**Govt. College for Girls, Sec-14, Gurugram**

**Department of Commerce**

**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -2nd**

**Name of Subject: Management Accounting**

**Name of the Teacher: Dr. Roma**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Management Accounting-An Introduction: Nature & Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility;  Contemporary issues in Management-Accounting: Value Chain analysis; Activity Based Accounting; Quality Costing; Target and LifeCycle Costing. |
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| **MAY,2022** | Budgetary Control: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting. Lease Financing – Lease or buy decision; Evaluation of Lease methods. Decisions Involving Alternate Choices: Cost Concepts Associated with Decision-making; Evaluation Process; Specific Management Decisions – Make or buy; Expand or buy; Expand or Contract; Change vs. Status Quo;.Retain or Replace; Exploring New Markets; Optimum Product Mix; Adding and Dropping a Product. |
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| **JUNE, 2022** | Responsibility Accounting – Principles; Definition; Types of Responsibility Centers; Prerequisites; Utility; Problems. Reporting to Management- Steps for Effective Reporting; Requisites of Ideal Report; Types of Reports; Uses  Revision and Test |
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**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -2nd**

**Name of Subject: Organisational Behaviour**

**Name of the Teacher: Shalini**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Organisational behaviour: concept, significance,model. Ethics in OB. Learning: process, theories, Learning in organisations. |
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| **MAY,2022** | Attitude: meaning, components, functions, formation, changing of attitude, prejudice and attitude. Personality: meaning and definition,big five model, Myers-Briggs type Indicator,other work related aspects of personality. Perception: meaning,process, factors affecting perception, perceptual errors and distortions |
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| **JUNE, 2022** | Group Dynamics- definition, importance, types of groups, formation and development of group, group performance factors,norms,status,size cohesiveness. Social loafing, Team- development, composition factors,types. Organisational conflicts: dynamics, management, sources, pattern, levels,types, traditional and modern approach,functional and dysfunctional conflicts, resolution of conflicts. Organisational development: concept, need, resistance and theories of change. organisational diagnosis,OD intervention |
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**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -2nd**

**Name of Subject: Financial Management (16MCO22C3)**

**Name of the Teacher: Seema Chaudhary**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Financial management-Introduction, Meaning and Definitions, Goals of Fin. Mgt.,Finance Functions, interface between finance and other Business functions. Financial Planning: Introduction, Objectives,Benefits, Guidelines, Steps in Financial Planning ,factors ,estimation of financial requirements of a firm ,Capitalisation.  Cost of Capital: introduction, Meaning of Cost of Capital, cost of different sources of Finance, weighted average cost of capital.  Capital Structure: Introduction, features of an Ideal Capital structure, Factors affectin cap str.,Theories of Capital structure |
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| **MAY,2022** | Leverage: Introduction, operating leverage, Apllication of operating leverage, Financial leverage, combined leverage.  Dividend Decisions : Introduction, Traditional Approach, Dividend Relevance Model, Miller and Modigilani Model, stability of dividends, forms of dividends  Financial Restructuring Share Split, Consolidation, Cancellation of paid up capital, Corporate failures and liquidations  Capital Restucturing, Mergers and Acquisitions, Take overs, amalgamation, Leverage Buy-outs, Mgt Buy out |
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| **JUNE, 2022** | Capital Budgeting : Introduction, Importance, complexities involved in cap. Budgeting decisions, Phrases of Capital expenditure decisions, Identification of investment opportunities, Rationale of cap budgeting proposals, Process, Investment Evaluation, Appraisal criteria.  Risk analysis in Capital Budgeting, Types and sources of risk in cap budgeting, risk adjustmed discount rate, certainty equivalent approach, probability distribution approach, sensitivity analysis, decision tree approach.Capital rationing, types , steps , approaches  Time Value of Money: Introduction, Rationale ,Future Value ,Present Value, Construction of Present value and annuity Tables.  .  Completion of Syllabus, Revision and Test |
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**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -2nd**

**Name of Subject: Fundamentals of Management**

**Name of the Teacher: Dr. Sunita Arora**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | **Introduction: concept and nature of management; evolution of management thoughts – traditional, behavioural, system and contingency viewpoints, Planning, decision making and organizing: nature and elements of planning, planning types and models** |
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| **MAY,2022** | **Strategic planning – an overview; basic issues in organizing – work specialization, chain of common delegation, decentralization, span of management, bases for departmentation**  **Leading: recognition of human factor, motivation models/approaches; leadership styles/behaviours, personal characteristics of effective leaders, leadership development** |
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| **JUNE, 2022** | **Management control– concept and process, overview of control techniques, effective control system; evaluating corporate social performance; managing company ethics and social responsibility**  **Presentations**  **Revision and Tests** |
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**Department of Commerce**

