PREM CHAND MARKANDA COLLEGE FOR WOMEN, JALANDHAR CITY

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

A unique prestigious Post Graduate Institution of Northern India

PG DEPARTMENT OF COMMERCE AND MANAGEMENT

TEACHING LESSON PLANS

SESSION 2024-25

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 routineand 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, roleof 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 BusinessEnvironment, 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 skilful 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.

SCHEME OF COURSES
SEMESTER-I:

Course Code	Course Title	L+T+P	Total Marks	Total Credits
MCO01001T	Managerial Economics	4+0+0	100	4
MCO01002T MCO01003L	Statistical Analysis for Business	3+0+2	100	4
MCO01004T	Management Principles and Organization Behaviour	4+0+0	100	4
MCO01005T	Business Environment	4+0+0	100	4
MCO01006T	Management Accounting and Control Systems	4+0+0	100	4
MCO01007L	Seminar	-	50	2
	Total Credits			22

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 III

Course Code	Course Title		L+T+P	Total Marks	Total Credits
MCO03001T	Banking and Insurance Services		4+0+0	100	4
MCO03002L	Seminar		-	50	2
	Group I	Course 1	4+0+0	100	4
		Course 2	4+0+0	100	4
	Group II	Course 1	4+0+0	100	4
		Course 2	4+0+0	100	4
	Total Credits				22

Note: Any two of the following groups, each having two papers

Group A: Accounting and Finance

MCO03003T	Security Analysis and Portfolio Management	4+0+0	100	4
MCO03004T	Contemporary Accounting	4+0+0	100	4

Group D : Marketing

MCO03009T	Consumer Behaviour	4+0+0	100	4
MCO03010T	Retail Management	4+0+0	100	4

SEMESTER – IV:

Course Code	Course Title		L+T+P	Total Marks	Total Credits
MCO04001T	International Accounting		4+0+0	100	4
MCO04002T	E-Commerce		4+0+0	100	4
MCO04003L	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

MCO04004T	International Financial Management	4+0+0	100	4
MCO04005T	Financial Markets and Financial Services	4+0+0	100	4
MCO04006T	Corporate Tax Law and Planning	4+0+0	100	4

Group D: Marketing Management

MCO04013T	Advertising and Sales Management	4+0+0	100	4
MCO04014T	Brand and Distribution Management	4+0+0	100	4
MCO04015T	Services Marketing	4+0+0	100	4

Teaching Plan
Session:2024-25
Odd Semester
Subject: Management Principles and Organization Behavior
Class: M. Com Semester - I
Faculty Name: Mrs. Alka Sharma

Sr. No.	Topic	Duration	Teaching Tools
1	Management: Definition, Nature and Purpose; Functions of Managers, Managerial Skills and Roles.	July – August	**Lecture Based Teaching Learning Powerpoint Presentation Group Discussion Assignment**
2	Planning: Concept and Importance, Types, Steps in Planning, Limitations of Planning and Planning Premises. Management by Objectives (MBO): Concept, Objective setting process, Benefits and Weaknesses of MBO.		**Lecture Based Teaching Learning Green board Assignment Class discussion Powerpoint Presentation**
3	Organizing: Nature and Types of Organizations; Departmentation; Span of Management; Centralization and Decentralization; Line and Staff Authority; Authority and Responsibility; Committees: Nature, Advantages and Disadvantage of Committees.		**Lecture Based Teaching Learning Assignment Powerpoint Presentation**
4	Organisational Behaviour (OB): Meaning, Importance, Challenges and Opportunities for OB.		**Lecture Based Teaching Learning Powerpoint Presentation Group Discussion Assignment**
5	Motivation: Concept and various theories of Motivation: McGregor's theory X and theory Y, Maslow's Hierarchy of Needs theory, Alderfer's ERG theory, Herzber's Motivation–Hygiene theory, McCelelland's Needs theory of Motivation, Adam's Equity theory, Vroom's Expectancy theory and Porter and Lawler's Model of Motivation.	**September**	**Lecture Based Teaching Learning Powerpoint Presentation Group Discussion Assignment Case study**

