

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

**Subject- Financial Accounting**  
**Teacher Name : Sonia Mudel**

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

S.N.	From	To	Topics
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	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, Practical Problem Practice, Presentations, Illustrations**





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

**Subject- Finance For Everyone**

**Sem - I**

**Course - All Streams (SEC)**

**Teacher Name : Sonia Mudel**

S.N.	From	To	Topics
Week 1	29-Aug-24	31-Aug-24	Meaning, scope, prerequisites of financial literacy, various financial institutions, financial services, economic wants and means
Week 2	2-Sep-24	7-Sep-24	Financial planning: Budgets (personal, family, national & business budget)
Week 3	9-Sep-24	14-Sep-24	Procedure for financial planning and budget preparation, budget surplus & deficit
Week 4	16-Sep-24	21-Sep-24	Types of banks, products and services offered by banks, types of deposits, types of loans
Week 5	23-Sep-24	28-Sep-24	Cashless banking (ATM, net banking, CIBIL, RTGS, NEFT, IMPS, ECS, app-based system)
Week 6	30-Sep-24	5-Oct-24	KYC, PAN card, bank draft pay order, banking complaints, ombudsman
Week 7	7-Oct-24	12-Oct-24	Post office schemes and its types
Week 8	14-Oct-24	19-Oct-24	India Post Payments Bank, money transfer, money order, international money transfer
Week 9	21-Oct-24	26-Oct-24	Insurance services, life insurance policies
	28-Oct-24	2-Nov-24	<b>MID SEMESTER BREAK</b>
Week 10	4-Nov-24	9-Nov-24	Post office insurance schemes
Week 11	11-Nov-24	16-Nov-24	Types of financial markets (primary & secondary)
Week 12	18-Nov-24	23-Nov-24	Terminologies used in stock market, IPO, FPO, block deals, demat
Week 13	25-Nov-24	30-Nov-24	Search Advertising: Overview of PPC Process; Benefits of Paid Search; Basis of Ranking; Goal Setting-Objectives
Week 14	2-Dec-24	7-Dec-24	Mutual funds and its schemes
Week 15	9-Dec-24	14-Dec-24	Revision
Week 16	16-Dec-24	21-Dec-24	<b>Final Internal Assessment</b>

**Teaching Methods:**

**Group  
Discussions  
Flip Classroom  
Lecture Method  
Presentations**