

**Summary of Lesson Plans of College Faculty for academic session 2024-2025**

Name of College: **G.C. Israna (Pnp)**      Assistant Professor: **Dr. Reeti Gupta**      Subject: **Business Management**  
Course Type: **CC-3**      Course Code: **B23-COM-103**      Credits: **3 Theory +1 Tutorial**      Marks: **70+30**  
Semester : **B. Com 1st Sem**

Month	Topics/ Chapters to covered
July2024	<ul style="list-style-type: none"><li>• Management: Meaning and Characteristics</li><li>• Management: Process, Functions, and Significance.</li><li>• Different Approaches to management: Classical and neo classical</li></ul>
August2024	<ul style="list-style-type: none"><li>• Behavioural, Management Science, Systems Approach</li><li>• Emerging Management Approaches</li><li>• Planning: Introduction, Concept, Process, Importance, Types</li><li>• Components of Planning: Policy, Program, Strategy, Vision, Mission, Goals, Objectives.</li><li>• Organizing: Meaning, Principles, and Benefits.</li><li>• Organizational Structure and its different forms</li><li>• Organisational structure for large scale business organisations.</li><li>• Virtual Organisation</li></ul>
September2024	<ul style="list-style-type: none"><li>• Staffing: meaning, importance, modes and scope of staffing.</li><li>• Delegation of authority</li><li>• Decentralisation and centralisation</li><li>• Directing and Coordination</li><li>• Controlling: Meaning, Characteristics, Concept, Process</li><li>• Controlling Techniques</li></ul>
October2024	<ul style="list-style-type: none"><li>• Meaning and concept of motivation</li><li>• Objectives and significance of motivation</li><li>• Approaches to motivation</li><li>• Leadership: Significance and Functions</li><li>• Approaches to leadership</li></ul>
November2024	<ul style="list-style-type: none"><li>• Leadership Styles</li><li>• Revision of syllabus</li></ul>

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Name of College: **G.C. Israna (Pnp)**

Assistant Professor: **Dr. Reeti Gupta**

Subject: **Banking and Insurance**

Semester : **B. Com 3rd Sem**

Month	Topics/ Chapters to covered
July 2024	<ul style="list-style-type: none"><li>• Banking: Concept, features, functions</li><li>• Importance and Principles of Banking</li><li>• Evolution of Banking in India</li><li>• Classification of banks</li></ul>
August 2024	<ul style="list-style-type: none"><li>• Credit Creation concept</li><li>• Banking regulation Act 1949 and its major provision</li><li>• Features of Indian banking system</li><li>• Nationalization of commercial banks and its effects</li><li>• Reserve Bank of India: Functions, Control of credit, power of RBI</li><li>• Recent trends in Indian Banking System</li></ul>
September 2024	<ul style="list-style-type: none"><li>• Insurance: Concept, Need and Principles</li><li>• Insurance and economic development</li><li>• Principles of Life and General Insurance</li><li>• Life and General Insurance: Present status and Growth</li><li>• Claims settlement procedure</li><li>• Regulatory framework of Insurance</li></ul>
October 2024	<ul style="list-style-type: none"><li>• Fire Insurance: Concept and Principles</li><li>• Fire insurance policy and claims settlement procedure</li><li>• Marine Insurance: Concept and Principles</li><li>• Marine insurance policy and claims settlement procedure</li></ul>
November 2024	<ul style="list-style-type: none"><li>• Accident and Motor Insurance: Concept and Principles</li><li>• Accident and Motor insurance policy and claims settlement procedure</li><li>• Revision of syllabus</li></ul>

