Department of Commerce
SHYAM LAL COLLEGE, UNIVERSITY OF DELHI

Subject: Financial Accounting   **Course & Semester; B.COM & I Semester**

Section   A and B   **Session: 2024-2025**

           Teacher: Yogesh

S No.	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,
Week 2	02-Sep-24	07-Sep-24	Computerised Accounting Systems: computerised Accounts by using any popular accounting software Creating a Company.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. Events occurring after the balance sheet date, Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups.
Week 3	09-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,

Week 4	16-Sep-24	21-Sep-24	Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles(GAPP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1, Vouchers Entry including GST.
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; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope, Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement.
Week 6	30-Sep-24	05-Oct-24	From the recording of a business transaction to the preparation of trial balance including adjustment, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.
Week 7	07-Oct-24	12-Oct-24	Class Test and Presentations

Week 8	14-Oct-24	19-Oct-24	Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income, Revenue recognition with reference to AS 9, Selecting and shutting a Company; Backup, and Restore data of a Company.
Week 9	21-Oct-24	26-Oct-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,
Mid Semester Break			
Week 10	28-Oct-24	02-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.
Week 11	04-Nov-24	09-Nov-24	Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations, Tally Completed
	11-Nov-24	16-Nov-24	Revision
Week 12	18-Nov-24	23-Nov-24	Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per- Debtors System, Stock and Debtors' System.
Week 13	25-Nov-24	28-Nov-24	Accounting for Departments (excluding Mark-up Account), Accounting for Leases with reference to AS 19.
Week 14	02-Dec-24	07-Dec-24	Accounting treatment of GST in Tally
Week 15	09-Dec-24	14-Dec-24	Revision + Tally
Week 17	16-Dec-24	21-Dec-24	Revision + Tally
Week 18	23-Dec-24	24-Dec-24	Revision

Department of Commerce
SHYAM LAL COLLEGE, UNIVERSITY OF DELHI

Subject: Digital Marketing

Course & Semester; SEC & V Semester
Session: 2024-2025
Teacher: Yogesh

S No.	From	To	Topics
Week 1	01-Aug-24	03-Aug-24	Digital Market: Concept, Features, Difference between traditional and digital marketing. Moving from traditional and digital marketing.
Week 2	5 August 2024	10-Aug-24	Digital Marketing channels: Intent-based -SEO, Search advertising, brand-based display; community-based social media marketing, others-Affiliate, Email Content, Mobile.
Week 3	12-Aug-24	17-Aug-24	Consumer value journey; 5As framework; The ozone o3 concept Key; Traits of online consumer. Practical exercise.
Week 4	19-Aug-24	24-Aug-24	Content Marketing, types, process. Email Marketing types of email marketing. Google name identifier.
Week 5	26-Aug-24	31-Aug-24	Social Media Marketing: profile building at Facebook, Instagram, X, and Linkedin youtube.
Week 6	02-Sep-24	07-Sep-24	Display advertising, working of display advertising; benefits and challenges, ad format, budget, media, ad copy.
Week 7	09-Sep-24	14-Sep-24	Class Test and Presentations

Week 8	16-Sep-24	21-Sep-24	Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income, Revenue recognition with reference to AS 9, Selecting and shutting a Company; Backup, and Restore data of a Company.
Week 9	23-Sep-24	28-Sep-24	SEM: Introduction, process, SERP positioning, DMI 5Ps consumer search insights mode.
Week 10	30-Sep-24	05-Oct-24	SEM: On and off page optimization
Week 11	07-Oct-24	12-Oct-24	Revision
Week 12	14-Oct-24	19-Oct-24	Site structure, content headings, images, alt text, social sharing, site structure, compatibility and data markup.
Week 13	21-Oct-24	26-Oct-24	Link building, black and white hat techniques, PPC, paid search, ranking basis, google console practical.
Mid Semester Break			
Week 15	04-Nov-24	09-Nov-24	Revision + practcal
Week 16	11-Nov-24	16-Nov-24	ad copy, ad rotation, Online business building practical
Week 17	18-Nov-24	23-Nov-24	Test
Week 18	25-Nov-24	28-Nov-24	Presentation