

**DEPARTMENT OF COMMERCE**  
**SHYAM LAL COLLEGE, UNIVERSITY OF DELHI**

**Subject- Financial Accounting**

**B.com (P) Sem.-I**

<b>S.N.</b>	<b>From</b>	<b>To</b>	<b>Topics</b>
Week 1	29-Aug-24	31-Aug-24	Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting+ Tally
Week 2	2-Sep-24	7-Sep-24	Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts+ Tally
Week 3	9-Sep-24	14-Sep-24	Events occurring after the balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate. Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset+ Tally
Week 4	16-Sep-24	21-Sep-24	Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles(GAPP)+ Tally
Week 5	23-Sep-24	28-Sep-24	Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption+ Tally
Week 6	30-Sep-24	5-Oct-24	Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope+ Tally
Week 7	7-Oct-24	12-Oct-24	From the recording of a business transaction to the preparation of trial balance including adjustment, transfer and closing entries+ Tally
Week 8	14-Oct-24	19-Oct-24	Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST+ Tally
Week 9	21-Oct-24	26-Oct-24	Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period+ Tally
	28-Oct-24	2-Nov-24	<b>MID SEMESTER BREAK</b>
Week 10	4-Nov-24	9-Nov-24	Continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income+ Tally

Week 11	11-Nov-24	16-Nov-24	Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26+ Tally
Week 12	18-Nov-24	23-Nov-24	Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method+ Tally
Week 13	25-Nov-24	30-Nov-24	Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations+ Tally
Week 14	2-Dec-24	7-Dec-24	Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per- Debtors System, Stock and Debtors' System+ Tally
Week 15	9-Dec-24	14-Dec-24	Accounting for Departments (excluding Mark-up Account)+ Tally
Week 16	16-Dec-24	21-Dec-24	Accounting for Leases with reference to AS 19 + Tally
Week 17	23-Dec-24	24-Dec-24	Revision and Doubts + Assessment

**Teaching Methods : Discussions, Presentations, Illustrations and Case Studies, Projects**



**DEPARTMENT OF COMMERCE**  
**SHYAM LAL COLLEGE, UNIVERSITY OF DELHI**

**Subject- Business Laws**

**B.A (P) Sem.-III**

<b>S.N.</b>	<b>From</b>	<b>To</b>	<b>Topics</b>
Week 1	1-Aug-24	3-Aug-24	Contract – meaning, characteristics and kinds
Week 2	5-Aug-24	10-Aug-24	Essentials of valid contract - Offer and acceptance, consideration
Week 3	12-Aug-24	17-Aug-24	Contractual capacity, free consent, legality of objects
Week 4	19-Aug-24	24-Aug-24	Void agreements, Quasi Contracts
Week 5	26-Aug-24	31-Aug-24	Meaning, Modes of discharge- performance
Week 6	2-Sep-24	7-Sep-24	Mutual consent, supervening impossibility, lapse of time
Week 7	9-Sep-24	14-Sep-24	Operation of law, breach of contract
Week 8	16-Sep-24	21-Sep-24	Rescission, damages
Week 9	23-Sep-24	28-Sep-24	Quantum meruit, suit for specific performance
Week 10	30-Sep-24	5-Oct-24	Suit for injunction
Week 11	7-Oct-24	12-Oct-24	Contract of Indemnity and Guarantee: Meaning of Indemnity
Week 12	14-Oct-24	19-Oct-24	Difference between indemnity and guarantee, nature and extent of surety's liability, rights of surety
Week 13	21-Oct-24	26-Oct-24	Discharge of surety, Contract of Bailment & Pledge: Pledge by non-owner
	28-Oct-24	2-Nov-24	<b>MID SEMESTER BREAK</b>
Week 14	4-Nov-24	9-Nov-24	Contract of Agency: Modes of creation of agency
Week 15	11-Nov-24	16-Nov-24	Extent of agent's authority, rights and duties of agents
Week 16	18-Nov-24	23-Nov-24	Personal liability of agent, termination of agency
Week 17	25-Nov-24	28-Nov-24	Revision+Test

**Teaching Methods : Discussions, Presentations, Illustrations and Case Studies, Projects**

