PREM CHAND MARKANDA S.D. COLLEGE FOR WOMEN, JALANDHAR CITY

Re-accredited 'A+' grade (2nd Cycle) by NAAC Bangalore

PG DEPARTMENT OF COMMERCE AND MANAGEMENT

SESSION: 2025-26

EVEN SEMESTER

TEACHING LESSON PLANS

Master of Commerce
(A two year post graduate course)

Program Outcomes

PO No.	Upon Completion of the M. Com Degree Programme, the graduates will be able to:
PO.1	To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.
PO.2	To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of business.
PO.3	To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
PO.4	To enable a student well versed in national as well as international trends.
PO.5	To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
PO.6	To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

Program Specific Outcomes (PSO) for M. Com

PSO No.	Upon Completion of the M. Com Degree Programme, the graduates will be able to:
PSO.1	Cultivate the broad knowledge of business namely, Financial, taxation, managerial, marketing, and legal issues.
PSO.2	Understand the business practices and principles relating to Financial, Cost, Management and Corporate Accounting
PSO.3	Develop the skills required for Corporate Businesses, Professional Practices and Entrepreneurial initiatives.
PSO.4	Be knowledgeable and skillful in launching independent enterprises in adherence to sound ethical values of business.
PSO.5	Involve in socially relevant research to solve complex problems in future business endeavours.

SEMESTER-II:

Course Code	Course Title	L+T+P	Total Marks	Total Credits
MCO02001T	Corporate Financial Accounting and Auditing	4+0+0	100	4
MCO02002T	Financial Management	4+0+0	100	4
MCO02003T MCO02004L	Research Methodology	3+0+2	100	4
MCO02005T	Marketing Management	4+0+0	100	4
MCO02006T	Human Resource Management	4+0+0	100	4
MCO02007L	Viva voce	-	50	2
	Total Credits			22

SEMESTER – IV:

Course Code	Course Title		L+T+P	Total Marks	Total Credits
MCO04001 T	International Accounting		4+0+0	100	4
MCO04002 T	E-Commerce		4+0+0	100	4
MCO04003 L	Viva voce		-	50	2
	Group I	Course 1	4+0+0	100	4
		Course 2	4+0+0	100	4
		Course 3	4+0+0	100	4
	Total Credits				22

***Note: Any one of the following groups, each having three papers.**

Group A: Accounting and Finance

MCO04004 T	International Financial Management	4+0+0	100	4
MCO04005 T	Financial Markets and Financial Services	4+0+0	100	4
MCO04006 T	Corporate Tax Law and Planning	4+0+0	100	4

Group D: Marketing Management

MCO04013 T	Advertising and Sales Management	4+0+0	100	4
MCO04014 T	Brand and Distribution Management	4+0+0	100	4
MCO04015 T	Services Marketing	4+0+0	100	4

Teaching Plan
Session:2025-26
Even Semester
Subject: Corporate Financial Accounting and Auditing
Class– M.COM SEM- II
Faculty Name – Mrs. Rajni Kapoor

Sr. No.	Topic	Duration	Teaching Tools
1	Company Final Accounts–Requirements of Companies Act, 2013.	January	• Greenboard • Assignments • Group Discussions
2	Form and contents of Profit and loss account statement and balance sheet.	February	• Greenboard • Assignments • Group Discussions
3	Managerial remuneration. Meaning of profit. Divisible profits.		• Greenboard • Assignments • Group Discussions
4	Valuation of goodwill, different approaches such as super profit, annuity and capitalization approach.	March	• Greenboard • Assignments • Group Discussions
5	Valuation of shares; different approaches such as book value and earnings approach.		• Greenboard • Assignments • Group Discussions
6	Understanding the concept and rationale of Financial Audit, Cost Audit, Management Audit, Internal Audit, Proprietary Audit, Efficiency Audit and Audit by C. and A.G	April	• Greenboard • Assignments • Group Discussions
7	Statutory Auditor–Appointment qualifications, removal. Duties and liabilities of auditor. Code of conduct and ethics, professional misconduct of statutory auditor.		• Greenboard • Assignments • Group Discussions
8	Meaning, Objectives and scope of cost audit. Cost Auditor, his appointment, duties liabilities. Cost audit report; Meaning, objectives and scope of management audit. Appointment and qualifications of management Auditor.		• Greenboard • Assignments • Group Discussions
9	Audit of management functions such as planning, organizing and control. Audit of functional areas–production, personnel marketing finance and accounting.	May	• Greenboard • Assignments • Group Discussions

