

LESSON PLAN

SUBJECT : MARKETING MANAGEMENT
 CLASS : MCOM 2ND SEM
 SESSION : 2023-24

Manjun Ygodar
 Assst. Prof.
 Dept. of Commerce.

JANUARY	Introduction: Concept, nature, scope and importance of marketing, Understanding of Consumer Behaviour, Market Segmentation and targeting, Marketing Mix
FEBRUARY	Brand Equity: Meaning of Brand Equity, Brand Equity Models, Building Brand Equity, Measuring Brand Equity. Managing Brand Equity, Devising a Branding Strategy. Product Decisions: Product line and product mix; Branding; Packaging and labeling; Product life-cycle- strategic implications; New product development and consumer adoption process. Monthly Class test
MARCH	Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Promotion Decisions; Communication process Promotion mix advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques Prestentation of students Monthly class test
APRIL	Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels; distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution. Cyber marketing; Relationship marketing and other developments in marketing. REVISION PRESENTATIONS
MAY	PRESENTATION OF STUDENTS AND REVISION

MJ

LESSON PLAN

SUBJECT : FINANCIAL MANAGEMENT

CLASS : MCOM 2ND SEM

JANUARY	<p>Meaning of Financial Management, Traditional and Modern Concept of Financial Management, Basic Principles of Financial Management, Functions, Scope and Objectives of Financial Management. Organisation of Finance Functions.</p> <p>Financial Planning: Over capitalization and under capitalization- Meaning and Causes, impact of Over and under capitalization on a firm and their resolutions.</p>
FEBRUARY	<p>Cost of Capital; Definition and concepts, Explicit and implicit cost, Dividend approach and CAPM approach, Types of Weights and Measurement of Weighted Average cost of capital, Computation of equilibrium market price of equity shares and debentures when growth rate of dividend and interest rate is not constant.</p> <p>Concept of Operating , Financial and Combined Leverage. Indifference level of EBIT, ROI-ROE Analysis, EBIT-EPS analysis.</p> <p>Monthly Class test</p>
MARCH	<p>Capital Structure Theories, Taxation and Capital Structure, Planning the capital structure, Factors affecting capital structure, Assessment of Debt Capacity of a firm.</p> <p>Theories of Dividends-Walter Model, Gordon Model, Radical Model, Modigliani and Miller Hypothesis, Factors affecting dividend policy, Stock Dividend and Stock Split.</p> <p>Presentation of students Monthly class test</p>
APRIL	<p>Working Capital Management, Concept, Need, Determinants, Finance Mix for working capital, Estimating working capital needs, Management of Cash and Marketable Securities, Receivables Management and Inventory Management, Sources of Working capital financing.</p> <p>REVISION PRESENTATIONS</p>
MAY	PRESENTATION OF STUDENTS AND REVISION

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LESSON PLAN

SUBJECT : CORPORATE GOVERNANCE
CLASS : MCOM 4TH SEM
SESSION : 2023-34

JANUARY	Conceptual Framework of Corporate Governance: Introduction and History, Managing Vs Governing, Ownership and Governance: Ownership related issues in India, Whistleblowing and Governance, Theories of Corporate Governance. Good Corporate Citizen
FEBRUARY	Codes and Reports on Corporate Governance: Cadbury Report (U.K.) ; OECD Principles of Corporate Governance; International Corporate Governance Framework; Sarbanes-Oxley Act 2002; Reports of K.M. Birla Committee, Narayana Murthy Committee and Kotak Committee, SEBI's Guidelines and Clause 49 for Corporate Governance. Monthly Class test
MARCH	Board and Governance: Corporate Board: Types and Powers, Board Diversity, Different Roles of Directors: Executive Directors, Non Executive Directors, Non Executive Independent Directors, MD or CEO; Improving Governance through Committees: Audit, Remuneration, Nomination, Shareholders Grievance Committees . Prestentation of students Monthly class test
APRIL	Corporate Governance Reporting, Governance Practices for Twenty First Century; Conformance Vs Performance; Corporate Governance Ratings: Merits and Limitations; e-Governance and Good Governance REVISION PRESENTATIONS
MAY	PRESENTATION OF STUDENTS AND REVISION

