Session: 2024-25

Class: B. Com 1<sup>st</sup> Sem

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Subject: Financial Accounting Paper Code: B23-COM-101

Name of the Faculty:	Mrs. Ramanjot Kaur
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Month	Week	Topics to be covered
July	22.07.24 - 27.07.24	Meaning and Scope of Accounting: Need, Meaning of Book keeping, Meaning of Accounting, Feature, Types, Objects, limitations, Qualitative characteristics of Accounting Information.
	29.07.24 - 31.07.24	Accounting Principle: Meaning, Types, Significance, Limitations.
	1.08.24 - 03.08.24	Accounting Standards: Meaning, Characteristics, Utility, International Accounting Standards, National Accounting Standards, Scope and Procedure for issuing Accounting Standards issued by ICAI.
	05.08.24 - 10.08.24	Accounting Equation- Numerical. Doubt Session, Assignment & Double Entry System
August	12.08.24 - 17.08.24	Recording of business Transactions: Journal – Meaning, Rules, Discount, Compound Entry, Meaning of Goods, Numerical of Journal, Merits & limitations of Journal.
		Ledger: Meaning, Rules of Posting, Numerical, Need & Importance of Ledger, Advantages of Ledger.
	19.08.24 - 24.08.24	Trial Balance: Meaning, Format, Methods, Accounting Errors, Suspense Account, Limitations of Trial balance, Sub division of Journal.
	26.08.24 – 31.08.24	Capital and Revenue items: Meaning of Capital & Revenue, Classification, Deferred Revenue
		Expenditure Numerical, Business Income Measurement, Doubt Session
September	02.09.24- 07.09.24	Final Accounts with Adjustments: Meaning of Trading Account, Preparation of Trading Accounts, Numerical. Meaning of Profit and Loss Accounts, Need, Preparation, Numerical, Manufacturing Accounts, Numerical, Meaning of Balance Sheet, Format, Classification of Assets and Liabilities, Need, Importance of Final Accounts, Numerical, Doubt Session, Assignment

	09.09.24-14.09.24	Final Accounts: Different Types of Adjustments:
	09.09.24-14.09.24	
		Closing Stock, Outstanding Expenses, Prepaid
		Expenses, Numerical, Depreciation, Accrued Income,
		Unearned Income, Numerical, Interest on capital,
		Interest on Drawings, Numerical, Interest on Loan,
		Bad debts, Numerical, Implied Interest, Loss by
		Accident, goods given as Charity, Numerical,
		Manager's Commission, Contingent Liabilities,
		Numerical, Dishonor of Bills of Exchange, Sale of
	1.5.00.04.01.00.04	goods on sale or return basis. Numerical Queries
	16.09.24-21.09.24	Accounts of Non-Trading Organization: Meaning of
		Receipt and Payment Accounts, Format, Income and
		Expenditure Accounts, Balance Sheet, Numerical
	23.09.24-28.09.24	Consignment Account: Meaning, Characteristics,
		Need, Objectives, Important Terms Accounting
		Procedure, Numerical Valuation of Unsold Stock
	30.09.24 - 05.10.24	Consignment Accounts: Numerical & Queries
	07.10.24-12.10.24	Branch Accounts: Meaning, Types of Branches,
		Accounting Procedure, Dependent Branch,
		Independent Branch, Inter Branch Transaction,
		Normal & Abnormal Loss,
October	14.10.24 - 19.10.24	Branch Accounts: Debtor System, Stock & Debtor
		System, Final Accounts System, Wholesale Branch,
		Foreign Branch, Conversion of Foreign Branch,
		Numerical, Doubt Session.
	21.10.24-26.10.24	Hire Purchase System &Installment Payment
		System: Meaning, Characteristics, Journal
		Entries of Hire Purchase System, Calculation of
		Interest, Calculation of Cash Price
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
	04.11.24-09.11.24	Hire Purchase System: Return of Goods, Repossession
		of Goods, Transfer of Asset to Third Party, Purchase
November		Through Financial Institution, After Sales Service,
		Installment Payment System, Numerical, Doubt
		Session & assignment Return of Goods, Repossession
		of Goods, Transfer of Asset to Third Party, Purchase
		Through Financial Institution, After Sales Service,
		Installment Payment System, Numerical, Doubt
		Session & assignment
	11.11.24-16.11.24	Revision, Doubt Sessions & Tests
	18.11.24-22.11.24	Revision, Doubt Sessions & Tests
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Session: 2024-25 Class: B. Com 1<sup>st</sup> Sem

Subject: Business Law Paper Code: B23-COM-102

Name of the Faculty: Mrs. Ramanjot Kaur

Month	Week	Topics to be covered
	22.07.24 - 27.07.24	Introduction of Business Law, Scope, Sources, Need of law, Fundamental definitions. Valid Contract, Contract vs. Agreement, Essentials of Valid Contract, Kinds of Agreements and Contract.
July	29.07.24 - 31.07.24	Proposal & Acceptance, legal rules for a Proposal and Acceptance, Communication and Revocation of Offer and Acceptance, Modes of Lapse of an Offer. Contractual Capacity of Parties- Minor, Person of unsound mind, Person disqualified by Law, Contracts by Minors and their legal position.
	1.08.24 - 03.08.24	Free Consent of Parties- Coercion, Undue Influence,
		Fraud, Misrepresentation and Mistake.
		Lawful Consideration and Object- meaning, Adequacy, difference between Stranger to contract and Stranger to Consideration, Unlawful Consideration & Object.
	05.08.24 - 10.08.24	Agreements Expressly Declared as Void- Agreement in Restraint in Marriage, Agreement in Restraint of Trade, Agreement in Restraint of Legal Proceedings, Agreements involving uncertainty, Wagering Agreements & Agreements to do impossible acts.
August	12.08.24 - 17.08.24	Legal Formalities – Written and Registered Contingent Contracts-features and difference between Wagering and Contingent Contract.
	19.08.24 - 24.08.24	Discharge of Contract-Modes of Discharge, Doctrine of Frustration.  Quasi Contracts- Types of Implied Contracts  Consequences of Breach of Contract,  Assessment of Damages, types of Damages.  Assignment and Revision
	26.08.24 – 31.08.24	Contract of indemnity and Guarantee- essential, Revocation, Liability of Surety and Rights of Surety. Contract of bailment and Pledge- characteristics, types of contract of Bailment, Duties and Responsibilities of bailor and Bailee, finder of goods, pledge, lien & their differences.
September	02.09.24- 07.09.24	Contract of Agency-Its creation, sub-Agent, Substituted Agent, Co-Agent, classification of Agents, Ratification, Termination of Agency, Rights and duties of Agent and Principal, Principal's and Agent's Liability to third Party. Assignment & Revision Test