Couse Outcomes

CO1	Learn to maintain accurate financial records for corporations.
CO2	Understand how to create financial reports for companies.
CO3	Develop skills to interpret and analyze financial data for corporate decision-making.
CO4	Grasp the fundamental principles and concepts of auditing.
CO5	Learn various methods and techniques used in conducting audits.
CO6	Understand the ethical considerations and standards in auditing practices.
CO7	Learn to maintain accurate financial records for corporations.

Teaching Plan
Session: 2025-26
Even Semester
SUBJECT: FINANCIAL MANAGEMENT
Class: M. Com Semester - II
Faculty Name: Mrs. Alka Sharma

Sr. No.	Topic	Duration	Teaching Tools
1	Financial Management: Meaning and nature; Financial goal–profit vs. wealth maximization; Finance functions–investment, financing, liquidity and dividend decisions. Financial planning– Theories of capitalization	**January**	• Lecture Based Teaching Learning • PowerPoint Presentation • Numerical Practice Assignment
2	Capital Structure Theories: Conceptual framework. Determinants.		• Lecture Based Teaching Learning • PowerPoint Presentation • Numerical Practice Assignment
3	Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage.		
4	Cost of Capital: Meaning and significance of cost of capital;	**February**	• Lecture Based Teaching Learning • PowerPoint Presentation • Numerical Practice Assignment
5	Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of' capital (weighted).		
6	Instruments of Finance: Long term and short term.		• Lecture Based Teaching Learning • PowerPoint Presentation • Numerical Practice Assignment
7	Capital Budgeting: Nature of investment decisions; Investment evaluation criteria non–discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (practical's through excel).		
8	Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends	**March**	• Lecture Based Teaching Learning • PowerPoint Presentation • Numerical Practice Assignment

9	Operating and Financial Leverage: Measurement of leverages.		• Lecture Based Teaching Learning • PowerPoint Presentation • Numerical Practice Assignment
10	Analyzing Alternate Financial Plans; Financial and Operating leverage, Combined leverage. EBIT and EPS analysis		
11	Management of Working Capital: Meaning, Significance and Types of Working Capital, Approaches of Working Capital.	**April**	• Lecture Based Teaching Learning • PowerPoint Presentation • Numerical Practice Assignment
12	Calculating Operating Cycle Period and Estimation of Working Capital		

Course outcomes

CO.1	**Grasp how to interpret and use financial information.**
CO.2	**Learn methods to analyze and control costs within a business.**
CO.3	**Develop skills in creating budgets and predicting financial outcomes.**
CO.4	**Grasp the various techniques to have better control in the organization.**
CO.5	**Understand how to assess a company's performance using financial data.**

Teaching Plan
Session: 2025-26
Even Semester
SUBJECT: MARKETING MANAGEMENT
Class: M. Com Semester - II
Faculty Name: Dr. Mrs. Kuljeet Kaur

Sr. No.	Topic	Duration	Teaching Tools
1	Marketing Concepts and Philosophies, Importance of marketing, Building customer satisfaction and value, Concepts of customer retention, Holistic marketing and its components.	**January**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case study
2	Gathering information and scanning the marketing environment; Marketing research process: An overview.		
3	Consumer markets and Buyer behaviour, Business markets and Business Buying behaviour		
4	Market segmentation: Importance and bases of segmentation. Targeting strategies, Positioning: concept and strategies.	**February**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case study
5	Product Decisions: Product classification and differentiation, New Product development process, Product life cycle and marketing strategies, Managing brands and Brand equity, Packaging decisions.		
6	Pricing Decisions: Pricing objectives, Factors influencing pricing, Pricing methods and strategies.	**March**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case study
7	Product Decisions: Product classification and differentiation, New Product development process, Product life cycle and marketing strategies, Managing brands and Brand equity, Packaging decisions.		
8	Distribution Decisions: Patterns of Channels and types of intermediaries.		
9	Promotion Decisions: Promotion mix and its components, factors affecting promotion mix.	**April**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case study
10	Socially Responsible Marketing: Cause-related marketing and Social Marketing, Internal Marketing, E Commerce Marketing practices.		