6	Leadership: Concept and various theories of Leadership: The Michigan Studies, The Ohio State Leadership Studies, Tannenbaum and Schmidt's Leadership Pattern, Fiedler's Contingency theory, Path–Goal theory, Likert's System four, The Managerial Grid, Charismatic Leadership, Transactional and Transformational Leadership.		**Lecture Based Teaching Learning** **Powerpoint Presentation** **Group Discussion** **Assignment**
7	Personality: Concept and determinants Attitudes: Sources and types, Cognitive dissonance theory	**October**	**Lecture Based Teaching Learning** **Powerpoint Presentation** **Group Discussion** **Assignment**
8	Perception: Nature and significance of perception, Factors influencing perception, perceptual process, Perceptual Distortions and Improving Perception.		**Lecture Based Teaching Learning** **Powerpoint Presentation** **Group Discussion** **Assignment** **Case study**
9	Emotions: Nature and Types, Sources of Emotions, Managing Emotions at work, Emotional Intelligence: concept and Dimensions.		**Lecture Based Teaching Learning** **Powerpoint Presentation** **Group Discussion** **Assignment**
10	Revision	**November**	**Lecture based learning** **Individual learning**

Course outcomes

CO.1	The students will be able to explain the structure that exists in the organisation and the principles of management.
CO.2	To examine the decision-making process that exists in organisations and help in improving the communication.
CO.3	To explain the motivation theories developed for organisation development.
CO.4	Development of efficient leader based on the understanding of leadership, power, and conflict.
CO.5	Assesses the cultural, organisational development and stress through practical case studies.

Teaching Plan
Session:2024-25
Odd Semester
SUBJECT: Business Environment
Class: M. Com Semester - I
Faculty Name: Dr. Mrs. Kuljeet Kaur

Sr. No.	Topic	Duration	Teaching Tools
1	Salient features of Economic Systems: Capitalist system/Market economy; Socialist system and Mixed Economy, Basic Features of Indian Economy, Government Business Relationship.	July - August	**Lecture Based Teaching Learning** **Powerpoint Presentation** **Group Discussion** **Assignment**
2	Business Environment: Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment.		**Lecture Based Teaching Learning** **Green board** **Assignment** **Class discussion**
3	Aspects of Economic Reforms: Liberalisation; Privatisation; Globalisation and its Implications for India.		**Lecture Based Teaching Learning** **Assignment** **Powerpoint Presentation**
4	NITI Aayog: objectives, functions & role in economic planning and Economic Planning in India: objectives, Strategies and Evaluation of Xth plan and Strategy and priorities of XIth plan		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning**
5	Social Responsibility of Business: Concept, rationale, dimensions models of social responsibility and barriers of SR and The Environment Protection Act, 1986.		**Peer discussion** **Case study** **Lecture Based Teaching Learning**
6	Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.	September	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning**
7	Disinvestment of Public Enterprises: Rationale; Objectives and Implications.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning**
8	Evaluation of various regulatory policies of Government: Industrial Policy changes during the post Reforms		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning**

			Quiz
9	Fiscal policy changes in India,		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning**
10	Monetary policy changes in India	**October**	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning**
11	Salient Features of FEMA		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning**
12	Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Role play**
13	Foreign Trade: concept of balance–of–payments; balance–of–trade; currency convertibility; Foreign trade policy 2004–09 and 2009–14; Exim Policy during the post reforms in India		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning**
14	Demonetisation: concept & its impact on the Indian economy.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Quiz**
15	Revision & Tests	**November**	

Course outcomes

CO.1	Understand the concept and relevance of economic reforms.
CO.2	Differentiate between various types of economic systems prevalent in the world.
CO.3	Analyse the role of Government in business world after studying about Monetary policy, fiscal policy, EXIM policy, NIYI Aayog.
CO.4	Analyse the status of Consumer Protection Act and Environment Protection Act.
CO.5	Gain insight into impact of demonetisation on the businesses.

Teaching Plan
Session:2024-25
Odd Semester
Subject: MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS
Class– M.COM SEMESTER-1
Faculty Name – Mrs. Rajni Kapoor

Sr. No.	Topic	Duration	Teaching Tools
1	Analyzing Financial Statements: Horizontal, vertical and ratio analyses	July	Greenboard, Assignments, Group Discussions, Seminar
2	Marginal Costing and Break–even Analysis: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost–volume profit analysis; Break–even analysis; Assumptions and practical applications of breakeven–analysis; Decisions regarding sales–mix, make or buy decisions and discontinuation of a product line etc.	August	Greenboard, Assignments, Group Discussions, Seminar
3	Standard Costing and Variance Analysis: Standard costing as a control technique; Setting of standards and their revision; Variance analysis–meaning and importance, kinds of variances and their uses– material, labour variances; Relevance of variance analysis to budgeting and standard costing.		Greenboard, Assignments, Group Discussions, Seminar
4	Introduction to Accounting: Accounting as a management information system; Users of accounting information; generally accepted accounting principles and concepts; understanding the annual reports of companies.	September	Greenboard, Assignments, Group Discussions, Seminar
5	Management Accounting and Managerial Decisions: Management accountant's position, role and responsibilities.		Greenboard, Assignments, Group Discussions, Seminar
6	Management Control Process:		Greenboard, Assignments, Group

