**GOVT. P.G. COLLEGE FOR WOMEN, PANCHKULA**

**Session 2020-2021 (ODD SEMESTER)**

NAME OF PROFESSOR PRIYANKA

DESIGNATION ASSISTANT PROFESSOR

SUBJECT/PAPER FINANCIAL MANAGEMENT/ BC-502

CLASS B.Com III C

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| SR. NO. | MONTH | TOPICS TO BE COVERED | REMARKS IF ANY |
| 1. | AUGUST | Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management. Financial planning and forecasting: need, importance, drafting a financial plan, capitalization, overcapitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; |  |
| 2. | SEPTEMBER | sources of finance: short-term, medium term and long term Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital, Working capital management: need, types & determinants, forecasting of working capZital requirements |  |
| 3. | OCTOBER | , Capital structure decisions: meaning and determinants of capital structure; theories of capital structure Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions | UNIT TEST |
| 4. | NOVEMBER | Capital budgeting decisions: techniques of capital budgeting, management of cash, Revision |  |

**TWO ASSIGNMENTS AND ONE UNIT TEST WILL BE TAKEN AS PER SCHEDULE**.

 Signature of A/Prof .

**GOVT. P.G. COLLEGE FOR WOMEN, PANCHKULA**

**Session 2020-2021 (ODD SEMESTER)**

NAME OF PROFESSOR PRIYANKA

DESIGNATION ASSISTANT PROFESSOR

SUBJECT/PAPER AUDITING/ BC-505

CLASS B.Com III C

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| SR. NO. | MONTH | TOPICS TO BE COVERED | REMARKS IF ANY |
| 1. | AUGUST | Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit. Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions. |  |
| 2. | SEPTEMBER | Methods of audit work: routine checking and test checking; internal control and internal checking system. Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities. |  |
| 3. | OCTOBER | Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India. Audit reports: various types of audit reports. | UNIT TEST |
| 4. | NOVEMBER | Investigation: meaning, nature, procedure and objectives, investigation and due diligence Professional ethics of auditing, Revision |  |

**TWO ASSIGNMENTS AND ONE UNIT TEST WILL BE TAKEN AS PER SCHEDULE**.

 Signature of A/Prof .

**GOVT. P.G. COLLEGE FOR WOMEN, PANCHKULA**

**Session 2020-2021 (ODD SEMESTER)**

NAME OF PROFESSOR PRIYANKA

DESIGNATION ASSISTANT PROFESSOR

SUBJECT/PAPER AUDITING/ BC-505

CLASS B.Com III A

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| SR. NO. | MONTH | TOPICS TO BE COVERED | REMARKS IF ANY |
| 1. | AUGUST | Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit. Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions. |  |
| 2. | SEPTEMBER | Methods of audit work: routine checking and test checking; internal control and internal checking system. Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities. |  |
| 3. | OCTOBER | Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India. Audit reports: various types of audit reports. | UNIT TEST |
| 4. | NOVEMBER | Investigation: meaning, nature, procedure and objectives, investigation and due diligence Professional ethics of auditing, Revision |  |

**TWO ASSIGNMENTS AND ONE UNIT TEST WILL BE TAKEN AS PER SCHEDULE**.

 Signature of A/Prof .

**GOVT. P.G. COLLEGE FOR WOMEN, PANCHKULA**

**Session 2020-2021 (ODD SEMESTER)**

NAME OF PROFESSOR PRIYANKA

DESIGNATION ASSISTANT PROFESSOR

SUBJECT/PAPER AUDITING/ BC-505

CLASS B.Com III B

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| SR. NO. | MONTH | TOPICS TO BE COVERED | REMARKS IF ANY |
| 1. | AUGUST | Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit. Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions. |  |
| 2. | SEPTEMBER | Methods of audit work: routine checking and test checking; internal control and internal checking system. Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities. |  |
| 3. | OCTOBER | Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India. Audit reports: various types of audit reports. | UNIT TEST |
| 4. | NOVEMBER | Investigation: meaning, nature, procedure and objectives, investigation and due diligence Professional ethics of auditing, Revision |  |

**TWO ASSIGNMENTS AND ONE UNIT TEST WILL BE TAKEN AS PER SCHEDULE**.

 Signature of A/Prof .

**GOVT. P.G. COLLEGE FOR WOMEN, PANCHKULA**

**Session 2020-2021 (ODD SEMESTER)**

NAME OF PROFESSOR PRIYANKA

DESIGNATION ASSISTANT PROFESSOR

SUBJECT/PAPER BUSINESS STATISTICS-1

CLASS BBA II /BBA- 203

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| SR. NO. | MONTH | TOPICS TO BE COVERED | REMARKS IF ANY |
| 1. | AUGUST |  Introduction, definition, scope, functions, importance, limitations and distrust of statistics; types of statistical methods; data collection and analysis; types of data: primary and secondary data; characteristics of a graph: types of graph and their merits and demerits |  |
| 2. | SEPTEMBER | Measures of central tendency: meaning and definition; Types of averages, median, mode, arithmetic mean, geometric mean, harmonic mean, quadratic mean, moving average, progressive average; relation between mean, median and mode. Measures of dispersion and skewness : absolute and relative measures of dispersion range, quartile deviation, mean and standard deviation; difference between skewness and dispersion , empirical relation among various measures of dispersion, moments and kurtosis. |  |
| 3. | OCTOBER | Sampling: introduction, census versus sample errors in sampling, types of sampling, judging reliability of sample. Business forecasting: meaning, steps in business forecasting and methods of forecasting Index numbers: introduction, types of index numbers, methods of constructing index numbers, uses of index numbers. | UNIT TEST |
| 4. | NOVEMBER | Computation of above mentioned statistical techniques with Microsoft excel, Revision |  |

**TWO ASSIGNMENTS AND ONE UNIT TEST WILL BE TAKEN AS PER SCHEDULE**.

 Signature of A/Prof .

**GOVT. P.G. COLLEGE FOR WOMEN, PANCHKULA**

**Session 2020-2021 (ODD SEMESTER)**

NAME OF PROFESSOR PRIYANKA

DESIGNATION ASSISTANT PROFESSOR

SUBJECT/PAPER IFS/ BC-305

CLASS B.Com II B

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| SR. NO. | MONTH | TOPICS TO BE COVERED | REMARKS IF ANY |
| 1. | AUGUST | Introduction: nature and role of financial system; Financial system and economic development; An overview of Indian financial system. Components of financial system: Financial markets and financial instruments: |  |
| 2. | SEPTEMBER | Money market: meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market; Depository system, recent developments in Indian capital market; SEBI: its formation, role and recent developments. The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market. |  |
| 3. | OCTOBER | Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control. Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA’s in Commercial Banks, Payment Banks. | UNIT TEST |
| 4. | NOVEMBER | Development banks: concept, objectives and functions; recent developments in development banking. Revision |  |

**TWO ASSIGNMENTS AND ONE UNIT TEST WILL BE TAKEN AS PER SCHEDULE**.

 Signature of A/Prof .