

Summary of Lesson Plans of College Faculty for academic session 2020-2021

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

Assistant Professor: **Dr. Reeti Gupta**

Subject: **Principles of Management**

Semester : **B. Com 1st Sem/ For the Month of November 2020 to February 2021**

Month	Topics/ Chapters to covered
November 2020	<ul style="list-style-type: none">• Commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.• Management: Meaning, History, Process, Significance.• Functions, Characteristics, Different Approaches.
December 2020	<ul style="list-style-type: none">• Planning: Introduction, Concept, Types, Importance, Limitation• Components of Planning: Polity, Program, Strategy, Vision, Mission, Goals, Objectives.• Strategic Control, Operational Control, Forecasting, Decision Making, MIS and Decision Support System.• Organizing: Meaning, Principles, and Benefits.
January 2021	<ul style="list-style-type: none">• Organizational Structure; Organizational Design.• Delegation: meaning, advantages, barriers• Decentralization and Centralization.• Staffing: meaning, importance & scope of staffing.
February 2021	<ul style="list-style-type: none">• Directing, Motivation.• Leadership: Meaning, Functions, Types, Significance, Principles, Factors, Leadership Styles, Leadership Attitude & Skills; Power.• Controlling: Meaning, Characteristics, Process, and Techniques.• Revision of syllabus
	Revision of syllabus

Summary of Lesson Plans of College Faculty for academic session 2020-2021

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

Assistant Professor: **Dr. Reeti Gupta**

Subject: **Corporate Accounting-I**

Semester : **B. Com 3rd Sem/ For the Month of October 2020 to February 2021**

Month	Topics/ Chapters to covered
October 2020	<ul style="list-style-type: none">• Accounting for share capital: issue of shares• Forfeiture and reissue of forfeited shares- concept & process of book building• Issue of rights and bonus shares• Buy back of shares.
November 2020	<ul style="list-style-type: none">• Redemption of preference shares-Theory and Practice• Final accounts of Companies excluding computation of managerial remuneration: Statement of Profit and Loss Account-Theory and Practice,• Balance Sheet-Theory and Practice.
December 2020	<ul style="list-style-type: none">• Accounting for debentures: Issue of debentures• Redemption of debentures: Meaning and Methods• Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.
January 2021	<ul style="list-style-type: none">• Amalgamation of companies: concepts• Amalgamation of companies: Accounting treatment
February 2021	<ul style="list-style-type: none">• Amalgamation of companies: Accounting treatment• Practice Session• Revision of syllabus

Summary of Lesson Plans of College Faculty for academic session 2020-2021

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

Assistant Professor: **Dr. Reeti Gupta**

Subject: **Company Law-I**

Semester : **B. Com 3rd Sem/ For the Month of October 2020 to February 2021**

Month	Topics/ Chapters to covered
October 2020	<ul style="list-style-type: none">• Company: introduction, meaning, characteristics &• Types of companies, conversion of private into public company.
November 2020	<ul style="list-style-type: none">• Promotion and incorporation of companies.• Promoters: duty, liability and position.• Company and pre-incorporation contracts.• Incorporation procedure.• Memorandum of Association: clauses, doctrine of ultra virus, alteration of clauses.
December 2020	<ul style="list-style-type: none">• Articles of Association: contents and alteration, doctrine of indoor management.• Prospectus: contents and formalities, misrepresentation and remedies for misrepresentations• Share Capital: issue and allotment of shares and debentures.
January 2021	<ul style="list-style-type: none">• Share certificate and share warrant.• Transfer & transmission of shares and debentures.• Depository system.
February 2021	<ul style="list-style-type: none">• Borrowing powers and debentures.• Revision of syllabus

Summary of Lesson Plans of College Faculty for academic session 2020-2021

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

Assistant Professor: **Dr. Reeti Gupta**

Subject: **Income Tax-I**

Semester : **B. Com 5th Sem/ For the Month of October 2020 to February 2021**

Month	Topics/ Chapters to covered
October 2020	<ul style="list-style-type: none">• Basic Concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person• Tax evasion, avoidance, and tax planning• Basis of Charges: Scope of total income
November 2020	<ul style="list-style-type: none">• Residence and tax liability• Income which does not form part of total income.• Clubbing and aggregation of Income• Set-off, Carry-forward of losses.• Heads of Income: Income from house property
December 2020	<ul style="list-style-type: none">• Heads of Income: Salaries• Heads of Income: Profit and gains of business or profession
January 2021	<ul style="list-style-type: none">• Heads of Income: Profit and gains of business or profession• Heads of Income: Capital Gains
February 2021	<ul style="list-style-type: none">• Heads of Income: Income from other sources.• Practice Session• Revision of syllabus

Summary of Lesson Plans of College Faculty for academic session 2020-2021

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

Assistant Professor: **Dr. Reeti Gupta**

Subject: **Indian Economy**

Semester : **B. Com 5th Sem/ For the Month of October 2020 to February 2021**

Month	Topics/ Chapters to covered
October 2020	<ul style="list-style-type: none">• Indian Economy: features, size• Natural resources: land, water, forest and energy• Infrastructure: importance & types• Infrastructure development programmes in India
November 2020	<ul style="list-style-type: none">• Agriculture: features, importance, agricultural production and productivity• Rural indebtedness• Agricultural marketing, agricultural finance, agricultural policy• New development in agriculture: contract farming, organic farming and corporate farming.
December 2020	<ul style="list-style-type: none">• Industrial development during the planning period; Industrial Policy, National manufacturing Policy• Micro, Small and Medium Enterprises (MSME): importance, problems and Govt. Policy• Large Scale Industries: Iron & Steel, Cement and Petrochemicals.
January 2021	<ul style="list-style-type: none">• Service sector in India: growth and contribution of services, major areas of service sector in India• Foreign trade of India: composition and direction• Problems of Indian economy: Population, Poverty, Unemployment, Inflation
February 2021	<ul style="list-style-type: none">• Unequal distribution of income and wealth• Inter-state disparities in the pattern of development• Revision of syllabus