	Budgeting process, Preparation of fixed and flexible budgets, Zero Base Budgeting, Activity Based Budgeting, performance budgeting and participative budgeting.		Discussions, Seminar
7	Management Control Structure: Various forms of responsibility centres. Responsibility Accounting, Intra–company transfer pricing.		Greenboard, Assignments, Group Discussions, Seminar
8	Management Control System: Meaning, nature and scope. Relationship between management control, strategic planning and operational control.	October	Greenboard, Assignments, Group Discussions, Seminar
9	Managerial Behaviour and Control Process: Goal congruence, functions of the controller. Understanding various forms of organizational structure and their relevance to the management control systems.		Greenboard, Assignments, Group Discussions, Seminar
10	Segment Performance Evaluation: Traditional measures of evaluation. Economic Value Added, Balanced Score Card.		Greenboard, Assignments, Group Discussions, Seminar
11	Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.	November	Greenboard, Assignments, Group Discussions, Seminar
12	Contemporary Issues in Management Accounting: Value chain analysis; Activity based costing; Quality costing; Target Costing.		Greenboard, Assignments, Group Discussions, Seminar

Course outcomes

CO.1	Understand the concept and relevance of economic reforms.
CO.2	Differentiate between various types of economic systems prevalent in the world.

CO.3	Analyse the role of Government in business world after studying about Monetary policy, fiscal policy, EXIM policy, NIYI Aayog.
CO.4	Analyse the status of Consumer Protection Act and Environment Protection Act.
CO.5	Gain insight into impact of demonetisation on the businesses.

Teaching Plan
Session:2024-25
Odd 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, organising 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:2024-25
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** **Numercial Practise** **Assignment**
2	Capital Structure Theories: Conceptual framework. Determinants.		**Lecture Based Teaching Learning** **Powerpoint Presentation** **Numercial Practise** **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** **Numercial Practise** **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** **Numercial Practise** **Assignment**
7	Capital Budgeting: Nature of investment decisions; Investment evaluation criterianon– discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (practicals 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 Numercial Practise Assignment**
9	Operating and Financial Leverage: Measurement of leverages.		**Lecture Based Teaching Learning Powerpoint Presentation Numercial Practise 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 Numercial Practise 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:2024-25
Odd 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:2024-25
Odd 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 2024-25
Odd Semester
SUBJECT: BANKING AND INSURANCE SERVICES
Class: M. Com Semester - III
Faculty Name: Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1	**Commercial Banks** • Introduction, Meaning, Definition of Commercial Banks • Evolution ,Characteristics of Commercial Banks, Functions of Commercial Banks • Role of Commercial Banks in Economic DevelopmentTypes of Banks **Banking structure in India** • Organised sector • Unorganised sector	**August**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
2	**Management of Commercial Banks in India** • Objectives of Bank management • Functions of bank mgt **Board of Directors**: • Statutory provisions regarding constitution of BOD • Organisational set up of Commercial Banks • New mgt scheme of Nationalised Banks		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
3	**Liquidity Management of Commercial Banks In India** • Meaning of liquidity, Estimating liquidity needs • Introduction & Concept of liquidity Mgt • Importance of liquid assets,Instruments of liquidity • Principles & Strategies of liquidity Mgt • Theories of liquidity MgtLiquidity Procedure		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
4	**Asset liability management** • Evolution • Concept of ALM, Process of ALM,Measurement of risk • Utility of ALM for CommercialBanks, Prerequisites • Relevance & Conclusion		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**

