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

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PG DEPARTMENT OF COMMERCE AND MANAGEMENT

TEACHING LESSON PLANS

SESSION 2025-26

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 endeavors.

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
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
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:2025-26
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; ExternalEnvironment; Micro and Macro Environment.		**Lecture Based Teaching Learning** **Green board** **Assignment** **Class discussion**
3	Aspects of Economic Reforms: Liberalization; Privatization; Globalization 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 X^{th} plan and Strategyand priorities of XI^{th} 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	Monetarypolicy changes in India		**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 specialreference to India; Consumer Protection Act, 1986 with latest amendments.	**October**	**PowerPoint Presentation** **Seminar** **Lecture Based Teaching Learning** **Role play**
13	Foreign Trade: concept ofbalance–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:2025-26
Odd Semester

Subject: MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS
Class– M.COM SEMESTER-1

Faculty Name – Mrs. Rajni Kapoor

Topic	Duration	Teaching Tools
Analyzing Financial Statements: Horizontal, vertical and ratio analyses	**July**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**
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. **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.	**August**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**

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. **Management Accounting and Managerial Decisions: M**anagement accountant's position, role and responsibilities. **Management Control Process:** Budgeting process, Preparation of fixed and flexible budgets, Zero Base Budgeting, Activity Based Budgeting, performance budgeting and participative budgeting. **Management Control Structure:** Various forms of responsibility centres. Responsibility Accounting, Intra–company transfer pricing.	**September**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**
Management Control System: Meaning, nature and scope. Relationship between management control, strategic planning and operational control. **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. **Segment Performance Evaluation:** Traditional measures of evaluation. Economic Value Added, Balanced Score Card.	**October**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**

Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management. **Contemporary Issues in Management Accounting:** Value chain analysis; Activity based costing; Quality costing; Target Costing.	**November**	• **Lecture-based teaching learning** (chalk and talk) • **Group discussion** • **Presentations** • **Learning through Problem Solving (Practical Examples)** • **Class Tests/ Assignments**

Course Outcome-

After completing this course, the student will be able to:

CO.1	Understand the concept, objectives, and importance of Management Control Systems in organizational strategy and decision-making.
CO.2	Analyze the relationship between strategy, organizational structure, and control systems for effective performance management.
CO.3	Design and evaluate various management control tools such as budgeting, responsibility centers, transfer pricing, and performance measurement systems.
CO.4	Apply management control techniques to align individual and organizational goals in diverse business scenarios.
CO.5	Use case-based and practical approaches to solve real-world management control problems and improve organizational effectiveness.

Teaching Plan
Session 2025-26
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 Accounting a CB • Significance • Fundamental Principles • Mgt of Security Investment • Reviewing Investment Portfolio • 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 for financial 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 & its implementation **Narasimham Committee-II** Report on Banking Sector Reforms-1998 **Recommendations:** Measure to strengthen 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 for Risk 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, Internet banking in India, Vistas, Challenges faced 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 insurance policyholders • Income tax for LIC agents • Taxation for insurance Companies • Problems of taxation with emergence 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 Insurance pricing • 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 the policy • Methods of calculation S.V • Paid Up Value		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**

22	**Insurance Documentation** • First Premium Receipt/Renewal Premium 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 2025-26
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 Investment Analysis,	**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 In Capital Market		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignme nt**
5	Evaluation of Securities: Bonds, Debentures, Preference Shares and Equity 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 & industry analysis, SWOT analysis for industries.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
7	Company analysis-nature and style of 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 of random walk, technical & fundamental analysis	**October**	**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
1 0	Portfolio Management: Meaning, Importance, Objectives and Various Issues in Portfolio Construction, Revision of Portfolioand Evaluation		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
1 1	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 total risk, portfolio market risk and unique risk.		**PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment**
1 3	Factor Models: Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multi 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 criteria and 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 2025-26
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 Resource Accounting 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 price level changes • General and specific price index • Methods/ Models of price level Accounting Historical cost model Current cost Accounting (CCA) Current Purchasing Power (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 and Reporting • 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 Published Accounts	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 net value added • Preparation and Disclosure of Value Added Statements, • Economic Value Added concept, • EVA as a tool of performance evaluation • EVA Disclosure in India.		PowerPoint Presentation Seminar Lecture Based Teaching Learning Assignment
7	• Meaning and Significance of Accounting Standards • Accounting Standards relating to 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 net value added • Preparation and Disclosure of Value Added Statements, • Economic Value Added concept, • EVA as a tool of performance evaluation • 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 2025-26
Odd Semester
SUBJECT: Consumer Behaviour
Class: M. Com Semester - III
Faculty Name: Mrs. Alka Sharma

Sr. No.	Topics	Duration	Teaching tools
1	**Introduction to Consumer Behaviour** 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 Consumer Behaviour** 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 Attitude Formation** 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 and Family 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 Consumer Behaviour** 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 Consumer Behaviour** 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 2025-26
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.