

**Name of Extension Lecturer: Mr. Sunil Kumar**  
**Class and section: B.com Illrd, Semester 5<sup>th</sup>**  
**Subject: Entrepreneurship and Small Scale Business**

MONTH	TOPICS
JULY 2025	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. anagement. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. Entrepreneurship as an interactive process between the individual and the environment
AUGUST 2025	Small business as the seedbed of entrepreneurship. (The teachers should emphasize to students the desirability as well as feasibility of a career in entrepreneurship in the Indian scenario.) Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.
SEPTEMBER 2025	Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century. The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business. Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs. The desirability and feasibility of liaison with relevant funding/non-funding agencies may also be explored.
OCTOBER 2025	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.
NOVEMBER 2025	Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development

**Class and section : B.com.Illrd, Semester 5<sup>th</sup>**  
**Subject : Financial Market Operations**

MONTH	TOPICS
JULY 2025	Indian Money Markets Composition Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money marke, Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements
AUGUST 2025	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions, Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.
SEPTEMBER 2025	Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository, Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.
OCTOBER 2025	Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI



SEPTEMBER 2025	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions, Indian Money Markets Composition Composition and Structure
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**Class and section : B.com.IIIrd, Semester 5<sup>th</sup>**

**Subject : Management Accounting**

MONTH	TOPICS
JULY 2025	Introduction of Management Accounting, nature and scope of mgmt accounting, Limitation of mgmt accounting, difference between mgmt and financial accounting
AUGUST 2025	Introduction and types of financial statements, Meaning and types of financial analysis, Techniques of financial problems, practical problems on financial analysis
SEPTEMBER 2025	Meaning & classification of Ratios, merits and demerits of ratio analysis, Meaning and objectives of cash flow statements
OCTOBER 2025	Merits and demerits of cash flow statement, questions on cash flow statements, Practical problems on cash flow statement; Introduction to financial planning
NOVEMBER 2025	Features of financial plan, objects of financial planning, Meaning, need and importance of Capital Budgeting, Practical problems of capital budgeting

**Class and section: B.A.IInd, Semester 3<sup>rd</sup>**

**Subject: BASIC BUSINESS LAWS FOR ENTREPRENEURS (MDC)**

MONTH	TOPICS
JULY 2025	The Indian Contract Act, 1872 Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects; Void agreements; Quasi-contracts.
AUGUST 2025	Indian Partnership Act, 1932: Concept, definition, features, rights and liabilities of partners, partnership deed. Negotiable Instrument Act, 1881: Definition, features, promissory note, bill of exchange and cheque, crossing of cheque, types of crossing, dishonour and discharge of negotiable instruments.
SEPTEMBER 2025	The Sale of Goods Act, 1930: Contract of sale; Meaning and the difference between a sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.
OCTOBER 2025	The Limited Liability Partnership Act, 2008, Salient Features and Nature of LLP; Small LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of the name of LLP
NOVEMBER 2025	Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle Blowing; Conversion into LLP.



**Class and section :B.com.Ist, Semester 1<sup>st</sup>****Subject: Financial Accounting –I**

MONTH	TOPICS
JULY 2025	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. Branches of accounting. Bases of accounting; cash basis and accrual basis.
AUGUST 2025	The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Capital and Revenue expenditure & receipts, from recording of a business transaction to preparation of Trial balance including adjustments, Profit and Loss Account and Balance Sheet
SEPTEMBER 2025	Accounting for Hire Purchase and Installment System; and Inland Branches i. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items excluding default and repossession, Stock and Debtors system. ii. Accounting for Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.
OCTOBER 2025	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups;
NOVEMBER 2025	Vouchers Entry; Generating Reports – Cash 33 Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

**Class and section: B.com.IIInd, Semester 3<sup>rd</sup>****Subject: Corporate Accounting**

MONTH	TOPICS
JULY 2025	- Definition, characteristics, kinds, types of preference share. Difference between private & public company, Issue of shares-private placement of shares, public subscription of shares, preliminary exp, Entries of issue of shares,
AUGUST 2025	Forfeiture of shares-premium & discount, forfeiture in case of over subscription and pro-rata Allotment, Buy Back of shares, book building, Right share, sweat equity share, Employees stock option plan (ESOP) Redemption of Preference shares: Meaning, Entries & Bonus shares
SEPTEMBER 2025	Issue of Debenture: Meaning, Features, Types, Difference between shares and Debenture. Redemption of Debenture: Meaning, sources, SEBI Guidelines, methods of redemption of debentures, entries



OCTOBER 2025	Final Accounts: Financial statement, form of balance sheet, explanation of equity & liabilities, Reserve & surplus. Explanation of assets, form of statement of profit & loss A/c, dividend profit, P & L appropriation Statement Entries regarding dividends, Necessary Adjustment. Accounting treatment of profits prior to incorporation.
NOVEMBER 2025	Valuation of Shares: Meaning, Factors, Methods. Valuation of Goodwill: Meaning, features, factors and methods.

**Class and section: B.com.Ist, Semester 1<sup>st</sup>**  
**Subject: Fundamentals of Marketing (MIC)**

MONTH	TOPICS
JULY 2025	Meaning, concepts and principles of marketing; marketing mix, Analysis of marketing environment
AUGUST 2025	Market segmentation: concepts and basis of market segmentation; understanding consumer behavior
SEPTEMBER 2025	Product: meaning, product life cycle and new product development process, Pricing objectives, factors affecting pricing and pricing strategies.
OCTOBER 2025	Promotion: elements of promotion mix ; Distribution Channel: meaning, types, role and factors affecting choice of distribution channel
NOVEMBER 2025	Product: meaning, product life cycle and new product development process, Pricing objectives, factors affecting pricing and pricing strategies.

**Class and section: B.com.Ist, Semester 1<sup>st</sup>**  
**Subject: Computerised Accounting System(SEC)**

MONTH	TOPICS
JULY 2025	Introduction to Accounting- Definition and scope of accounting; Basic accounting principles and concepts;
AUGUST 2025	Types of accounting; Double-entry accounting system; Recording transactions-Journal entries and ledger posting. Financial Accounting Basics- Understanding financial statements- Income statement, balance sheet, and cash flow statement; Accounting for assets, liabilities, and owner's equity
SEPTEMBER 2025	Adjusting entries and the accrual basis of accounting, Introduction to Computerised Accounting- Meaning, importance and scope of Computerised Accounting; Advantages and disadvantages
OCTOBER 2025	Difference between Manual Accounting and Computerized Accounting; Features and functionalities of computerized accounting software
NOVEMBER 2025	Computerised Accounting and Software Applications- Introduction to different accounting software such as QuickBooks, BUSY S/W, Tally, ERP Tools

*Bunil Kumar*  
 Extension Lecturer