5	**Security Investment** • Introduction & Meaning • Nature of Investment Accountin a CB • Significance • Fundamental Principles • Mgt of Security Investment • Reviewing InvestmentPortfolio • Conclusion		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
6	**Income Management** • Introduction • Determination of income in CB • Allocation of income in CB • Pattern of income in CB • Conclusion		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
7	**Reforms – Introduction** Goals of liberalization, Challenges forfinancial sector, Banking Reforms, Need for reforms Problems during post Nationalisation,Impact of reforms in banking sector, Major reforms after 1991	**September**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
8	**Narasimham Committee-I** (1991) Recommendations & itsimplementation **Narasimham Committee-II** Report on Banking Sector Reforms-1998 **Recommendations:** Measure tostrengthen the banking system,System & methods in banks, Structural changes in system		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
9	**Banking Regulations**: Role of RBI, CRR, SLR, CRAR, Prudential Norms		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
10	**Basel Norms** • Introduction to BASEL Norms, • Regulatory framework, • Significance and Difficulties. • BASEL III –An introduction		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
11	**Risk Management** • Introduction, Risk Mgt in banks • Framework prescribed by RBI forRisk Mgt in banks • Asset-Liability mgt practices, Credit risk mgt,		**PowerPoint Presentation Seminar**

	Operational risk mgt, Stress testing		**Lecture Based Teaching Learning Assignment**
12	**Innovations in Banking -Introduction** • Internet Banking: Meaning, Internetbanking in India, Vistas, Challengesfaced in India, Advantages • Mobile Banking • Wholesale & Retail Banking • Universal & Narrow Banking • Offshore & Multi National Banking • Social Banking • Priority Sector Lending: Introduction,Meaning, Categories, Guidelines for Priority sector advances • Genesis of Microfinance	**October**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
13	**Insurance Introduction** • Evolution • Features , Principles of insurance • Purpose, Need/Role of insurance		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
14	**Liberalisation in Insurance Sector** Introduction **Malhotra Committee** : Purpose, Recommendations, **Impact of Privatisation & Liberalization** on Insurance Sector		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
15	**Insurance Act 1938** Introduction, History, Provisions of Act **Life Insurance Corporation Act, 1956** Introduction & Provisions **IRDA Act, 1999** Introduction & Provisions		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
16	**Saving & Investment Policies of Insurance Companies** • Introduction • Types of Life insurance policies • Features & Advantages of Policies		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
17	**Tax Benefits Under Insurance Policies** • Introduction		**PowerPoint Presentation Seminar**

	• Income tax for life insurancepolicyholders • Income tax for LIC agents • Taxation for insuranceCompanies • Problems of taxation withemergence of new players		**Lecture Based Teaching Learning Assignment** **PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
18	**Reinsurance** • Introduction & Meaning • Features, Objectives • Principles • Rights & liabilities of Reinsurer • Reasons of reinsurance • Methods • Advantages		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
19	**Bancassurance** • Introduction & Meaning • Reasons for banks to enter into bancassurance • Guidelines of RBI for bancassurance • Advantages • Bancassurance Alliances in India • Introduction & Meaning • Reasons for banks to enter into bancassurance		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
20	**Insurance Pricing: Computation of Premium** • Introduction • Definitions • Characteristics, Principles of insurancepricing • Calculation: Net & Gross Premium • Factors affecting the Premium rates • Methods, Riders in insurances	**November**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
21	**Surrender value –** • Introduction & Definitions • Reasons behind surrender thepolicy • Methods of calculation S.V • Paid Up Value		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**

22	**Insurance Documentation** • First Premium Receipt/RenewalPremium Receipt • Policy Contract • Bonus Notices • Proposal Forms		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**

Courses Outcomes

CO.1	Brief History and Present Structure of Commercial Banking (CB) in India
CO.2	Management of CB in India Management of Commercial Banks in India: Liquidity Management, Security Investments and Income Management, Assets and Liabilities Management.
CO.3	Regulation of Banking Sector in India: Role of RBI, CRR, SLR, CRAR and Prudential norms.
CO.4	BASEL Norms: Introduction to BASEL Norms, Regulatory framework, Significance and Difficulties. BASEL III –An introduction
CO.5	Innovations in Banking: Internet banking, Phone Banking, Mobile Banking Wholesale and Retail banking, Universal and Narrow Banking, Offshore Banking and Multinational banking. Social Banking: Need, Challenges, policy initiatives: Priority Sector Lending, Service area approach, genesis of Microfinance.
CO.6	Financial planning and Taxation: Saving and Investment Policies of Insurance Companies in India, Tax benefits under insurance policies.
CO.7	Insurance Documents: Proposal forms, First Premium Receipt/Renewal Premium Receipt, Policy Contract, Endorsements, Renewal Notice/Bonus Notices, Other Insurance Documents Concepts of reinsurance, Bancassurance
CO.8	Insurance pricing: Computation of Premium, rider premium, Bonuses, Surrender Value and Paid-up Value

