

Lesson Plan 2023-2024

Name of College: Govt. College for Women, Narnaul

Odd semester

Subject: Business Communication

Class: B.Com. 1st Sem. S

Name of Lecturer: Ms. Pooja Batra

Week of Month	Topics/Chapters to be covered
Week 1	Introduction to Business Communication & its types, Process & Forms of Communication -verbal and non-verbal
Week 2	Introduction to Role of Communication Skills in Business and its Need and forms of Communication in Business
Week 3	Barriers to communication--define miscommunication and explain how to improve Communication
Week 4	Listening Skills, Define Ineffective Listening
Week 5	Principles, Barriers of effective listening
Week 6	Introduction to Effective Reading Skills
Week 7	Revision of Effective Communication Skills
Week 8	Define Public Speaking, keypoints of speaking skill
Week 9	Revision & Presentations
Week 10	Introduction to Fundamentals of Written Communication in Business & Business Letters
Week 11	Introduction to Employment Letters and their types Revision, Presentation
Week 12	Introduction to Memos, Circulars and Notice, Business Reports-Types, Characteristics & objectives of Report
Week 13	Business Reports (continue), Define Brochures & their types, Notices
Week 14	Define Agenda and Minutes of Meeting
Week 15	Body Language
Week 16	methods of body language

Subject: Business Management
Class: B.Com. 1st Sem.
Name of Lecturer: Mr. Praveen Gupta

Week of Month	Topics/Chapters to be covered
Week 1	Business: concept, nature
Week 2	Business system, business Objectives
Week 3	Spectrum of business activities
Week 4	Management- An introduction
Week 5	Management and social responsibility
Week 6	Management as a profession, art, science. Classical thought of management.
Week 7	Neo classical approach, modern approach.
Week 8	Planning: concept, types and process
Week 9	Decision Making: concept and process
Week 10	Management by Objectives
Week 11	Organizing: concept, nature, process and significance
Week 12	Forms of organizational structure
Week 13	Departmentation : Need and bias
Week 14	Authority and Responsibility relationship: Delegation of authority.
Week 15	Decentralizations
Week 16	Centralization

Subject: Financial Accounting

Name of Extension Lecturer: Financial accounting

Class: B.Com.1st Sem.

Week of Month	Topics/Chapters to be covered
Week 1	Introduction of Accounting
Week 2	Generally accepted Accounting Principles
Week 3	Journalizing, Posting
Week 4	Preparation of trial balance.
Week 5	Capital and revenue
Week 6	Depreciation
Week 7	Depreciation
Week 8	Final Accounts with adjustments
Week 9	Final Accounts with adjustments
Week 10	Final Accounts with adjustments
Week 11	Rectification of errors
Week 12	Rectification of errors
Week 13	Accounting for non-profit organizations;
Week 14	Accounting for non-profit organizations;
Week 15	Consignment accounts.
Week 16	Consignment accounts.

Subject : Corporate Account

Class: B.Com. 3rd Sem.

Name of Extension Lecturer: Ms. Sweety Goyal

Week of Month	Topics/Chapters to be covered
Week 1	Profit or Loss Prior to Incorporation and Subsequent to Incorporation
Week 2	Profit or Loss Prior to Incorporation and Subsequent to Incorporation
Week 3	Redemption of Preference Share
Week 4	Redemption of Preference Share
Week 5	Issue of Debenture
Week 6	Issue of Debenture
Week 7	Valuation of Goodwill
Week 8	Valuation of Goodwill
Week 9	Valuation of Share
Week 10	Valuation of Share
Week 11	Final Account of a Company
Week 12	Final Account of a Company
Week 13	Redemption of Debenture
Week 14	Redemption of Debenture
Week 14	Issue of Share
Week 15	Issue of Share
Week 16	Revesion

Class :B.COM 2ND

Subject: HRM

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topics to be Covered
Week 1	Introduction to HRM- Definition, Importance, objectives and scope of Human Resource Management (HRM)
Week 2	Function of Human Resource Management: - Managerial and Operative Functions and Qualification and Qualities of Human Resource manager
Week 3	Evolution and Growth of Human Recourse Management (HRM) India
Week 4	Recruitment: - Meaning, Steps in recruitment policy and Sources and modes of recruitment, Factors affecting recruitment
Week 5	Selection: - Meaning, Essentials of Selection Procedure and Stages in Selection Procedure
Week 6	Training: - Concept, Need and importance of Training and Methods of Training: - On the job Training
Week 7	Off the job Training, Principles of training
Week 8	Evaluation of training Programme in India. And Wages: - Meaning, Objective and
Week 9	Theories of wages and Methods of wage Programme: - Time wages and Piece wages methods
Week 10	Concept of wages: - Fair, Minimum and Living wage, Factors determining wage Structure of an organization,
Week 11	essentials of satisfactory wage policy. Wage Incentives: - Concept, Need and Importance of Incentives.
Week 12	Special Incentives Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.
Week 13	Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations.
Week 14	Participants of Industrial relation and Recruitment of good Industrial relation Programme. Industrial Unrest: - Meaning, Forms
Week 14	Causes of industrial disputes, Impact of Industrial unrest on the Economy,
Week 15	preventive and curative methods and Agencies for Reconciliation of Industrial unrest.
Week 16	Revision

Subject: Business Statistic

Class: B.Com. 3rd Sem.

Name of Assistant Professor : Dr. Manmeet Kaur

Week of Month	Topics/Chapters to be covered
Week 1	introduction to statistics
Week 2	classification and tabulation of data
Week 3	presentation of data
Week 4	viva/ presentation/ test of unit 1
Week 5	Central tendency mean
Week 6	central tendency median
Week 7	Central tendency mode
Week 8	viva/ presentation/ test of unit 2
Week 9	Skewness
Week 10	Dispersion
Week 11	Viva/Test/presentation from Skewness and Dispersion
Week 12	Moments and kurtosis
Week 13	Correlation
Week 14	Regression Analysis
Week 15	Revision of Unit 1&2
Week 16	Revesion of unit 3&4

Class: B.Com. 3rd Sem

Subject: Business Regulatory Framework-I

Name of Extension Lecturer: Ms. Pooja Batra

Week of Month	Topics/Chapters to be covered
Week 1	Indian Contract Act
Week 2	Offer and acceptance, Free consent of parties
Week 3	Contractual capacity of parties; Free consent of parties;
Week 4	Lawful consideration and object;.
Week 5	Agreements expressly declared as void
Week 6	Consumer Protection Act 1986
Week 7	Consumer Protection Act 1986
Week 8	Consumer Protection Act 1986
Week 9	Contract of Bailment and Pledge
Week 10	Contract of Bailment and Pledge
Week 11	Contract of Bailment and Pledge
Week 12	Contingent Contracts
Week 13	Discharge of Contracts
Week 14	Contract of Indemnity and guarantee
Week 15	Contract of Indemnity and guarantee
Week 16	Contract of Indemnity and guarantee

Class: B.Com.3rd sem

Subject: Fundamental of Insurance

Name of Lecturer: Ms. Sweety goyal

Week of Month	Topics/Chapters to be covered
Week 1	History and Development; Meaning; Importance; Nature; Main Principles
Week 2	Principle of Cooperation, Probability, at most good faith. Proximate cause
Week 3	Principle of Insurable interest, Indemnity, Subrogation, Warranty.
Week 4	Life Insurance:- Main Elements, Importance
Week 5	Annuities, Premium Determination under life Insurance.
Week 6	General Insurance, Marine Insurance- Main Elements,
Week 7	Marine Losses, Types of Marine Insurance policies
Week 8	Fire Insurance- Elements, Premium Determination, Types of Policies
Week 9	Continue
Week 10	Agriculture Insurance: History, Meaning, Main problems, Policies.
Week 11	Continue
Week 12	Moter Insurance,
Week 13	Continue
Week 14	Aircraft Insurance
Week 15	Revision
Week 16	Revision & Viva

