

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

**Subject: Financial Statements Analysis , SEM 3- GE**

**Subject Teacher :Dr. Nidhi Jain**

S.N.	From	To	Topics
Week 1	19-AUG-2024	23-AUG-2024	Unit 1: Introduction Introduction to financial statements ,Uses & Limitations of Financial Statements,
Week 2	26-AUG-2024	30-AUG-2024	users of accounting information, an overview of Financial statements as per companies act,2013,
Week 3	2-SEP-2024	6-SEP-2024	Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts,
Week 4	9-SEP-2024	13-SEP-2024	Significant accounting policies,. Brief introduction of accounting standards.
Week 5	16-SEP-2024	20-SEP-2024	Unit 2: Techniques of financial statements analysis
Week 6	23-SEP-2024	27-SEP-2024	Comparative and common-size statements: horizontal and vertical analysis, trend analysis.
Week 7	30-SEP-2024	4-OCT-2024	Unit 3: Ratio analysis Ratio analysis and interpretation
Week 8	7-OCT-2024	11-OCT-2024	Liquidity, solvency, profitability, activity and
Week 9	14-OCT-2024	18-OCT-2024	market ratios; Du Pont analysis.
Week 10	21-OCT-2024	25-OCT-2024	Unit 4: Cash Flow Analysis Importance and objective of understanding a firm's cash flows,
Week 11	27-OCT-2024	3-NOV-2024	Structure of Cash flow statement: Financing, investing and operating activities,
Week	4-NOV-2024	8-NOV-2024	MID SEMESTER BREAK

12	24	4	
Week 13	11-NOV-2024	15-NOV-2024	Preparation of Cash Flow statement as per AS 3 (revised) and Ind AS 7.
	18-NOV-2024	22-NOV-2024	Unit 5: Financial Statement analysis – Real-life case work Analysis of financial statements (Income Statement, Balance sheet, Cash flow statement) of any two listed companies of similar market capitalization from the same sector/industry using spreadsheets.
Week 14	25-NOV-2024	28-NOV-2024	Use Ratio analysis and Industry averages to draw inferences about the company's financial health. Revision and Assessment.

**Teaching Methods :**

Group Discussions

Flip Classroom

Lecture Method

Presentations

**Course & Sem Teacher-** GE ,SEM 3 , **Dr. Nidhi Jain**

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

**Subject: Business Organisation and Management , SEM 1- DSC**

**Subject Teacher :Dr. Nidhi Jain**

S.N.	From	To	Topics
Week 1	29-AUG-2024	30-AUG-2024	Unit 1: Introduction Role of organisations and management in our lives;
Week 2	2-SEP-2024	6-SEP-2024	Nature and Functions of Management (An overview); Managerial Competencies, Ownership forms;
Week 3	9-SEP-2024	13-SEP-2024	Business formats- Brick & Mortar; Click; Brick & Click; E-commerce; Franchising; Outsourcing.
Week 4	16-SEP-2024	20-SEP-2024	Unit 2: Business Environment and Entrepreneurship Meaning and layers of Business Environment (micro/immediate, meso/intermediate, macro and international);
Week 5	23-SEP-2024	27-SEP-2024	Business ethics and social responsibility; Entrepreneurship and its relevance, Business and social entrepreneurship as a process of opportunity/problem
Week 6	30-SEP-2024	4-OCT-2024	; Micro, small and medium Enterprises; Government Policy regarding MSMEs Unit 3: Planning and Organizing Strategic Planning – Business and Corporate Level Strategies;
Week 7	7-OCT-2024	11-OCT-2024	Decision-making process and techniques; Organizing, Formal and Informal Organisations, Centralisation and Decentralisation,
Week 8	14-OCT-2024	18-OCT-2024	Organisational structures – Divisional, Product, Matrix, Project and Virtual Organisation
Week 9	21-OCT-2024	25-OCT-2024	Unit 4: Directing and Controlling Motivation- needs (including Maslow's theory), incentives, Equity and two-factor theory (Herzberg); McGregor Theory X and Theory Y; Leadership – Leadership Styles,
	27-OCT-2024	3-NOV-2024	MID SEMESTER BREAK
Week 10	4-NOV-2024	8-NOV-2024	Transactional Vs. Transformational Leadership; Followership – meaning, importance and Kelley's Followership Model;
Week	11-NOV-2024	15-NOV-2024	Communication – New trends and directions (Role of IT and social media);

11	024	024	Controlling –Techniques of Controlling Relationship between planning and controlling
Week 12	18-NOV-2024	22-NOV-2024	Unit 5: Indian Ethos and Contemporary Issues in Management Indian Ethos for Management: Value-Oriented Holistic Management;
Week 13	25-NOV-2024	29-NOV-2024	Learning Lessons from Bhagavat Gita and Ramayana. Business Process Reengineering (BPR), Learning Organisation, Six Sigma,
Week 14	2-DEC-2024	6-DEC-2024	Supply Chain Management, Subaltern Management Ideas from India; Diversity & inclusion;
Week 15	9-DEC-2024	13-DEC-2024	Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.
Week 16	16-DEC-2024	20-DEC-2024	Revision and Assessment
Week 17	23-DEC-2024	24-DEC-2024	Revision and Assessment

**Teaching Methods :**

Group Discussions

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Presentations

**Course & Sem Teacher-** DSC ,SEM 1 , **Dr. Nidhi Jain**

