

## **TEACHING PLAN**

**(July, 2025 to November, 2025)**

**Name of the Teacher: Dr. Alka Singhal**

**Subject: Commerce**

**Class: B.com 5<sup>th</sup> sem**

**Paper: Contemporary Issues in Commerce**

<b>1<sup>st</sup> week</b>	Course introduction, objectives, and assessment methods; Overview of UNIT-I topics (General Issues in Economics and Business)
<b>2<sup>nd</sup> week</b>	Definition, components, and significance of balance of payments; Concept and implications of deficit financing in economic systems
<b>3<sup>rd</sup> week</b>	Introduction to the tax system in India; Link between taxation and economic development
<b>4<sup>th</sup> week</b>	Definition and models of micro finance; Critical role of micro finance institutions in rural India
<b>5<sup>th</sup> week</b>	Concept of CSR: Ethics and accountability; CSR practices, policy frameworks, and contemporary examples
<b>6<sup>th</sup> week</b>	E-learning: Meaning, scope, and effectiveness in India; Role of ICT tools in modern education delivery
<b>7<sup>th</sup> week</b>	Impact of mobile technology on business and education; Case studies on mobile communication for knowledge dissemination
<b>8<sup>th</sup> week</b>	New trends in financial products and markets; Role of fintech platforms in changing the finance landscape
<b>9<sup>th</sup> week</b>	New trends in financial products and markets; Role of fintech platforms in changing the finance landscape
<b>10<sup>th</sup> week</b>	Digital banking, mobile banking, and payment systems; Innovations in risk management and customer service
<b>11<sup>th</sup> week</b>	Structure of rural markets and changing consumer behavior; Approaches for effective rural marketing
<b>12<sup>th</sup> week</b>	Types of retail formats and supply chain issues; Regulatory and logistical challenges faced by retailers
<b>13<sup>th</sup> week</b>	Use of social networks for brand promotion and customer engagement; Case studies/examples from the Indian context
<b>14<sup>th</sup> week</b>	Tools, trends, and ethical considerations in digital marketing; Data-driven business decisions and online customer analytics

<b>15<sup>th</sup> week</b>	Understanding workforce diversity and its management; Strategies for HR in a multicultural environment
<b>16<sup>th</sup> week</b>	Introduction to HR accounting and audit; HR management's role in adapting to technological change; Assessment, review of course learning, and recap
<b>17<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>
<b>18<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>

## **TEACHING PLAN**

**(July, 2025 to November, 2025)**

**Name of the Teacher: Dr. Alka Singhal**

**Subject: Commerce**

**Class: B.Com -3rd Sem**

**Paper: Corporate Accounting-I**

<b>1<sup>st</sup> week</b>	Course introduction, objectives, assessment methods; Overview of company accounts; Introduction to share capital and types of shares.
<b>2<sup>nd</sup> week</b>	Issue of equity shares – at par, at premium, and at discount; Journal entries and accounting treatment.
<b>3<sup>rd</sup> week</b>	Allotment of shares; Calls on shares; Forfeiture and reissue of shares with practical illustrations.
<b>4<sup>th</sup> week</b>	Introduction to debentures; Types of debentures – bearer, registered, redeemable, and convertible; Issue of debentures at par, premium, and discount.
<b>5<sup>th</sup> week</b>	Accounting treatment for interest on debentures and discount/loss on issue of debentures; Redemption of debentures – lump-sum, installment, and sinking fund methods.
<b>6<sup>th</sup> week</b>	Underwriting of shares and debentures – meaning, importance, and types; Accounting for underwriting commission and liabilities.
<b>7<sup>th</sup> week</b>	Valuation of shares – need and importance; Methods: Net Asset Method, Yield Method, and Fair Value Method.
<b>8<sup>th</sup> week</b>	Treatment of profit or loss prior and subsequent to incorporation; Preparation of statement of profit or loss between pre- and post-incorporation periods.
<b>9<sup>th</sup> week</b>	Introduction to company final accounts; Legal provisions under the Companies Act, 2013.
<b>10<sup>th</sup> week</b>	Preparation of Statement of Profit and Loss – format, components, and adjustments as per Schedule III of the Companies Act.
<b>11<sup>th</sup> week</b>	Preparation of Balance Sheet – format, notes to accounts, and adjustments relating to depreciation, taxation, and dividends.
<b>12<sup>th</sup> week</b>	Comprehensive problems on preparation of final accounts of companies; review of adjustments and disclosures.
<b>13<sup>th</sup> week</b>	Introduction to holding and subsidiary companies; Meaning, relationship, and objectives of consolidated financial statements.