Class :B.COM 3rd

Subject:Corporate Law

Name of assistant

Professor :Dr. Parul gupta

Week of Month	Topic
Week 1	Company- Meaning, Characteristics and Features of company
Week 2	Types of companies, advantages and disadvantages of incorporation
Week 3	Lifting of corporate veil
Week 4	Formation of Company: - Promotion of company and Functions of promoter
Week 5	Importance of promoter, Promoter's remuneration and Legal status of Promoter
Week 6	Rights of promoters, Duties of promoters and Liabilities of promoters
Week 7	Pre- incorporation contracts, Incorporation and commencement of Business
Week 8	Prospectus: - Definition; Public offer, contents, misleading prospectus and its consequences.
Week 9	Test, Assignments and Revision
Week 10	Memorandum of Association: - Meaning; Importance, Clauses of Memorandum of Association
Week 11	Alteration of MoA and Doctrine of Ultra- Virus
Week 12	Articles of Association: - Meaning; Contents; Alteration of Articles of Association
Week 13	Constructive Notice and Doctrine of Indoor Management.
Week 14	Borrowing Powers
Week 15	Debentures and Charges
Week 16	Test, Assignments and Revision

Subject: Cost Accounting

Class: B.Com. 5th Sem.

Name of lecturer: sh. Praveen gupta

Week of Month	Topics/Chapters to be covered
Week 1	Cost Accounting
Week 2	Cost: Main Elements and types
Week 3	Material Control
Week 4	Material Control
Week 5	Labour Cost Control
Week 6	Labour Cost Control
Week 7	Labour Cost Control
Week 8	Labour Cost Control
Week 9	Unit and Output Costing
Week 10	Unit and Output Costing
Week 11	Unit and Output Costing
Week 12	Reconciliation of Cost and Financial Accounts
Week 13	Overheads
Week 14	Overheads
Week 15	Overheads
Week 16	Overheads

Class: B.Com. 5th Sem.

Name of lecturer: sh. Praveen gupta

Subject: Taxation Law-I/ Income Tax

Week of Month	Topics/Chapters to be covered
Week 1	Introduction to Income Tax and Important Definitions: Income, Gross Total Income, Previous & Assessment Year etc.
Week 2	Definition of Agriculture Income & its numerical and Exempted Incomes
Week 3	Residential Status and Incidence of Tax Liability
Week 4	Introduction to Income from Salaries, Definition of Salary, Allowances; Types of Allowances , Perquisites and its types
Week 5	Valuation of Perquisites: Rent Free Accommodation, Car , Holiday Enjoyment etc.
Week 6	Practice of Numericals of Salary Chapter
Week 7	Practice of Numerical of Salary Chapter & Problem solving session
Week 8	Theory of Retirement Benefits chapter and its numericals & Problem Solving Session
Week 9	Theory of Income from House Property : Annual Value, Its Numericals and their practice , Solution of Problems
Week 10	Introduction to Business & Profession, Deductions to be allowed from section 30 to 37, disallowed items and its numericals
Week 11	Practice of Business & Profession Numericals and Problem Solving Session
Week 12	Depreciation and Theory of Capital Gain: Cost of Acquisition, Exemptions related to Capital gain from section 54 to 54 H
Week 13	Practice of Numericals of Capital Gain Head and its problem solving session and Income from Other Sources
Week 14	Theory of clubbing of income & aggregation of incomes, set off and carry forward of losses and its numericals
Week 14	Theory & Numericals of Deductions to be made in computing Total Income related to Payments
Week 15	Theory & Numericals of Deductions to be made in computing Total Income related to Payments (continue)
Week 16	Theory & Numericals of Deductions to be made in computing Total Income related to Receipts

Class: B.Com.5th Sem.

Subject IBE Name of lecturer: sh. Praveen gupta

Week of Month	Topics/Chapters to be covered
Week 1	International Business--An Introduction
Week 2	Trends in International Trade and Finance
Week 3	International Business Environment (Overview)
Week 4	Modes of International Business,Risk in International Business Environment
Week 5	Motives for International Business
Week 6	Organisational Structure of International Business
Week 7	World Trade Organisation and World Trade System
Week 8	Exchange Rate and Global Financial Statement
Week 9	Barriers of International Business,International Business Information and Communication
Week 10	Foreign Market Entry Strategies, Country Evaluation and Selection
Week 11	Foreign Investment and Impact of FDI,Types and Motives for Foreign Collaboration
Week 12	Control Mechanism for International Business
Week 13	Global Manufacturing, Outsourcing and Global Supply Chain Management
Week 14	International Marketing, Counter trade Practicesand Mechanism of International Trade
Week 15	International Accounting, Cross - culture Challenges in International Trade
Week 16	International Human Resource Management, Social Responsibility and Ethical Issues in International Business

Name of lecturer: Manmeet Kaur

Subject ESSB

Class: B.Com.5th Sem.

Week of Month	Topics/Chapters to be covered
Week 1	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues.
Week 2	Entrepreneurship vs. Management.
Week 3	Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
Week 4	Entrepreneurship as a interactive process between the individual and the environment.
Week 5	Small business as the seedbed of entrepreneurship.
Week 6	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.
Week 7	Opportunity scouting and idea generation: role of creativity & innovation and business research.
Week 8	Sources of business ideas.
Week 9	Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century
Week 10	The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes
Week 11	Managerial roles and functions in a small business.
Week 12	Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues.
Week 13	Managing business growth. The pros and cons of alternative growth options:
Week 14	internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.
Week 14	Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management.
Week 15	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives
Week 16	National, state level and grass-root level financial and nonfinancial institutions in support of small business development

Name of lecturer: Dr. Parul Gupta

Subject AFM

Class: B.Com.5th Sem.

Week of Month	Topics to be Covered
JULY Week 1	Introduction of Management Accounting
Week 2	Management Accounting: Nature and Scope of Management Accounting
August Week 3	Meaning, functions, Scope of Management Accounting
Week 4	The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
Week 5	Management Accounting vs Financial Accounting vs. Cost- Accounting
Week 6	Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
Week 7	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements
Week 8	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis
Week 9	Ratio Analysis : meaning of ratios, classification of ratios
Week 10	profitability ratios, balance sheet ratios
Week 11	turnover ratios, advantages and limitations of ratio analysis.
Week 12	CashFlow Statement : Meaning, objectives, limitations
Week 13	accounting procedure of cash flow statement, Financial planning
Week 14	Capital Budgeting : Meaning, nature, need, importance
Week 14	appraisal methods
Week 15	capital rationing
Week 16	revision

Subject FMO

Class: B.Com.5th Sem.

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topics/Chapters to be covered
Week 1	Money Market
Week 2	Money Market
Week 3	Money Market
Week 4	Money Market
Week 5	Capital Market
Week 6	Capital Market
Week 7	Capital Market
Week 8	Investors Protection
Week 9	Investors Protection
Week 10	Investors Protection
Week 11	Functionaries on stock exchanges:
Week 12	Functionaries on stock exchanges:
Week 13	Functionaries on stock exchanges:
Week 14	Financial Service
Week 15	Financial Service
Week 16	Financial Service

Lesson Plan

Name of College: Govt. College for Women, Narnaul

Academic Session: 2023-2024 Semester: Even

Class: B.Com. 2nd Sem.