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LESSON PLAN

SUBJECT : MANAGEMENT OF FINANCIAL MANAGEMENT
 CLASS : MCOM 4TH SEM
 SESSION : 2023-34


JANUARY	<p>Financial Services: Meaning, Scope, Classification of Financial Services, Challenges for Financial Service sector & Present Scenario. Risk Management in Financial Services-Concept of Risk, Types, Tools for Risk Management. Merchant Banking: Concept and Nature, Functions of Merchant Bankers, Merchant Banking Regulations, Features of Merchant Banking in India.</p>
FEBRUARY	<p>Mutual Funds: Concept and Origin, Types of Mutual Funds, Organisation and Operation of Mutual Funds, Importance, Net Asset Value(NAV), Risk Associated with Mutual Funds, General Guidelines and selection of Funds, Reasons for slow growth. Credit Rating: Concept, Functions of Credit Rating, Benefits, Rating Process, Types of Rating, Credit Rating Agencies in India, Practical Problems of Credit Rating, Future of Credit Rating in India.</p> <p>Monthly Class test</p>
MARCH	<p>Debt Securitisation : Concept, Objectives, Securitisable Assets, Modus Operandi of Securitisation, Benefits, Conditions for Successful Securitisation. Housing Finance: Introduction, National Housing Banks, Housing Finance System and New Development. Credit Cards: Concept, Types of Credit Cards, Benefits, Demerits, Credit Card Business in India.</p> <p>Presentation of students Monthly class test</p>
APRIL	<p>Factoring and Forfaiting: Meaning of Discounting, Factoring and Forfaiting; Factoring Functions and types of Factoring, Modus operandi, Cost and Benefits, Factoring vs. Discounting, Factoring in India. Working of Forfaiting, Benefits and Drawbacks, Factoring vs. Forfaiting, Forfaiting in India.</p> <p>REVISION PRESENTATIONS</p>
MAY	PRESENTATION OF STUDENTS AND REVISION

M. J.

LESSON PLAN

NAME: DR BHARTI
 SUBJECT: Strategic Management
 CLASS: M. COM. 2nd Sem.
 SESSION: 2023-24

JANUARY	Strategic Management Process: defining strategy, levels of approaches to strategic decision making, process of strategic management, roles of strategies, mission and objectives, strategic business unit, environment – concept, components and appraisal, <i>Unit test</i>
FEBRUARY	Organization appraisal and strategy formulation: organizational dynamics and structuring organizational appraisal, SWOT analysis formulation – corporate level strategies and business strategies, strategy analysis and choice – the process, BCG matrix, GE matrix, SPACE approach, and strategic plan, <i>Unit test and Presentation</i>
MARCH	Strategy implementation: aspects, structures, design and change; behavioral implementation – leadership, culture, value and ethics, <i>Test and Presentation</i>
APRIL	Functional implementation: functional strategies, plans and policies; marketing; financial, personal, operations, its plans and policies; strategic evaluation and control – an overview of strategic evaluation and control, techniques of strategic evaluation and control, <i>Test and Presentation</i>
MAY	REVISION <i>and test</i>

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Bharti

LESSON PLAN

NAME: DR BHARTI
 SUBJECT: Cost Management
 CLASS: M. COM. 4th and Sem.
 SESSION: 2023-24

JANUARY	Unit-I Cost Control, importance of Cost Control, elementary of a Cost Control Scheme, Cost Control Techniques, Cost Control in Individual Cost Elements, Cost reduction, Cost reduction Process, Tools and techniques of Cost reduction. Value Analysis, Types of Value, Procedures Of Value Analysis, Relationship between value, function and cost, Techniques of value analysis developed by Lawarance D. Miles., <i>Test and Presentation</i>
FEBRUARY	Activity based Costing (ABC), Inadequacies of traditional methods of overhead absorption. Under costing and over costing, Product-Cost-Cross subsidization, Cost Hierarchies, Cost Drivers and cost pools, implementing ABC system for cost management and profitability, Kaplan and Cooper"s approach to ABC., <i>Test and Presentation</i>
MARCH	Productivity, Concept, Measurement of Productivity, Productivity of Material, Labour and other Factors, Productivity of Management Resources, Importance of Human Factor in Productivity Drive, Productivity and Profitability. Supply chain Analysis, Key Success Factors, Value chain analysis, Steps in Value Chain analysis, Value Chain Analysis for assessing Competitive advantage.. <i>Test and Presentation</i>
APRIL	Target Costing, origin, steps or stages in target costing, traditional vs. target costing, target costing process, impact of target costing on profitability. Kaizen, Concept, Procedure for implementation, evaluation, Kaizen Costing. Business Process Outsourcing (BPO), Concept, Major Areas, types of outsourcing, Outsourcing vs. Contracting, Outsourcing vs. BPO, Business Process Reengineering (BPR), Concept, Methodology. Synergy, characteristics, types. <i>Test</i>
MAY	REVISION AND <i>Test</i>

