

Summary of Lesson Plans of College Faculty for academic session 2020-21

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

Semester : **B. Com 1st Sem/For the Month of Nov. to Feb.2020**

Month	Topics/ Chapters to covered
November 2020	<ul style="list-style-type: none">• Financial accounting: meaning, need, objectives & scope.• accounting principles: concepts and conventions• accounting cycle and accounting equation;• journal; rules of journalizing; ledger & trial balance• Rectification of Errors: suspense account; effect on profit.
December 2020	<ul style="list-style-type: none">• Capital and Revenue: Concept and classification of income; expenditure; receipts.• Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.
January 2020	<ul style="list-style-type: none">• Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.• Accounts of Non-profit Organizations
February 2020	<ul style="list-style-type: none">• Consignment Accounts: accounting records; Normal and abnormal Loss; Valuation of unsold stock.• Practice of practical problems• Revision of syllabus

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

Semester : **B. Com 5th Sem/ For the Month of Oct. to Feb.2020**

Month	Topics/ Chapters to covered
October 2020	<ul style="list-style-type: none">• Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.
November 2020	<ul style="list-style-type: none">• Financial planning and forecasting: need, importance, drafting a financial plan;• capitalization, overcapitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting;• sources of finance: short-term, medium term and long term
December 2020	<ul style="list-style-type: none">• 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
January 2020	<ul style="list-style-type: none">• Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting• Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.
February 2020	<ul style="list-style-type: none">• Practice of practical problems• Revision of syllabus

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

Semester : **B. Com 5th Sem/ For the Month of of Oct. to Feb.2020**

Month	Topics/ Chapters to covered
October 2020	<ul style="list-style-type: none">• GST: meaning, taxable person, registration: procedure and documents required.
November 2020	<ul style="list-style-type: none">• Levy and collection of GST Time and place of supply of goods and services• value of taxable supply Computation of input tax credit and transfer of input tax credit
December 2020	<ul style="list-style-type: none">• Tax invoice credit and debit note Various returns to be filed under GST
January 2020	<ul style="list-style-type: none">• Payment of tax including TDS, Interest Provisions on delayed• Payment Offences and penalties.
February 2020	<ul style="list-style-type: none">• Practice Session• Revision of syllabus

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

Semester : **B. Com 3rd Sem/ For the Month Oct.to Feb.2020**

Month	Topics/ Chapters to covered
October 2020	<ul style="list-style-type: none">• Rural Marketing: meaning, nature, characteristics;• Opportunities and challenges to rural markets in India;
November 2020	<ul style="list-style-type: none">• Socio-cultural, economic, demographic, technological and other environmental factor affecting rural marketing;• Rural consumer behaviour
December 2020	<ul style="list-style-type: none">• Segmentation of rural market; strategies for rural marketing;• Rural marketing mix; difference in rural and urban market; problems in rural marketing;• Strategies for rural marketing. Product planning, pricing, promotion and management of distribution channels for marketing of durables and non-durables in rural areas;
January 2020	<ul style="list-style-type: none">• Planning and organizing personnel selling in rural markets; Innovation in rural market;• E-commerce in rural markets, e-chaupal & other similar initiatives in rural markets.
February 2020	<ul style="list-style-type: none">• Practice Session• Revision of syllabus

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