

LESSON PLAN FOR 2025-26 (EVEN SEMESTER)

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MONTH	B.COM 2ND SEM	M.COM 2ND SEM	M.COM 2ND SEM	M.COM 4TH SEM
	COMPUTERISED ACCOUNTING SYSTEM (THEORY)	FRAUD INVESTIGATION AND FORENSIC ACCOUNTING	INTERNATIONAL BUSINESS	IT APPLICATIONS IN BUSINESS
January 2026	Computerized Accounting System: Concept, Tally Prime, installations.	Financial Crimes: Meaning, prevalence, fraud triangle; Types of financial crimes- fraud, bribery, corruption, money laundering, terrorism financing; Types of fraud- accounting fraud, asset misappropriation, consumer fraud, corporate frauds, data theft/cyber frauds, securities frauds, tax fraud; Channels of Financial crime: In- person, over The phone, digital channels, banking system, cross	International business: Nature, importance and scope; Framework for analyzing international business environment: Geographical, economic, socio-cultural, political and legal environment; Internationalization stages and orientations; International product life cycles; Modes of entry into international businesses; Technology transfers: importance, types and issues.	Productivity Applications: Word Processor – MS Word, Google Docs, Libre Office; Spreadsheet – MS Excel, Google Sheets; Presentation Software – Power Point, Google Slides.

		channels; Similarities between fraud, theft and embezzlement; Whitecollarcrime.		
February 2026	Tally Prime, licensing configurations; Tally vault password: Security Control in Tally Prime, data	Fraud detection & prevention: Definition, mechanism; Red flags: Concept, classification, types, techniques: Horizontal & vertical analysis, ratio analysis, surprise audits; Perception of Detection; Approaches to fraud prevention; Fraud	Multinational corporations: nature, types and role; Foreign investment: Nature, types and barriers; Tariff and non-tariff barriers; Theories of international business; Balance of payments (BOP).	Communication and Collaboration Tools: Email and Calendar Applications; Online Meetings -Google Meet, Zoom, Microsoft Teams, Slack, etc. Cloud Storage and collaboration – Use of Google Drive, One Drive, etc. for storage and resource sharing

	.	Investigation: definition, axioms, methodology, difference between fraud investigations; financial statement audit.		
March 2026	Company creation: Setup features, accounting features, configuration shutting and deleting a company; Ledger creation: Creating single and Multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, Purchase and sales orders Processing, godowns.	Forensic Accounting: Introduction, meaning, evolution, scope, difference between fraud examination and forensic accounting; roles and responsibilities of fraud examiners; Role and responsibilities of forensic accountants; Forensic Accounting process: Initialization, development of plan, collection of evidences, interviewing and interrogation, analysis and reporting.	Regional economic co-operation: Concept, types and rationale, Structure and functioning of EU, USMCA, ASEAN, SAFTA; International economic institutions: WTO, UNCTAD, IMF, World Bank; Generalized system of preferences; International commodity agreements.	Marketing Tools: YouTube, Face book, Insta gram, Snap chat, etc. – resources, making a channel/page, promoting channel/ page. Blogging- Word press, Blogger, etc., tools for blogging
April 2026	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports intally. Incometax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary	Forensic accounting techniques: General, statistical, digital/electronic forensics, data mining; Forensic accounting and Legislations: IT Act, 2000, Prevention of Money Laundering Act 2002, Government enforcements.	Foreign exchange markets: Nature, participants; Foreign exchange rate: Concept, determinants; Exchange rate systems: Fixed and floating, soft peg, crawling peg, free float, managed float; Exchange rates arrangement in India; Foreign exchange risks and exposures: Types and management.	AI Tools: Chat GPT, Gemini, Microsoft Copilot; Rephrasing tools; Grammarly; Tools for making websites and apps; Making CV using AI tools.

	accounting, payroll masters, payroll vouchers, Gratuity, provident fund, ESI, payroll reports.			
May 2026	Procedures to create a company, prepare a profit And loss account, prepare Balance sheet, Show some entries of TDS And TCS, GST entries In Tally Payroll in Tally.	Revision	Revision	Revision