**TEACHING PLAN**

**(July- November 2025)**

**Name: Ms Ramanpreet Kaur**

**Department: Commerce**

**Subject: Financial Accounting B.Com 1**

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| Month |  |
| July21 onwards | Introduction: meaning, objectives, process, limitations, and basic terms of Accounting |
| August |  Generally accepted Accounting Principles; Accounting Standard- AS1, Journalizing, Posting, and Preparation of trial balance. |
| September  | Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of recording depreciation– straight line method and diminishing balance method, change of method. Accounting Standard 10 |
| October | Accounting Error and Their Rectification, Final Accounts with adjustments |
| November  | Concept of Computerised Accounting System, Comparison between Manual and Computerised Accounting system, Advantages of Computerised Accounting System, Limitations of Computerised Accounting System Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software, Accounting for non-profit organizations |

**TEACHING PLAN**

**(July- November 2025)**

**Name: Mrs. Ramanpreet Kaur**

**Department: Commerce**

**Subject: Accounting for Management B.Com 5TH Semester**

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| Month |  |
| July15 onwards |  Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer |
| August | Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost- Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting. |
| September  | Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover rations, advantages and limitations of ratio analysis. |
| October | Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning |
| November  | Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing. |

**TEACHING PLAN**

**(July- November 2025)**

**Name: Ms Ramanpreet Kaur**

**Department: Commerce**

**Subject: Organisation Behaviour M.Com1**

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| Month |  |
| August | Organisational Behavior: concept and significance; Relationship to other fields; OB Model,ethics and ethical behaviour in organizations. Learning: meaning and definition, process,theories of learning, OB in learning organization. |
| September  | Attitude: meaning and definition, components, functions, formation, changing of attitude,prejudice and attitude. Personality: meaning and definition, the big five personality model,the Myers-Briggs Type Indicator, additional work related aspects of personality. |
| October | Perception: meaning and definition, process, factors influencing perception, perceptual errorsor distortions. Group Dynamics and Team Development: Group dynamics- definition andimportance, types of groups, group formation, group development, group performancefactors, group norms, group status, group size, cohesiveness, social loafing. Team: types,team composition factors, team development. |
| November  | Organisational Conflict: Dynamics and management; sources, patterns, levels, and types ofconflict; Traditional and modern approaches to conflict; Functional and dysfunctionalorganisational conflicts; Resolution of conflict. Organisational development: Concept; Needfor change, resistance to change; Theories of planned change; organisational diagnosis; ODintervention. |

**TEACHING PLAN**

**(July- November 2025)**

**Name: Ms Ramanpreet Kaur**

**Department: Commerce**

**Subject: Security Analysis and Portfolio Management M.Com3rd Sem**

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| Month |  |
| August | Portfolio: Meaning and Benefits, Active and Passive management, Portfolio construction, Diversification, Markowitz model, efficient frontier, Capital Market Line |
| September  | Sharpe’s Single Index Model: Empirical Analysis and Sharpe’s Optimal Portfolio; Capital Asset Pricing Model (including SML and CML): Assumptions, Empirical evidence on CAPM(with numerical) and Limitations. |
| October | Portfolio evaluation model, Sharpe PI, Treynor PI, Sharpe ratio, Jenson,s PI, M2 and T2, Style analysis |
| November  | Portfolio revision, Various Formula Plans |

**Name: Ms Ramanpreet Kaur**

**Department: Commerce**

**Subject: Indian Business Environment BBA 5TH Sem**

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| Month |  |
| July 15 onwards | Nature, components and determinants of business environment; basic nature of Indian economic system |
| August | Growth of public and private corporate sector; social responsibility of business; economic reforms since 1991 – an overview. |
| September  | Review of industrial policy developments and pattern of industrial growth since 1991; industrial licensing policy; public sector reforms; privatization and liberalization trends; growth and problems of SMEs; industrial sickness. |
| October | Development banking: an overview and current developments; regulation of stock exchanges and the role of SEBI; banking sector reforms; challenges facing public sector banks; growth and changing structure of non-bank financial institutions. |
| November | Trend and pattern of India’s foreign trade and balance of payments; latest foreign trade policy; India’s overseas investments; policy towards foreign direct investment; globalization trends in Indian economy; role of MNCs; impact of multilateral institutions (IMF, World Bank and WTO) on Indian business environment. |