Subject : Business Management

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topics/Chapters to be covered
Week 1	Staffing:concept,characteristics,importance,scope
Week 2	Recrutiment: meaning,process,sources.
Week 3	Selection: Meaning and process
Week 4	Training: Importance and methods
Week 5	Motivation-concept, characteristics,importance,Theories-Maslow, Herzberg
Week 6	Theories: Mc gregor, Ouchi; Financial and Non-Financial Incentives.
Week 7	Leadership: concept and Leadership styles
Week 8	Theories of leadership
Week 9	Communication and Control: Communication Concept, Nature, Types and Process,
Week 10	Barriers and Remedies.
Week 11	Control: Concept, Process, Effective Control System.
Week 12	Techniques of control
Week 13	Management of Change: Concept, Nature,types , and Process of lanned Change
Week 14	Change agent
Week 15	Resistance to change
Week 16	Emerging Horizons of management in a changing environment.
Week 17	Revision
Week 18	Revision

Class: B.Com. 2nd Sem.

Subject. Financial Accounting

Name of lecturer: Ms. Pooja Batra

Week of Month	Topics/Chapters to be covered
Week 1	Dissolution of Partnership Firm- Insolvency of Partners
Week 2	Dissolution accounts, Appropriation of Payment
Week 3	Garner v/s Murrey Rule
Week 4	Gradual Realisation and Piecemeal Distribution.
Week 5	Hire Purchase System
Week 6	RePossession of Goods
Week 7	partial Repossession of goods
Week 8	goods of small value ,assets accural Method
Week 9	Installment Payment Systems.
Week 10	Branch Accounts
Week 11	foreign branch Accounts
Week 12	Departmental Accounts.
Week 13	Amalgamation and sale of partnership
Week 14	Joint-Venture Account;
Week 15	Royalty Account.
Week 16	Royalty accounts in special cases
Week 17	Revision
Week 18	Revision

Class: B.Com.2nd Sem.

Subject: Business Environment

Name of lecturer: Sh. Praveen Gupta

Week of Month	Topics/Chapters to be covered
Week 1	Business Environment: concept; Components ,Process
Week 2	Analysis components and importance;
Week 3	SWOT Analysis -Components ,Process
Week 4	Natonal income - trends ,features ,Components
Week 5	Trends in savings and investment; industry; Trade and balance
Week 6	industry - Trends in industrial development
Week 7	Trade and balance of payments.
Week 8	Problems of Growth: Unemployment,
Week 9	regional imbalances
Week 10	Inflation
Week 11	parallel economy
Week 12	industrial sickness.
Week 13	Role of Govt. in Indian Economy: Monetary Policy;
Week 14	Fiscal Policy
Week 15	Industrial Policy
Week 16	Privatization.
Week 17	Revision
Week 18	Revision

Class :B.Com 3rd

Subject: Banking and Banking Law

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topic
Week 1	Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing
Week 2	Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation
Week 3	Regional Rural Banks, Cooperative Banking in India.
Week 4	Reserve bank of India: Functions, regulation and control of credit, monetary policy.
Week 5	Determination and Regulation of Interest Rates in India.
Week 6	Relationship between banker and Customer, Definition of Customer, General Relationship between
Week 7	banker and customer, obligation of banker, Garnishee order, banker's rights.
Week 8	Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees,
Week 9	Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership
Week 10	Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.
Week 11	Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder
Week 12	Rights and Liabilities of parties for Negotiable instruments:
Week 13	Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or
Week 14	Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments
Week 15	Endorsements
Week 16	Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement,
Week 17	Revision
Week 18	Revision

Class: B.com 2nd sem

Subject : Marketing Management

Name of Extension Lecturer :Ms. Pooja Batra

Week of Month	Topics/Chapters to be covered
Week 1	UNIT-1 Introduction to Marketing:Marketing Management meaning & different Concepts
Week 2	Marketing Mix:Elements,Functions,objectives of Marketing mix,Marketing Environment:Meaning & types of Marketing Environment,Scanning of Marketing Environment through SWOT
Week 3	UNIT-2Consumer Behaviour-Meaning and Importance of study for Marketers Determinants,Types of Buying Behavior,Buying decision process,different buying motives.
Week 4	Market Segmentation : Meaning, Need, Process,Criteria for successful segmentation
Week 5	Bases of Market Segmentation,Market Positioning: Meaning, Strategies of positioning and difference between positioning & re-positioning
Week 6	Marketing Information System: Meaning, Components of MIS, Role of MIS, How to develop strong MIS.Marketing Research: Meaning, Characteristics,Importance,Process of Market Research.
Week 7	UNIT-3 Product & Product Planning:Product –Meaning, levels of Product & service,Product Mix, Product Line, width & depth, Branding: Meaning, Functions of Brand & Branding Decisions
Week 8	Packaging : Meaning, classifications, functions, difference between packing & packaging Innovative packaging, packaging decisions.Labelling: Types of Labels,Functions of Labelling
Week 9	Product Life Cycle : Different stages of PLC, Factors affecting PLC,Pricing-Meaning, procedure for setting a price, Components of price
Week 10	New Product Development : Process, Test marketing: procedure of test marketing, Advantages & disadvantages of test marketing, Reason of failure of new product
Week 11	New Product Development : Advantages & disadvantages of test marketing, Reason of failure of new product.
Week 12	Unit-4 Distribution Channels- Meaning, Benefits, Levels and Roles,types.
Week 13	Physical Distribution of Goods:Concept,Modes of Transport.Inventory Control:Objectives,advantages,Techniques of Inventory Control.Warehousing: Need,types,Functions
Week 14	Concept of Supply Chain Management.Promotion- Meaning, characteristics, Need for promotional activities, Objectives,Process of Promotion Mix Decision, Factors in Developing Promotion Mix Strategies
Week 15	Promotion Mix- Elements of Promotion mix, Advertising: Meaning,Features, Objectives, Factors Affecting the Selection of Advertising Media, Types of Advertising media.
Week 16	Sales Promotion: Meaning, Benefits & Tools used,Public Relations Meaning, Benefits & Tools used ,Personal Selling:Meaning,Benefits &Tools used
Week 17	Revision
Week 18	Revision

Subject : Corporate Law

Name of lecturer: Dr. Parul Gupta

Class: B.Com. 4th Sem.

Week of Month	Topics/Chapters to be covered
Week 1	Shares: -; Types of shares; voting rights
Week 2	Transfer and Transmission of shares;
Week 3	Allotment and issue of shares
Week 4	Share Certificates and warrant
Week 5	calls ion shares ,forfeture and surrender lien
Week 6	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital;
Week 7	Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: -
Week 8	Difference between Shareholders and members; Modes of acquiring membership; termination of
Week 9	membership; termination of membership; who may be members? Rights and Liabilities of members.
Week 10	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: -
Week 11	Annual general meeting; Extra-ordinary general meeting; meetings of board of directors;
Week 12	Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors:
Week 13	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up;
Week 14	Powers and Duties of company Liquidator, consequences of winding up..
Week 15	Depository System –meaning and importance; Shares: -
Week 16	Paperless Trading – Benefits and Procedure; Need for educating investors
Week 17	Revision
Week 18	Revision

Class: B.Com. 4th Sem.