Course outcomes

CO.1	Demonstrate strong conceptual knowledge in the functional area of marketing management.
CO.2	Demonstrate effective understanding of relevant functional areas of marketing management and its application.
CO.3	Demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.
CO.4	Demonstrate understanding of various marketing strategies, pricing and channel decisions.
CO.5	Demonstrate understanding of integrated marketing communication and evaluation of market performance and recent trends in marketing

Teaching Plan
Session:2025-26
Even Semester
SUBJECT: HUMAN RESOURCE MANAGEMENT
Class: M. Com Semester - II
Faculty Name: Mrs. Shikha Puri

Sr. No.	SUB TOPIC	MONTH	Teaching Tools
1	**Human Resource Management (HRM)**: Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM.	January	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment
2	**Human Resource Planning (HRP)**: Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment
3	**Job Analysis**: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Role play
4	**Recruitment and Selection**: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.	February	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
5	**HR Training and Development**: Concept and Need, Process of Training and Development Programme:- Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation, Impediments to Effective Training.		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Role play
6	**Performance Appraisal**: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.	March	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment

7	**Managing Compensation and Employee Remuneration**: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration.		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment
8	**Job Evaluation**: Meaning, Process and Methods of Job Evaluation.	**APRIL**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning
9	**Incentives**: Concept, Importance and Process of Incentive		
10	**Grievance Handling**: Meaning, Process, Grievance handling machinery.		• Case Study • Assignment
11	**Discipline**: Meaning, reasons of indiscipline, consequences of indiscipline and approach to maintain discipline.		

Course outcomes

CO.1	Develop understanding of the basic concepts, functions and processes of human resource management.
CO.2	Ability to apply knowledge of human resource planning and implement techniques of job design.
CO.3	Design HRM processes such as Recruitment/Selection/Training/Performance appraisals/Reward Systems etc.
CO.4	Develop competency to recruit, train, and appraise the performance of employees and handle employee issues.
CO.5	To develop necessary skill set for application of various HR issues.

Teaching Plan
SESSION 2025-26
Even Semester
SUBJECT: INTERNATIONAL ACCOUNTING
Class: M. Com Semester - IV
Faculty Name: Mrs. Shikha Puri

Sr. No.	Topic	Duration	Teaching Tools
1	Introduction to International Accounting: Interaction between accounting and its environment. The global economy. Meaning and domain of international accounting.	**JANUARY**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
2	International classification of financial accounting and reporting.		
3	International financial reporting: concept and differences in international financial reporting. Reporting problems of Multinational Companies.		
4	International financial analysis: meaning, need and significance of international financial analysis. Business analysis framework. Problems in international financial analysis.	**FEBRUARY**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
5	Comparative financial reporting in U S, U K, China, Japan and India.		
6	International harmonization of financial reporting: why harmonization? Role of IASB, OECD, EU and IOSCO (international Organization of Securities Commissions)		
7	Convergence of accounting standards. International transfer pricing: meaning, objectives, methods and regulation.	**MARCH**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
8	Accounting for foreign currency transactions and translation: approaches to accounting for foreign currency transactions, methods of foreign currency translation. Practices in various countries.		
9	Issues related to consolidation of financial statements of MNCs. International taxation: diversity of national tax systems, taxation of foreign source income and double taxation.		
10	Strategic accounting issues in MNCs: strategy formulation, implementation and control. Evaluating the performance of foreign operations.	**APRIL**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

Course outcomes

CO.1	Knowledge of concept, evolution and relevance of international accounting.
CO.2	Understanding of varying patterns and practices of financial reporting across the Nations.
CO.3	Development of an insight to read between the lines while studying a financial Statement of an MNC
CO.4	Understanding the procedures related to foreign currency translation, International Taxation and Consolidation of Financial Statements in the context of MNCs.