<b>14<sup>th</sup> week</b>	Preparation of consolidated Balance Sheet – concept of cost of control, minority interest, and inter-company transactions.
<b>15<sup>th</sup> week</b>	Preparation of consolidated Profit and Loss Account; treatment of unrealized profits and intra-group transactions.
<b>16<sup>th</sup> week</b>	Discussion on sample questions and case studies; Course wrap-up and feedback session.
<b>17<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>
<b>18<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>

## **TEACHING PLAN**

**(July, 2025 to November, 2025)**

**Name of the Teacher: Dr. Alka Singhal**

**Subject: Commerce**

**Class: M.com 1<sup>st</sup> Sem**

**Paper: Organizational Behaviour**

<b>1<sup>st</sup> week</b>	Course introduction, objectives, and assessment methods; Overview of Organizational Behaviour (OB) – concept, nature, and importance.
<b>2<sup>nd</sup> week</b>	Relationship of OB with other fields (Psychology, Sociology, Anthropology, Political Science, Economics); OB Models.
<b>3<sup>rd</sup> week</b>	Ethics and ethical behaviour in organizations; Learning – meaning, definition, and process.
<b>4<sup>th</sup> week</b>	Theories of learning (Classical, Operant, Social, and Cognitive theories); OB in learning organizations.
<b>5<sup>th</sup> week</b>	Attitude – meaning, definition, components, and functions; Formation and measurement of attitude.
<b>6<sup>th</sup> week</b>	Changing of attitude; Prejudice and its impact on workplace behaviour.
<b>7<sup>th</sup> week</b>	Personality – meaning and definition; The Big Five Personality Model; Myers-Briggs Type Indicator (MBTI).
<b>8<sup>th</sup> week</b>	Work-related aspects of personality – locus of control, self-esteem, emotional intelligence, and self-monitoring.
<b>9<sup>th</sup> week</b>	Perception – meaning, definition, and process; Factors influencing perception.
<b>10<sup>th</sup> week</b>	Perceptual errors and distortions; Impact of perception on managerial decision-making.
<b>11<sup>th</sup> week</b>	Group Dynamics – definition, importance, and types of groups; Group formation and stages of group development.
<b>12<sup>th</sup> week</b>	Group performance factors: group norms, status, size, cohesiveness, and social loafing; Team – types, team composition factors, and team development stages.
<b>13<sup>th</sup> week</b>	Organizational Conflict – concept, sources, patterns, levels, and types of conflict.
<b>14<sup>th</sup> week</b>	Conflict management – traditional and modern approaches; Functional vs. dysfunctional conflict; Techniques for conflict resolution.

<b>15<sup>th</sup> week</b>	Organizational Development (OD) – concept, need for change, and resistance to change; Theories of planned change and organizational diagnosis.
<b>16<sup>th</sup> week</b>	OD interventions – types and process; Course review, discussion on case studies, and feedback session.
<b>17<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>
<b>18<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>

## TEACHING PLAN

(July, 2025 to November, 2025)

**Name of the Teacher: Dr. Alka Singhal**

**Subject: Commerce**

**Class: M.com 3<sup>rd</sup> Sem**

**Paper: Corporate Governance and Business Ethics**

<b>1<sup>st</sup> week</b>	<b>Course Introduction:</b> Overview of course objectives, structure, and assessment methods. Introduction to Corporate Governance – meaning, need, and importance.
<b>2<sup>nd</sup> week</b>	Theoretical foundations of corporate governance – <b>Agency Theory, Stakeholder Theory, Stewardship Theory, and Resource Dependence Theory.</b>
<b>3<sup>rd</sup> week</b>	Evolution of corporate governance globally and in India; Key milestones in corporate reforms.
<b>4<sup>th</sup> week</b>	Corporate failures and governance reforms – Enron, Satyam, IL&FS, Yes Bank. Governance in public vs. private enterprises.
<b>5<sup>th</sup> week</b>	<b>Role, composition, and responsibilities of the Board of Directors.</b> Types of Boards – executive, non-executive, and independent directors.
<b>6<sup>th</sup> week</b>	<b>Board Committees:</b> Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee, Risk Management Committee.
<b>7<sup>th</sup> week</b>	<b>Role of shareholders, institutional investors, proxy advisory firms, and independent directors</b> in governance.
<b>8<sup>th</sup> week</b>	<b>SEBI (LODR) Regulations, 2015</b> and corporate governance provisions in the <b>Companies Act, 2013.</b>
<b>9<sup>th</sup> week</b>	<b>Introduction to Business Ethics:</b> Meaning, scope, and importance. Ethical decision-making models in business.
<b>10<sup>th</sup> week</b>	<b>Corporate Social Responsibility (CSR):</b> Meaning, importance, and regulatory framework in India.
<b>11<sup>th</sup> week</b>	<b>Triple Bottom Line (TBL) and Business Sustainability</b> – concept and application.
<b>12<sup>th</sup> week</b>	<b>Corporate Citizenship, Ethical Leadership, and Whistle-blowing Policies.</b> Protection of whistle blowers and ethics committees.
<b>13<sup>th</sup> week</b>	<b>Corporate Governance Models</b> – UK, USA, Germany, and Japan.
<b>14<sup>th</sup> week</b>	<b>International Governance Initiatives:</b> OECD Principles, Cadbury Committee Report, and Sarbanes-Oxley Act.

