

Summary of Lesson Plans of College Faculty for Academic Session 2024-25

Name of College: G.C. Israna (Pnp) Assistant Professor: Ms. Sangeeta Rani

Subject: **Financial  
Management**

Semester : B. Com 5th Sem/ For the Month of July to November, 2024-25

Month	Topics/ Chapters to covered	
July 2024	<ul style="list-style-type: none"><li>Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.</li></ul>	-----
August 2024	<ul style="list-style-type: none"><li>Financial planning and forecasting: need, importance, drafting a financial plan;</li><li>capitalization, overcapitalization and under-capitalization;</li><li>financial forecasting: meaning, benefits and techniques of financial forecasting;</li><li>sources of finance: short-term, medium term and long term</li></ul>	1 <sup>st</sup> Assignment Accounting
September 2024	<ul style="list-style-type: none"><li>Cost of capital: significance, computation of cost of debt, equity &amp; preference share capital and retained earnings, weighted average cost of capital.</li><li>Capital structure decisions: meaning and determinants of capital structure; theories of capital structure</li></ul>	Test
October 2024	<ul style="list-style-type: none"><li>Capital budgeting decisions: nature &amp; importance, factors influencing capital expenditure decisions, techniques of capital budgeting</li><li>Working capital management: need, types &amp; determinants, forecasting of working capital requirements; management of cash.</li></ul>	2 <sup>nd</sup> Assignment
November 2024	<ul style="list-style-type: none"><li>Practice of practical problems</li><li>Revision of syllabus</li></ul>	

Summary of Lesson Plans of College Faculty for academic session 2024-25

Name of College: G.C. Israna (Pnp) Assistant Professor: Ms. Sangeeta Rani  
services tax

Subject: **Goods and**

Semester : B. Com 5th Sem/ For the Month of July to November,2024-25

Month	Topics/ Chapters to covered	
July ,2024	<ul style="list-style-type: none"><li>• GST: meaning, taxable person, registration: procedure and documents required.</li><li>• Levy and collection of GST Time and place of supply of goods and services.</li></ul>	-----
August ,2024	<ul style="list-style-type: none"><li>• value of taxable supply Computation of input tax credit and transfer of input tax credit</li></ul>	1 <sup>st</sup> Assignment Accounting
September, 2024	<ul style="list-style-type: none"><li>• Tax invoice credit and debit note Various returns to be filed under GST</li><li>• Payment of tax including TDS, Interest Provisions on delayed</li></ul>	Test
October ,2024	<ul style="list-style-type: none"><li>• Payment of tax including TDS, Interest Provisions on delayed</li><li>• Payment Offences and penalties.</li></ul>	2 <sup>nd</sup> Assignment
November 2024	<ul style="list-style-type: none"><li>• Practice Session</li><li>Revision of syllabus</li></ul>	

## Summary of Lesson Plans of College Faculty for academic session 2024-25

Name of College: G.C. Israna (Pnp) Assistant Professor: Ms. Sangeeta Rani

Subject: **Personal**

Finance Semester : B.A 1st Sem/ For the Month July to November, 2024-25

Month	Topics/ Chapters to covered	
July, 2024	<ul style="list-style-type: none"><li>• Personal finance: Concept, need, principles, scope;</li><li>• Personal finance services and strategies;</li><li>• Personal financial planning: Process, factors affecting.</li></ul>	-----
August ,2024	<ul style="list-style-type: none"><li>• Financial planner: Role and functions;</li><li>• Financial objectives; Time Value of Money: Compounding and discounting.Basics of investment; Investment avenues and strategies;</li><li>• Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading, hedging instruments, etc.; Investing in real estate: Identifying properties, likely legal issues in purchase of property, documents in purchase of property.</li><li>• Other avenues for investment: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund, etc.; loans: Sources and types; Identifying risky avenues for investment.</li></ul>	1 <sup>st</sup> Assignment
September, 2024	<ul style="list-style-type: none"><li>• Calculating risk and return of various investment avenues; Calculating costs in investment and loans; Identifying hidden costs; Tax treatment of investment; Likely causes of cheating and fraud in investment; Institutional framework for investing: SEBI, IRDA, RERA, AMFI, bank ombudsman, etc;</li></ul>	Test
October, 2024	<ul style="list-style-type: none"><li>• Insurance planning: Concept, importance; Types of insurance policies; Risk coverage and returns from insurance; Considerations in purchase of insurance policy; Retirement planning: Pension plans, NPS.</li></ul>	2 <sup>nd</sup> Assignment
November, 2024	<ul style="list-style-type: none"><li>• Revision of syllabus</li><li>• Practice Session</li></ul>	

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Name of College: G.C. Israna (Pnp)    Assistant Professor: Ms. Sangeeta Rani    Subject: **Financial**

**Accounting**

**Semester : B. Com 1st Sem/ For the Month of July to November,, 2024-25**

Month	Topics/ Chapters to covered	
July, 2024	<ul style="list-style-type: none"><li>Financial accounting: meaning, need, objectives &amp; scope.</li><li>accounting principles: concepts and conventions</li></ul>	-----
August, 2024	<ul style="list-style-type: none"><li>Double entry system</li><li>; A brief overview of accounting standards in India;</li><li>Journal, Ledger &amp; trial balance.</li></ul>	1 <sup>st</sup> Assignment Accounting
September ,2024	<ul style="list-style-type: none"><li>Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions &amp; reserves.</li><li>Final Accounts: manufacturing, trading, profit &amp; loss account; Balance sheet; adjustment entries.</li><li>Accounts of Non-profit Organizations</li></ul>	Test
October, 2024	<ul style="list-style-type: none"><li>Consignment Accounts: acc of unsold ounting records; Normal and abnormal Loss: Valuation stock.</li><li>Branch accounts: dependent branch, debtor"s system, stock and debtor system; Wholesale branch, Final accounts;</li><li>Hire purchase and installment payment system: basic concepts, difference and accounting treatment</li></ul>	2 <sup>nd</sup> Assignment
November ,2024	<ul style="list-style-type: none"><li>Practice of practical problems</li><li>Revision of syllabus</li></ul>	

Summary of Lesson Plans of College Faculty for academic session 2024-25

Name of College: G.C. Israna (Pnp) Assistant Professor: Ms. Sangeeta Rani Subject: Fundamentals of Indian Capital Markets Semester : B. A 3rd Sem/ For the Month of July to November, 2024-25

Month	Topics/ Chapters to covered	Topic of Assignment/ Tests to be given to the students
July, 2024	<ul style="list-style-type: none"><li>• Capital market: Need and structure;</li><li>• Types of capital market: Primary and secondary market;</li><li>• Functions of primary and secondary market</li></ul>	-----
August , 2024	<ul style="list-style-type: none"><li>• Financial instruments in Indian capital market.</li><li>• Regulation of Indian capital market:</li><li>• The Securities Exchange Board of India- Constitution, role of SEBI in regulating primary and secondary market</li></ul>	1 <sup>st</sup> Assignment Accounting
September, 2024	<ul style="list-style-type: none"><li>• Investor protection and grievance redressal.</li><li>• Stock Exchanges in India: Origin, role and functions; Listing of Securities: Concept, merits &amp; demerits, listing requirements, procedure.</li></ul>	Test
October , 2024	<ul style="list-style-type: none"><li>• Depository System in India: Role, function, dematerialisation of securities;</li><li>• Recent trends in Indian capital market.</li></ul>	2 <sup>nd</sup> Assignment
November, 2024	<ul style="list-style-type: none"><li>• Practice of practical problems</li><li>• Revision of syllabus</li></ul>	

