

PGDAV (Eve), University of Delhi
Lesson Plan, Session : Aug - Dec 2025, Course : B.Com (H) 7th Sem
Teachers Name : Dr Abhishek Kumar Singh
Assistant professor, Department of Commerce
Subject: Business and Macroeconomic Policy

Weeks	Topic to be Covered
1	Unit 1: Introduction to Business and Macroeconomic Policy
2	Macroeconomics: Concepts, Importance, Variables and Subject Matter
3	Macroeconomic Policies and Business Decisions; Business Policy, Circular flow in three sectors. Growth and GDP, Business cycle, Output gap
4	Unit 2: Unit 2: Economy in the Short Run
5	Determination of Aggregate Demand: Consumption, Saving and Investment; Aggregate Demand and Equilibrium Output, Place of supply; Time of supply; Value of supply. IS-LM framework and numerical
6	Monetary and Fiscal Policy: Meaning, Objectives and Effectiveness; Aggregate Demand-Supply Analysis. and Tax Rate, Monetising Budget Deficit.
7	Unit 3: Demand for Money and Supply of Money: Money in Contemporary Macroeconomic Frameworks; Demand for Money: Motives and Interest Rate; Gresham's Law; Supply of Money:
8	Meaning, Measures and Money Multiplier; Role of Banks in the Monetary System; Instruments of Monetary Policy and Monetary Transmission Process;
9	Theory Demand for Money: Quantity Theory of Money (Fisher's Transactions approach), Tobin's Portfolio Balance, Baumol-Tobin Transaction. Role of PMJDY in Banking System
10	Unit 4: Inflation and Unemployment: Inflation: Causes and Effects; Fisher Equation; Demand Pull and Cost Push Inflation, Social Costs of Inflation
11	Strategies to Control Inflation; Unemployment: Natural Rate of Unemployment, Frictional and Wait Unemployment; Okun's Law; Phillips Curve: Trade-off between Inflation and Unemployment. Recession and Unemployment.
12	Unit 5: Small and Large Open Economy : Flows of Goods and Capital; Saving and Investment in a Small and a Large Open Economy, Exchange Rates;
13	Mundell-Fleming model, Policies in a Large Open Economy. Contemporary Macroeconomic Issues: Trend of INR against major currencies
15	Revision

PGDAV (Eve), University of Delhi
Lesson Plan, Session : Aug - Dec 2025, Course : B.Com(H/P) 7th Sem
Teachers Name : Dr Abhishek Kumar Singh
Assistant professor, Department of Commerce
Subject: Business Research Methodology

Week	Topics to be covered
1.	Unit. 1. Meaning and Scope of Research; Application of research in Business; Types of Research-qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical.
2.	Characteristics of Good Research; Steps in Research Process; Terminologies of research-Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.
3.	Unit 2: Research Design- Meaning and Characteristics; Types of Research Design Exploratory, Descriptive and Experimental
4	Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.
5.	Unit 3: Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity;
6.	Meaning and Sources of Primary and Secondary Data; Questionnaire Design (also using online tools); Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.
7.	Unit 4: Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics;
8.	Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).
9.	Unit 5: Types of Reports; Steps in Report Writing;
10.	Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.
11.	Format and Presentation of Report, Referencing (APA, Chicago manual etc.),
12.	Ethics in Business Research.

PGDAV (Eve), University of Delhi
Lesson Plan, Session : Jan - June 2025, Course :VAC 2nd Sem, Sec-3
Teachers Name : Dr Abhishek Kumar Singh
Assistant professor, Department of Commerce
Subject: Digital Empowerment

Week	Topics to be covered
1.	Unit1 - Needs and challenges of Digital Empowerment
2.	Vision of digital India-digilocker ,e- hospital ,e pathshala,BHIM,e kranti
3.	Public utility portal of government officers india such as RTI, health ,Finance, income tax filing , education

4.	Unit-2 Electronic communication
5.	Electronic mail, blogs, social media
6.	Unit 3- Collaborating digital platform
7.	Tools/platform of online learning
8.	Collaborative using file sharing
9.	Unit 4- Sharing messaging, video conference
10.	Online security and privacy
11.	Threats in the digital world, blockchain technology
12.	Security initiative by the government of India
13.	Unit 5- Netiquettes
14.	Ethics in digital communication
15.	Ethics in cyber space

PGDAV (Eve), University of Delhi
Lesson Plan, Session : Jan - June 2025, Course : B.Com (Hons) 2nd Sem 2025
Teachers Name : Dr Abhishek Kumar Singh
Assistant professor, Department of Commerce
Subject: Corporate Accounting

Week	Topics to be covered
------	----------------------

1.	Types of Shares, Accounting for Share Capital, Issue of Rights and Bonus shares.
2.	ESOPs and Buy – Back of shares, Issue and Redemption of Preference Shares.
3	Issue and Redemption of Debentures.
4	Issue and Redemption of Debentures, Underwriting of Shares and Debentures.
5	Preparation of financial statements of corporate entities
6	Statement of Equity and Cash flow statement.
7	Financial ratios and interpretations.
8	Valuation of intangible assets and shares.
9	Value added statement, Economic value added, Market value added, Shareholder value added.
10	Amalgamation accounting of companies applying AS 14/Ind AS 103.
11	Internal reconstruction.
12	Corporate Financial Reporting : Meaning, need and objectives, constituents of Annual report, Contents of report of Board of Director
13.	XBRL reporting, Drafting notes to accounts, Segment reporting AS 17, Sustainability reporting.
14.	Triple bottom line reporting, CSR reporting.
15.	Revision