

LESSON PLAN

CLASS: BCOM 3RD SEMESTER(NEP)

SUBJECT: ADVANCE FINANCIAL ACCOUNTING

22-31/07/25: Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts.

01/08/-15/08/25: Fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio, Assignment I.

16-23/08/25: Partnership Firm : admission of a partner.

24-31/08/25: Partnership Firm : Retirement and death of a partner.

01-15/09/25: Dissolution of a partnership firm: modes of dissolution of a firm; accounting entries; insolvency of partners.

16-30/09/25: Sale of firm to a company; gradual realization of assets and piecemeal distribution, Assignment II.

01-10/10/25: Home Exams

11-18/10/25: Branch Accounts: dependent branch, debtor's system, stock and debtor system.

19-31/10/25: Branch Accounts: final accounts; wholesale branch.

01-10/11/25: Hire purchase and Installment purchase system: concept and legal provisions regarding hire-purchase contract;

11-22/11/25: Hire purchase and Installment purchase system: Accounting records for goods of substantial sale value.



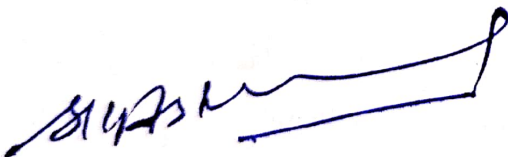
SUNIL KUMAR

ASSISTANT PROFESSOR

DEPARTMENT OF COMMERCE

LESSON PLAN
CLASS: BCOM 3RD SEMESTER(NEP)
SUBJECT: INTERNATIONAL MARKETING

- 22-31/07/25: Introduction: Meaning, scope and importance of International Marketing.
- 01-15/08/25: International Marketing Environment
- 16-31/08/25: Market Entry Modes.
- 01-15/09/25: Product Planning for International Market: Standardization and Adaptation.
- 16-30/09/25: New Product Development, Branding, Packaging and Labelling.
- 01-10/10/25: Home Exams(MST).
- 11-31/10/25: International Pricing: Factors influencing International Price; International Price Quotation and Payment Terms.
- 01-10/11/25: Promotion of Product Abroad: Sales Literature, Direct Mail, Personal Selling, Advertising, Trade Fairs and Exhibitions.
- 11-22/11/25: International Distribution: Management of Distribution Channels and Logistics; Selection and Appointment of Foreign sales Agents



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LESSON PLAN

CLASS: BCOM 1ST SEM(NEP)

SUBJECT: FINANCIAL ACCOUNTING

22-31/07/25: Theoretical Framework: Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting.

01-15/08/25: Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need, Generally Accepted Accounting Principles, Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS.

16-31/08/25: Accounting process from recording of a business transaction to preparation of trial balance including adjustments; Capital and Revenue expenditure & receipts.

01-15/09/25: Preparation of Trial Balance; Profit and Loss Account and Balance Sheet (Sole Proprietorship only), Rectification of Errors: classification of errors; location of errors; rectification of errors; suspense account; effect on profit.

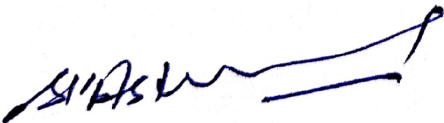
16-30/09/25: of business income-Net income, accounting period, continuity doctrine and matching concept, Objectives of measurement; Revenue: concept, revenue recognition principles, recognition of expenses.

01-10/10/25: Home Exams(MST)

11-31/10/25: Consignment Accounts: accounting records; Valuation of unsold stock; Conversion of consignment into branch.

01-11/11/25: Depreciation Accounting: concept of depreciation, Factors in the measurement of depreciation, Methods of computing depreciation.

12-22/11/25: Straight line method and diminishing balance method, Disposal of depreciable assets-change of method.



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LESSON PLAN

CLASS: BCOM 5RD SEMESTER

SUBJECT: FINANCIAL MANAGEMENT

22-31/07/25: Financial Management: Nature, significance, scope and objectives of financial management, functions of finance executive in an organization, functional areas of financial management, changing role of financial management in India

01-15/08/25: Financial planning and forecasting: Its need & importance, drafting a financial plan; capitalization, over- capitalization and under-capitalization; financial forecasting; meaning, benefits and techniques of financial forecasting

16-31/08/25: Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

01-15/09/25: Financing Decisions: Sources of finance- short-term, medium term and long term, Cost of Capital- Estimation of components of cost of capital, Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

16-30/09/25: Capital structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.

01-10/10/25: Home Exams (MST).

11-31/10/25: Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

01-11/11/25: Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation.

12-22/11/25: Cash management, receivables management, inventory management and payables management.



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