Teaching Plan
SESSION 2025-26
Even Semester
SUBJECT: International Financial Management
Class: M. Com Semester – IV
Faculty Name: Dr. Mrs. Kuljeet Kaur

Sr. No.	Topic	Duration	Teaching Tools
1	International of Business & Finance, Alternative Exchange rate systems, International Monetary system, European Monetary System	**January**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Theories of Exchange Rate Determination - Mint Parity theory - Purchasing power parity - Interest rate Parity - BOP Approach - Asset Market Approach		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Role of central Bank in determination of exchange rate		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
2	Meanings and techniques of Currency Forecasting	**February**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Meaning, Categories - Current Account - Capital Account - Official Reserve Account International Flow of goods and services Coping with Current Account Deficit – BOP Approach		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning

			• Assignment • Case Study
	Introduction to Spot & Forward Market Setting the equilibrium spot exchange rate The relationship between forward and future spot rate Factors affecting currency value		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
3	Meaning, Measuring and Managing Political risk, Firm Specific risk, Economic and Political Risks, Techniques of Country Risk Analysis, Country Risk Analysis in International Banking	**March**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Concept, Measuring and Managing Transaction Exposure Swap Hedge, Future and Forward Hedge		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Concept, Measuring and Managing Translation Exposure, Methods of Translation Exposure Future, Options, Forward and Swaps		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
4	Arbitrage and Law of One price, Fisher effect, International Fisher Effect, Interest Parity Theory	**April**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

	Concept, Measuring and Managing Operating/ Economic Exposure		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Currency Future, Options & Forward Market, Interest Rate and Currency Swap, Interest Rate Forward and Futures		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

Course outcomes

CO.1	Explain the meaning and concepts of international financial management.
CO.2	To know the international monetary system and foreign exchange rate mechanism.
CO.3	To estimate values of international investment projects and international investment corporate acquisitions.
CO.4	Identify, discuss and various international investment strategies.
CO.5	To understand the concept of Balance of Payments (BOP) and remedial measures for correcting the disequilibrium in BOPs.

Teaching Plan
SESSION 2025-26
Even Semester
Subject: Financial Markets and Financial Services
Class: M. Com Semester – IV
Faculty Name: Ms. Dinakshi Mehandru

Sr. No.	Topic	Duration	Teaching Tools
1	**NBFC:-** ❖ Classification of NBFC's ❖ Regulatory framework for NBFC ❖ RBI control ❖ RBI guidelines ❖ Role of NBFC's ❖ Problems faced by NBFC's ❖ Evolution & growth of NBFC's ❖ Conclusion & suggestions	**January**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
2	**RBI:-** - Organization & management - Monetary policy - Technique of monetary control - Liquidity adjustment facility		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
3	**Venture capital:-** ❖ Introduction of venture capital ❖ Types of venture capital ❖ Features of venture capital ❖ Stages of venture capital ❖ Venture capital process ❖ Business plan ❖ Disinvestment mechanism ❖ Venture capital financing in India		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
4	**Factoring** ❖ Introduction of Factoring ❖ Factoring mechanism ❖ Function/ services rendered by the factor ❖ Types of Factoring ❖ Factoring services in India	**February**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

5	**Govt. security market in india** ❖ Meaning of govt. Security market ❖ Features of govt. Security market ❖ Participants govt. Security market ❖ Forms of govt. Security market ❖ Trading mechanism of govt. Security market		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
7	**Repos** ❖ Concepts ❖ Process ❖ Progress in India		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
8	**Call money market** ❖ Introduction of Call money market ❖ Features of Call money market ❖ Call money rates ❖ Call rates volatility ❖ Prudential limits ❖ Commercial Paper & Certificate of Deposit		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
9	**Development banking in india** ❖ Evolution ❖ Structure ❖ Promotional role ❖ Resource planning & mobilization ❖ Projectevaluation & follow up ❖ Performance evaluation ❖ Recent development banking in india	**March**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
10	**CCIL:-** ❖ meaning ❖ objectives ❖ functions ❖ steps involved in G-settlement through CCIL		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
11	Concept, Measuring and Managing Translation Exposure, Methods of Translation Exposure Future, Options, Forward and Swaps		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

12	**Indian financial system** ❖ Meaning ❖ Structure ❖ Role & deficiencies ❖ Evolution of Indian financial	**April**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

Course outcomes

CO.1	Explain the meaning and concepts of international financial management.
CO.2	To know the international monetary system and foreign exchange rate mechanism.
CO.3	To estimate values of international investment projects and international investment corporate acquisitions.
CO.4	Identify, discuss and various international investment strategies.
CO.5	To understand the concept of Balance of Payments (BOP) and remedial measures for correcting the disequilibrium in BOPs.

