

ACADEMIC CALENDER B.COM (NEP)
SEMESTER Ist
(2024-25)

Paper-I : Financial Accounting

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Definition, Nature and Scope of Accounting, Concepts and Conventions, Introduction to Financial Statements, Capital and Revenue Items, Indian Accounting Standards & IFRS.	11	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Partnership Accounts - advanced problems and detailed study. Admission, Retirement and Death of partners, Dissolution of Partnership Firm.	15	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Hire-Purchase System–Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Return of Goods. Installment Accounts – Difference between Hire Purchase and Instalment Payment System, Accounting Records in the Book of Purchaser and Vendor, Interest Suspense Account. Royalty Accounts – Accounting records for Royalty in the Books of Landlord and Lessee, Recoupment of Short working, Sub-lease, Short working Reserve Account, Nazarana.	19	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Insolvency Accounts – Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Insurance Claim for Loss of Stock and Loss of Profit, Branch Accounts, Voyage Accounts – Meaning & Preparation of Voyage Accounts.	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-II : Business Organisation

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Nature and scope of business, Social Responsibility of Business, Size of business unit, Ebusiness, Business Environment, Government and Business.	18	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Forms of business organisations and comparative study - Sole Proprietorship, Partnership, Joint stock company, Co-operative organisation, Limited Liability Partnership, One Person company.	12	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Business combination and its types, Rationalisation and Automation, Methods of Remunerating Labour, Stock Market, Commodity Market,	19	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Organization process – Importance, Principles, Types of organization structure, Centralisation and Decentralisation, Committees, Departmentation, Delegation of authority.	18	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-III : Essential of Management

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Introduction, Nature of Management, Evolution of Management Thought, Management Process & Co-ordination, Managers need for understanding Internal and external environment	15	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Planning, Fundamentals of planning, Objectives, Policy & Strategy, Forecasting, Decision Making, Organizing, Organization Theory, Design of organization structure, Authority & Responsibility, Line and Staff Relationships, Departmentation, Delegation, Centralization and Decentralization.	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Staffing, Fundamentals of staffing, Recruitment & Selection, Training & Development, Performance Appraisal, Directing, Fundamentals of Directing, Motivation, Concept and techniques, Leadership Approaches and Communication.	13	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Controlling, Nature and Scope of Control, Types of Control, Control Process, Management by Exception (MBE), Effective Control System, Control Techniques - Traditional and Modern.	12	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

ACADEMIC CALENDER B.COM
SEMESTER IIInd (2024-25)

Paper-I:BUSINESS COMMUNICATION

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Introduction to Business Communication, Characteristics of Effective Organizational Communication, Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication, 7 C's.	13	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Barriers to Communication, Facilitators to Communication, Effective Listening, Perception & Reality, Role of Opinion, Attitudes & Beliefs, , Mal-functions of communication, Business Etiquettes,	16	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Forms of Business Communication, Written Communication, Oral Communication, Nonverbal Communication, Technology of Business Communication, Peculiarities of Communication in Indian Organizations, Conflict Management.	14	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Conduct of Meeting- Agenda, Notice, Notes, Minutes, Office Memorandum, Office Orders, Press Release, Business Letter Writing- Need, functions & Kinds, Layout of letter writing, Types of letter writing, Report writing- Problems, Organization and techniques of writing. Business Correspondence: Letter Writing, Inviting tenders and quotations, Designing quotations, Placing orders, Sales letters, Claim & Adjustment Letters and Social correspondence. Memorandum, Inter - office Memo, Notices, Agenda, Minutes of general business meetings. Time management in meetings. Modern communication forms: e-mail, video conferencing, social media communication.	19	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Note:- Remedial/tutorial classes has been taken 2/week/class.

