Odd Semester Lesson Plan

Teacher name: **Dr. Surender Kumar**

Subject: **BC-304 COMPANY LAW -I**

October 2020

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| Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa. Promotion and incorporation of companies; |

November 2020

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| Promotors: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure. |

December 2020

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| Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses. Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice |

January2021

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| Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements. |

February 2021

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| Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares. Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures. |

Odd Semester Lesson Plan

Teacher name: **Dr. Surender Kumar**

Subject: **BC-503 GOODS AND SERVICES TAX**

October 2020

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| GST: meaning, taxable person, registration: procedure and documents required. |

November 2020

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| Levy and collection of GST Time and place of supply of goods and services |

December 2020

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| Value of taxable supply |

January2021

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| Computation of input tax credit and transfer of input tax credit Tax invoice credit and debit note Various returns to be filed under |

February 2021

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| GST Payment of tax including TDS, Interest Provisions on delayed payment Offences and penalties. |

Odd Semester Lesson Plan

Teacher name: **Dr. Surender Kumar**

Subject: **BC-506 (i) SUPPLY CHAIN MANAGEMENT**

October 2020

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| Supply chain management (SCM): concept, scope and importance; approaches to SCM; role of SCM in a firm and economy; SCM and marketing mix; SCM as coordination function; |

November 2020

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| Integrated SCM: total cost concept; |

December 2020

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| Strategic SCM: SCM strategy, implementation and management; interrelationship of SCM and marketing. Elements of SCM; transportation: considerations in selecting the right mode; multimodal transportation; |

January2021

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| Warehousing: types, site selection and management; customer service-strategy and practices; distribution channel design. |

February 2021

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| Information system in SCM; ERP and SCM; recent developments in SCM - third/fourth party logistics. |

Odd Semester Lesson Plan

Teacher name: **Dr. Anuradha**

Subject: **BC-101 FINANCIAL ACCOUNTING-I**

October 2020

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| Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting |

November 2020

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| Accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance |

December 2020

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| Rectification of Errors: suspense account; effect on profit. |

January2021

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| 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. |

February 2021

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| Accounts of Non-profit Organizations. Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock. |

Odd Semester Lesson Plan

Teacher name: **Dr. Seema Kansal**

Subject: **BC-102 MICRO ECONOMICS**

October 2020

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| Meaning, nature and scope of economics; micro and macroeconomics |

November 2020

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| Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations |

December 2020

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| Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand |

January2021

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| Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern. Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination |

February 2021

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| Price determination under monopolistic competition: Chamberlin’s approach, monopolistic competition vs monopoly. |

Odd Semester Lesson Plan

Teacher name: **Mr. Rammurti**

Subject: **BC-103 PRINCIPLES OF BUSINESS MANAGEMENT**

October 2020

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| Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business. Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination. Management: as Science, Art and profession. |

November 2020

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| Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach; Management thought in ancient India. Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives |

December 2020

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| Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization. Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation. Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization. Staffing: meaning, importance & scope of staffing. |

January2021

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| Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation. Leadership: concept, significance & functions, Leadership styles, approaches to leadership. |

February 2021

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| Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques. |

Odd Semester Lesson Plan

Teacher name: **Mr. Satish Modgil**

Subject: **BC-104 COMPUTER APPLICATIONS IN BUSINESS**

October 2020

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| Introduction to Computers: definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors. |

November 2020

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| Computer software: introduction, types of software: system, application and utility software; Programming languages |

December 2020

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| Introduction to operating system: types and function of operating system; Realtime applications; Operating systems for Tabs, mobile phones, Android, etc. |

January2021

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| Open source software: An overview. Application software: Spreadsheets, Word processors, Database management software; Networks basic, types of networks, topologies, media, hardware and software required for networking. |

February 2021

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| Practical: A student must be able to work on Windows and be proficient in the use of MS Word, MS Excel, and PowerPoint. |

Odd Semester Lesson Plan

Teacher name: **Ms. Sujata**

Subject: **BC-105 BUSINESSMATHEMATICS-I**

October 2020

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| Logarithms, Anti-logarithms Sequences and Series: Arithmetic & Geometric Progressions. Differentiation: Idea of simple derivative of different functions (excluding Trigonometrical functions); Rules of differentiation (simple standard forms). |

November 2020

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| Maxima and Minima of functions of one variable (including 2nd or 3rd order derivatives) relating to cost, revenue and profit. |

December 2020

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| Matrices and Determinants: concept of matrix, types, and algebra of matrices; properties of determinants; calculation of values of determinants up to third order, adjoint of a matrix, elementary row or column operations; |

January2021

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| Finding inverse of a matrix through adjoint and elementary row or column operations; solution of a system of linear equations having unique solution and involving not more than three variables. |

February 2021

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| Compound Interest and Annuities: different types of interest rates, concept of present value and amount of a sum; types of annuities; present value and amount of an annuity (including the case of continuous compounding); valuation of simple loans and debentures; problems relating to sinking funds. |

Odd Semester Lesson Plan

Teacher name: **Dr. Suman**

Subject: **BC-106 BUSINESS COMMUNICATION**

October 2020

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| Business communication: meaning; forms of electronic communication; models and processes; theories of communication. |

November 2020

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| Corporate communication: audience analysis; formal and informal communication network; communication barriers; improving communication |

December 2020

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| effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents. |

January2021

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| Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; |

February 2021

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| Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication. Practical: The students should have the knowledge of writing business letters, e-mails, notices, circulars, memos and reports. |

Odd Semester Lesson Plan

Teacher name: **Dr. VK Jain**

Subject: **BC-301 CORPORATE ACCOUNTING-I**

October 2020

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| Accounting for share capital &debentures: issue, forfeiture and reissue of forfeited shares |