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	09.09.24-14.09.24	Introduction of Sales of Goods Act-1930, its definition.  Contract of Sale- difference between Sale and
		Agreement to sell, contract of Sale vs. Other Contracts, Subject-Matter of Sale of Contract, types of Goods, destruction of Goods
	16.09.24-21.09.24	Performance of Contracts- essentials of valid Tender, joint promise and its performance, Reciprocal promises and their Performance & Appropriation Of Payments.
	23.09.24-28.09.24	Conditions and Warranties- meaning, difference between condition and Warranties, implied Condition and Warranties & Buyer Beware.  Transfer of Property or Ownership- Meaning, Transfer of ownership from Seller to Buyer, Transfer of Title of Goods and its Exceptions.
	30.09.24 - 05.10.24	Performance of the Contract- Delivery, types of Delivery, rules Governing the Delivery of Goods, Rights and Duties of Buyer. Unpaid Seller-Rights of Unpaid Seller against Goods and Buyer
October	07.10.24-12.10.24	Suits for Breach of Contract-Seller's remedies and Buyer's Remedies, Sale by Auction. Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner;
	14.10.24 - 19.10.24	Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.
	21.10.24-26.10.24	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
November	04.11.24-09.11.24	Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E- Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.
	11.11.24-16.11.24	Revision, Doubt Sessions & Tests
	18.11.24-22.11.24	Revision, Doubt Sessions & Tests

Class: B. Com 1st Sem **Session: 2024-25** Subject: Business Management Name of the Faculty: Mrs. Simple Paper Code: B23-COM-103

Month	Week	Topics to be covered
July	22.07.24 - 27.07.24	Introduction to Management: Characteristics and Significance
	29.07.24 - 31.07.24	Process and Functions of Management, Management as Science, Art and Profession
	1.08.24 - 03.08.24	Evolution of Management Thoughts: Classical & Neo-Classical Approach
	05.08.24 - 10.08.24	Behavioral approach, Management Science Approach, Systems and Contingency Approach, Emerging Management Concepts
August	12.08.24 - 17.08.24	Planning: Process and Importance, Type of Plans: Policy, Programme, Strategy, Vision, Mission, Goals and Objectives
	19.08.24 - 24.08.24	Organizing: Principles and Benefits of Organizations
	26.08.24 – 31.08.24	Organizational Structure: Functional, Line and Staff, Matrix, Formal vs. Informal, Organizational Structure for large scale business organization, Virtual Organizations
	02.09.24- 07.09.24	Staffing: Importance, Scope and Models of Staffing
September	09.09.24-14.09.24	Delegation: Advantages, Barriers to delegation, Guidelines for effective Delegation
•	16.09.24-21.09.24	Decentralization and Centralization: Advantages and Disadvantages, Factors influencing decentralization
	23.09.24-28.09.24	Directing, Coordination.
October	30.09.24 - 05.10.24	Controlling: Characteristics and process of control, prerequisites of effective control system
	07.10.24-12.10.24	Controlling Techniques
	14.10.24 - 19.10.24	Motivation: Objectives and Significance, Approaches to Motivation
	21.10.24-26.10.24	Leadership: Significance and Functions
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
November	04.11.24-09.11.24	Leadership Styles, Approaches to Leadership
	11.11.24-16.11.24	Revision & Tests
	18.11.24-22.11.24	Test and Assignments

Session: 2024-25

Class: B. Com 3<sup>rd</sup> Sem

Paper Code: R23 COM 30

Subject: Corporate Accounting Paper Code: B23-COM-301

Name of the Faculty: Ms. Ramanjot Kaur

Month	Week	Topics to be covered
July	22.07.24 - 27.07.24	Issue of share, concept, types, types of shares and share capital
	29.07.24 - 31.07.24	Concept of issue of share at par, premium and practical questions.
	1.08.24 - 03.08.24	Meaning of Forfeiture of share and practical questions
	05.08.24 - 10.08.24	Practical questions related to oversubscription and forfeiture of share
August	12.08.24 - 17.08.24	Concept of insider trading and practice session.
	19.08.24 - 24.08.24	Concept of Demat account, bonus share, sweat equity share, right share
	26.08.24 – 31.08.24	Buy back of shares, dividend on share and practical questions
	02.09.24- 07.09.24	Profit prior to incorporate corporation; Meaning and method of calculation
	09.09.24-14.09.24	Procedure of ascertaining, profit prior to incorporation, basis of allocation of expenses and income
September	16.09.24-21.09.24	Underwriting of shares: Concept; features; benefits;
	23.09.24-28.09.24	Type of underwriting shares and accounting treatment
	30.09.24 - 05.10.24	Amalgamation of companies, concept and accounting treatment.
October	07.10.24-12.10.24	Type of Amalgamation, purchase consideration as per accounting standard 14
	14.10.24 - 19.10.24	Internal reconstruction; Concept and meaning
	21.10.24-26.10.24	Type of internal reconstruction and practical questions
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
	04.11.24-09.11.24	Income disclosure and computation standards
November	11.11.24-16.11.24	Final accounts of companies: Concept and Preparation
	18.11.24-22.11.24	Test and Assignments

Session: 2024-25 Class: B. Com 3<sup>rd</sup> Sem

Subject: Income Tax Law – I Paper Code: B23-COM-302 Name of the Faculty: Mrs. Sukriti