Teaching Plan
SESSION 2025-26
Even Semester
SUBJECT: Corporate Tax Law and Planning
Class: M. Com Semester – IV
Faculty Name: Mrs. Priya Mahajan

Course Objective: The course Corporate Tax Law and Planning equip students with knowledge of corporate taxation, including tax planning, avoidance, and evasion, as well as tax management strategies. It covers the computation of company tax liabilities, deductions, and incentives for new industries, along with tax implications for amalgamation, demerger, and financial decisions. The course also focuses on strategic tax planning for organizational structure, dividend taxation, double taxation avoidance, and critical management decisions, preparing students to optimize tax compliance and corporate tax strategies.

Course Outcomes: By the end of the course Income Tax II, students will be able to:

- Comprehend key concepts and distinctions among tax planning, tax avoidance, tax evasion, and tax management, along with their practical applications.
- Accurately compute the taxable income and tax liability of an individual, considering relevant provisions.
- Analyze the concept of Hindu Undivided Family (HUF), its tax implications, and compute the tax liability of an HUF.
- Understand the taxation framework for firms, including partnerships and LLPs, and calculate their tax liabilities in compliance with legal provisions.
- Gain insight into the roles, powers, and responsibilities of income tax authorities under the Income Tax Act.
- Explore the concept of Tax Deduction at Source (TDS), identifying liable entities, applicable rates, and compliance requirements.
- Understand the procedure for claiming tax refunds and the circumstances under which they are applicable.
- Navigate the appeal and revision process under the Income Tax Act, ensuring familiarity with
- procedural aspects and legal recourse.

After studying Corporate Tax Law and Planning at the postgraduate level, students can pursue advanced degrees like a Ph.D. in Taxation, LLM in International Taxation, or professional certifications like CA, CTA, CPA, or ACCA. Specialized courses in transfer pricing, international taxation, and ERP systems (e.g., SAP) provide niche expertise. Career prospects include roles as Corporate Tax Advisor, Tax Manager, Transfer Pricing Specialist, or Tax Litigation Lawyer. Opportunities exist in consulting firms, multinational corporations, government tax departments, academia, and entrepreneurship in tax consultancy. These qualifications ensure diverse and high-demand career paths domestically and internationally.