Teaching Plan
Session 2024-25
Odd Semester
SUBJECT: SECURITY ANALYSIS AND PORTFOLIOMANAGEMENT
Class: M. Com Semester - III
Faculty Name: Dr. Mrs. Kuljeet Kaur

Sr. No.	Topic	Duration	Teaching tools
1	Nature and Scope of Investment analysis, Elements of Investment Avenues of Investment, Approaches to InvestmentAnalysis,	**July - AUGUST**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
2	Concept of Risk and Return, Security return and risk analysis, Measurement of return and risk		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
3	Financial Assets: Type and their characteristics, Sources of financial Information		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
4	Capital Market: Meaning, Importance, Participants, Instruments, Recent changes inCapital Market		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignme nt**
5	Evaluation of Securities: Bonds, Debentures, Preference Shares andEquity Shares	**September**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**

6	Fundamental Analysis: Concept &significance of economic analysis Industry Analysis: Introduction,Need for Industry Analysis: Alternative Classification Of Industry Industry life cycle analysis, economic factors & industryanalysis, SWOT analysis forindustries.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
7	Company analysis-nature and styleof management, key role of financial analysis, ratio analysis.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
8	Technical Analysis: Different techniques of analysis, DOW theory, volume indicators, market sentiment indicators, confidence indicators, points & figure charting,bar charting		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
9	Efficient Market Theory: RandomWalk: weak form, semi-strong, strong form of market. Empirical tests. Comparison ofrandom walk, technical & fundamental analysis	**October**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
10	Portfolio Management: Meaning, Importance, Objectives and Various Issues in Portfolio Construction, Revision of Portfolioand Evaluation		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
11	Portfolio Analysis: Estimating rateof return and standard deviation ofportfolio returns, effects of combining securities; Markowitz risk-return optimization		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
12	Single Index Model : Portfolio totalrisk, portfolio market risk and unique risk.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
13	Factor Models: Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor andmulti factor models. Forward, Future, Options & swaps.	**November**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning**

			Assignment
14	Portfolio Performance Evaluation:Measure of return, risk adjusted measures of performance evaluation Market timing, evaluation criteriaand procedures.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**

Course outcomes

CO.1	Recognize various investment opportunities.
CO.2	Select from risk and return framework for understanding the concepts behind investment analysis theory
CO.3	Discuss and explore the relational and exploratory methods considered technical analysis
CO.4	Understand the factors considered under fundamental Analysis
CO.5	Understand the concept of Portfolio selection, evaluation, and revision

Teaching Plan
Session 2024-25
Odd Semester
SUBJECT: Contemporary Accounting
Class: M. Com Semester - III
Faculty Name: Mrs. Shikha Puri

Sr. No.	Topic	Duration	Teaching tools
1	• Contemporary issues in Accounting • Factors influencing accounting environment ▪ Economic Environment • Legal Environment • Social Environment • Political Environment • Accounting and changing environment	July - August	PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment

	• Influence of various disciplines on accounting		
2	• Meaning and Scope of HRA • Models of Human ResourceAccounting ▪ Cost Models (traditional, capitalization, write off and amortization,historical cost model, opportunity cost model) ▪ Value Models (Flamholtz model, Lev& Schwatz, Jaggi & Lau model) • Appraisal of Various Human Resource Valuation Models • Use of Human Resource Accounting in Managerial decisions • Human Resource Accounting in India		PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case Study with reference to companies
3	• Meaning of Price Level Accounting • Need for adjustment of pricelevel changes • General and specific priceindex • Methods/ Models of pricelevel Accounting ▪ Historical cost model ▪ Current cost Accounting (CCA) ▪ Current PurchasingPower (CPP) • Utility of Price Level Accounting • Corporate practices and use ofprice level Acoounting		PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment
4	• Meaning of Social Accounting And Reporting • Areas of Corporate Social Performance • Approaches to Corporate Social Accounting andReporting • Social Income and position statement • David F. Linowes model of social Accounting and Reporting • Corporate Social Reporting in India		PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case Study with reference to companies
5	• Meaning of Corporate Reporting • Issues in Corporate Disclosure • Corporate Disclosure Environment • Conceptual framework of Corporate Reporting • Recent Trends in the Presentation of PublishedAccounts	September	PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case Study with reference to companies