<b>15<sup>th</sup> week</b>	<b>Emerging Trends:</b> ESG (Environmental, Social, and Governance) considerations, Investor Activism, and Corporate Digital Responsibility.
<b>16<sup>th</sup> week</b>	<b>Challenges in Corporate Governance in Emerging Markets.</b> Course review, case study integration, and feedback session.
<b>17<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>
<b>18<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>



# TEACHING PLAN

(July, 2025 to November, 2025)

**Name of the Teacher: Dr. Alka Singhal**

**Subject: Commerce**

**Class: B.com 1<sup>st</sup> Sem**

**Paper: FOUNDATIONS OF MANAGEMENT**

<b>1<sup>st</sup> week</b>	<b>Course Introduction:</b> Overview of course objectives, structure, and assessment methods. Introduction to Management – Concept, nature, and importance. <i>Student Presentation:</i> “What is Management? Examples from daily life.”
<b>2<sup>nd</sup> week</b>	Management Process and Functions; Evolution of management thought (Classical, Behavioral, and Modern theories).  <i>Student Presentation:</i> “Contributions of key management thinkers (Taylor, Fayol, Mayo, Drucker).”
<b>3<sup>rd</sup> week</b>	Managerial Levels and Skills; Roles of Managers (Mintzberg’s Managerial Roles).  <i>Student Presentation:</i> “Roles of a modern manager in the digital era.”
<b>4<sup>th</sup> week</b>	Nature and Purpose of Planning; Planning Process; Characteristics of effective planning.  <i>Student Presentation:</i> “Importance of planning in successful organizations.”
<b>5<sup>th</sup> week</b>	Types of Plans – Strategic, Tactical, Operational; Short-term vs Long-term Plans.  <i>Student Presentation:</i> “Comparison of strategic and operational planning with company examples.”
<b>6<sup>th</sup> week</b>	Management by Objectives (MBO): Concept, process, benefits, and limitations.  <i>Student Presentation:</i> “Case study on MBO application in a real company.”
<b>7<sup>th</sup> week</b>	Strategies – meaning, levels, and types (corporate, business, functional); Strategic decision-making.  <i>Student Presentation:</i> “Business strategies of a leading company (e.g., Apple, Tata, Reliance).”
<b>8<sup>th</sup> week</b>	Decision-making: Concept, types of decisions, decision-making process, rational decision-making.  <i>Student Presentation:</i> “Group decision-making vs individual decision-making.”
<b>9<sup>th</sup> week</b>	Nature and Purpose of Organizing; Steps in organizing; Principles of organization.  <i>Student Presentation:</i> “Effective organization structure in modern firms.”

<b>10<sup>th</sup> week</b>	<p>Organization Structure – line, functional, matrix, and hybrid; Departmentation – meaning and bases.</p> <p><i>Student Presentation: “Matrix structure in multinational companies.”</i></p>
<b>11<sup>th</sup> week</b>	<p>Span of Control – concept and importance; Centralization and Decentralization.</p> <p><i>Student Presentation: “Case study on centralized vs decentralized organizations.”</i></p>
<b>12<sup>th</sup> week</b>	<p>Delegation of Authority and Responsibility – concept, process, and barriers.</p> <p><i>Student Presentation: “Effective delegation: leadership examples.”</i></p>
<b>13<sup>th</sup> week</b>	<p>Nature and Scope of Controlling; Importance of control in management.</p> <p><i>Student Presentation: “Why control is essential for achieving goals.”</i></p>
<b>14<sup>th</sup> week</b>	<p>Types of Control – feedforward, concurrent, and feedback; Control Process.</p> <p><i>Student Presentation: “Examples of control systems in different industries.”</i></p>
<b>15<sup>th</sup> week</b>	<p>Control Techniques – Traditional (budgetary, statistical) and Modern (MIS, PERT/CPM, Balanced Scorecard); Features of an effective control system.</p> <p><i>Student Presentation: “Modern control techniques used in tech companies.”</i></p>
<b>16<sup>th</sup> week</b>	<i>Final Student Presentations: “Comprehensive case study analysis (team-based).”</i>
<b>17<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>
<b>18<sup>th</sup> week</b>	<b>Revision of syllabus &amp; Test</b>