week 11	Industry Analysis
Week 12	Economy Analysis,
Week 13	Trading mechanism in Bombay Stock Exchange
Week 14	Trading mechanism in Bombay Stock Exchange
Week 15	Derivatives
Week 16	Option Contract

Class: M.Com.3rd sem

Subject: Accounting Theory and Financial Reporting

Name of lecturer: Dr. Parul Gupta

Week of Month	Topics/Chapters to be covered
Week 1	Development; Approaches to Accounting Theory;
Week 2	Methodology to develop Accounting Theory,
Week 3	Accounting Concepts and Postulates, GAAP
Week 4	Accounting Standards: Concept and Benefits;
Week 5	; Stages and Process of Standards settings in India,
Week 6	IFRS: History, Objectives,; Convergence of Indian Accounting Standards with IFRS: Current
Week 7	Status and Challenges; Harmonization in Accounting and Reporting;
Week 8	Accounting Standards issued by ICAI (including Ind AS as per IFRS): Brief Overview.
Week 9	Financial Disclosures and Reporting: Concepts, Objectives and History, Corporate Annual
Week 10	Report, Segment Reporting,
Week 11	interim Financial Reporting
Week 12	Integrated Reporting.
Week 13	Contemporary Issues in Accounting and Reporting
Week 14	Human Resource Accounting, Accounting for Price-Level Changes,
Week 15	, Value Added Accounting Reporting
Week 16	Forensic Accounting and Reporting.