	• Reporting by Diversified Companies • Web based reporting		
6	• Meaning of Value Added • Concept of gross and netvalue added • Preparation and Disclosure ofValue Added Statements, • Economic Value Addedconcept, • EVA as a tool of performanceevaluation • EVA Disclosure in India.		PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment
7	• Meaning and Significance of Accounting Standards • Accounting Standards relatingto Interim Reporting. • Accounting for Leases • Earning Per Share • Accounting for Intangibles.	October	PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment
8	• Meaning of Value Added • Concept of gross and netvalue added • Preparation and Disclosure ofValue Added Statements, • Economic Value Addedconcept, • EVA as a tool of performanceevaluation • EVA Disclosure in India.		PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment

Course outcomes

CO.1	Evaluate issues arising from the use of financial accounting data and management accounting like corporate reporting, web-based reporting, economic value added (EVA) and value added.
CO.2	As a capstone this course will enhance students' understanding of the nature and development of accounting through study of contemporary issues like: Social Accounting, human resource accounting, price level accounting.
CO.3	Apply critical and reflective thinking to various Indian Accounting Standards including Leases, Intangible Assets, Earning Per Share.

Teaching Plan
Session 2024-25
Odd Semester

SUBJECT: Consumer Behaviour
Class: M. Com Semester - III
Faculty Name: Mrs. Alka Sharma

Sr. No.	Topics	Duration	Teaching tools
1	**Introduction to ConsumerBehaviour** Nature, Scope and Importance Consumer behaviour vs buyer behaviour Factors affecting consumer behaviour- Economic, social, political, psychographic, technological.	August	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
2	**Consumer Motivation** Nature of Motivation Types of Consumer Needs and Motives Dynamics of Motivation Need Conflict Need Hierarchy Theory Of Motivation and Its Implications Measurement of Motives		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study**
3	**Personality and ConsumerBehaviour** Definition of Personality Theories of Personalities Personality and Consumer Diversity Self Concept Self Image Life Style and Psychographics Importance of VALS(values and lifestyles) for the marketer		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
4	**Consumer Perception** Elements of Perception Dynamics of Perception Perceptual Process Perception and Marketing Strategy Perceived Risk Perception and consumer behaviour	September	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study**
5	**Consumer Learning** Elements of Consumer Learning Behavioural Theories Cognitive Theories Role of learning in consumer behaviour		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study**

6	**Consumer AttitudeFormation** Definition of Attitude Structural Models of Attitudes Attitude Theories Attitude Formation Strategies of Attitude Change Measuring Attitude		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**
7	**Reference Group andFamily Influence** Power of Reference Groups Types of Consumer Related Reference Groups Celebrity and Other Reference Group Appeals Family Decision Making and Consumption Related Roles Family Life Cycle		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study** **Role play**
8	**Social Class** Definition of Social Class Measurement of Social Class Social Class Dynamics		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study**
9	**Cultural and Sub cultural** Definition of Culture And Sub Culture		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**
10	**Influences on ConsumerBehaviour** Affect of Culture On Consumer Behaviour Nature of Culture Measurement of Culture Sub Culture and Consumer Behaviour Sub Cultural Categories	**October**	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study**
11	**Consumer Innovation** Diffusion of Innovation Diffusion Process Adoption Process		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study**
12	**Opinion Leadership** Definition Dynamics of Opinion Leadership Process		**PowerPoint Presentation** **Seminar**

	Motivation behind Opinion Leadership		**Lecture Based Teaching Learning Assignment Case study**
13	**Consumer Decision Making** Consumer Decision Process Types Of Decisions Information Search Process Alternative Evaluation And Selection Decision Rules		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study**
1 4	**Models of ConsumerBehaviour** E.K.B. Model Howard and Seth Model Nicosia's Model	**November**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**

Course outcomes

CO.1	**Gain a profound comprehension of the pertinence of consumer behaviour theories and concepts in guiding marketing decisions.**
CO.2	**Apply a judicious combination of relevant theories and concepts to practical marketing scenarios effectively.**
CO.3	**Demonstrate an awareness of the social and ethical implications inherent in marketing actions and their impact on consumer behaviour.**
CO.4	**Employ the most fitting techniques to implement market solutions, ensuring strategic alignment with consumer behaviour theories.**
CO.5	**Articulate a clear understanding of fundamental concepts and models that underpin consumer behaviour.**
CO.6	**Conduct in-depth analyses of the impact of psychological, socio-cultural, and demographic factors on the consumer decision-making process, discerning their outcomes.**
CO.7	**Recognise and elucidate the intricate relationship between consumer behaviour and contemporary marketing practices.**
CO.8	**Acknowledge and appreciate the significance of consumer behaviour within the broader marketing context, emphasising distinctions in consumer behaviour specific to the Indian market.**