Month	Week	Topics to be covered
	22.07.24 - 27.07.24	Introduction of students and Introduction of subject
July	29.07.24 - 31.07.24	History of Income Tax in India, Characteristics of Income Tax, Important Definitions; Income, Basis and Procedure of Charging Income Tax, Gross Total Income, Total Income, Casual
		Income Person, assesses, Assessment Year, Previous Year
	1.08.24 - 03.08.24	Permanent Account Number, Tax Deduction and Collection Account Number, Tax evasion. Tax avoidance, Tax planning and Tax management.
	05.08.24 - 10.08.24	Agricultural Income, Kinds of Agricultural Income, Partly Agricultural Income Residence of assesses; Individuals, Hindu Divided Family, Firm, Association of Persons, Companies, every other person, Scope of Total Income or Incidence of Tax, Given assignments
August	12.08.24 - 17.08.24	Exemptions from Tax; For all assesses, Employees, Institutions, Income from Salaries; Salary, Allowances, Perquisites Leave Travel Concession, Valuation of Perquisites, Profits in lieu of Salary, Provident Fund, Numerical queries
	19.08.24 - 24.08.24	Income from Salaries (Retirement); Gratuity, Pension and Commutation of Pension, Earned Leave Salary
	26.08.24 – 31.08.24	Retrenchment Compensation, Compensation on Voluntary Retirement, Amount received from Provident Fund, Handling of queries
	02.09.24- 07.09.24	Income from House Property, Exemptions regarding Income from House Property, Annual Value
	09.09.24-14.09.24	Determination of Gross Annual Value, Deductions from Annual Value, Computation of Pre-Construction period
September	16.09.24-21.09.24	Annual value of Self-occupied property, Loss from House Property, Profits and Gains of Business or Profession, Handling of queries
	23.09.24-28.09.24	Deductions Expressly allowed, Expenses expressly disallowed, Deductions allowable only on actual payment
	30.09.24 - 05.10.24	Maintenance of accounts, Compulsory Audit of accounts, Valuation of Stock in hand

		Determination of Income of certain business or profession on Presumptive basis
	07.10.24-12.10.24	Capital Gains; Capital asset, Kinds of Capital Assets, Transfer of Capital Asset
October	14.10.24 - 19.10.24	Computation of Capital Gains; Long term Capital gain, short term capital gain, Cost of Acquisition
	21.10.24-26.10.24	Computation of Capital gains in special cases, Capital gain exempt from tax, Numerical queries
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
November	04.11.24-09.11.24	Income from other sources, Dividends, Security, Kinds of Securities, Bond Washing transactions, Deductions allowable, amounts not deductible, Clubbing of Incomes, Deemed Incomes
	11.11.24-16.11.24	Set off of losses, carry forward of losses, Revision, Provided Important questions
	18.11.24-22.11.24	Revision, Doubt clearing sessions and test

Session: 2024-25 Class: B. Com 3<sup>rd</sup> Sem

Subject: Banking and Insurance Paper Code: B23-COM-303

Name of the Faculty: Mrs. Ramanjot Kaur

Month	Week	Topics to be covered
July	22.07.24 - 27.07.24	Evolution of Banking Meaning, features, Principles of Banking
	29.07.24 - 31.07.24	Functions of Commercial Banks, Importance/Role of Banks
	1.08.24 - 03.08.24	Classification of Banks: Scheduled Banks, Scheduled Cooperative Bank
	05.08.24 - 10.08.24	Non-Scheduled Bank
August	12.08.24 - 17.08.24	Credit Creation- Types of Credit
	19.08.24 - 24.08.24	Process of Credit Creation, Limitations of Credit Creation
	26.08.24 – 31.08.24	Banking Regulation Act-1949- Introduction, Objectives and Features of the Act, Provisions of the Act
	02.09.24- 07.09.24	Indian Banking System- Introduction, Features and Nationalization of Commercial Banks
	09.09.24-14.09.24	Necessity of Nationalization of Banks, it's Objectives
September	16.09.24-21.09.24	Organization and Management of RBI, Functions of RBI, Powers and failures of RBI
	23.09.24-28.09.24	Recent Trends in Banking - Universal Banking, Core Banking, Retail Banking, Wholesale Banking, international Banking
	30.09.24 - 05.10.24	Insurance - Meaning, features, Principles, Risk, it's types, Types of Insurance, objectives of Insurance, Insurance as social security tool, Insurance and Economic development
October	07.10.24-12.10.24	Life insurance - Features, objectives, Activities, Parties of Insurance, Types, Importance, Assignment, Nomination and Procedure of Life Insurance
	14.10.24 - 19.10.24	General Insurance-Features, Types, Importunate and Process of Taking Insurance Policy
	21.10.24-26.10.24	Fire Insurance - Meaning, Principles, Features, Conditions, types, Procedure and Claim settlement Procedure
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations

November	04.11.24-09.11.24	Marine Insurance - Meaning, Types, Conditions, Double Insurance, Assignment, Warranties, The Voyage, loss and Abandonment, Procedure for settlement
	11.11.24-16.11.24	Accident and Motor Insurance - Meaning, Objective, Classification of Risk, Types of Motor Insurance policy, condition, Procedure and it's settlement Procedure.
	18.11.24-22.11.24	Revision

**Session: 2024-25** Class: B. Com 3<sup>rd</sup> Sem Subject: Accounting Data Processing Name of the Faculty: Ms. Sheetal Paper Code: M23-SEC-315

Month	Week	Topics to be covered
July	22.07.24 - 27.07.24	Basics of Accounting: Meaning, Advantage and Limitations.
	29.07.24 - 31.07.24	Fundamental Accounting Assumptions: GAAP
	1.08.24 - 03.08.24	Computerized Accounting System: concepts, need, advantages and disadvantages, different between manual and Computerized accounting system
	05.08.24 - 10.08.24	Tally: introduction, features, installations methods and licensing procedures.
August	12.08.24 - 17.08.24	Practical: Installation of Tally Prime software, activate licensing and Re- activate existing license.
	19.08.24 - 24.08.24	Security control In Tally Prime: Tally vault password, data backup, restore, export and import of data and edit log features;
	26.08.24 – 31.08.24	Practical: security control and Company Creation
	02.09.24- 07.09.24	Masters: concept, types, groups; Gateway of tally;
		Company creations: setup features, configuration, shutting and deleting a company.
September		Practical: Alterations, shutting and deleting of a company in tally prime
	09.09.24-14.09.24	Ledger creations: creating single and multiple ledgers, displaying, altering and deleting ledger.
		Practical: creation, alteration, displaying and detailing of ledger.
	16.09.24-21.09.24	Invoicing, cost centre, cost categories and interest calculation.  Practical: creating cost centre, cost categories and interest calculations in tally prime.
	23.09.24-28.09.24	Inventory; concept, stock groups, stock categories, stock items, purchase and sales order processing.
October	30.09.24 - 05.10.24	Godowns/location, unit of measurement. Practical; inventory control: activate inventory master's and create purchases and sales orders and cancellations of purchase and sales orders.
	07.10.24-12.10.24	Vouchers: introduction, concept, types of vouchers, voucher configuration in tally prime, accounting and inventory vouchers. Debt and credit note.