Paper-II: SELLING AND ADVERTISING

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Selling: Concept, Nature and Role in Marketing. Personal Selling: Evolving face of Personal Selling, Nature and importance of Personal Selling, Characteristics of a successful salesperson, Sales as a career option, Sales training, Consumer psychology and buying motives, Selling of consumer and Industrial Products (goods and services)	13	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Selling process: Prospecting, Pre-approach, Approach, Sales presentation and demonstration, Handling objections, Closing the sale, After sale service. Effective selling techniques, role of relationship marketing in personal selling, tools of selling, Motivating and Remunerating Salespersons.	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Advertising: Concept, role, functions, scope and types, Economic, Social, Legal and Ethical aspects of Advertising. Advertising Appeals: Meaning, types and methods, Advertising as a persuasive communication process. Advertising Design: Characteristics and basic elements of Advertising copy. Creation, Production and Planning of Advertisements. Advertising Budget: Types, components and process of preparing. Advertising Agency: Functions and selection of agency.	22	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Advertising as a component of Integrated Marketing Communication, AIDA and DAGMAR model. Advertising Media: Types (Print, Outdoor, Electronic and other), Characteristics, merits and limitations of each media type. Media planning: Selection of media category; their reach, frequency, impact, cost and other factors influencing media choice. Problems in reaching rural and remote audience. Evaluation of Advertising effectiveness: Importance, difficulties and methods of measuring advertising effectiveness.	19	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Note:- Remedial/tutorial classes has been taken 2/week/class.

Paper-III: VOCATIONAL COURSES (FINANCIAL LITERACY & BANKING)

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Basic of savings and Investment: Why are investing and savings important? Savings VS Investment, Power of Compounding, What should be the investment objectives? Risk and Return, Inflation effects on Investment, Investor's age and Assets Allocation. Tax saving schemes Government Schemes-National Saving Certificates, Public Provident Fund, Post Office Schemes, Equity Linked Savings Schemes, Retirement Benefits Schemes –NPS (New Pension system).	15	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Banking Activities: Deposit and types of Deposits- Saving Bank Accounts, Fixed Deposit Accounts, Recurring Deposit Account, Special Term Deposit schemes, Loans and types of loan and Role of Reserve Bank of India.	13	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Financial Markets: Capital Market vs Money market, Securities and its types. i.e, Equity, Debentures or Bonds, IPOs and Fpos, Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor	15	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Protection Related products: Insurance Policies, Life Insurance, Term Life Insurance, Endowment policies, pension policies, ULIP, Health Insurance and its plans, understanding of Ponzi Schemes output: it will make a more responsible individual with a disciplined approach to money and helps people from overspending and inculcates a habit of saving and investment.	18	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Note:- Remedial/tutorial classes has been taken 2/week/class

ACADEMIC CALENDER B.COM (NEP)

SEMESTER IIIrd

(2024-25)

Paper-I BUSINESS FINANCE

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Nature, Scope, Significance of Business Finance, Financial Goals, Finance Function, Duties & Responsibilities of a Finance Manager, Capital Market; functions, types & significance.	16	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Capitalisation; Concept, Over and Under-Capitalisation; causes and remedies. Capital Structure; Concept, Cost of Capital, Capital Budgeting.	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Long term and short term, sources of capital – Owned and borrowed, Trade Credit, Bank credit, commercial papers etc., Analysis of Profitability, Activity, Liquidity & Solvency.	16	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	: Concept, Determinants and Sources of Working Capital, Fixed and Variable working capital, Estimation of working capital requirements, Financing Approaches to working capital.	14	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-II :STATISTICAL METHODS

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Introduction: The Nature and scope of statistics, Definition of statistics. Law of Statistical Regularity: Law of Inertia of Large Numbers. Census and Sampling, Methods of Sampling, Types and Characteristics of Statistical Unit. Methods and instruments of data collection.	19	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Classification and Tabulation – Objects, general rules for the construction of tables. Measures of Central Tendency: Mean – Simple and Weighted, Mode, Harmonic and Geometric Mean; Positional Averages- Median, Quartile and Percentiles.	12	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Measures of Dispersion, Skewness and Kurtosis – Range, Quartile Deviation, Mean Deviation, Standard Deviation and their coefficients; Measures of Skewness and Kurtosis. Correlation Analysis – Scatter diagram, Karl Pearson’s coefficient of correlation, Spearman’s ranking	21	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Regression Analysis – Linear regression, regression lines, regression equations. Interpolation – Assumptions, Binomial, Newton’s advancing differences, Larganges’ methods.	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-III : MANAGING HUMAN RESOURCES