Teaching Plan
Session 2024-25
Odd Semester

Subject: Retail Management
Class: M. Com Semester – III
Faculty Name: Ms. Dinakshi Mehandru

Sr. No.	Topics	Duration	Teaching Tools
1	**Introduction to Retailing** Meaning, Nature andImportance	August	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**
2	**Retailing in India** Evolution of Retail in India Drivers of RetailChange and Challenges to Retail Development in India.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**
3	**Types of retailers** Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study**
4	**Understanding theRetail Consumer** Need for ConsumerBehavior, Factors Influencing the Retail Shopper The Customer Decision Making Process	September	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Role play**
5	**Retail Locations** Types of RetailLocations Steps involved inchoosing a RetailLocation; Methods of Evaluatinga Trading Area		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**
6	**Retail Store Design and Visual Merchandising** Importance of StoreDesign; Exterior Store Design; InteriorStore Design Visual Merchandising		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study**
8	**Process of MerchandisePlanning** Concept of Merchandising, Implications of Merchandise planning Process of MerchandisePlanning.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**
9	**Methods of MerchandiseProcurement** MerchandiseSourcing, Age of GlobalSourcing. Retail Pricing: Concept of RetailPrice,	October	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**

	Elements of RetailPrice, Determining the Price, Retail Pricing Strategies.		
10	**Category Management** Concept of CategoryManagement, Reasons for Emergence ofCategory Management, Components ofCategory Management, Category ManagementProcess.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**
11	**Retail Franchising** Concept, Types of RetailFranchising Advantages andDisadvantages		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment**

Course outcomes

CO.1	Understand the functions of retail business and various retail formats and retail channels.
CO.2	Integrate the various Supply Chain partners and how to collaborate with them.
CO.3	Understand the difference between Retail and Manufacturing Supply Chain.
CO.4	Understand, key drivers of retail supply chain and how to select a retail store location.
CO.5	Analyse Retail Market and Financial Strategy including product pricing.

Teaching Plan
Session 2024-25
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.	July - August	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching** **Learning** **Assignment**
2	International classification of financial accounting and reporting.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching** **Learning** **Assignment** **Case study**
3	International financial reporting: concept and differences in international financial reporting. Reporting problems of Multinational Companies.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching** **Learning** **Assignment** **Case study**
4	International financial analysis: meaning, need and significance of international financial analysis. Business analysis framework. Problems in international financial analysis.	September	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching** **Learning** **Assignment** **Case study**
5	Comparative financial reporting in U S, U K, China, Japan and India.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching** **Learning** **Assignment** **Case study**
6	International harmonisation of financial reporting: why harmonisation? Role of IASB, OECD, EU and IOSCO(international Organisation of Securities Commissions)		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching** **Learning** **Assignment** **Case study**

7	Convergence of accounting standards. International transfer pricing: meaning, objectives, methods and regulation.		**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.	**October**	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study**
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.		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study**
10	Strategic accounting issues in MNCs: strategy formulation, implementation and control. Evaluating the performance of foreign operations.	**November**	**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 2024-25
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		**PowerPoint Presentation** **Seminar**

	Setting the equilibrium spot exchange rate The relationship between forward and future spot rate Factors affecting currency value		**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 2024-25
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	**April**	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching** **Learning**

	❖ Evolution of Indian financial		**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 2024-25
Even Semester
SUBJECT: Corporate Tax Law and Planning
Class: M. Com Semester – IV
Faculty Name: Mrs. Priya Mahajan

TOPIC	DURATION (Month)	TEACHING TOOLS
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. TAX INCENTIVES TO NEWLY ESTABLISHED INDUSTRIAL UNDERTAKINGS • In Special Economic Zones u/s 10 AA and for exporters.	**JANUARY**	• **Lecture based** Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Seminar • PPT Prsentations • Inquiry based Learning (Doubt session in class as well as WhatsApp Group) • Flipped Classroom Technique • Assignments
CORPORATE TAX Residential status of a company, Computation of total income and tax liability of companies, Minimum alternate tax.	FEBRUARY	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group

