

## SUMMARY OF LESSON PLAN OF COLLEGE FACULTY (2024-25)

**Semester:** ODD

**Subject:** Financial Management

**For the month of July to November**

**Class:** B. Com. Vth Sem

**Name Of Associate Professor:** Mrs. Rekha Saini

S. No.	Month	Topic/Chapter to be covered	Academic activity to be organized	Topic of assignment/ Test to be given to the students
1	July	Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management	Oral test	
2.	August	Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term	Board Presentation	Assignment-1  Define Financial Management and its significance in recent developments
3.	September	Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital. Capital structure decisions: meaning and determinants of capital structure; theories of capital structure.	Group Discussion	Assignment-2  Define different type of sources of finance.
4	October	Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting	Industrial visit and Quiz	Written Test –  Assessment test of 4 chapters.
5.	November	Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash. Revision	Black board test	Written Test –  Define Capital Budgeting decisions and its techniques

## SUMMARY OF LESSON PLAN OF COLLEGE FACULTY (2024-2025)

**Semester:** ODD

**Subject:** Financial Accounting

**For the month of July to November**

**Class:** B. Com. Ist sem

**Name Of Associate Professor:** Mrs. Rekha Saini

S. No.	Month	Topic/Chapter to be covered	Academic activity to be organized	Topic of assignment/ Test to be given to the students
1	July	Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; Accounting principles: concepts and conventions	Oral Test	
2.	August	Double entry system; A brief overview of Accounting Standards in India; Accounting cycle and accounting equation; Journal; rules of journalizing; Ledger & trial balance  Capital and Revenue: Concept and classification of income; expenditure; receipts.	Board Presentation	Assignment-1  Accounting Principle and its concepts and conventions
3.	September	Provision and Reserves- Definition, characteristics, types and difference between Provision and Reserve.  Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Accounts of Non-profit Organizations.	presentation	Class Test
4	October	Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock. Branch accounts: dependent branch,	Industrial Visit	Mid-term Test for Assessment

		Debtors' system, stock and debtor system; Wholesale branch, Final accounts.		
5.	November	Hire purchase and installment payment system: basic concepts, difference and accounting treatment. Revision	Quiz	Written Test – Final Accounts

## SUMMARY OF LESSON PLAN OF COLLEGE FACULTY (2024-25)

**Semester:** ODD

**Subject:** Auditing

**For the month of July to November**

**Class:** B. Com. Vth Sem

**Name Of Associate Professor:** Mrs. Rekha Saini

S. No.	Month	Topic/Chapter to be covered	Academic activity to be organized	Topic of assignment/ Test to be given to the students
1	July	Introduction: Necessity of Auditing, Scope and Types of Audits, Qualities of an Auditor. Objects, Importance and Limitations of Auditing: Objects of Auditing, Advantages & Limitation of Audit. Types of Audits: Classification of Audit, Difference between Continuous Audit and Internal Audit & External Audit.	Oral test	
2.	August	Audit Process and Audit Programme: Preparation before Audit, Audit Programme, Preparation of Audit Programme, Note-Book & Working Papers Audit, Methods of Audit Work. Internal Control, Internal Audit and Internal Check: Meaning, Principles & Forms of Internal Control, Internal Check & Its Objects, Advantage and Disadvantage of Internal Check, Meaning of Internal Audit & Procedure. Routine Checking and Vouching: Meaning, Objects, Kinds & Examination of Voucher, Purchase Book & Petty cash Book of Vouching.	Board Presentation	Assignment-1 Routine checking and vouching
3.	September	Verification of Assets and Liabilities: Meaning, Objectives, General Rules of Verification, Auditor Duties, Oral test For Test: Audit Process and Audit Programme, Audit Report. Assets, Liabilities of Verification. Company Auditor: Appointment, Powers, Duties and Liabilities: Introduction, Sole Trade, Partnership, Company, Duties & Liabilities of Auditor, Duties Under the Chartered Accountants Acts.	Group Discussion	Written Test – Audit Process and Audit Programme, Audit Report.

4	October	<p>Audit Report: Meaning, Importance, Contents or Subject Matter &amp; Types of Audit Report, Audit Certificates.</p> <p>Investigation: Meaning, Necessity, Processor &amp; Types of Investigation, Investigation on Behalf of the owner of the business. Auditing of E-Commerce Transaction: Introduction, Historical Perspective, Traditional Commerce and E-Commerce, Audit of E Commerce Transactions.</p>	Industrial visit and Quiz	Assignment II – Types of Audit
5.	November	<p>Professional Conduct and Ethics: Introduction, Professional, Professional Ethics under Chartered Accountants Act, 1949, Entry of Names in the Register, Fellows and Associates, Reasons for Removal of Name From Register, Appeals Against the order of Board of Discipline Committee</p>	Black board test	

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**Semester:** ODD

**Subject:** Financial Accounting

**For the month of July to November**

**Class:** B. Com. Ist sem

**Name Of Associate Professor:** Mrs. Rekha Saini

S. No.	Month	Topic/Chapter to be covered	Academic activity to be organized	Topic of assignment/ Test to be given to the students
1.	July	Basics of Business law. Definitions of important terms related to Business law.		
2.	August	The Indian Contract Act, 1872 nature and classification of contracts; Essentials of a valid contract, An overview of Proposal and acceptance, Capacity of parties to contract, Free consent Lawful consideration, Lawful object.	Board Presentation	
3.	September	Void Agreement Performance of contract Discharge of contract Remedies for breach of contract  Sale of Goods Act, 1930 Formation of contract of sale Goods and their classification Price Conditions and warranties Transfer of ownership in goods Performance of the contract of sale	presentation	Assignment I Void agreement, performance of contract, discharge of contract
4	October	Remedies unpaid seller and his rights buyer's remedies Auction sale Online auction. Indian Partnership Act 1932: Nature of firm Duties and rights of partners Liabilities of firm and partner Limited Liability Partnership Act, 2008: concepts, characteristics of LLP	Industrial Visit	Assignment II Nature of firm, duties and rights of partners, liability of firm.

		Incorporation of LLP. LLP agreement, Extent & limitations of liabilities of LLP and partners.		
5.	November	Negotiable Instruments Act, 1881: scope, features and types Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations: Digital signature; E-Governance; Attribution of electronic records. duties of subscribers; Penalties and adjudication offences.	Quiz	Written Test – Negotiable instrument : Scope, features, types of negotiation, crossing, dishonor and discharge of negotiable instrument.