HOD


Bharti

LESSON PLAN

NAME: DR BHARTI
SUBJECT: Banking and Financial Institutions
CLASS: M. COM. 2nd Sem.
SESSION: 2023-24

JANUARY	Brief Overview of Indian financial system. Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative Banks. Reserve Bank of India: Functions; Role And monetary policy management. Banking sector reforms in India: Basel norms; Risk Management; NPA management., <i>Test</i>
FEBRUARY	Financial markets: Money market; Capital market; Government securities market. Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds. <i>Test and Presentation</i>
MARCH	Overview of Financial inclusion; Digitisation of banking and other financial services: Internet banking; Mobile banking; Digital payments systems. <i>Test and Presentation</i>
APRIL	Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role. Presentation of students. <i>Test and Presentation</i>
MAY	REVISION, <i>Test and Presentation</i>

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Bharti

LESSON PLAN

NAME: DR BHARTI
 SUBJECT: Accounting for Managerial Decisions
 CLASS: M. COM. 2nd Sem.
 SESSION: 2023-24

JANUARY	<p>Budgetary Control: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting</p> <p>Standard Costing and Variance Analysis: Types of Standards, Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead and Sales Variances. <i>Test</i></p>
FEBRUARY	<p>Marginal Costing and Break even analysis: Marginal Cost; Marginal Costing Vs. Differential Costing, Marginal Costing Vs. Absorption Costing; Contribution Analysis; Different types of Break-even Points and Charts; Cost – Volume- Profit Analysis, Key Factor Analysis. Decisions Involving Alternate Choices: Cost Concepts Associated with Decision making; Evaluation Process; Specific Management Decisions – Make or buy; Expand or Contract; Change vs. Status Quo, Exploring New Markets; Optimum Product Mix, Adding and Dropping a Product, Shut-Down Point <i>Test and Presentation</i></p>
MARCH	<p>Capital Budgeting- Concept; nature, need, importance, Managerial Uses; Components; Terminology used in Evaluating; Capital Expenditures; Appraisal Methods – Pay Back Period; its variants. Accounting rate of return; Discounted Cash Flow Methods – NPV, IRR, Profitability Index –their Conflicts and Resolution; Capital Rationing; Analysis of risk and uncertainty in capital budgeting. Inflation and Capital Budgeting. <i>Test and Presentation</i></p>
APRIL	<p>Lease Financing – Operating and Financial Lease, Lease or buy decision; Evaluation of Lease methods; Balance score cards-Concepts, Objectives and perspectives. Presentation of students <i>Test</i></p>
MAY	<p>REVISION, <i>Test, Presentation.</i></p>

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Bharti

LESSON PLAN

SUBJECT : Business ~~Environment~~ Environment
CLASS : B. COM. 2nd Sem.
SESSION : 2023-24

JANUARY	Business Environment: concept; components and importance; SWOT Analysis. Monthly Class test
FEBRUARY	Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments. Monthly Class test
MARCH	Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy and industrial sickness. Monthly class test
APRIL	Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Privatization. Monthly class test
MAY	REVISION

Teacher: Susender kumar

LESSON PLAN

SUBJECT : ~~Income Tax~~ Income Tax
CLASS : B. COM. 6th Sem.
SESSION : 2023-24

JANUARY	Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filing and Filing of return (ITR – I and II) Monthly Class test
FEBRUARY	Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons. Monthly Class test
MARCH	Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.. Monthly class test
APRIL	Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions. REVISION PRESENTATIONS
MAY	REVISION

Teacher :- Suresh Kumar

M.K.