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Nature and Concept of HRM: Human Resource Management: Importance of HRM and present-day challenges, Human Resource Planning: The process of Human Resource Planning, Limitations.	11	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Job Analysis: Process of Job-analysis and Design: Job Description, Job Specification and Job Design. Recruitment, Selection and Placement: Factors affecting Recruitment, Process of Recruitment, Sources of Recruitment. Process of Selection- Stages; Socialization and Induction; Promotions, Demotions, Transfers and Separations.	18	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Training & Development: Training objective, Process and methods, Management Development, Performance Appraisal: Methods of Performance Appraisal, Possible Errors in Appraisal Process, Planning for Performance Improvement	16	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Compensation Planning: Objective of Compensation Planning, Theories underlying Motivation and Remuneration, Developing Pay Structures, Principles of Wage and Salary Administration, Current Trends in Salary Administration. Industrial Relations & Workers	22	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

ACADEMIC CALENDER B.COM
SEMESTER IVnd
(2024-25)

Paper-I:COST ACCOUNTING

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Definition, Nature, Scope, Significance and Function of Cost Accounting, Cost Centre, Costs and its elements, System of ascertainment of cost, Control of Materials, Labour and Overhead, Allocation, Apportionment and Absorption of Overheads.	16	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Unit Output Costing : Concept and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price, (Calculation of Tender, Quotation and Estimated price), Contract and Job Costing, Process Cost Accounting.	20	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Reconciliation of Cost and Financial Accounts, Service Costing, Budgetary Control.	14	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Marginal Costing, Standard Costing.	11	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-II: CONTEMPORARY AUDIT

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	: Nature & Objectives of Auditing; Types of Audit, Auditing Techniques; Internal Control & Internal Check, Audit Programme, Audit Procedure, Routine checking, Test checking.	11	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Vouching, Verification of Assets & Liabilities, Divisible Profit and Dividend, Internal Audit, Investigation.	20	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Government Audit, Audit of Limited Companies, Company Auditor: Appointment, Remuneration, Powers, Duties and Liabilities, Audit report.	18	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Standards on Auditing, Audit of Special entities: Non-Profit Organisations, Educational Institutions & Clubs, Cost Audit, Tax Audit and Management Audit.	21	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-III: VOCATIONAL COURSES

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Concept of Growth and development, developed, developing and emerging market economies, Characteristics of Indian Economy; concept of national income, GDP , GNP net domestic product, personal income, disposable income.	19	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Production, growth and structure, resource limitations and technological change in agriculture; institutional and non institutional sources of credit available for agriculture.	16	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Major industries- iron & steel, cement, paper and sugar; micro small and medium enterprises ; sources of industrial finance.	11	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Major activities- Education, health , Tourism, communication , transport, hotels and restaurants, storage , banking, insurance, it, etc.	18	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

ACADEMIC CALENDER B.COM-IIIrd YEAR
SEMESTER-Vth
(2024-25)

Paper-I : Managing Business Operations

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	: Introduction: Meaning, Nature and Scope of Production and Operation Management. Objectives of Operations Management. Duties and Responsibilities of Operations Management. Production Function. Systems approach to Operations Management. Manufacturing system: Mass, Batch, Job-Shop and Project..	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Plant Location: Nature, Factors considered in location and Methods. Plant Layout: Objective of good layout, Factors influencing layout and Types of layout. Material Handling Equipment: Importance, Objective, Principles, Factors affecting selection of equipment and types of handling equipment.	19	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Work Study: Method study and work measurement- Importance, Objectives, Application areas, Steps in method study and Techniques of work measurement. Production Planning and Control: Role and Scope of PPC in Operations Management, Factors influencing production	13	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Inventory Management: Factors influencing and Objectives of inventory management. Techniques of inventory management. Quality Control and Materials Management.	11	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-II : Company Law and Practice