Subject : Business Regulatory Framework

Name of lecturer: Ms. Pooja Batra

Week of Month	Topics/Chapters to be covered
Week 1	Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners;
Week 2	Relations of partners to third parties; mutual agency
Week 3	position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.
Week 4	Dissolution of firm: - Modes of dissolution; partnership deed
Week 5	consequences of dissolution of firm; settlement of accounts after dissolution.
Week 6	Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes
Week 7	Bills of Exchange , Parties ,Format ,Types
Week 8	Exchange; cheques, Marking and Crossing of Cheque , Parties to negotiable Instruments;
Week 9	Holder and privilege of Holder
Week 10	Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments;
Week 11	Instruments; Presentment of Negotiable Instrument; Negotiation.
Week 12	Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties;
Week 13	Transfer of property or ownership; Performance of contract- Delivery and Payment;
Week 14	Rights of unpaid seller; suits of Breach of contract.
Week 15	RTI Act : features,
Week 16	rights and importance.
Week 17	Revision
Week 18	Revision

Class: B.Com. 4th Sem.

Subject : Business Statistics

Name of lecturer: Dr.Parul Gupta

Week of Month	Topics/Chapters to be covered
Week 1	Index Numbers:- Meaning, Types and Uses;
Week 2	Methods of Constructing price and Quantity indices
Week 3	Tests of adequacy; (Time,Factor and circular test)
Week 4	Chain- base Index numbers, Base shifting, Splicing and Deflating;
Week 5	Problems in constructing index numbers; Consumer price index.
Week 6	Analysis of Time Series: - Causes of Variations in time series data; Components of a time series.
Week 7	Decomposition- Additive and Multiplicative models; determination of trend. Moving Averages
Week 8	method and method of least squares (Including linear second degree, Parabolic and Exponential trend)
Week 9	Computation of seasonal indices by simple average method
Week 10	Ratio to Trend, Ratio to moving average and link relative methods.
Week 11	Theory of Probability: - Probability as a Concept;
Week 12	Approaches to defining probability, Addition laws of probability;
Week 13	Multiplication laws of probability;
Week 14	Conditional probability, Baye's Theorem.
Week 15	Probability Distribution : - Probability distribution as a concept; Binomial, Poisson
Week 16	Normal Distribution- Their Properties and Parameters.
Week 17	Revision
Week 18	Revision

Name of lecturer: Dr. Sweety Goyal
Class: B.Com. 4th Sem.
Subject : Corporate Account

Week of Month	
Week 1	Internal reconstruction, External reconstruction, Purchase consideration
Week 2	Accounting in books of transferor and transferee co.
Week 3	Inter company owings, inter company stock
Week 4	Problem of fraction shares
Week 5	Liquidation of company: Liquidator final statement of account.
Week 6	Liquidator remuneration, removing of disparity among shareholders
Week 7	Distribution of surplus, Statement of affairs
Week 8	Financial reporting for financial institutions
Week 9	Final Accounts of Banking Companies, Performa of P/L
Week 10	Accounting treatment related to P/L
Week 11	Performa of balance sheet, explanation of schedules
Week 12	Accounting treatment related to balance sheet
Week 13	Accounts of Holding Companies: Consolidated balance sheet.
Week 14	Cost of control, Minority interest
Week 15	Pre acquisition and post acquisition profits
Week 16	Deb., Preference shares, dividend treatment
Week 17	Revision
Week 18	Revision

Subject :Taxation Law

Class: B.Com. 6th Sem.

Name of lecturer: sh. Praveen gupta

Week of Month	Topics/Chapters to be covered
Week 1	Rebate & Relief of Tax,
Week 2	computation of Total income and Tax liability of individuals.
Week 3	Filling and Filing of return (ITR – I and II)
Week 4	Assessment of Hindu Undivided Families
Week 5	Assessment of Firms
Week 6	Association of Persons.
Week 7	Income Tax authorities & their powers;
Week 8	procedure for assessment;
Week 9	Deduction of Tax at Source (TDS);
Week 10	advance payment of tax.
Week 11	Recovery
Week 12	refund of tax
Week 13	appeals & revision
Week 14	Penalties
Week 15	Offences
Week 16	prosecutions.
Week 17	Revision
Week 18	Doubts revision

Class: B.Com. 6t h Sem.

Subject : Cost Accounting

Name of lecturer: sh. Praveen gupta

Week of Month	Topics/Chapters to be covered
Week 1	Process Costing : Meaning; Uses; Preparation of process account,
Week 2	Abnormal Wastage, Abnormal Effectiveness;
Week 3	Joint - Product and By - Product: Main methods of apportionment of Joint cost.
Week 4	Inter process profits.
Week 5	Contract Costing – meaning, main features,
Week 6	preparation of contract account, Escalation clause;
Week 7	contract near completion; cost plus contract. Job and batch costing.
Week 8	Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool
Week 9	limitations of budgetary control, forecasts and budgets, installation of budgetary control system,
Week 10	classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and
Week 11	responsibility accounting.
Week 12	Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard
Week 13	cost, cost variances, direct material and direct labour only.
Week 14	Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost
Week 15	volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision-
Week 16	making and steps involved, determination of sales mix, make or buy Decisions.
Week 17	Revision
Week 18	Revision

Subject : Accounting for Financial Management**Name of lecturer: Dr. Parul Gupta****Class: B.Com. 6th sem**

Week of Month	Topics/Chapters to be covered
Week 1	Nature of Financial Management : Scope of Finance, Finance functions,
Week 2	Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization,
Week 3	Objective of financial Management, Finance and related disciplines, Financial planning
Week 4	Working Capital Management : Meaning, nature and planning of Working Capital
Week 5	Permanent and variable Working Capital ,Balanced working position, determinates of working Capital,
Week 6	Issues of working Capital Management. Management of cash
Week 7	Marketable Securities and Receivables Management.
Week 8	Cost of capital : Significance and determination, capitalisation;
Week 9	leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.
Week 10	Capital structure theory and policy: Relevance of capital structure;
Week 11	Net income and traditional views, Irrelevance of capital structure;
Week 12	NOI Approach and the MM Hypothesis without taxes,
Week 13	capital structure planning and policy.
Week 14	Dividend Theory and Policy : Issues in dividend policy
Week 15	Walter's and Golden's model of dividend relevance objections of dividend policy,
Week 16	considerations in dividend policy, stability of dividends,forms of dividend.
Week 17	Revision
Week 18	Revision

Class: B.Com. 6th Sem.

Subject : Auditing

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topics/Chapters to be covered
Week 1	Auditing : Meaning, principles,scope,necessity
Week 2	Objectives, importance,limitations
Week 3	Types of Auditing.
Week 4	Audit Process: internal control, internal check & internal audit, audit programmer.
Week 5	Routine checking and vouching
Week 6	Verification of assets
Week 7	Verification of liabilities
Week 8	Valuation of assets
Week 9	Appointment of company Auditors, their powers.
Week 10	Duties, Liabilities.
Week 11	Audit of depreciation and reserves,
Week 12	Divisible profits & dividends.
Week 13	Audit report: Meaning, objectives, contents.
Week 14	Audit Report types, Specimen of clean report.
Week 15	Qualified report
Week 16	Investigation : Meaning, Nature and objectives.
Week 17	revision
Week 18	revision

Subject: Goods and Service Tax**Class: B.Com. 6th Sem.****Name of lecturer: Ms. Pooja Batra**

Week of Month	Topics/Chapters to be covered
	Introduction: - Salient feature of GST, Benefit of GST,
Week 2	Supply under GST:- Meaning and scope of supply
Week 3	levy and collection including reverse charge mechanism
Week 4	Exemption from GST; Composition Scheme
Week 5	Place of Supply:- Within state/Union territory, Interstate,
Week 6	Time of Supply of goods and services; Value of supply including valuation rules; Input tax credit:- Eligibility and
Week 7	Input tax credit:- ITC in case
Week 8	ITC in case of banking company and financial institutions,
Week 9	Reversal of ITC on switching to composition levy or exit from tax-paying status,
Week 10	Registration;
Week 11	Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note,
Week 12	bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way
Week 13	Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping,
Week 14	Assessment and Audit;
Week 15	Customs Act 1962:
Week 16	Customs duty: Important definitions,
Week 17	types, importance, documents required for import and export
Week 18	Revision

Subject : International Marketing

Name of lecturer: Ms. Sweety goyal

Class: B.Com. 6th Sem.

