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

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

**NAME OF PROFESSOR Indu**

**DESIGNATION Extension Lecturer**

**SUBJECT/PAPER Business Accounting**

**CLASS BBA I**

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| **SR. NO.** | **MONTH** | **TOPICS TO BE COVERED** | **REMARKS IF ANY** |
| **1.** | **NOVEMBER** | **Basic Accounting- Nature, scope and objectives of accounting; accounts as information system, users of accounting information, GAAP Vs FSAB, Accounting equation: Accounting concepts and conventions, capital and revenue expenditure** |  |
| **2.** | **DECEMBER** | **Journal and Ledger: Double Entry System; Journal and recording of entries in journal with narration; Ledger – Posting from Journal to respective ledger accounts. Trial Balance: Need and objectives; Application of Trial Balance; Different types of errors escaped trial balance preparation; Rectification of errors** | **UNIT TEST** |
| **3.** | **JANUARY** | **Final Accounts: Concept of adjustment; Preparation of Trading Account and Profit and Loss Account. Preparation of Balance Sheet, A brief introduction to accounting software- Advance Tally version** |  |

**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 Indu**

**DESIGNATION Extension Lecturer**

**SUBJECT/PAPER Cost Accounting**

**CLASS B.Com III B**

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| **SR. NO.** | **MONTH** | **TOPICS TO BE COVERED** | **REMARKS IF ANY** |
| **1.** | **AUGUST** | **Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. Materials: material planning &purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques; Labour: labour cost control procedure; labour turnover; Idle time and overtime** |  |
| **2.** | **SETEMBER** | **Methods of wage payment: time and piece rate; incentive schemes;Standard costing and variance analysis: material and labour ; Cost control and cost reduction; cost audit; an overview of cost audit standards** |  |
| **3.** | **OCTOBER** | **Overheads: classification, allocation, apportionment and absorption of overheads; under and overabsorption ; Methods of costing: unit costing; job costing; contract costing** | **UNIT TEST** |
| **4.** | **NOVEMBER** | **process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport)** |  |

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

**Signature of Assistant Professor**

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

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

**NAME OF PROFESSOR Indu**

**DESIGNATION Extension Lecturer**

**SUBJECT/PAPER Financial Accounting**

**CLASS B.Com I A**

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| **SR. NO.** | **MONTH** | **TOPICS TO BE COVERED** | **REMARKS IF ANY** |
| **1.** | **NOVEMBER** | **Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; 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.** |  |
| **2.** | **DECEMBER** | **Capital and Revenue: Concept and classification of income; expenditure; receipts; Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting; Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.** | **UNIT TEST** |
| **3.** | **JANUARY** | **Accounts of Non-profit Organizations;Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock** |  |

**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 INDU**

**DESIGNATION EXTENSION LECTURER**

**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 .**

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

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

**NAME OF PROFESSOR INDU**

**DESIGNATION EXTENSION LECTURER**

**SUBJECT/PAPER MICRO BUSINESS ENVIRONMENT/BBA-202**

**CLASS BBA II**

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| **SR. NO.** | **MONTH** | **TOPICS TO BE COVERED** | **REMARKS IF ANY** |
| **1.** | **AUGUST** | **Business environment: concept, nature and significance. Economic, social, political forces affecting business operations & growth. Types of business environment** |  |
| **2.** | **SEPTEMBER** | **Environmental scanning. Risk in business environment- country risk and political risk. . Economic systems: capitalism, socialism & mixed economy. Economic planning in India: objectives, strategy and problems. Impact of economic planning in India** |  |
| **3.** | **OCTOBER** | **Economic roles of government: regulatory role, promotional role, entrepreneurial role, planning role, economic role in Indian context. The constitutional environment and state intervention in business. Social responsibility of business: concept, rationale, dimensions and its disclosure by Indian business.** | **UNIT TEST** |
| **4.** | **NOVEMBER** | **Social responsibility of business: concept, rationale, dimensions and its disclosure by Indian business. Professionalisation and business ethics. Competitive environment of business with reference to MRTP Act and Competition Act. Revision** |  |

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

**Signature of A/Prof .**