

Teaching Plan for the Academic Session: 2025–26

Department of Commerce

Name of the Teacher: Mrs. Aditi Kejriwal


Semester: ODD & EVEN

| Class/ Semester | Title & Code of The Paper Allotted (Credit) | Method of Teaching | Teaching Material | Unit | Topic | Period/ Hours Require d | Details of the Contents | Remarks / Books |
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| UG Sem VI (Even) | Business Research Methods and Project Work (COMD- 602) (6 Credits) | Lecture, PPT, Discussion | Text Book and Reference Books | I | Introduction | 10 | Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Concept, Construct, Attributes, Variables, and Hypotheses | <i>Kothari, C.R. – Research Methodology: Methods and Techniques</i> , New Age International; <i>Chawla, D. & Sondhi, N. – Research Methodology: Concepts and Cases</i> , Vikas Publishing House |
| | | Lecture, PPT, Discussions and Activities | Text Book, Reference Books and research Articles | III | Measurement and Hypothesis Testing | 19 | Measurement: Definition, Designing and writing items, Uni-/Multi-dimensional scales; Measurement Scales: Nominal, Ordinal, Interval, Ratio; Rating/Ranking Scales – Thurstone, Likert, Semantic Differential; Sampling Steps, Types, Size; Hypothesis testing – Means, ANOVA, Chi-square, Non-parametrics; Assumptions of Classical Regression | <i>Kothari, C.R. – Research Methodology: Methods and Techniques</i> , New Age International; <i>Chawla, D. & Sondhi, N. – Research Methodology: Concepts and Cases</i> , Vikas Publishing House |

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| PG Sem II (Even) | Insurance and Risk Management (PCOMC 203) (4 Credit) | Lecture, PPT, Discussion | Text Book and Reference Books | I | Risk and Society | 12 | Fundamental concepts of risk; Chance of loss; Peril and hazard; Categories of risk; Types of pure risk; Effect of risk on society; Methods of handling risk | <i>Gupta, P. K. – Insurance and Risk Management</i> , Himalaya Publishing House |
| | | Lecture, Ppt, Discussion | Text Book and Reference Books | II | Basics of Insurance | 12 | Definition and characteristics of insurance; Insurance vs. gambling; Insurance vs. hedging; Benefits of insurance to individuals and society | <i>George Rejda – Principles of Risk Management and Insurance</i> , Pearson Education |
| | | Lecture, Ppt, Discussion, Case Illustration, Problem Solving Session | Text Book and Reference Books | III | Insurance, Risk and Some Statistical Assumptions | 12 | Requirements of insurable risk; Adverse selection; Cost of insurance to society; Law of large numbers and statistical assumptions underlying insurance operations | <i>Trieschmann, Gustavson, Hoyt – Risk Management and Insurance</i> , South Western College Publishing |
| | Stock Market | Lecture, PPT, Discussion | Text Book and Reference Books | I | Overview of Capital Market | 12 | Organisational structure of the financial system; Need and functions of capital market; Securities market: products & participants; Functions of securities market; Overview of the depository system in India | <i>E. Gordon & K. Natarajan – Capital Market in India</i> , Himalaya Publishing House; <i>M.Y. Khan – Indian Financial Systems</i> , Tata McGraw Hill |

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| PG Sem II (Even) | Money Market (PCOMG201)(4 Credit) | Lecture, PPT, Discussion | Text Book and Reference Books | V | Money Market | 12 | Features of the money market; Growth, structure, and institutional development; Instruments: Certificates of Deposit, Inter-Corporate Deposits, Commercial Bills, Commercial Paper, Factoring, Bills Rediscounting; Comparison with capital market | <i>M.Y. Khan – Indian Financial Systems</i> , Tata McGraw Hill; <i>E. Gordon & K. Natarajan – Capital Market in India</i> , Himalaya Publishing House |
| PG Sem IV(Even) | Advanced Cost and Management Accounting (PCOMD401-A) (4 Credit) | Lecture, PPT, Interactive Discussion | Text Book and Reference Books | I | Management Accounting & Cost Concepts | 12 | Nature and functions of management accounting; Distinction between Financial, Cost, and Management Accounting; Role of Management Accountant; Cost concepts and classifications; Role of Cost Accountant in decision-making in modern business | <i>Hornsgreen, C.T. et al. – Introduction to Management Accounting</i> , Prentice Hall; <i>Lal, J. – Advanced Management Accounting</i> , S. Chand |
| | | Lecture, Ppt, Numerical Illustration, Discussion | Text Book and Reference Books | II | Activity-Based Costing & Standard Costing | 12 | Activity-Based Costing (ABC): Concept, uses, flow of costs; Traditional vs. ABC system; Standard Costing: Meaning, advantages, types of standards; Variance analysis – Material, Labour, Overheads, Sales; Interpretation and managerial uses of variances | <i>Colin Drury – Management and Cost Accounting</i> , Thomson Learning; <i>Garrison & Noreen – Managerial Accounting</i> , McGraw Hill |