Week of Month	Topics/Chapters to be covered
Week 1	International Marketing:
Week 2	Nature and Concept; Domestic Vs International Marketing;
Week 3	Opportunities and Challenges formarketing in International Environment
Week 4	Foreign market selection and entry modes.
Week 5	Product Planning and Pricing:
Week 6	International product life cycle research and informations;
Week 7	Product designing and packaging; Pricing
Week 8	process and methods; International price quotations and payment terms.
Week 9	International Distribution:
Week 10	Channel structure and selection decisions
Week 11	Managing channel conflicts; Selection and appointment of foreign sales agents;
Week 12	Basic export procedure and documentation.
Week 13	Product Promotion:
Week 14	Methods of International product Promotion; challenges in International advertising and media
Week 15	strategy; Web marketing;
Week 16	Organising trade fairs and exhibitions.
Week 17	Revision
Week 18	Revision

Lesson Plan
Name of College: Govt. College for Women, Narnaul
Academic Session: 2023-2024 Semester: ODD

Subject: Statistical Analysis for Business

Class M.com 1st

Name of lecturer: Dr. Manmeet Kaur

Week of Month	Topics/Chapters to be covered
Week 1	Multiple Regression and Correlation Analysis
Week 2	Probability Distribution – Binomial Distribution, Poison Distribution
Week 3	Normal Distribution and Application of Binomial Distribution, Poison Distribution and Normal Distribution to Business
Week 4	Statistical Inference – Test of Hypotheses
Week 5	Large Sample Test
Week 6	Large Sample Test
Week 7	Small Sample Test – Z Test, T-Test
Week 8	Small Sample Test – Z Test, T-Test
Week 9	Analysis of Variance –Introduction, Assumption, Techniques of Analysis of Variance – One Way Classification
Week 10	Two Way Classification, F Test, Introduction of Non – Parametric Tests
Week 11	Sign-Test, Wilcoxon Sign-Rank Test, Wald- Walfowitz Test
Week 12	Kruskal Wallis – H Test, The Mann Whitney Test, Run Test, Median Test
Week 13	Association of Attributes: Criterion of Independence, Consistency of Data
Week 14	X ² –Test : Conditions for Apply X ² - Test, Yate’s Correction
Week 15	X ² –Test : Conditions for Apply X ² - Test, Yate’s Correction
Week 16	Uses of X ² Test, Additive Property of X ² , Misuse of Chi-Square Test and Its Limitations

Name of lecturer: Dr. Manmeet Kaur

Week of Month	Topics/Chapters to be covered
Week 1	Management Accounting-An Introduction: Nature & Scope, Techniques, Utility; Limitations;
Week 2	Essentials for Success. Management Accountant: Position, Role and Responsibility;
Week 3	Financial Statements: Analysis and interpretation - Forms and nature of financial Statements;
Week 4	Uses and Limitations, types and tools of analysis- Comparative Financial Statements, Common
Week 5	Size Statements, Trend Percentages.
Week 6	Accounting Ratios- Classification; Profitability ratios; Turnover Ratios; Solvency Ratios"
Week 7	Analysis of Capital Structure; Ratios as Predictors of Insolvency, Significance, limitations and
Week 8	Significance, limitations and interpretation of Ratio Analysis.
Week 9	revision and doubt
Week 10	Funds Flow Statement- Concept; Uses; Preparation
Week 11	Cash Flow Statement-Objectives; Sources and Application;
Week 12	Preparation of Statement as per Indian Accounting Standard 3.
Week 13	Responsibility Accounting –
Week 14	prerequisites and Utility, Transfer Pricing : Concept and Methods.
Week 15	Quality Costing & Total Quality Management (TQM);
Week 16	Life Cycle Costing, Learning Curve

Class: M.Com. 1st

Subject :Management Concept & Organizational Behaviour

Name of lecturer: Ms. Sweety Goyal

	Topics/Chapters to be covered
Week 1	Unit-1. Schools of Management Thought: Scientific, process, human behavior and social
Week 2	system school; Decisions theory school; Quantitative and system school; Contingency theory of
Week 3	management; Managerial skills. Managerial Functions:
Week 4	Unit-2 Motivation: Process of motivation; Theories of motivation- need hierarchy
Week 5	theory, theory X and Y, two factor theory, ERG theory,McClelland"s learned need theory, Victor
Week 6	Vroom`s expectancy theory, Adams equity theory
Week 7	Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory,Fiedler"s
Week 8	contingency theory; Harsey and Blanchard"s situational theory;Managerial grid; Likert"s four
Week 9	systems of leadership.
Week 10	Unit-3 Organisational Behavior: Organisational behavior- concept and significance;
Week 11	Relationship between management and Organisational behavior; Emergence and ethical
Week 12	perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
Week 13	Unit-4 Organisational Conflict: Dynamics and management; sources, patterns, levels, and types
Week 14	of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional
Week 15	organisational conflicts; Resolution of conflict.
Week 16	Organisational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention.

Name of lecturer :Dr. Parul Gupta

Class: M.Com. 1st: Subject : Managerial Economics

Week of Month	Topics/Chapters to be covered
Week 1	Managerial Economics: Nature, scope and applications of managerial economics
Week 2	Basic concepts of economics used in managerial decision making:
Week 3	Analysis, Opportunity Cost, Discounting Principal, Time Perspective.
Week 4	Demand Analysis: Determinants of Demand
Week 5	Law of demand; Elasticity of Demand; Demand Estimation and Forecasting.
Week 6	Consumer Equilibrium: Cardinal Approach and Ordinal Utility Approach.
Week 7	Supply Decisions: Law of Supply, Elasticity of Supply.
Week 8	Theory of Production: Production Function, Law of variable proportions, Production Function with two
Week 9	Revision
Week 10	Variable Inputs, Laws of Returns to Scale,
Week 11	Economies & Diseconomies of large scale Production.
Week 12	Cost of Production: Cost Concepts and types of cost,
Week 13	Short Run & Long Run Cost Function, Learning Curve.
Week 14	Price-Output decisions:
Week 15	Market Classification,
Week 16	Equilibrium of a Firm.

Week of Month	Topics/Chapters to be covered
Week 1	Human Resource Management- Introduction, Nature, Scope, Objectives and importance of Human
Week 2	Resource; Managerial and Operative Functions of Human Resource Manager, Recent Trends in
Week 3	Recruitment and selection-
Week 4	Recruitment. Selection: Concept and Procedure
Week 5	Training:
Week 6	Training programme, Principles of Training. Development:
Week 7	Management Development: (MD), Methods of M.D and Principles of M.D.
Week 8	Employee Morale: Concept, Nature and significance of morale, Determinants and measurement of
Week 9	morale.
	Productivity: Concept and significance of productivity, Measurement of Productivity, Factors
Week 10	influencing Industrial productivity, measures to improve productivity, relationship between morale
Week 12	W.P.M): Concept, Need, Objectives and Forms of W.P.M ;
Week 13	Pre-requisites of effective participation; Profit sharing and Co-partnership
Week 14	Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and
Week 15	development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions
Week 16	Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India,

Class: M.Com. 1st Name of lecturer: Ms. Pooja Batra
Subject : Value Education

Week 1	Unit-1: Value Education-Meaning and Nature: Concept of Value and Value
Week 2	Objectives of Value Education, Need and Importance of Value
Week 3	Education, Nature of Value Education.
Week 4	Unit-2: Dimensions of Value Education: Family and Value Education, Society
Week 5	Value Education, Politics and Value Education
Week 6	Religious and Cultural aspects
Week 7	Economic and Environmental aspect of Value Education.
Week 8	Unit-3: Sources of Value Education:Sources of Value Education: Teaching of Values from Hinduism- Ved,
Week 9	Upnishad, Geeta, Chanakya Niti, Shukra Niti, Ram Charit Manas
Week 10	Reference of Jainism, Budhism, Christianity of Islam from the Teaching of Values.
Week 12	Unit-4: Leading Philosophers and Thinkers: Mahatma Gandhi, Swami
Week 13	Vivekananda, Lokmanya Tilak,
Week 14	RadhaKrishanan, Taigore, HeMCandra
Week 15	Vikramaditya,
Week 16	Rao Tularam, Bal Mukund Gupt.