LESSON PLAN

SUBJECT : ~~Income Tax~~ Income Tax
CLASS : B. COM. 6th Sem.
SESSION : 2023-24

JANUARY	Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filing and Filing of return (ITR – I and II) . Monthly Class test
FEBRUARY	Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons. Monthly Class test
MARCH	Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.. Monthly class test
APRIL	Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions. REVISION PRESENTATIONS
MAY	REVISION

Teacher :- Surender Kumar

M.K.

LESSON PLAN

SUBJECT : Business Statistics
CLASS : B. COM. 4th Sem.
SESSION : 2023-24

JANUARY	Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index. Monthly Class test
FEBRUARY	Analysis of Time Series: - Causes of Variations 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 simple averages, Ratio to Trend, Ratio to moving average and link relative methods. Monthly Class test
MARCH	Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem. Monthly class test
APRIL	Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters. REVISION PRESENTATIONS
MAY	PRESENTATION OF STUDENTS AND REVISION

Teacher :- Surender kumar



Lesson Plan

Dr. REEHA YADAV
Int. Mkt. B. Com VI sem
Year: 2023-2024

- Jan: Nature and concept; Domestic Vs International Marketing, opportunities and challenges for marketing in International Environment. Foreign Market Selection and entry modes.
- Feb: International Product life cycle, research and information. Product designing and packaging; Pricing process and Methods; International Price quotations and Payment term. Class list
- March: Channel structure and Selection decision; Managing channel conflicts; Selection and appointment of foreign sales agents. Basic export procedure and documentation. Giving Assignments
- April: Method of International Product Promotion, Challenges in International advertising and Media Strategy, Web marketing organising trade fairs and exhibitions, Test.

Dr. Reha

H. O. D

Dept of Commerce
G. C. A. Jeli

Lesson Plan

Dr REENA YADAV

Course - M.Com 2nd sem.

Course : Business Research Methods

Session : 2023-2024

Jan : Business Research; its concept, nature, need and managerial value of business Research; understanding of Concepts, Construct and variables, Types of Research, Research Process and Research proposal.

Feb: Research Design, Concepts and types, Sample design, sampling techniques. Measurement Scaling and types, Constructing a scale, reliability and validity aspects in scales. Class test.

March: Non Parametric Test. Sign test, Sign Rank test, Run test, Rank sum test, H Test, Median test K-S test. Class test.

April. Analysis of Variance. Concepts, one way classification and two way classification, Report writing., References and Bibliography. Presentation of Students.

Dr. Reena

H.O.D.

Lesson Plan

Dr. REENA YADAV

M.Com 2nd Sem

Sub: Business Environment

Semester: 2023-24

Jan: Concept of Business Environment and its significance, Elements of environment. Internal and external; Techniques of environment scanning and monitoring. Consumerism in India, CPA, Competition Policy and Competition Act.

Feb: Economic Reforms in India. LPG, Fiscal Policy, Monetary Policy, Problems of NPA in the Banking Sector, SEBI Functioning, objectives and Powers. Class test

March: Government Business Relationship: Role of government in Business Economic Implication of Indian Constitution - Preamble, Directive Principle of State Policy, Fundamental Rights, Centre-State relationship; FIP, FEMA. Class test

April: Small Scale Industries - Importance, problems, and policies; Industrial Sickness problem magnitude and remedies, MNCS, FTP, RTI Act. Presentation of students

Dr. Reena

H.O.D.

Lesson Plan

Dr. REENA YADAV

M.Com 4th sem

Subj: Global Business Environment and Trade

Sem: 2023-2024

Jan: Concept of International Business, Domestic vs Int-Business, Major risks and Challenges of International Business, IBE components and determinants, Stages of Internationalization of business, modes and approaches of entering into Int. Mkt Globalization.

Feb: Foreign Mkt entry strategy, Country evaluation and selection, Factors affecting foreign investment decision FDI, Types and motives of foreign collaboration, BOP, Foreign Exchange rate. class test of 1st unit

March: Global Trading and Investment Environment, World trade in goods and services - major trade and developments, Tariff and Non-tariff barriers, FTP. class test of 2nd and 3rd unit.

April: Regional Economic Integration, EU, ASEAN, SAARC, NAFTA, IMF, World Bank, UNCTAD, WTO, GATS, TRIPS and TRIMS. CSR, and Presentation and assignment of students.

Dr. Reena Yadav

M.Y.
H.O.P.