	14.10.24 - 19.10.24	Practical: Accounting voucher entries in tally prime.
	21.10.24-26.10.24	Final statement: profit and loss account, balance sheet,
		bank reconciliation, tally audit features and printing
		features.
		Practical: Trail balance, Trading account, profit and
		loss account, Balance sheet.
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
	04.11.24-09.11.24	Management information system and different reports
November		in tally prime.
	11.11.24-16.11.24	Revision and doubt sessions.
	18.11.24-22.11.24	Practical file checking and submission.

Class: B. Com 5<sup>th</sup> Sem **Session: 2024-25** Subject: Cost Accounting Name of the Faculty: Mrs. Sukhvinder Kaur Paper Code: BC- 501

Month	Week	Topics to be covered
July	22.07.24 - 27.07.24	Introduction of cost accounting, financial accounting and Management Accounting. limitations of financial accounting. cost accounting whether science or art, scope of cost Accounting, difference between financial accounting and cost accounting, difference between cost accounting and Management Accounting, similarities in financial accounting and cost accounting, fundamental principles of cost accounting, objectives of cost accounting
	29.07.24 - 31.07.24	Advantages of cost accounting, Methods of Costing, Techniques of costing. Installation of costing system Elements of cost and classification of costs Material: Meaning, levels and objectives of material control, essentials of material control,
	1.08.24 - 03.08.24	Techniques of material control -ABC analysis, VED analysis, Perpetual Inventory system Simplification, classification and Codification of Material, Material Purchase, issue and storage procedure.
	05.08.24 - 10.08.24	Methods of Material issue-FIFO, LIFO, HIFO, Average price method and weighted average method. Calculation of Economic order Quantity Test and Assignments
August	12.08.24 - 17.08.24	Labour cost-Meaning and elements of wages, labour turnover -effects of labour turnover, different departments in industrial organization, treatment of normal idle time, overtime. Time wage rate system, piece wage system and incentive wage rate system, Numerical on labour cost incentive system
	19.08.24 - 24.08.24	Classification and collection of overheads. Codification its methods, allocation apportionment and absorption of overheads. Methods of absorption of overheads its advantages, absorption of office and administrative overheads and selling and distribution overheads
	26.08.24 – 31.08.24	Unit or output Costing, Numerical of unit costing.  Doubts Session

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	02.09.24- 07.09.24	Job and batch costing-Meaning, objectives, Advantages, disadvantages. Procedure of job order cost accounting. Numerical of job costing. Batch size and calculations of Economic Batch Quantity Doubt session
	09.09.24-14.09.24	Operating costing- meaning of operating costing, scope of operating cost, special terminology used in operating costing system, collection of expenses or cost selection of appropriate cost unit, preparing operating cost sheet, Numerical of operating costing (transport costing)
September	16.09.24-21.09.24	Cost Audit, cost control and cost Reduction Doubt session Test and Assignment
	23.09.24-28.09.24	Contract costing- meaning of contract costing, features of contract costing, difference between contract costing and job costing, types of contracts. special points in contract costing, calculation of profits on incomplete contract, numerical of contract costing
	30.09.24 - 05.10.24	Process costing - meaning of process costing, characteristics of process costing, objectives and elements of process cost accounting principles of process cost accounting, difference between job costing contract costing and process costing, advantages of process costing
October	07.10.24-12.10.24	Numerical of process costing, loss in weight and scrap, normal loss and abnormal loss, abnormal gain or abnormal effectiveness production of oil process account accounting for joint products
	14.10.24 - 19.10.24	Standard costing and variance analysis - material and labour
	21.10.24-26.10.24	Revision of Numerical of all Chapters
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
November	04.11.24-09.11.24	Discussion of important questions, revisions of chapters and Tests.
	11.11.24-16.11.24	Revision, Doubt Sessions & Tests
	18.11.24-22.11.24	Practical file checking and submission.

Session: 2024-25

Subject: Financial Accounting

Name of the Faculty: Ms. Vandana

Class: B. Com 5<sup>th</sup> Sem
Paper Code: BC- 502

Month	Week	Topics to be covered
	22.07.24 - 27.07.24	Introduction of students and Introduction of subject
July	29.07.24 - 31.07.24	Introduction of Financial Management, Scope of
		Financial Management, Nature of Modern Approach,
	1.08.24 - 03.08.24	Functions and Objectives of Financial Management
		Significance of Financial Management, Relationship
		between Financial Management and other areas of
		Management
	05.08.24 - 10.08.24	Financial Management and Financial Accounting,
		Concepts and Objectives of Financial Planning, Types
		and Procedure of Financial Planning
		Principles of Sound Financial Plan, Factors affecting,
		Significance, Determination of Financial Needs of a Business
	12.08.24 - 17.08.24	
	12.00.24 - 17.00.24	Concept of Capitalisation, Theories of Capitalisation, Over Capitalisation, Causes of Over Capitalisation,
August		Consequences & Remedies of Over Capitalisation
		Under Capitalisation, Causes of Under Capitalisation,
		Consequences & Remedies of Under Capitalisation,
		Watered Capital
		Nature of Financial Forecasting, Purpose and Scope
		of Financial Forecasting, Techniques, Limitations and
		Precautions in Financial Forecasting
	19.08.24 - 24.08.24	Long term Sources of finance; Long term Financial
		Requirements, Medium term and Short term
		Financial Requirements, Equity Shares, Preference
		Shares, Ploughing back of Profits, Debentures, Loans
		from Financial Institutions, Lease Financing
	26.08.24 - 31.08.24	Medium term sources of finance; Public Deposits,
		Medium term loan from Commercial Banks, Short
		term sources of finance; Bank sources, Non-Bank
	02.09.24- 07.09.24	sources, Given assignments  Concept of Cost of Capital, Significance, Factors
	02.07.27 07.07.27	affecting and Classification, Problems in
		determination of Cost of Capital Computation of
		Weighted Average Cost of Capital
	09.09.24-14.09.24	Computation of Cost of Capital; Cost of Debt
September		(Redeemable and Irredeemable) Computation of Cost
		of Preference Share Capital (Redeemable and
		Irredeemable), Handling of Problems
		Cost of Equity Share Capital, CAPM Approach, Cost
		of Retained Earnings, Computation of Weighted
		Average Cost of Capital