November 2020

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| Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures |

December 2020

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| Final accounts of companies (excluding computation of managerial remuneration). |

January2021

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| Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings). |

February 2021

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| Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction. |

Odd Semester Lesson Plan

Teacher name: **Mrs. Pinki Gupta**

Subject: **BC-302 BUSINESS STATISTICS-I**

October 2020

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| Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics. |

November 2020

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| Collection of data: primary and secondary data, methods of collection of data. |

December 2020

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| Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve. |

January2021

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| Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index. |

February 2021

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| Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods. |

Odd Semester Lesson Plan

Teacher name: **Mr. Rammurti**

Subject: **BC-303 BUSINESS LAWS-I**

October 2020

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| Law of Contract (1872): nature and classification of contract; offer and acceptance |

November 2020

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| Capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, |

December 2020

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| Remedies for breach of contract; Contingent contracts; Quasi contracts. Special contracts: indemnity & guarantee; bailment and pledge; contract of agency. |

January2021

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| Sale of Goods Act 1930: formation of contract of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; |

February 2021

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| Remedies: unpaid seller and his rights, buyer’s remedies; Auction sale. Consumer Protection Act 1986. |

Odd Semester Lesson Plan

Teacher name: **Dr. Anuradha**

Subject: **BC- 305 INDIAN FINANCIAL SYSTEM**

October 2020

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| 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: money and capital markets |

November 2020

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| 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. |

December 2020

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| The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market. Financial institutions: |

January2021

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| 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; |

February 2021

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| E-banking, NPA’s in Commercial Banks, Payment Banks. Development banks: concept, objectives and functions; recent developments in development banking |

Odd Semester Lesson Plan

Teacher name: **Mrs. Pinki**

Subject: **BC-306 (i) RURAL MARKETING**

October 2020

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| Rural Marketing: meaning, nature, characteristics; opportunities and challenges to rural markets in India; Socio-cultural, economic, demographic, |

November 2020

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| Technological and other environmental factor affecting rural marketing; |

December 2020

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| --- |
| Rural consumer behaviour; segmentation of rural market; strategies for rural marketing; rural marketing mix; difference in rural and urban market; |

January2021

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| 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; |

February 2021

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| 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. |

Odd Semester Lesson Plan

Teacher name: **Dr. Suman**

Subject: **BC-306 (ii) FOREIGN TRADE OF INDIA**

October 2020

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| Foreign trade of India: composition, direction, trends and balance of payments problems; |

November 2020

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| India’s major import and export products. Foreign market selection and entry modes. |

December 2020

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| Product planning for international markets; International product life cycle. Export procedures and documentation: |

January2021

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| letter of credit, proforma invoice, bill of lading. INCO TERMS and international price quotations; methods of payment in international trade. Recent foreign trade policy: regulations, and export promotion measures. |

February 2021

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| Special economic zones and export oriented units’ scheme. Criterion for star trading houses and benefits available. International economic/financial institutions: WTO, World Bank and IMF. |

Odd Semester Lesson Plan

Teacher name: **Mr. Rammurti**

Subject: BC-501 COST ACCOUNTING

October 2020

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| Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. |

November 2020

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| Materials: material planning &purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques. |

December 2020

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| Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes. |

January2021

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| Overheads: classification, allocation, apportionment and absorption of overheads; under and overabsorption. Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport). |

February 2021

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| Standard costing and variance analysis: material and labour. Cost control and cost reduction; cost audit; an overview of cost audit standards. |

Odd Semester Lesson Plan

Teacher name: **Mrs. Pinki**

Subject: BC-502 FINANCIAL MANAGEMENT

October 2020

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| Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management |

November 2020

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| Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, overcapitalization and under-capitalization; |

December 2020

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| Financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, |

January2021

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| 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. Capital structure decisions: meaning and determinants of capital structure; |

February 2021

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| Theories of capital structure 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. |

Odd Semester Lesson Plan

Teacher name: **Dr. VK Jain**

Subject: BC-504 INCOME TAX-I

October 2020

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| Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, |

November 2020

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| Financial year, assessment year, gross total income, total income; |

December 2020

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| Tax management: tax evasion, avoidance, and tax planning. Basis of charges: |

January2021

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| Scope of total income, residence and tax liability, income which does not form part of total income. Heads of income: income from salary, house property |

February 2021

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| Profit and gains from business and profession, capital gains and other sources. Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses. |

Odd Semester Lesson Plan

Teacher name: **Dr. Suman**

Subject: BC-505 AUDITING

October 2020

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| Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit. |

November 2020

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| Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions. Methods of audit work: routine checking and test checking; internal control and internal checking system. |

December 2020

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| 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. |

January2021

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| 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. |

February 2021

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| Investigation: meaning, nature, procedure and objectives, investigation and due diligence Professional ethics of auditing |

Odd Semester Lesson Plan

Teacher name: **Dr. Anuradha**

Subject: BC-506 (iii) FUNDAMENTALS OF STOCK MARKET

October 2020

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| Security markets: primary and secondary market; primary market: role and functions; methods of selling securities in primary market; new financial instruments; |

November 2020

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| SEBI guidelines for public issues; stock exchanges; listing of securities in stock exchanges; trading mechanism; screen based trading |

December 2020

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| Internet based trading. National stock exchange and Bombay stock exchange: role, organization and management; listing procedure; |

January2021

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| SEBI (Depositories and Participants) Regulations 1996; SEBI (Custodian of Securities) Regulations, 1996; National Securities Depository Ltd. (NSDL). |

February 2021

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| Derivative trading: future and opinions: concept, meaning and importance, methods of trading; valuation of options. Raising funds from international markets: FITs Euro issues, ADR’s, GDR’s and FDI; SEBI guidelines. |