<u>TEACHING PLAN 2023-24 (EVEN SEMESTER)</u> (JAN 2024 to April 2024)

Name: Dr. Mona

Class: B.Com. (voc.) Subject: Financial Management Semester: 6th

Department: Commerce

Month	1st Week	2nd Week	3rd Week	4th Week
	Unit-1	Finance functions,	Financial goal; Profit	Objective of financial
	Nature of Financial Management :	Financial Manager's role	maximization Vs Wealth	Management, Finance and related
JANUARY	Scope of Finance		maximization	disciples, Financial planning
	Unit-2	Permanent and variable	Determinates of working	Management of cash and
	Working Capital Management :	Working Capital. Balanced	Capital, Issues of working	Marketable Securities and
	Meaning, nature and planning of	working position	Capital Management	Receivables Management
FEBRUARY	Working Capital			
	Unit-3	Capitalisation	Leverage analysis: operating,	EBIT-EPS Analysis
	Cost of capital : Significance and		financial and composite leverage	
	determination			
MARCH				
	Unit-4	Irrelevance of capital	Dividend Theory and Policy :	Considerations in dividend policy,
	Capital structure theory and	structure; NOI Approach	Issues in dividend policy,	stability of dividends, forms of
	policy: Relevance of capital	and the MM Hypothesis	Walter's and Golden's model of	dividend
	structure; Net income and	without taxes, capital	dividend relevance objections of	
APRIL	traditional views	structure planning and	dividend policy	
		policy		

<u>TEACHING PLAN 2023-24 (EVEN SEMESTER)</u> (JAN 2024 to April 202a)

Name: Dr Mona

Class: B.Com. (voc.) Subject: Corporate Accounting-2 Semester: 4th

Department: Commerce

Month	1st Week	2nd Week	3rd Week	4th Week
	Unit-1	Internal Reconstruction	External Reconstruction in the	External Reconstruction in the
	Internal Reconstruction		nature of merger and purchase	nature of merger and purchase
JANUARY				
	Unit-2	Liquidation of a company	Financial reporting for financial	Financial reporting for financial
	Liquidation of a company		institutions	institutions
FEBRUARY				
	Unit-3	Final Accounts of Banking	Final Accounts of Banking	Revision
	Final Accounts of Banking	Companies	Companies	
	Companies			
MARCH				
	Unit-4	Accounts of Holding	Accounts of Holding Companies	Revision
	Accounts of Holding Companies	Companies		
APRIL				

<u>TEACHING PLAN 2023-24 (EVEN SEMESTER)</u> (JAN 2024 to April 2024)

Name: Dr Mona

Class: B.B.A. Subject: Company Accounts Semester: 2nd

Department: Commerce

Month	1st Week	2nd Week	3rd Week	4th Week
JANUARY	Unit-1 Accounting for share capital transaction	Alternation of share capital	Buy-back of shares	Acquisition of business and profit prior to incorporation
FEBRUARY	Unit-2 Debentures; issue of debentures	Methods of redemption of debentures	Methods of redemption of debentures	Underwriting of shares and debentures
MARCH	Unit-3 Statutory provision regarding preparation of company's final accounts	Preparation of profit and loss account and balance sheet of company as per the requirement of Schedule VI of the companies act	Preparation of profit and loss account and balance sheet of company as per the requirement of Schedule VI of the companies act	State the basic features of accounting standards 4, 5, 15, 17 18 and 29
APRIL	Company liquidation accounts	Unit-4 Valuation of Goodwill and shares	Banking company accounts	Insurance company accounts

<u>TEACHING PLAN 2023-24 (EVEN SEMESTER)</u> (JAN 2024 to April 2024)

Name: Dr Mona

Class: B.Com. (voc.) Subject: Corporate Law-2 Semester: 4th

Department: Commerce

Month	1st Week	2nd Week	3rd Week	4th Week
JANUARY	Unit-1 Depository System – meaning and importance	Shares: -; Types of shares; Allotment of Shares	Transfer and Transmission of shares	Paperless Trading – Benefits and Procedure; Need for educating investors
FEBRUARY	Unit-2 Share capital: - Meaning and forms of capital; Alteration of share capital	Reduction of share capital; Further issue of share capital	Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members	Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members
MARCH	Unit-3 Meeting of Company: - Essentials of valid meeting	Meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors	Proxy; Voting, Notice, Agenda and Minutes of meetings	Directors: - Duties, Powers, Liabilities, Appointment and removal of directors
APRIL	Unit-4 Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up	Voluntary winding up	Powers and Duties of company Liquidator	Consequences of winding up