<table>
<tr><th>SR. NO.</th><th>TOPIC</th><th>DURATION</th><th>TEACHING TOOLS</th></tr>
<tr><td>1</td><td>TAX PLANNING, TAX AVOIDANCE
& TAX EVASION
Meaning, features and basic differences between tax planning, avoidance and evasion; various tools of tax evasion; Tax Management and its scope.</td><td rowspan="2">JANUARY</td><td rowspan="2">• Lecture based Teaching Learning (chalk and talk)
• Group Teaching & Learning (Group Discussion on Budget)
• Learning through Problem Solving (Practical Examples)
• Seminar
• PPT Presentations
• Inquiry based
• Learning (Doubt session in class as well as WhatsApp Group)
• Flipped Classroom Technique
Smart Boards
• Assignments</td></tr>
<tr><td>2</td><td>TAX INCENTIVES TO NEWLY ESTABLISHED INDUSTRIAL UNDERTAKINGS
• In Special Economic Zones u/s 10 AA and for exporters.</td></tr>
<tr><td>3</td><td>CORPORATE TAX Residential status of a company, Computation of total income and tax liability of companies, Minimum alternate tax.</td><td rowspan="5">FEBRUARY</td><td rowspan="5">• Lecture based Teaching Learning (chalk and talk)
• Group Teaching & Learning (Group Discussion on Budget)
• Learning through Problem Solving (Practical Examples)
• Seminar
• PPT Presentations
• Inquiry based Learning
• (Doubt session in class as well as WhatsApp Group)
• Flipped Classroom Technique
• Assignments
• Class Tests</td></tr>
<tr><td>4</td><td>DEDUCTIONS
from Gross Total Income u/s 80 related to company assesses.</td></tr>
<tr><td>5</td><td>ADVANCE PAYMENT OF TAX</td></tr>
<tr><td>6</td><td>TAX DEDUCTION AT SOURCE</td></tr>
<tr><td>7</td><td>TAX COLLECTION AT SOURCE
TAX PLANNING AND MANAGEMENT DECISIONS
Own or Lease Decision, Make or Buy Decision, Sale of Asset used for Scientific Research, Decision relating to Repair, Replace, Renovation of an Asset, Shut-down or Continue Decision.</td></tr>
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8	**TAX PLANNING AND FINANCIAL MANAGEMENT DECISIONS** **Tax Planning relating to Capital structure decisions, Dividend Policy, Inter-Corporate Dividend and Bonus shares.**	**MARCH**	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving • (Practical Examples) • Seminar • PPT Presentations • Inquiry based Learning (Doubt session in class as well as WhatsApp Group) • Flipped Classroom Technique • Smart Board • Assignments
9	**TAX PLANNING IN RELATION TO FORMS OF ORGANISATION** Sole Proprietary; Partnership and Company form of Organisation from tax planning point of view.		
10	**TAX PLANNING FOR COMPANY ASSESSEE** with reference to location and type of business		
11	**AVOIDANCE OF DOUBLE TAXATION**	**APRIL**	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving • (Practical Examples) • Seminar • PPT Presentations • Inquiry based Learning (Doubt session in class as well as WhatsApp Group) • Flipped Classroom Technique • Smart Board • Assignments
12	**TAX PLANNING IN RESPECT OF AMALGAMATION OR DEMERGER**		

Teaching Plan
SESSION 2025-26
Even Semester
SUBJECT: ADVERTISING AND SALES MANAGEMENT
Class: M. Com Semester – IV
Faculty Name: Mrs. Alka Sharma & Ms. Dinakshi Mehandru

Sr. No.	Topic	Duration	Teaching Tools
1	Introduction to advertisement:- ❖ Nature ❖ scope ❖ functions of Advertising ❖ Classification of Advertising ❖ Advertising as an element of Marketing Mix ❖ Advertising as a Tool of Communication ❖ Setting ❖ Advertising Objectives	**January**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Advertising and Product Life Cycle:- - concepts of PLC - 5 stages of PLC - Advertisement during 5 stages of PLC -		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Developing Segmentation and Positioning Strategies for Advertising:- ❖ Segmenting on the Basis of Usage Patterns ❖ Commitment Level ❖ Segmenting Business Markets		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

	❖ Formulating Positioning Strategy ❖ Benefit Positioning ❖ User Positioning Competitive Positioning		
	Behavioral Dynamics ❖ The DAGMAR Approach, Hierarchy of Effects Model ❖ New Adopter Model AIDA Model		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
2	Ethical Aspects of Advertising ❖ Misleading Advertising ❖ Deceptive Advertising ❖ Shock Advertising	**February**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Economic Effects:- ❖ Main economic aspects of Advertising ❖ controlling Advertising economically ❖ financial and non-financial controls		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Legal Aspects of Advertising:- ❖ Self regulatory code of conduct ❖ Regulation governing – sales promotions ❖ Packing & labeling ❖ Direct marketing		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

	❖ Internet marketing ❖ Economic effects and legal aspects of advertising Message Structure:- ❖ Advertising message ❖ objectives ❖ Appeals ❖ Copy Layout		
	Advertising Media:- ❖ Media Planning ❖ Media Selection ❖ Scheduling Measuring Advertising Effectiveness:- ❖ Pre-testing methods ❖ Post-testing methods Advertising Agencies :– ❖ Types of advertisement ❖ Role of advertisement ❖ Function of advertisement		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
3	Advertising Budget:- ❖ meaning ❖ importance ❖ factors affecting advertisement budgets ❖ methods-Top Down Methods ❖ Affordable Method		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