**Summary of Lesson Plans of College Faculty for academic session 2024-2025**

Name of College: **G.C. Israna (Pnp)**

Assistant Professor: **Dr. Reeti Gupta**

Subject: **Corporate Accounting-I**

Semester :**B. Com 3rd Sem**

Month	Topics/ Chapters to covered
July 2024	<ul style="list-style-type: none"><li>• Issue of shares: Concept, types, process and Procedure</li><li>• Transfer of shares, DMAT, Bonus shares</li><li>• Sweat equity shares, Right shares</li></ul>
August 2024	<ul style="list-style-type: none"><li>• Buyback of Shares, Dividend on shares</li><li>• Redemption of preference shares-Theory</li><li>• Redemption of preference shares- Practice</li><li>• Profit prior to incorporation: Concept and Procedure</li><li>• Basis of allocation of expenses and incomes</li><li>• Underwriting of shares: Concept, features, benefits , parties</li></ul>
September 2024	<ul style="list-style-type: none"><li>• Underwriting of shares: Concept and accounting treatment</li><li>• Internal reconstruction: concepts</li><li>• Internal reconstruction: accounting treatment</li><li>• Amalgamation of companies: Concept</li><li>• Amalgamation of companies: Accounting treatment</li></ul>
October 2024	<ul style="list-style-type: none"><li>• Income disclosure and computation standards (IDCS)</li><li>• Final accounts of Companies: Statement of Profit and Loss Account-Theory and Practice</li><li>• Final accounts of Companies: Balance Sheet-Theory and Practice</li></ul>
November 2024	<ul style="list-style-type: none"><li>• Final accounts of Companies: Practice Session</li><li>• Revision of syllabus</li></ul>

**Summary of Lesson Plans of College Faculty for academic session 2024-2025**

Name of College: **G.C. Israna (Pnp)**

Assistant Professor: **Dr. Reeti Gupta**

Subject: **Auditing**

Semester :**B. Com 5th Sem**

Month	Topics/ Chapters to covered
July 2024	<ul style="list-style-type: none"><li>• Meaning of Auditing</li><li>• Objectives of auditing</li><li>• Advantages and Limitations of auditing</li></ul>
August 2024	<ul style="list-style-type: none"><li>• Types of Auditing: internal and external audit.</li><li>• Proprietary and efficiency audit.</li><li>• Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions.</li><li>• Methods of audit work</li></ul>
September 2024	<ul style="list-style-type: none"><li>• Routine checking and test checking; internal control and internal checking system.</li><li>• Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book</li><li>• Bill receivable book, bill payable book, journal proper and debtor creditor ledgers.</li><li>• Verification of Assets and liabilities.</li></ul>
October 2024	<ul style="list-style-type: none"><li>• Audit of limited companies: company auditor – appointment, powers, duties and liabilities.</li><li>• Directions of Comptroller and Auditor General of India.</li><li>• Audit reports: various types of audit reports</li><li>• Professional ethics of auditing</li></ul>
November 2024	<ul style="list-style-type: none"><li>• Investigation: meaning, nature, and objectives, due diligence.</li><li>• Procedure of investigation</li><li>• Revision of syllabus</li></ul>

**Summary of Lesson Plans of College Faculty for academic session 2024-2025**

Name of College: **G.C. Israna (Pnp)**

Assistant Professor: **Dr. Reeti Gupta**

Subject: **Indian Economy**

Semester : **B. Com 5th Sem**

Month	Topics/ Chapters to covered
July 2024	<ul style="list-style-type: none"><li>• Features of Indian Economy</li><li>• Size of Indian Economy</li></ul>
August 2024	<ul style="list-style-type: none"><li>• Natural resources: land, water, forest and energy</li><li>• Infrastructure: importance &amp; types</li><li>• Infrastructure development programmes in India</li><li>• Agriculture: features, importance, agricultural production and productivity</li><li>• Rural indebtedness</li><li>• Agricultural marketing, agricultural finance, agricultural policy</li></ul>
September 2024	<ul style="list-style-type: none"><li>• New development in agriculture: contractfarming, organic farming and corporate farming.</li><li>• Industrial development during the planning period; Industrial Policy, National manufacturing Policy</li><li>• Micro, Small and Medium Enterprises (MSME): importance, problems and Govt. Policy</li><li>• Large Scale Industries: Iron &amp; Steel, Cement and Petrochemicals</li></ul>
October 2024	<ul style="list-style-type: none"><li>• Service sector in India: growth and contribution of services, major areas of service sector in India</li><li>• Foreign trade of India: composition and direction</li><li>• Problems of Indian economy: Population, Poverty, and Unemployment</li><li>• Inflation</li></ul>
November 2024	<ul style="list-style-type: none"><li>• Unequal distribution of income and wealth</li><li>• Inter-state disparities in the pattern of development</li><li>• Revision of syllabus</li></ul>