Name of lecturer: Ms. Sweety Goyal

Class: M.Com. 1st , Subject : Advance Accounting

Week of Month	Topics/Chapters to be covered
Week 1	Advanced Issues in Partnership Accounts- Admission, Retirement and Death of a Partner,
Week 2	Dissolution of Partnership Firms, Consequences of Insolvency of a Partner. Sale of Partnership
Week 3	Firm to a Company, Conversion of Partnership Firm into Company.
Week 4	Financial Statements of Not for Profit Organisatio
Week 5	Accounting for Educational Institutions.Accounts from Incomplete Records.
Week 6	doubts and revision
Week 7	Accounts for Special Transactions- Hire Purchase and Installment sale Transactions,
Week 8	VoyageAccounts, Departmental Accounts
Week 9	Branch Accounts including Foreign Branch.
Week 10	Self Balancing System- Sectional Balancing,
Week 11	Various ledgers to be maintained in self balancingledger system.
Week 12	Accounting in Computerized Enviornment
Week 13	Salient features and significance, Concept of grouping of accounts, Codification of accounts,
Week 14	Maintaining the hierarchy of ledger, ,
Week 15	Accounting packages and consideration for their selection
Week 16	Generating Accounting Reports.

Name of lecturer: Dr. Manmeet Kaur
Subject : Advanced Cost Accounting
Class: M.Com. 3rd sem

Week of Month	Topics/Chapters to be covered
Week 1	Inventory system: turnover of material: ABC analysis; VED analysis; JIT, aims and objectives
Week 2	Methodology in implementation of JIT, Impact of JIT on Production Price. JIT's effect on costing System
Week 3	Material Requirement Planning (MRP-I), aims, methodology,
Week 4	Requirement for Implementation of MRPI, MRPI and Inventory Management.
Week 5	Manufacturing resource planning (MRP II), Evolution, essential elements. Enterprise resource
Week 6	planning (ERP), Lean Accounting, Back flush Costing, Conditions for adopting Back flush
Week 7	Costing, different types of back flush Costing, Accounting for Variances,
Week 8	revision and doubts
Week 9	disposition of variances, difficulties in backflush costing, backflow costing in JIT system.
Week 10	Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products.
Week 11	Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm
Week 12	comparison, Need for Inter Firm Comparison. Requirements of an Inter firm Comparison
Week 13	Types of Comparison. Cost records, Integral system,
Week 14	preparation of accounts under integral system. Nonintegral system,
Week 15	preparation of accounts under non-integral system-
Week 16	Benefits and limitations of integral and non-integral systems.

Class: M.Com.3rd sem

Subject: Investment management

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topics/Chapters to be covered
Week 1	Investment introduction
Week 2	Investment avenues
Week 3	concept and Measurement of Investment risk and return
Week 4	Identification of Investment Opportunities
Week 5	Speculation, Gambling and Investment activities
Week 6	Efficient Market theory or Hypothesis
Week 7	Efficient Market theory or Hypothesis
Week 8	Dow theory, Charting techniques,
Week 9	volume indicators
Week 10	Company Analysis
Week 11	Industry Analysis
Week 12	Economy Analysis,
Week 13	Trading mechanism in Bombay Stock Exchange
Week 14	Trading mechanism in Bombay Stock Exchange
Week 15	Derivatives
Week 16	Option Contract

Class: M.Com.3rd sem

Subject: Accounting Theory and Financial Reporting

Name of lecturer: Dr. Parul Gupta

Week of Month	Topics/Chapters to be covered
Week 1	Development; Approaches to Accounting Theory;
Week 2	Methodology to develop Accounting Theory,
Week 3	Accounting Concepts and Postulates, GAAP
Week 4	Accounting Standards: Concept and Benefits;
Week 5	; Stages and Process of Standards settings in India,
Week 6	IFRS: History, Objectives,; Convergence of Indian Accounting Standards with IFRS: Current
Week 7	Status and Challenges; Harmonization in Accounting and Reporting;
Week 8	Accounting Standards issued by ICAI (including Ind AS as per IFRS): Brief Overview.
Week 9	Financial Disclosures and Reporting: Concepts, Objectives and History, Corporate Annual
Week 10	Report, Segment Reporting,
Week 11	interim Financial Reporting
Week 12	Integrated Reporting.
Week 13	Contemporary Issues in Accounting and Reporting
Week 14	Human Resource Accounting, Accounting for Price-Level Changes,
Week 15	, Value Added Accounting Reporting
Week 16	Forensic Accounting and Reporting.

Lesson Plan
Name of College: Govt. College for Women, Narnaul
Academic Session: 2023-2024

Subject: Accounting for Managerial Decisions

Class: M.Com. 2nd Sem.

Name of lecturer: Dr. Parul Gupta

Week of Month	Topics to be Covered
Week 1	Budgetary Control: Managerial Control Process;
Week 2	Benefits; Limitations; Installation of the System; Classification of the Budgets;
Week 3	Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting
Week 4	Base Budgeting Standard Costing and Variance Analysis: Types of Standards, Advantages; Limitations
Week 5	Setting of standards; Analysis of different types of material, labour, overhead and Sales Variances.
Week 6	Marginal Costing and Break even analysis: Marginal Cost; Marginal Costing Vs. Differential Costing,
Week 7	Marginal Costing Vs. Absorption Costing; Contribution Analysis; Different types of Break-even Points
Week 8	Charts; Cost – Volume- Profit Analysis, Key Factor Analysis.
Week 9	Decisions Involving Alternate Choices: Cost Concepts Associated with Decision making;
Week 10	Evaluation Process; Specific Management Decisions – Make or buy; Expand or Contract; Change vs.
Week 11	Change vs. Status Quo, Exploring New Markets; Optimum Product Mix,
Week 12	Adding and Dropping a Product, Shut-Down Point
Week 13	Capital Budgeting- Concept; nature, need, importance, Managerial Uses;
Week 14	Components; Terminology used in Evaluating; Capital Expenditures; Appraisal Methods – Pay Back Period; its variants. Accounting rate
Week 14	Pay Back Period; its variants. Accounting rate of return; Discounted Cash Flow Methods
Week 15	Capital Rationing; Analysis of risk and uncertainty in capital budgeting. Inflation and Capital Budgeting.
Week 16	Lease Financing – Operating and Financial Lease, Lease or buy decision; Evaluation of Lease methods; Balance score cards-Concepts, Objectives and perspectives.
Week 17	Revision
Week 18	Revision

Class: M.Com. 2nd Sem.