	16.09.24-21.09.24	Capital Structure, Qualities of Optimum Capital Structure, Factors affecting, Capital Structure theories; Net Income approach, Net Operating Income
		approach
	23.09.24-28.09.24	Traditional Approach, Modigliani and Miller
		approach, Nature and Importance of Capital Budgeting, Objectives, Kinds of Capital
		Budgeting decisions
October	30.09.24 - 05.10.24	Techniques of Capital Budgeting; Average Rate of Return method, Payback method, Net Present Value technique, Profitability Index method, Internal Rate of Return method, Numerical queries
	07.10.24-12.10.24	Gross and Net Working Capital Concept, Nature of Working Capital, Types; Permanent and Temporary, Factors affecting of Working Capital
	14.10.24 - 19.10.24	Adequate and Inadequate Working Capital, Approaches and Management of Working Capital, Working Capital Forecasting Techniques, Analysis of Working Capital, Numerical queries
	21.10.24-26.10.24	Concept and Motives of Holding Cash, Objectives of Cash Management, Factors determining Cash needs
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
November	04.11.24-09.11.24	Methods of Cash Management; Cash Budget, Cash Flow Statements, Cash Flow Ratios, Cash Management Model (Baumol model and Miller-Orr model), Managing the Cash Flows
	11.11.24-16.11.24	Revision, Doubt clearing sessions, Test
	18.11.24-22.11.24	Revision, Doubt clearing sessions, Test

Session: 2024-25
Subject: Goods and Service Tax
Class: B. Com 5<sup>th</sup> Sem
Paper Code: BC- 503

Name of the Faculty: Mrs. Simple Ghai

Month	Week	Topics to be covered
	22.07.24 - 27.07.24	Introduction Tax Law, Scope, Direct and Indirect Tax.
		Overview of GST; Features.
	29.07.24 - 31.07.24	Overview of GST; Features, Merits and Drawbacks of
July		GST.
		Introduction of Levy and Collection of Tax; Provisions
		Related with Levy and Collection of Tax.
	1.08.24 - 03.08.24	Administration of GST, Taxable event and
		scope of supply under GST. Small taxable persons:
		Exemptions and composition scheme.
	05.08.24 - 10.08.24	Introduction of time of Supply; Time of supply of goods
		and services. Group discussion
		And Doubt session
	12.08.24 - 17.08.24	Introduction of Place of Supply; meaning, purpose,
		provisions related with place of supply, specific rules in
August		case of goods and service. Revision of this chapter.
	19.08.24 - 24.08.24	Introduction of Value of Taxable Supply; Transaction
		value; Compulsory inclusions in
		value of supply; Value of Supply Rules, 2017. Important
		Points Discussed.
	26.08.24 - 31.08.24	Input Tax Credit; Meaning; Conditions for taking ITC;
		Apportionment of Credit; Blocked Credit; Availability
		of credit in special circumstances.
	02.09.24- 07.09.24	Provisions related with taking ITC; Practical Questions
		related with ITC.
	09.09.24-14.09.24	Registration; Benefits, Persons liable for registration
		under GST; Aggregate Turnover.
	16.09.24-21.09.24	Types of Registration Procedure for registration,
September		Amendment of registration; Cancellation of registration
	23.09.24-28.09.24	Introduction of Tax Invoice; Importance; Particulars;
		Manner of Issuing Invoice; Types of Invoice in GST
		Law; Credit and Debit Notes; Provisions related with
		Credit Note, Debit Note; Contents, E-Way Bill under
		GST; Purpose and Provisions with E-Way Bill
	30.09.24 - 05.10.24	Introduction of Returns, Assessment and Audit; Types
		of Returns, Provisions related with Filing of Returns;
		Matching, Reversal and
October		Reclaim of ITC
	07.10.24-12.10.24	Meaning of Assessment; Types of Assessment under
		GST; Provisional Assessment; Procedure; Audit under
		GST; Types of Audit. Payment of Tax; Types;
		Maintenance of Electronic Ledger; Electronic credit
		ledger; Electronic liability Register.

	14.10.24 - 19.10.24	GST Payment Process; Meaning of TDS and TCS and
		its Provisions.
	21.10.24-26.10.24	Introduction of Offences and Penalties; Liabilities and
		Punishment under GST Law; Penalty and Amount of
		Penalty Confiscation and provisions; Prosecution and its
		Provisions; Compounding of Offences.
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
	04.11.24-09.11.24	Compounding of Offences. Test and doubt session.
November	11.11.24-16.11.24	Discussion of important questions, revisions of chapters
		and Tests.
	18.11.24-22.11.24	Discussion of important questions, revisions of chapters
		and Tests.

Session: 2024-25 Class: B. Com 5<sup>th</sup> Sem
Subject: Income Tax Paper Code: BC- 504

Name of the Faculty: Mrs. Sukriti Verma

Month	Week	Topics to be covered
	22.07.24 - 27.07.24	Introduction of students and Introduction of subject
July	29.07.24 - 31.07.24	History of Income Tax in India, Characteristics of Income Tax, Important Definitions; Income, Basis and Procedure of Charging Income Tax
	1.08.24 - 03.08.24	Gross Total Income, Total Income, Casual Income, Person, Assessee, Assessment Year, Previous Year, Permanent Account Number, Tax Deduction and Collection Account Number
	05.08.24 - 10.08.24	Agricultural Income, Kinds of Agricultural Income, Partly Agricultural Income Residence of Assessee; Individuals, Hindu Divided Family, Firm, Association of Persons, Companies, every other person, Scope of Total Income or Incidence of Tax, Given assignments
August	12.08.24 - 17.08.24	Exemptions from Tax; For all assesses, Employees, Institutions, Income from Salaries; Salary, Allowances, Perquisites Leave Travel Concession, Valuation of Perquisites, Profits in lieu of Salary, Provident Fund, Numerical queries
	19.08.24 - 24.08.24	Income from Salaries (Retirement); Gratuity, Pension and Commutation of Pension, Earned Leave Salary
	26.08.24 – 31.08.24	Retrenchment Compensation, Compensation on Voluntary Retirement, Amount received from Provident Fund, Handling of queries
	02.09.24- 07.09.24	Income from House Property, Exemptions regarding Income from House Property, Annual Value
September	09.09.24-14.09.24	Determination of Gross Annual Value, Deductions from Annual Value, Computation of Pre-Construction period
	16.09.24-21.09.24	Annual value of Self-occupied property, Loss from House Property, Profits and Gains of Business or Profession, Handling of queries
	23.09.24-28.09.24	Deductions Expressly allowed, Expenses expressly disallowed, Deductions allowable only on actual payment
October	30.09.24 - 05.10.24	Maintenance of accounts, Compulsory Audit of accounts, Valuation of Stock in hand Determination of Income of certain business or profession on Presumptive basis
	07.10.24-12.10.24	Capital Gains; Capital asset, Kinds of Capital Assets, Transfer of Capital Asset