DEDUCTIONS from Gross Total Income u/s 80 related to company assesse.		Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Seminar • PPT Prsentations • Inquiry based Learning

ADVANCE PAYMENT OF TAX TAX DEDUCTION AT SOURCE 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.		• (Doubt session in class as well as WhatsApp Group) • Flipped Classroom Technique • Assignments • Class Tests
TAX PLANNING AND FINANCIAL MANAGEMENT DECISIONS Tax Planning relating to Capital structure decisions, Dividend Policy, Inter-Corporate Dividend and Bonus shares. TAX PLANNING IN RELATION TO FORMS OF ORGANISATION Sole Proprietary; Partnership and Company form of Organisation from tax planning point of view . TAX PLANNING FOR COMPANY	MARCH	• Lecture based • Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving • (Practical Examples) • Seminar • PPT Prsentations • Inquiry based Learning

ASSESSEE with reference to location and type of business		(Doubt session in class as well as WhatsApp Group) • Flipped Classroom Technique • Assignments

AVOIDANCE OF DOUBLE TAXATION TAX PLANNING IN RESPECT OF AMALGAMATION OR DEMERGER.	APRIL	Lecture based Teaching Learning (chalk and talk) Group Teaching &Learning (Group Discussion on Budget) Learning through Problem Solving (Practical Examples) Seminar PPT Prsentations Inquiry based Learning (Doubt session in class as well as WhatsApp Group) Flipped Classroom Technique Assignments

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 2024-25
Even Semester
SUBJECT: ADVERTISING AND SALES MANAGEMENT
Class: M. Com Semester – IV
Faculty Name: Mrs. Alka Sharma & Mrs. Shikha Puri

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**

<table>
<tr><td></td><td>Sales force recruitment:-
❖ Nature
❖ Process
❖ Sources of sales force recruitment

Sales force selection:-
❖ Principles
❖ Process of selection</td><td rowspan="2"></td><td></td></tr>
<tr><td></td><td>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</td><td>PowerPoint Presentation
Seminar
Lecture Based Teaching Learning
Assignment
Role play</td></tr>
</table>

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 2024-25
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		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
3	**Customer based brand equity** ▪ Defining customers based band 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		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
4	**Brand positioning** ▪ Identifying and establishing brand positioning ▪ Concept of Brand Personality		**PowerPoint Presentation Seminar Lecture Based Teaching Learning**

			Assignment **Case study** **Role play**
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	**February**	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study** **Role play**
6	**Designing and implementing branding strategies** ▪ Brand Product Matrix ▪ Brand Hierarchy ▪ Brand Extensions		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study** **Role play**
7	**Measuring and interpreting brand performance** ▪ Measuring sources of brand equity ▪ Qualitative Research Techniques: Free Association, Projective Techniques ▪ Quantitative Research Techniques: Awareness Image		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study** **Role play**
8	**Brand valuation methods** ▪ Introduction Retailing: Nature and Scope of Retailing ▪ Types of Retail Formats, ▪ Retail Franchising: Concept, Types, Advantages and Disadvantages		**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study** **Role play**
9	**retail mangement** ▪ Retail Locations: Types of Retail Locations ▪ Steps involved in choosing a Retail Location ▪ Methods of Evaluating a Trading Area	**March**	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Assignment** **Case study** **Role play**

10	▪ Retail Merchandising: Concept of Merchandising ▪ Planning Merchandising Assortments		**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		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
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	**April**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**

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 2024-25
Even Semester
SUBJECT: SERVICES MARKETING
Class: M. Com Semester – IV
Faculty Name: Dr. Mrs. Kuljeet Kaur

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.	**July - August**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
2	**Customer Expectations of Services**: Meaning and types of services expectations, Factors that influence customer expectations of services, Model of customer service.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
3	**Customer Perceptions of Services**: Customer satisfaction, Service quality, Service encounters, Strategies for influencing Customer perceptions.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
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.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
5	**Service Development & Design**: Challenges of service design, Service redesign, Stages in new service development, Service blueprinting, High performance service innovations.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**

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.	September	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
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.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
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		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
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		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
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.	October	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
	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.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**

	Integrated Gaps Model of Service Models of Service Quality: Gaps model of service quality, Gronroos' perceived service quality model, SERQUAL, Zeithamal's RATER model, Kano's two factor model.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**
10	**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.	**November**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment Case study Role play**

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.