Subject: Financial Management

Name of lecturer: Ms. Pooja Batra

Week of Month	Topics to be Covered
Week 1	Meaning of Financial Management, Traditional and Modern Concept of Financial
Week 2	Management, Basic Principles of Financial Management, Functions, Scope and Objectives of
Week 3	Financial Management. Organisation of Finance Functions.
Week 4	Financial Planning: Over capitalization and under capitalization- Meaning and Causes, impact of
Week 5	over and under capitalization on a firm and their resolutions.
Week 6	Cost of Capital; Definition and concepts, Explicit and implicit cost, Dividend approach And
Week 7	CAPM approach, Types of Weights and Measurement of Weighted Average cost of capital,
Week 8	Computation of equilibrium market price of equity shares and debentures when growth rate of
Week 9	dividend and interest rate is not constant.
Week 10	Concept of Operating , Financial and Combined Leverage. Indifference level of EBIT, ROI-ROE
Week 11	Analysis, EBIT-EPS analysis.
Week 12	Capital Structure Theories, Taxation and Capital Structure, Planning the capital structure, Factors
Week 13	affecting capital structure, Assessment of Debt Capacity of a firm.
Week 14	Theories of Dividends-Walter Model, Gordon Model, Radical Model, Modigliani and Miller
Week 14	Hypothesis, Factors affecting dividend policy, Stock Dividend and Stock Spilt
Week 15	Working Capital Management, Concept, Need, Determinants, Finance Mix for working capital,
Week 16	Estimating working capital needs, Management of Cash and Marketable Securities, Receivables, Management and Inventory Management, Sources of Working capital financing.
Week 17	Revision
Week 18	Revision

Class: M.Com. 2th Sem

Subject: Banking and Financial Institutions

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topics to be Covered
Week 1	Brief Overview of Indian financial system. Types of banks.
Week 2	Reserve Bank of India: Functions; Role and monetary policy management.
Week 3	Banking sector reforms in India: Basel norms.
Week 4	Risk management, NPA management
Week 5	Financial markets: Money market; Capital market.
Week 6	Government securities market
Week 7	Finance Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies
Week 8	Mutual Funds; Pension Funds.
Week 9	Overview of Financial inclusion.
Week 10	Digitisation of banking and financial services.
Week 11	Internet banking; Mobile banking
Week 12	Digital payments systems
Week 13	Insurance: Types of insurance- Life and Non-life insurance
Week 14	Risk classification and management, Factors limiting insurability of risk.
Week 15	Re insurance, Regulatory framework of insurance.
Week 16	IRDA and its role.
Week 17	Revision
Week 18	Revision

Subject: Business Environment**Class: M.Com. 2nd Sem.****Name of lecturer: Sh. Praveen Gupta**

Week of Month	Topics to be Covered
Week 1	Concept of Business Environment and its significance,
Week 2	internal and external; Techniques of environmental scanning and monitoring.
Week 3	Consumerism in India; Consumer Protection Act.
Week 4	Competition Policy and Competition Act;
Week 5	Economic Reforms in India (LPG)-Liberalization, Privatization
Week 6	Disinvestment of Public Enterprises, Globalization.
Week 7	Fiscal Policy; Monetary Policy; Problem of NPA in the Banking Sector; SEBI
Week 8	Problem of NPA in the Banking Sector; SEBI functions, Objectives and Powers;
Week 9	Government Business Relationship:- Roles of government in business; Economic
Week 10	Economic Implications of Indian Constitution- Preamble, Directive Principles of State Policy,
Week 11	Fundamental Rights, Centre-state relationship;
Week 12	Foreign Investment Policy; FEMA.
Week 13	Small Scale Industries – Importance, Problems and Policies;
Week 14	Industrial Sickness– problem, magnitude and remedies
Week 15	Multinational Corporations and its role; EXIM Policy (Latest)
Week 16	RTI Act and its salient features Right and duties of pio and apio, revision and doubts
Week 17	Revision
Week 18	Revision

Subject: Business Research Methods

Class: M.Com. 2nd Sem.

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topics to be Covered
Week 1	Business research; its concept, nature, need and managerial value of business research;
Week 2	understanding of concepts,
Week 3	constructs and variables, Types of research-Exploratory research,
Week 4	Descriptive Research and Causal research,
Week 5	Steps involved in research process and structure of a research proposal
Week 6	Research design – concept and types – exploratory, descriptive, and experimental;
Week 7	sampling design; techniques, factors influencing sample size,
Week 8	measurement – concept, measurement scales
Week 9	Types and construction of scales and reliability and validity aspects in measurement
Week 10	Non-Parametric Tests for Business Research- Sign test,
Week 11	Wald wolfo witz test run test for randomness, The Mann- Whitney U-Test
Week 12	Kruskal Wallis H-Test, Median Test,
Week 13	Kolmogrov Smirnov (K-S Statistics) Test.
Week 14	Analysis of Variance: Introduction, assumptions,
Week 14	Techniques of Analysis of Variance ,F-Test.
Week 15	Research Report-Ingredients
Week 16	constructions of research report; Citation & Reference, Procedure of preparation of reference and bibliography
Week 17	Revision
Week 18	Revision

Subject: Marketing Management**Class: M.Com. 2nd Sem.****Name of lecturer: Dr. Parul Gupta**

Week of Month	Topics to be Covered
Week 1	Introduction: Concept, nature, scope and importance of marketing, Understanding of Consumer
Week 2	Behaviour, Market Segmentation and targeting, Marketing Mix
Week 3	Product Decisions: Product line and product mix; Branding;
Week 4	Packaging and labeling; Product life-cycle- strategic implications;
Week 5	New product development and consumer adoption process.
Week 6	Brand Equity: Meaning of Brand Equity,
Week 7	Brand Equity Models, Building Brand Equity,
Week 8	Measuring Brand Equity. Managing Brand Equity,
Week 9	Devising a Branding Strategy, Customer
Week 10	Equity, Differentiation Strategies.
Week 11	Pricing Decisions: Factors affecting price determination; Pricing policies and strategies;
Week 12	Promotion Decisions; Communication process
Week 13	Promotion mix advertising, personal selling, sales promotion, publicity and public relations;
Week 14	Determining advertising budget; Copy designing and its testing; Media selection; Advertising
Week 14	effectiveness; Sales promotion – tools and techniques
Week 15	Distribution Channels and Physical Distribution Decisions: Nature, functions and types Of
Week 16	Retailing and wholesaling. Decision – areas in the Management of Physical Distribution.
Week 17	Revision
Week 18	Revision

Subject: Corporate Governance

Class: M.Com. 4th Sem.

Name of lecturer: Ms.Pooja Batra

Week of Month	Topics to be Covered
Week 1	Conceptual Framework of Corporate Governance: Introduction and History,
Week 2	Managing Vs Governing, Ownership and Governance:
Week 3	Ownership related issues in India, Whistleblowing and Governance,
Week 4	Whistleblowing and Governance, Theories of Corporate Governance. Good Corporate Citizen
Week 5	Codes and Reports on Corporate Governance: Cadbury Report (U.K.) ; OECD Principles
Week 6	OECD Principles of Corporate Governance;
Week 7	International Corporate Governance Framework; Sarbanes-Oxley Act
Week 8	2002; Reports of K.M. Birla Committee,
Week 9	Narayana Murthy Committee and Kotak Committee,
Week 10	SEBI's Guidelines and Clause 49 for Corporate Governance.
Week 11	Board and Governance: Corporate Board: Types and Powers, Board Diversity,
Week 12	Different Roles of Directors: Executive Directors, Non Executive Directors,
Week 13	Non Executive Independent Directors, MD or CEO;
Week 14	Improving Governance through Committees: Audit,
Week 14	Remuneration, Nomination, Shareholders Grievance Committees etc.
Week 15	Corporate Governance Reporting, Governance Practices for Twenty First Century;
Week 16	Conformance Vs Performance; Corporate Governance Ratings: Merits and Limitations;
Week 17	Revision
Week 18	Revision