	14.10.24 - 19.10.24	Computation of Capital Gains; Long term Capital gain, short term capital gain, Cost of Acquisition
November	21.10.24-26.10.24	Computation of Capital gains in special cases, Capital gain exempt from tax, Numerical queries
	28.10.24-31.10.24	Income from other sources, Dividends, Security, Kinds of Securities, Bond Washing transactions, Deductions allowable, amounts not deductible, Clubbing of Incomes, Deemed Incomes
	28.10.24-31.10.24	Diwali Vacations
Vacations	01.11.24-03.11.24	Diwali Vacations
	11.11.24-16.11.24	Set off of losses, carry forward of losses, Revision, Provided Important questions
	18.11.24-22.11.24	Revision, Doubt clearing sessions and test

Session: 2024-25 Class: B. Com 5<sup>th</sup> Sem
Subject: Auditing Paper Code: BC- 505

Name of the Faculty: Mrs. Sukriti Verma

Month	Week	Topics to be covered
	22.07.24 - 27.07.24	Meaning and definition of Auditing, Objectives and
		Scope of Auditing, Principles Procedure and techniques
July	29.07.24 - 31.07.24	Qualities of an Auditor, Types of Auditor, Objects of
		Auditing, Advantages and Limitations.
	1.08.24 - 03.08.24	Types Audit; Statutory Audit, Pvt. Audit, Govt. Audit,
		Internal Audit; meaning, Complete Audit and Partial
		Audit, Assignments
		Continuous Audit, Periodical Audit, Interim Audit,
		Cash Audit, Cost Audit and Management Audit
August	05.08.24 - 10.08.24	Meaning of Audit Process and Audit Programme; Audit
		Notebook, Audit Working papers
		Routine Checking, Test checking, Meaning of Internal
		Control, Objectives and Forms of Internal Control
	12.08.24 - 17.08.24	Meaning and Features of Internal Check; Internal
		Check of Purchase and Purchase return, Internal Check
		of Sales and Sales Return, Internal Check of
		Cash
		Book, Internal Check of wages
	19.08.24 - 24.08.24	Meaning and Definition of Internal Audit,
		Qualifications of Internal Audit Department Procedure
		of Internal Audit, Advantages of internal Audit
		Introduction of Routine Checking; Difference between
		Vouching and routine checking
	26.08.24 - 31.08.24	Vouchers Meaning and Definitions; Kinds of Vouchers,
		Examination of Vouchers; Vouching of Cash book and
		Petty Cash Book
	02.09.24- 07.09.24	Vouching of Purchase book, Purchase Return Book,
	00.00.24.14.00.24	Sales Book, Sales Return Book
	09.09.24-14.09.24	Vouching of Bill Receivable; Bills Payable; Vouching
September		of Journal Proper; Sales Ledger; Teeming and Lading
	16.09.24-21.09.24	Meaning and Definition of Verification of Assets and
		Liabilities; Objectives and Advantages
	23.09.24-28.09.24	Duties of an Auditor, Verification of Assets and
		Liabilities, Assignments
	30.09.24 - 05.10.24	Appointment of Auditor of Sole Proprietorship
		Concern, Partnership Concern and Company,
0.43	07.10.24.12.10.24	qualification of Auditors
October	07.10.24-12.10.24	Status of Company Auditor; Rights & Powers ,Duties
	14 10 04 10 10 04	and Liabilities of Auditor; Joint Auditors
	14.10.24 - 19.10.24	Introduction of Audit Report; Importance,
		Contents and Types of Report; Difference between
		Audit Report and Audit Certificate.

	21.10.24-26.10.24	Meaning and Definition of Investigation; Difference between Auditing and Investigation; Procedure and Types of Investigation
	28.10.24-31.10.24	Introduction of E- Commerce; Definition and Audit of E- Commerce Business,
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
	11.11.24-16.11.24	Meaning of Professional Ethics; Professional Ethics
November		Under Chartered Accountant Act; Different Schedule under Chartered Accountant Act.
	18.11.24-22.11.24	Revision, Doubt Session & Tests
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Session: 2024-25

Subject: Supply Chain Management
Name of the Faculty: Ms. Manmeet Kaur

Class: B. Com 5<sup>th</sup> Sem
Paper Code: BC- 506(i)

Month	Week	Topics to be covered
July	22.07.24 - 27.07.24	Supply Chain Management: An Introduction: - Meaning and Definition, Characteristics, Process/ Components of Supply Chain, Scope, Objectives, Functions of Supply Chain Management, Importance, Role of Supply Chain Management in a Firm and Economy
	29.07.24 - 31.07.24	Approaches to SCM: Flow through supply chain, decision making & tools, Doubts Session
	1.08.24 - 03.08.24	Supply Chain Management and Marketing Mix: Introduction, Marketing Mix Meaning, Convergence of SCM and Marketing Mix Strategy, Combined Effect of SCM and Marketing Mix, Supply Chain Marketing Mix Matrix. Inter-Relationship between Supply Chain and Marketing, Reasons for the Convergence of SCM with Marketing Mix Strategies
August	05.08.24 - 10.08.24	Co-ordination and Integration For Supply Chain Management: Meaning, SCM as a Co-ordination Function, Lack of Co-ordination in supply Chain, Causes for lack of Co-ordination, Obstacles to Co-ordination The Impact of lack of co-ordination on Supply Chain Performance, Approaches to achieve Co-ordination
	12.08.24 - 17.08.24	An Integrated Supply Chain Management: Meaning, Types of Integration- Vertical & Horizontal, Difference Between Vertical and Horizontal Integration, Benefits of Supply Chain Integration, Disadvantages of Integrated
	19.08.24 - 24.08.24	Supply Chain Management. Doubts session  Total cost concept of SCM: Meaning, types of cost, how to reduce supply chain cost. Strategic Supply Chain Management: Meaning of Strategy, Process of Developing a Supply Chain Strategy, How to manage and implement Supply Chain Strategy.
	26.08.24 – 31.08.24	Selecting a Proper Channel strategy, Measuring Strategy Performance, Strategic Supply Chain Decisions, Causes of Supply Chain Strategy Failure.