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| | | Lecture, Ppt, Problem-Solving Method | Text Book and Reference Books | III | Variable & Absorption Costing; CVP Analysis | 12 | Variable vs. Absorption Costing: Concepts, comparison, applications; Income Statement preparation; Cost-Volume-Profit Analysis; Break-even and P/V analysis; Multiple product analysis; Optimal use of limited resources | <i>Hilton, R.W. – Managerial Accounting</i> , McGraw Hill Education; <i>Maher et al. – Managerial Accounting</i> , South-Western College Publishing |
| PG Sem IV (Even) | Reasoning Ability and Quantitative Aptitude (PCOMA 401) (2 Credits) | Lecture, ppt, Practice Worksheets, Problem solving | Text Book and Reference Books | I | General Mental Ability | 7 | Alphabetic Order; Coding-Decoding; Blood Relation; Direction and Distance; Order and Ranking | <i>R.S. Aggarwal – A Modern Approach to Verbal & Non-Verbal Reasoning</i> , S. Chand; <i>Arihant Publications – Fast Track Objective Arithmetic</i> |
| | | Lecture, ppt, Practice Worksheets, Problem solving | Text Book and Reference Books | II | Logical Reasoning | 5 | Syllogism; Cause and Effect | <i>R.S. Aggarwal – Logical Reasoning</i> , S. Chand; <i>K. Kundan – Verbal Reasoning</i> , BSC Publication |
| | | Lecture, ppt, Practice Worksheets, Problem solving | Text Book and Reference Books | V | Quantitative Aptitude | 8 | Number Series, Percentage, Time and Work, Average, Pipe and Cisterns, Inequality, Data Interpretation | <i>R.S. Aggarwal – Quantitative Aptitude</i> , S. Chand; <i>Arun Sharma – Quantitative Aptitude for Competitive Examinations</i> , McGraw Hill |

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| UG Sem  (Odd) | Management Accounting (COMMA-053) (4 Credits) | Lecture, Ppt, Numerical Illustration, Problem Solving | Text Book and Reference Books | III | Standard Costing | 10 | Meaning of standard cost and standard costing; Advantages, limitations, and applications; Variance analysis – material, labour, overheads, sales; Control ratios; Interpretation and managerial use of variances | <i>Horngren et al. – Introduction to Management Accounting</i> , Pearson; <i>Arora, M.N. – Management Accounting</i> , Vikas Publishing House |
| | | Lecture, Case Analysis, Problem Solving | Text Book and Reference Books | V | Decision Making | 20 lectures | Steps in decision-making process; Concept of relevant cost and benefit; Applications in special order, make or buy, shutdown, process further, product mix decisions; Pricing decisions – factors and methods | <i>Ronald Hilton & David Platt – Managerial Accounting</i> , McGraw Hill Education; <i>S.N. Maheshwari & S.N. Mittal – Management Accounting</i> , Shree Mahavir Book Depot |
| | | Lecture, PPT, Discussion | Text Book and Reference Books | III | Human Values & Business | 12 | Meaning and formation of human values; Types of values: societal, aesthetic, organisational, spiritual; Value crisis in management; Concept of knowledge and wisdom management; Karma and its types – Karma Yoga, Nishkam Karma, Sakam Karma | <i>Sherlekar, S.A. – Ethics in Management</i> , Himalaya Publishing; <i>Mukherjee & Roy – Entrepreneurship Development and Business Ethics</i> , Oxford University Press |

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| UG Sem V(Odd) | Business Ethics and Human Values (COMMI- 051) (4 Credits) | Lecture, PPT, Discussion | Text Book and Reference Books | IV | Moral Issues in Business | 12 | Ethical and moral issues in finance, HR, marketing; Whistleblowing; Truth in marketing and advertising; Corporate disclosure, insider trading; Equal opportunity, affirmative action; Consumerism and environmental protection | <i>Crane & Matten – Business Ethics</i> , Oxford University Press; <i>Sherlekar, S.A. – Ethics in Management</i> , Himalaya Publishing |
| | | Lecture, PPT, Discussion | Text Book and Reference Books | V | Corporate Social Responsibilit y | 12 | Concept and models of CSR; Corporate philanthropy; CSR and sustainability; CSR and corporate governance; CSR provisions under Companies Act 2013; CSR committee, codes, ISO 26000 social responsibility: definition, scope, principles, and certification | <i>Werther & Chandler – Strategic Corporate Social Responsibility</i> , Sage Publications; <i>Banerjee, S.B. – Corporate Social Responsibility</i> , Edward Elgar Publishing |