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Definition & nature of Company, types of Companies, formation of Companies, Liability of promoters, Incorporation of Companies, Commencement of business	10	Class Room Teaching, Providing Learning Materials, Showing Contents through	Better Understanding of the topics
IInd	Memorandum of Association (MOA), Contents, Doctrine of Ultra-vires, Articles of Association (AOA), Doctrine of Indoor Management & exceptions to it	13	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Prospectus, Statements in view of prospectus, Mis-statement & their remedies, share capital, Allotment of shares – definition of share, Share warrant, Share certificate, Difference between share & stock, Calls on shares, Types of shares, Voting rights, Right issues.	13	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Management of Company, Appointment of directors, Legal Position, Duties & liabilities & Powers, Company Meetings- Statutory, Annual general meeting, extraordinary meeting, meeting of BOD, Guidelines for managerial remuneration, Quorum for different meetings, Kinds of resolutions, Provisions regarding borrowing, issue of debentures, dividend, bonus shares, and winding up.	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-III : Internship Project

ACADEMIC CALENDER B.COM-IIIrd YEAR
SEMESTER-VIth
(2024-25)

Paper-I Indian Economy

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Concept and Features of Developing and Developed economy, Nature and structure of Indian Economy, Characteristics and problems of Indian Economy, Planning in India: Five year plans – Achievements and failures, NITI Aayog.	15	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Indian Agriculture –Its features and problems. Agricultural development in planned era.Green revolution, Agricultural marketing. Problem of unemployment, Forms of Unemployment, Employment Generation and Poverty Alleviation Programmes in India.	19	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Indian Industry: Large scale, small scale and cottage industries, MSME, MUDRA Scheme Industrial development during five year plans, Industrial policy-Make in India, Industrial Sickness, Industrial finance: Sources and Institutions.	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Indian Industry: Large scale, small scale and cottage industries, MSME, MUDRA Scheme Industrial development during five year plans, Industrial policy-Make in India, Industrial Sickness, Industrial finance: Sources and Institutions.	11	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-II: Applied Business Statistics

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Statistical System in India – Indian Statistical Machinery – Organisation at Central and State level, National Sample Survey Organisation – Organisation, Functions, Design and Technique. National Income Statistics: Methods of measuring National Income and related aggregates	13	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Population Statistics – Nature, Importance and Methods of Population Census. Population Census in India. Vital Statistics- Computation of birth, death, Fertility and Reproduction rates.	15	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Analysis of Time Series – Meaning, Importance and Purposes, Components of Time Series Analysis. Long Term Trend and Seasonal Variation measurement – Different methods. Statistical Quality control: Concept, Utility and Techniques. Construction of control charts for Variables and Attributes	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Index numbers and their uses: Definition, Importance and Limitations. Price, Quantity and value index numbers, Methods of constructing index numbers, Tests of reversibility, WPI and CPI, Deflating Index Numbers. Business Forecasting: Concept and Methods	17	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed

Paper-III: Economics of Public Enterprises

UNIT	Topics of Discussion	Periods Required	Method Learning	Learning Outcome
Ist	Concept of public enterprises, Role in national economy, Growth of public enterprise in India.	20	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IInd	Organisational Patterns- Departmental Undertaking, Statutory Corporations, Companies, Holding Companies, Other Forms. Management- Public Enterprises Board, Functions Responsibilities, Duties of Board of Directors, Delegation of Authority.	10	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IIIrd	Pricing in Public Enterprises, Efficiency and Performance Evaluation, Financing of Public Enterprises, Performance Budgeting, Financial Advisor, Disinvestment in PSUs.	11	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed
IVth	Accountability and Control – Public Accountability and Autonomy, Accountability to Parliament, Control, Audit, Annual Reports, Consumer Organisation.	19	Class Room Teaching, Providing Learning Materials, Showing Contents through ICT	Better Understanding of the topics discussed