	02.00.24.07.00.24	Elements of CCM, Transportation, Marrier
	02.09.24- 07.09.24	Elements of SCM: Transportation: Meaning, Participants in Transportation, Importance/ Functions
		of Transportation. Various Modes of
		Transportation- Road, Rail, Air, Water, Pipeline.
	09.09.24-14.09.24	Considerations in Selecting the right mode, Multi-
	09.09.21 11.09.21	model Transportation- Meaning, Features and
		Advantages. Warehousing: Meaning, Characteristics
		of Ideal Warehouse, Functions, Types of Warehouses,
		Documents Used in warehousing.
	16.09.24-21.09.24	Warehouse Site Selection, Factors Affecting warehouse
		site selection. Warehouse Management System, Need
September		for warehousing management, Ways of managing
		warehouse effectively. Customer Service: Meaning,
		Supply Chain Product, Classification of
		Product, features of a good customer service.
	23.09.24-28.09.24	Attributes of basic customer service, Elements of
		Customer Service. Importance of Supply Chain
		Customer Service, How to maximize Customer
		Service, Ways of Improving Customer Service in SCM, Customer service strategies and practices.
	30.09.24 - 05.10.24	Distribution Channel Design: Meaning,
	30.09.24 - 03.10.24	Characteristics of Distribution Channels, Significance.
		Types of Distribution Channels- Conventional and
		Non- Conventional, Types of middlemen, Factors
		Affecting the Selection of Distribution Channels.
		Doubts session.
	07.10.24-12.10.24	Conditional Exams. Distribution channel design-
October		Process of Distribution channel design & design
	1110011001	options for distribution network.
	14.10.24 - 19.10.24	Information system in supply chain management-
		Introduction, characteristics of good IT Supply chain, need of IT system in supply chain, role of IT in supply
		chain,
	21.10.24-26.10.24	Supply Chain Information Technologies- Automatic
		Identification, Communication, Material Handling,
		Enterprise Resource Planning in Supply Chain- Pros
		and Cons.
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
	04.11.24-09.11.24	Recent Developments in SCM: Introduction, Factors
November		changing Supply Chain, Meaning of Logistics, Role of Logistics in SCM
	11.11.24-16.11.24	Recent Developments in SCM, Future Trends in
		Supply Chain Management
	18.11.24-22.11.24	Revision, Doubt Sessions & Tests

Session: 2024-25 Class: B. Com 5<sup>th</sup> Sem
Subject: Fundamentals of Stock Market Paper Code: BC- 506(iii)

Name of the Faculty: Mrs. Sukhvinder Kaur

Month	Week	Topics to be covered
	22.07.24 - 27.07.24	Introduction of FSM, Introduction and role of Capital Market, Capital Market Structure, Issue Mechanism, SEBI Regulations.
July	29.07.24 - 31.07.24	Primary Market, Issue Mechanism of Primary Market, Capital Market Instruments, Methods of raising funds from Primary Market, Intermediaries in NIM
	1.08.24 - 03.08.24	Stock Exchange and Regulation of Stock Exchange, Types of Speculators, Provisions related to Stock Exchange, Test
August	05.08.24 - 10.08.24	Listing of Securities, Evaluation of Listing, Insider Trading, Major Problems of Secondary Market, Factors contributing to growth of Capital Market, Recommendations of Committee on Corporate Bonds and Securitization, Test, Assignment
	12.08.24 - 17.08.24	Introduction of BSE, Trading Mechanism, Trading Mechanism at NSE, Risk Management and Settlement in NSE and WAP Trading,
	19.08.24 - 24.08.24	Listing Requirements and direct listing process of listing, NSE listing, delisting and benefits,
	26.08.24 – 31.08.24	SEBI regulations ,1996 Test, Assignment
		SEBI Regulations (Depository) 1996(continued), SEBI Regulations ,2009
	02.09.24- 07.09.24	NSDL: Introduction, Promoters, Management, Legal Framework, Depository System, Linkages, Functions, Advantages and Disadvantages of NSDL, Charges Doubt Session, Assignment
September	09.09.24-14.09.24	Derivatives: Introduction and meaning, characteristics of Derivatives, Regulatory Framework, SEBI Regulations, 2015
	16.09.24-21.09.24	Types of derivatives, Uses and Shortcomings of Derivatives Assignment
	23.09.24-28.09.24	Futures: Introduction and Meaning, Difference between Futures and Forwards, Mechanics of Trading
	30.09.24 - 05.10.24	Pricing and Valuation of Futures  Market Participants, Importance of Futures
October	07.10.24-12.10.24	Options: Introduction and Meaning, Types of Options, Benefits of Options, Difference between Futures and Options, Pay-offs of Call and Put Options, Strategies under Options, Valuation of Options, Assignment

	14.10.24 - 19.10.24	Raising Funds from International Market: Introduction, Foreign Direct Investment, Incentives, Foreign Institutional Investors, Euro Issue, FCCB
	21.10.24-26.10.24	ADRs, GDRs, Guidelines Assignments Given, Important Questions Discussed, Test & Revision of Chapters
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations
	04.11.24-09.11.24	Discussion of important questions, revisions of chapters and Tests.
November	11.11.24-16.11.24	Revision, Doubt Sessions & Tests
	18.11.24-22.11.24	Discussion of important questions, revisions of chapters and Tests.

**Session: 2024-25** Class: B. Com 5<sup>th</sup> Sem Subject: Shipping & Insurance Practice & Procedure I
Name of the Faculty: Ms. Monika Paper Code: BC(VOC) 305

Month	Week	Topics to be covered
	22.07.24 - 27.07.24	Export: Need and Role of Export: Introduction, Foreign Trade of India, Composition and Direction of Foreign Trade of India, Main features of India's Foreign Trade, Main Imports and Exports of India, Beneficial effects of foreign trade, Problems of India's Foreign Trade.
July	29.07.24 – 31.07.24	Meaning of balance of payment, Features of balanced payments, Balance of trade, Difference between balance of payment & balance of trade.  Structure of Balance of Payment, Disequilibrium in balance of payment, Trade in balance of payment, Balance of payment crises, causes of unfavorable balance of payment, Measures to correct disequilibrium in the balance of payment. Queries.
	01.08.24 - 03.08.24	Meaning & Scope of Export marketing: Introduction, Meaning of export marketing, Nature of export marketing, Benefit of export marketing, Difficulties in export marketing, international marketing mix, Difference between International marketing & Domestic Marketing, Major decision in export marketing, Approaches to International marketing, Scope of International marketing. Assignments
	05.08.24 – 10.08.24	International Marketing Environment: Introduction, Characteristics, Components, Importance
August	12.08.24 – 17.08.24	Branding Packaging &Labeling: Introduction, Meaning of Branding, Essential features of brand, Reason for branding, Brand strategies, Issues in global branding, Importance of branding, Branding problems.
	19.08.24 – 24.08.24	Packaging: Introduction, meaning of packaging, Functions of packaging, Packaging considerations in International marketing, Methods of packaging, Packing materials used in international marketing, Packaging decisions, Advantage of packaging
	26.8.24 – 31.08.24	Labelling: Introduction, Meaning of labelling, Content of label, Significance of labelling.
	02.09.24- 07.09.24	Marking: Meaning of marking, Symbols used in International marketing, Trade mark, Benefits of Trade mark. Queries
September	09.09.24-14.09.24	Modes of entry to International market: Introduction, Meaning, Foreign market entry strategies, Opportunities or essential condition for entry into foreign market. Queries
	16.09.24-21.09.24	Meaning of export house privileges & facility available to star export housele of export houses: Meaning of export house, Export house certificate, Obtaining export house certificate, Eligibility for recognition
	23.09.24-28.09.24	Sources of Informational export market: Introduction, Meaning, Sources, Factor that

