**LESSON PLAN (2021-22) ODD SEMESTER**

NAME & DESIGNATION: - Nirmala (Assistant Professor in Commerce)

CLASS: - M.COM -3rd Semester, B.COM -5th Semester, B.COM -3rd Semester

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sr. No.** | **Month** | **M.Com 3rdSem (MC-302 Advanced Financial Management)** | **B.Com III**  **5th Sem (BC-502 Financial Management)** | **B.Com III**  **5th Sem (BC-503 Goods and Services Tax) (1-3 days)** | **B.Com II**  **3rd Sem (BC-305 Indian Financial System)** |
| 1 | October | Dividend Decisions: Types & determinants of dividend decisions,  Dividend models, corporate dividend practices in India. | Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management. | GST: meaning, taxable person.  . | 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:  Money market: meaning, constituents instruments and functions, recent developments in Indian money  market; Capital market: primary and secondary market; |
| 2 | November | Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of  capital structure, optimum capital structure, financial indifference point; Leverage: Operating,  financial & combined leverage, EBIT-EPS analysis.  Class test & Assignment No.1  Presentation | Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; 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.  Class test & Assignment No.1 | Taxation Mechanism Under GST  Registration: procedure and documents required.  Class test & Assignment No.1 | 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.  Class test & Assignment No.1 |
| 3 | December | Corporate Restructuring: Need and broad areas of corporate restructuring, objectives, techniques of  corporate restructuring.  Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buyback  of shares-concept, necessity and procedure.  Class test & Discussion | Capital structure decisions: meaning and determinants of capital structure; theories of capital structure  Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting  Class test & Discussion | Time and place of supply of goods and services, value of taxable supply  Class test & Discussion | Financial institutions: Reserve Bank of India: organization, management and functions; credit creation  and credit control.  Class test & Discussion |
| 4 | January | Mergers & Takeover: Types & objectives, legal and procedural aspect of mergers and takeover  process, valuation & financing of mergers & acquisitions, post merger-problems & reorganization,  taxation and financial aspects of mergers, takeover defenses. An overview of mergers & takeovers  in India.  Financial management of sick units.  Class test &  Discussion Assignment No.2 | Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.  Class test & Discussion Assignment No.2 | Invoice and Accounts-Tax invoice credit and debit note  Various returns to be filed under GST  Class test & Discussion | Commercial banks: meaning and functions, structure and recent developments in commercial banking in  India; E-banking, NPA’s in Commercial Banks, Payment Banks.  Development banks: concept, objectives and functions; recent developments in development banking.  Class test & Discussion Assignment No.2 |
| 5 | February | Revision/test | Revision/test | Revision/test | Revision/test |