Subject: Strategic Management**Class: M.Com. 4th Sem.****Name of lecturer: Ms. Pooja Batra**

Week of Month	Topics to be Covered
Week 1	Strategic Management , Strategic Management Process: defining strategy,
Week 2	levels of approaches to strategic decision
Week 3	making, process of strategic management, roles of strategies,
Week 4	roles of strategies, mission and objectives, strategic
Week 5	strategic business environment – concept, components and appraisal
Week 6	Organization appraisal and strategy formulation:
Week 7	structuring organizational appraisal, SWOT analysis formulation
Week 8	corporate level strategies and business strategies,
Week 9	strategy analysis and choice – the process, BCG matrix
Week 10	GE matrix, SPACE approach, and strategic plan
Week 11	Strategy implementation: aspects, structures,
Week 12	design and change; behavioural implementation
Week 13	behavioural implementation – leadership,
Week 14	culture, value and ethics
Week 14	Functional implementation: functional strategies, plans and policies;
Week 15	marketing; financial, personal, operations, its plans and policies;
Week 16	strategic evaluation and control – an overview
Week 17	strategic evaluation and control, techniques of strategic evaluation and control
Week 18	Revision

Subject: Global Business Environment and Trade**Class: M.Com. 4th Sem.****Name of lecturer: Sh. Praveen Gupta**

Week of Month	Topics to be Covered
Week 1	International Business: - An overview; Domestic versus International Business;
Week 2	Major risks and challenges of International Business; International Business Environment-
Week 3	Components and determinants; stages of internationalization of business;
Week 4	international business approaches, concept of globalization.
Week 5	Modes of entering into international business
Week 6	Foreign market entry strategies; country evaluation and selection;
Week 7	factors affecting foreign investment decisions;
Week 8	impact of FDI on home and host countries; types and motives for foreign collaboration
Week 9	control mechanisms in international Business, India"s FDI policy;
Week 10	foreign exchange; Balance of payments;
Week 11	Global Trading and Investment Environment: World trade in goods and services –
Week 12	Major trends and developments; World trade and protectionism –Tariff and non-tariff barriers;
Week 13	Government intervention in international trade; India"s foreign trade policy
Week 14	Regional Economic Integration: Levels of Regional Economic Integration;
Week 14	Trade creation and diversion effects;
Week 15	Regional Trade Agreements: European Union (EU), ASEAN,
Week 16	SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD
Week 17	Revision
Week 18	Revision

Subject: Advanced Accounting-1**Class: M.Com. 4th Sem.****Name of lecturer: Dr. Parul Gupta**

Week of Month	Topics to be Covered
Week 1	Financial Statements of Banking Companies including Capital Adequacy Norms,
Week 2	Preparation of Financial Statements of Insurance and Electricity Companies
Week 3	Accounts for Corporate Restructuring-Amalgamation,
Week 4	Absorption and Reconstruction (External and Internal).
Week 5	AS-14 on Accounting for Amalgamation.
Week 6	Accounts of Holding Companies-Computation of Pre and Post Acquisition Profits,
Week 7	Minority Interest and Preparation of Consolidated Balance Sheet.
Week 8	AS-21 On Consolidated Financial Statements.
Week 9	Liquidation of Companies- Preparation of Liquidator"s Final Statement of Account.
Week 10	Government Accounts: General Principal,
Week 11	Indian Audit and Accounts Department,
Week 12	Comptroller and Audit General of India, Public Accounts Committee,
Week 13	Consolidation of funds, Compilation of accounts;
Week 14	Elementary knowledge of Indian Accounting Standards: AS-1(Disclosure of Accounting Policies
Week 14	AS-2(Valuation of Inventories), AS-4(Contingencies and Events after Balance Sheet
Week 15	AS-6(Depreciation Accounting), AS-7(Construction Contracts),
Week 16	AS-9(Revenue) revision and doubts
Week 17	Revision
Week 18	Revision

Subject: Management of Financial Services

Class: M.Com. 4th Sem.

Name of lecturer: Ms. Sweety Goyal

Week of Month	Topics to be Covered
Week 1	Financial Services: Meaning, Scope, Classification of Financial Services,
Week 2	Challenges for Financial Service sector & Present Scenario.
Week 3	Risk Management in Financial Services-Concept of Risk, Types, Tools for Risk Management.
Week 4	Merchant Banking: Concept and Nature, Functions of Merchant Bankers, Merchant Banking
Week 5	Regulations, Features of Merchant Banking in India.
Week 6	Mutual Funds: Concept and Origin, Types of Mutual Funds, Organisation and Operation of Mutual Funds
Week 7	Importance, Net Asset Value(NAV), Risk Associated with Mutual Funds,
Week 8	General Guidelines and selection of Funds, Reasons for slow growth.
Week 9	Credit Rating: Concept, Functions of Credit Rating, Benefits, Rating Process, Types of Rating,
Week 10	Credit Rating Agencies in India, Practical Problems of Credit Rating, Future of Credit Rating in India.
Week 11	Debt Securitisation : Concept, Objectives, Securitisable Assets, Modus Operandi of
Week 12	Securitisation, Benefits, Conditions for Successful Securitisation.
Week 13	Housing Finance: Introduction, National Housing Banks,
Week 14	Housing Finance System and New Development.
Week 14	Credit Cards: Concept, Types of Credit Cards, Benefits, Demerits, Credit Card Business in India
Week 15	Credit Card Business in India and its Future Prospects.
Week 16	Factoring and Forfaiting: Meaning of Discounting, Factoring and Forfaiting; Factoring Functions types of Factoring, Modus operandi, Cost and Benefits, Factoring vs. Discounting, Factoring
Week 17	Revision
Week 18	Revision

Class: M.Com. 4th Sem.
Subject: Cost Management
Name of lecturer: Sh. Praveen gupta

Week of Month	Topics to be Covered
Week 1	Cost Control, importance of Cost Control, elementary of a Cost Control Scheme,
Week 2	Cost Control Techniques, Cost Control in Individual Cost Elements, Cost reduction, Cost Reduction
Week 3	Cost reduction process, Tools and techniques of Cost reduction. Value Analysis, Types of Value,
Week 4	Procedures of Value Analysis, Relationship between value, function and cost,
Week 5	Techniques of value analysis developed by Lawrance D. Miles.
Week 6	Activity based Costing (ABC), Inadequacies of traditional methods of overhead
Week 7	absorption. Under costing and over costing, Product-Cost-Cross subsidization, Cost Hierarchies,
Week 8	Cost Drivers and cost pools, implementing ABC system for cost management and profitability,
Week 9	Kaplan and Cooper"s approach to ABC.
Week 10	Productivity, Concept, Measurement of Productivity, Productivity of Material, Labour
Week 11	Labour and other Factors, Productivity of Management Resources,
Week 12	Importance of Human Factor in Productivity Drive, Productivity and Profitability.
Week 13	Supply chain Analysis, Key Success Factors, Value chain analysis,
Week 14	Steps in Value Chain analysis, Value Chain Analysis for assessing competitive advantage.
Week 14	Target Costing, origin, steps or stages in target costing, traditional vs. target costing,
Week 15	target costing process, impact of target costing on profitability. Kaizen, Concept,
Week 16	Procedure for implementation, evaluation, Kaizen Costing. Business Process Outsourcing (BPO),
Week 17	Revision
Week 18	Revision