		effect the sources of Information, Advantages, Limitations.
		Queries
	30.09.24 - 05.10.24	Selection of export market: Introduction & meaning, Steps
		in country evaluation & selection, Factors used in country
		evaluation & selections, Evaluation matrix, Queries
		Assignments
	07.10.24-12.10.24	Selection of export product: Introduction, Meaning of
		product, Level of product, Meaning of new product,
		Classification of product, Product planning, Product
		development, Designing product for foreign market, Factor
		to be consider in designing
		product for foreign market, Objective of product planning
	14.10.24 - 19.10.24	& development.  Pricing of export: Introduction & meaning, Pricing
	14.10.24 - 17.10.24	objective, Factor influencing price determination,
		Difference between domestic pricing & international
		pricing, Sources of information in price determination,
October		Procedure for price determinations, Pricing policy &
		strategies, Price differentials, price competition v/s non
		price competitions. Dumping & its Types, Transfer Pricing
		and its Methods Resale Price Maintenance, Revision
	21.10.24-26.10.24	New product development in International markets: Stages
		in the process of new product development, Product
		adaptation strategy, Alternative product adaptation strategy,
		Arguments in favor of product adaptations, Standardised
		product strategies, Argument in favor of standardisation,
		Tradeoff between standardization & Customization, Scope of product planning & development.
	28.10.24-31.10.24	Diwali Vacations
	01.11.24-03.11.24	Diwali Vacations  Diwali Vacations
	04.11.24-09.11.24	Test Marketing: - Meaning, Decisions in test marketing,
		Principle of test marketing, Advantage, Limitations, Failure
		of product in foreign market, Responsibility &
November		Organizational structure of product planning &
		development in international marketing.
		Queries
	11.11.24-16.11.24	Revision, Doubt Sessions & Tests
	18.11.24-22.11.24	Discussion of important questions, revisions of chapters
		and Tests

Session: 2024-25 Class: B. Com 5<sup>th</sup> Sem

Subject: Foreign trade financing & Procedure I Paper Code: BC(VOC) 306

Name of the Faculty: Ms. Monika

Month	Week	Topics to be covered
July	22.07.24 - 27.07.24	International Commercial Terms: Introduction , Meaning, International Commercial Terms, Difference Between Free On-Board Price and Cost, Insurance & Freight Price, Factors Affecting of Export Price Quotation
·	29.07.24 - 31.07.24	Import finance: Introduction, Meaning, The Regulatory Framework, ADS Provide Foreign Currency to Importer, Methods of Import Finance, Queries
	1.08.24 - 03.08.24	Letter of Credit: Introduction, Meaning, Parties to Letter of Credit, Content of Letter of Credit, Procedure of Letter of Credit, Types of
		Letter of Credit, Advantages, Limitations, Need Queries.
August	05.08.24 - 10.08.24 12.08.24 - 17.08.24	Bill of Lading: Meaning, Types, Functions. Queries Bill of Exchange: Meaning, Features, Parties, Types of Bills of Exchange, Difference Between Document against Payment and Document against Acceptance, Advantages. Queries, Assignments
August	19.08.24 - 24.08.24	Role of EXIM Bank in Foreign Trade Finance : Introduction, Meaning of EXIM Bank, Functions of EXIM Bank: Lending, Export Services, Promotion
	26.08.24 – 31.08.24	Role of Commercial memorial Banks in India's Foreign Trade Introduction, Meaning, Functions: Primary and Secondary Functions, Significance of Commercial Bank in Economic Development, Significance in Regional Rural Bank.
	02.09.24- 07.09.24	Pre shipment and Post Shipment Finance: Introduction, Significance of Export Finance, Pre shipment finance: Features, Methods, Importance and Procedure of Pre shipment Finance.
September	09.09.24-14.09.24	Post shipment Finance: Meaning, Features, Methods, Procedures, Importance of Post shipment Finance, Difference Pre shipment and Post shipment Finance, Sources of Export Finance. Project Report Queries
	16.09.24-21.09.24	Export Credit Guarantee Corporation of India (ECGC): Introduction, Credit Insurance Policy, Maturity Factoring, Guarantee to Banks, Special Schemes
	23.09.24-28.09.24	Filling Claims with ECGC Procedure of Filing the Claims Queries Assignment, Revision

	30.09.24 - 05.10.24	Structure of Commercial Bank, Criticism of Commercial
	50.07.24 - 05.10.24	· ·
		Bank, Problems in Commercial Banks in India, Recent
		Development in Commercial Banks in India, Suggestions
		for Strengthening Banking System.
	07.10.24-12.10.24	Common Mistakes that Involve INCO Terms and their
		use, Queries
		Methods of Payment: Introduction, Meaning
		, Factors influencing Price determination in International
		Market, International Price Quotation, Factors affecting
		Exports Payment Terms, Methods of Payment in
October		International Trade
	14.10.24 - 19.10.24	Mechanism of Payment in International Trade
		Transaction.
	21.10.24-26.10.24	Steps involved in a Typical International Trade
		Transaction, Queries, Assignments
	28.10.24-31.10.24	Role of Commercial Bank in Foreign Trade Finance.
		Queries, Assignments
	01.11.24-03.11.24	Revision, Doubt Sessions & Tests
	04.11.24-09.11.24	Diwali Vacations
November	11.11.24-16.11.24	Revision, Doubt Sessions & Tests
	18.11.24-22.11.24	Discussion of important questions, revisions of chapters
		and Tests.