	❖ Percentage of Sales ❖ Method ❖ Competitive Parity Method ❖ Build-up Approach ❖ Objective Task Method		
	Sales management:- ❖ Nature of Sales management ❖ Scope of sales management ❖ Importance of sales management ❖ Objectives of sales management ❖ Functions of sales management	**March**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Personal selling:- ❖ Nature of Personal selling ❖ Importance of Personal selling ❖ Objectives of Personal selling ❖ types of Personal selling ❖ limitations of Personal selling ❖ process of Personal selling		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study • Role play
4	Sales Force Organization:– ❖ meaning of Sales Force Organization ❖ Nature of Sales Force Organization ❖ Types of Sales Force Organization		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study

	Sales Force Organization:– ❖ Nature of Sales Territories and Sales Quotas ❖ Objectives of Sales Territories and Sales Quotas ❖ Types of Sales Territories and Sales Quotas Procedure of Sales Territories and Sales quotas		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Designing Sales Territories and Sales Quotas:- ❖ Objectives of Sales Territories and Sales Quotas ❖ Types of Sales Territories and Sales Quotas Procedure of Sales Territories and Sales quotas		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study
	Sales evaluation ❖ Importance ❖ Process ❖ Essential of effective sales evaluation program ❖ Methods ❖ Difficulties in sales evaluation	**April**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Role play
	Social and cultural consequences of advertisement: ❖ Advertisement and stereotyping		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning

			• Assignment • Case Study
	Sales force recruitment:- ❖ Nature ❖ Process ❖ Sources of sales force recruitment Sales force selection:- ❖ Principles ❖ Process of selection		
	Managing sales training programs:- ❖ Need and objectives ❖ Essentials ❖ Process ❖ Methods ❖ Difficulties in sales training programme Motivating sales personal:- ❖ Nature ❖ Significance ❖ methods: financial and non- financial rewards ❖ limitations in sales personal motivation ❖ sales meetings ❖ sales contests		• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Role play

Course outcomes

CO.1	Ability to study market trends and consumer behaviour.
CO.2	• Understanding of sales milestones, sales situations, selling styles and sales strategies Followed by different business houses.
CO.3	• Ability to connecting advertising strategies and organizational goals with the moral Code of conduct in advertising.
CO.4	• Skill to targeting new business and exploit new areas of opportunity.
CO.5	Ability to study market trends and consumer behaviour.

Teaching Plan
SESSION 2025-26
Even Semester
SUBJECT: BRAND AND DISTRIBUTION MANAGEMENT
Class: M. Com Semester – IV
Faculty Name: Ms. Diksha Bakshi

SR. NO.	TOPICS	DURATION	TEACHING TOOLS
1	**BRAND and MANAGEMENT** ▪ Meaning ▪ Importance of Brands ▪ Concept of Brand Equity	**January**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study • Role play
2	**Brand Loyalty** ▪ Meaning and Measuring ▪ Strategic value of Brand Loyalty ▪ Maintaining and enhancing brand Loyalty		
3	**Customer based brand equity** Defining customers-based brand equity Brand knowledge Sources of Brand equity Brand Awareness Brand Image Building a strong brand Brand Building Blocks Brand Salience Brand Performance Brand Imagery Brand Judgments Brand Feelings Brand Resonance	**February**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study • Role play
4	**Brand positioning** ▪ Identifying and establishing brand positioning ▪ Concept of Brand Personality		
5	**brand associations** ▪ Product attributes ▪ Intangibles ▪ Customer Benefits ▪ Relative Price ▪ Use/Application ▪ User/Customer Leveraging Secondary Brand Association : Country of Origin ▪ Co-branding ▪ Licensing Celebrity Endorsement		
6	**Designing and implementing branding strategies** ▪ Brand Product Matrix ▪ Brand Hierarchy ▪ Brand Extensions		
7	**Measuring and interpreting brand performance** ▪ Measuring sources of brand equity ▪ Qualitative Research Techniques: Free Association, Projective Techniques ▪ Quantitative Research Techniques: Awareness Image	**March**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning

8	**Brand valuation methods**		• Assignment • Case Study • Role play
	▪ Introduction Retailing: Nature and Scope of Retailing ▪ Types of Retail Formats, ▪ Retail Franchising: Concept, Types, Advantages and Disadvantages		
9	**Retail Mangement** ▪ Retail Locations: Types of Retail Locations ▪ Steps involved in choosing a Retail Location ▪ Methods of Evaluating a Trading Area		
10	**Retail Merchandising:** Concept of Merchandising ▪ Planning Merchandising Assortments	**April**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment • Case Study • Role play
11	**Servicing the Retail Customer:** Concept of customer service ▪ Importance of service in Retail		
12	**Customer service as a part of Retail Strategy** ▪ Retail Store Design and Visual Merchandising: Importance of Store Design ▪ Exterior Store Design ▪ Interior Store Design ▪ Visual Merchandising **Supply Chain Management:** ▪ Concept of supply chain management with reference to Retailing, supply chain integration		

Course outcomes

CO.1	• Familiarization with Brand Management, Brand Equity and product branding Strategies.
CO.2	• Ability to measure Brand Performance using Research techniques.
CO.3	• Understanding of various Retail formats and Retail locations.
CO.4	• Ability to integrate Retail Supply Chain.

Teaching Plan
SESSION 2025-26
Even Semester
SUBJECT: SERVICES MARKETING
Class: M. Com Semester – IV
Faculty Name: Ms. Rohini Jairath

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	Introduction to services: Meaning and need for services marketing, Service and technology, Differences in goods versus services marketing, Service marketing mix.	**JANUARY**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment
2	**Customer Expectations of Services**: Meaning and types of services expectations, Factors that influence customer expectations of services, Model of customer service.		
3	**Customer Perceptions of Services**: Customer satisfaction, Service quality, Service encounters, Strategies for influencing Customer perceptions.	**FEBRUARY**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment
4	**Service Recovery**: Impact of service failure and recovery, Service recovery paradox, How customer respond to service failures? Why do/don't people complain, Customer expectation after complain, Switching versus staying post service recovery, Service recovery strategies.		
5	**Service Development & Design**: Challenges of service design, Service redesign, Stages in new service development, Service blueprinting, High performance service innovations.		
6	**Physical Evidences and Servicescape**: Types of servicescapes, Role of servicescape, Framework for understanding servicescape effects on behavior, Approaches for understanding servicescape effects, Guidelines for physical evidence strategy.	**MARCH**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment
7	**Employees' Role in Service Delivery**: The critical importance of service employees, Boundary/spanning roles, Hire the right people, Develop people to deliver service quality, Retain the best people.		
8	**Customers' Role in Service Delivery**: importance of customers' in service delivery, customers' roles, Self-service technologies, Strategies for enhancing customers' participation, Managing the customer-mix		
9	**Delivery Service through Intermediaries & Electronic Channels**: service Intermediaries,Direct or company owned channels, Common issues involving intermediaries, Key intermediariesfor service delivery, Strategies for effective service delivery through intermediaries		

10.	**Pricing of Services**: Services prices for consumers, cost-based pricings, Competition-based pricing, Demand-based pricing, discounting odd pricings, Synchro-pricing, Penetrating pricing, Prestige pricing, Skimming pricing, Value pricing, Marketing segmentation pricing, Price framing, Price bundling, Complimentary pricing, result-based pricing, Contingency pricing, Sealed bid contingency pricing, Money-back guarantees, commissions.	**APRIL**	• PowerPoint Presentation • Seminar • Lecture Based Teaching Learning • Assignment
11	**Financial & Economic Effects of Service**: Service & profitability, Offensive marketing effects of service, Defensive marketing effects of service, customers' perceptions of service & purchase intentions, Drivers of service quality, Customer retention & profits.		
12	**Integrated Gaps Model of Service Models of Service Quality**: Gaps model of service quality, Gronroos' perceived service quality model, SERQUAL, Zeithaml's RATER model, Kano's two factor model.		
13	**Organizing for Change Management & Service Leadership**: Service-profit chain, Qualities associated with service leaders, Reducing inter-functional conflicts, Change management, Evolution versus turnaround, Valuating leadership potential, Leadership culture & climate.		

Course outcomes

CO.1	Capability to evaluate the suitability of different pricing methods for services.
CO.2	Understanding of the roles of employees and customers in service delivery.
CO.3	Capability to analyze different service quality models.
CO.4	In-depth understanding of impact of service failure and recovery.
CO.5	Ability to analyse and interpret marketing research findings.