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| PG Sem | Accounting Theory | Lecture, PPT, Case Discussion | Text Book and Reference Books | II | IASB Framework for Preparation and Presentation of Financial Statements | 12 | <p>Preface, purpose and scope of the framework; Users and their informational needs; Objectives of financial statements; Underlying concepts and assumptions; Qualitative characteristics of financial statements; Constraints on relevant and reliable information; Structure and format of financial statements; Physical and financial capital maintenance concepts; Case study analysis on framework-based presentation</p> | <p><i>Jawahar Lal – Corporate Financial Reporting , Taxmann; E. Hendriksen & M.F. Van Breda – Accounting Theory ; Wolk, Tearney & Dodd – Accounting Theory</i></p> |
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| PG Sem I(Odd) | (PCOMC102) (4 Credits) | Lecture, Ppt, discussion, Practical Illustration | Text Book and Reference Books | III | Elements of Financial Statements: Definition, Recognition, Measurement, Disclosure | 12 | Revenue and expense: definitions, recognition principles, measurement methods, disclosure issues; Gains and losses from extraordinary items, discontinued operations, effects of changes in accounting principles, and prior period items; Asset, liability, and owners' equity: definitions, types, characteristics, recognition principles, measurement methods, disclosure issues; Problems and case study analysis | <i>Jawahar Lal – Corporate Financial Reporting, Taxmann; Glautier & Underdown – Accounting Theory and Practice; Anthony & Reece – Accounting Principles; IASB Conceptual Framework</i> |
| | | Lecture, Discussion, Role Play | Text Book and Reference Books | III | Self-esteem and Interpersonal Relationships | 12 | Meaning and symptoms of self-esteem; Advantages and methods to develop positive self-esteem; Low self-esteem – causes and effects; Interpersonal behaviours – aggressive, submissive, assertive; Lateral thinking and its application in personality development | <i>Pravesh Kumar – All about Self-Motivation, Goodwill Publishing; Mile, D.J. – Power of Positive Thinking, Rohan Book Company</i> |

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| PG Sem I(Odd) | Personality Development (PCOMG 101) (4 Credits) | Lecture, Group Discussion, Simulation | Text Book and Reference Books | IV | Other Aspects of Personality Development | 12 | Body language; Problem-solving; Conflict and stress management; Decision-making skills; Leadership and qualities of a successful leader; Character building; Teamwork; Time management; Work ethics; Good manners and etiquette | <i>Heller, Robert – Effective Leadership</i> , DK Publishing; <i>Hindle, Tim – Reducing Stress</i> , DK Publishing |
| | | Lecture, Mock Interview, Demonstration | Text Book and Reference Books | V | Employability Quotient | 12 | Resume building; Group discussion techniques; Facing personal (HR/technical) interviews; Commonly asked interview questions; Psychometric testing overview; Conducting and participating in mock interview sessions | <i>Andrews, Sudhir – How to Succeed at Interviews</i> , Tata McGraw-Hill; <i>Lucas, Stephen – The Art of Public Speaking</i> , Tata McGraw-Hill |
| PG Sem | International Financial System | Lecture, PPT, Discussion | Text Book and Reference Books | IV | International Financial Markets | 12 | Overview of foreign exchange market: spot market, direct and indirect exchange quotations, bid-ask spread, cross exchange rates; Introduction to forward, futures and options markets; International money, credit, bond and stock markets; Regulatory asymmetry and its global implications | <i>Eun & Resnick – International Financial Management</i> , Tata McGraw-Hill; <i>Madura, Jeff – International Corporate Finance</i> , South-Western; <i>Maurice D. Levi – International Finance</i> , Routledge |

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| PG Sem III(Odd) | System (PCOMD3 01.1) (4 Credits) | Lecture, PPT, Discussion | Text Book and Reference Books | V | International Banking | 12 | Offshore banking and currency trading; Factors driving international banking and Eurocurrency market growth; Regulatory asymmetry and its consequences; Shadow banks; Bank failure, safety nets, moral hazard; SIFIs; Regulatory arbitrage; Role of BIS and Basel Committee – key issues and challenges | <i>Krugman et al. – International Economics , Pearson; Eun & Resnick – International Financial Management ; Levi D. Maurice – International Finance , Routledge</i> |
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