Lesson Plan

Session - 2023-24

Anita Jayra

B.Com 6th Sem.

subject - Financial Management

January :-

nature of financial Management, scope, objectives
financial manager's role, financial planning

February :

Working Capital Management, Management
of Cash and marketable securities and
Receivable Management.

March :

Cost of Capital, Capitalization, leverage
analysis, Operating, financial and composite
leverage. EBIT - EPS Analysis.

April :

Capital structure theory and policy,
Dividend theory and Policy.

Anita Jayra

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Lesson Plan

Session - 2023-24

Anita Jangra

- B.Com 2nd Sem.

subject - Business Management

January:

staffing nature, scope, Recruitment, selection and Training of employees.

February:

Motivation concept theories, leadership concept styles, theories.

March:

Communication Concept, nature, types, Process. Control Process, techniques, effective control system.

April:

Management of change concept, nature, Process of Planned change, Resistance to change. Revision.

Anita Jangra



Lesson Plan

Session-2023-24

Anita Jangra

B.Com. 6th Sem.

Subject - Cost Accounting

January :-

Process costing, joint Product - By Product, main methods of apportionment of joint cost, inter process profits.

February

Contract costing, Cost plus Contract, Job & Batch costing.

March:

Budgetary Control, Classification of Budgets, Zero base budgeting, Responsibility accounting, Standard Costing Cost Variances, Direct material and direct labour.

April:

Marginal Costing, Absorption costing, CVP, BEP analysis, BE chart, Concept of decision making. Make or buy decisions.

Anita Jangra

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Lesson Plan

Session - 2023-24

Anita Janya

Subject - Banking and Banking Law

Class - B.Com 4th sem.

January

Definition of Bank, Commercial Banks Imp.,
functions, problems of NPA, Credit Creation
Process, Limitations.

February

RBI function, regulation and control
of credit, Monetary Policy, Regional Rural
Banks, Co-operative Banking in India.

March

Determination and Regulation of int. rates
in India, Bankers and customer relationship
Some special types of Bank customers.

April

Negotiable instruments features, holder's
rights & liabilities of parties for
Negotiable instruments, Endorsement of
negotiable instruments.

Anita Janya

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Lesson Plan

Session - 2023-24

Anita Jayla

Subject - Corporate Accounting
Class - ~~Std~~ B.Com 4th sem.

March - Liquidation of Company.

Financial Reporting for financial institutions.

April - Accounts of Holding Company.

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Anita Jayla

Lesson Plan

Beena Kumari

Session: 2023-24

Course: B.Com IV sem

Subject: Corporate Law

January: Depository System and Paperless Trading
Shares: Types and Allotment of Shares.

February: Share Capital; Shareholders and members.
Test.

March: Meeting of Company and Directors.
Assignment.

April: Winding up
Test.

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Lesson Plan

Name: Beena Kumari
Class: B.Com IV sem

Session: 2023-24

Subject: Marketing management.

January: Introduction of Marketing: Marketing Concepts and Marketing Segmentation.

February: Consumer Behaviour, Product Planning and Development, PLC
Test.

March: Branding and Trademark.
Pricing.
Assignment.

April: Advertising, Sales Promotion.
Test.

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Beena

Lesson Plan

Seena Kumari

Session - 2023-2024.

B.Com II sem

Subject: Financial Accounting

January: Hire Purchase System and Instalment Payment System.

February: Branch Accounts and Departmental Accounts.
Test.

March: Dissolution of Partnership firm.
Amalgamation and Sale of Partnership firms.
Assignment and Test.

April: Joint Venture Accounts:
Royalty Accounts. Test:

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Lesson Plan

Shreya Kumari Session - 2023-24 [Even]

B.Com IV sem

Subject: Auditing

January: Auditing - meaning, objectives, importance and types of Auditing.

February: Audit Process: Internal Control, Internal Audit & Programme.

Audit Procedure: Routine Checking, Vouching, Verification & Valuation of assets & liabilities.

March: Audit of Public Company: Qualification, Appointment of company Auditors, powers, duties and liabilities of Auditors.

Assignment & Test.

April: Audit Report and Investigation.
Test.

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class: B.Com IV sem

Subject: GST

February: Introduction

March: Place of Supply

April: Registration; issue of invoices.

May: Customs Act, 1962.

Assignment & Tests.

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