**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -2nd**

**Name of Subject: Investment Management**

**Name of the Teacher: Ishwar Singh**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Investments: Nature, Scope, Avenues, Elements, Process of Investment; Tax and Transactions Cost in Investment; Risk-Return Analysis- Meaning, Types and Measurement; Time Value of Money; Sources of Financial Information. Capital Markets: Secondary and Primary, Public Issue: IPO and other types of issues in Securities in India; Stock-Market: - Stock-Exchanges, Listing of Securities, Trading and Settlement; SEBI- Objectives, Function and Evaluation of its role; Intermediaries in the capital markets (including Depositories) |
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| **MAY,2022** | Security Valuation: Bonds/Debentures, Preference Shares, Equity Shares, Options and Futures (With numerical); Security Analysis- Fundamental Analysis(Macroeconomic, Industry and Company analysis), Estimation of Intrinsic Value.  Technical Analysis: Charting techniques, Dow-theory, Moving Average Analysis, Oscillators Moving Average Convergence-Divergence, Relative Strength Index and Rate of Change, Technical Indicators of Breadth, Sentiments), |
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| **JUNE, 2022** | Testing Technical Trading Rules, Evaluation of Technical Analysis, Efficient Market Theory: Random Walk Theory, Forms and Empirical Evidences of Various Forms of EMH.  Revision and Test |
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**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -2nd**

**Name of Subject: Entrepreneurship Development** **Code: 16IMSF1**

**Name of the Teacher: Sammi Kumari**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Entrepreneurship: Concept, knowledge and skills requirement; characteristics of successful entrepreneurs; role of entrepreneurship in economic development; entrepreneurship process; factors impacting emergence of entrepreneurship  Starting the venture: generating business idea – sources of new ideas, methods of generating ideas, opportunity recognition; environmental scanning, competitor and industry analysis; feasibility study – market feasibility, technical/operational feasibility, financial feasibility: drawing business |
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| **MAY,2022** | Functional plans: marketing plan – marketing research for the new venture, steps in preparing marketing plan, contingency planning; organizational plan – form of ownership, designing organization structure; financial plan – cash budget, working capita |
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| **JUNE, 2022** | Sources of finance: debt or equity financing, commercial banks, venture capital; financial institutions supporting entrepreneurs; legal issues – intellectual property rights patents, trademarks, copyrights, trade secrets, licensing  Revision and Test |
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**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -4th**

**Name of Subject: Cost Accounting Standards and Reporting**

**Name of the Teacher: Nisha Chhaunker**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Institute of Cost Accountants of India: Introduction, objective and functions. Generally accepted cost accounting principles: introduction, conceptual framework, objectives, scope, nature of content and format, Cost Accounting Standards(CAS): need and statutory recognition of CAS. Overall recommendations of B. B. Goyal expert committee  Outlines of CAS: Classification of cost (CAS-1), Overheads (CAS- 3), Material cost (CAS-6), Employee cost (CAS-7), Direct expenses (CAS -10), Administrative overheads (CAS-11),Repairs and maintenance cost (CAS-12), cost of service cost center (CAS – 13) , Selling and distribution overheads (CAS-15) ,Depreciation and amortization ( CAS – 16) , Research and development costs ( CAS-18) , joint costs (CAS-19) . Introduction, objectives, scope, definition and explanation of terms used, principles of measurement, assignment of cost, presentation and disclosure of CAS: capacity determination (CAS-2), cost of production for captive consumption (CAS-4), Determination of average (equalized) cost of transportation (CAS-5), cost of utilities ( CAS-8 |
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| **MAY,2022** | Introduction, objectives, scope, definition and explanation of terms used, principles of measurement, assignment of cost, presentation and disclosure of CAS: packing material cost (CAS-9), pollution control cost(CAS -14) , Interest and financing charges (CAS-17) , Royalty and technical know – how fee (CAS- 20) , Quality control ( CAS-21), Manufacturing cost (CAS-22).Latest amendments and development in CAS. Cost auditor –appointment, eligibility, remuneration, rights and responsibilities, functions, appointing authorities. Assignments. |
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| **JUNE, 2022** | Cost Audit: nature, scope, advantages of cost audit, genesis of cost audit in India, types of cost audit, relevance of cost audit, usefulness of cost audit, difference between cost audit and cost investigation. Cost audit standards : CAS 101 – planning on audit of cost statement, CAS -102 – cost audit documentation , CAS 103 – overall objectives of independent cost auditor , CAS -104 knowledge of business, its process and the business environment. Cost accounting records, general features of cost accounting records, companies ( cost records and audit ) rules 2014.  Revision and class Tests. |
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**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -4th**

**Name of Subject: Business Research Methods (17MCO24C3)**

**Name of the Teacher: AMBIKA SANGWAN**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses, Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; **Quiz and Group Discussion will be conducted** |
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| **MAY,2022** | Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments. Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size Determination; Sampling and Non- Sampling Errors. **Questions and assignment shall be given to students after discussing chapters with them.** |
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| **JUNE, 2022** | Report Writing : Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation. **Completion of Syllabus, Revision and Test** |
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**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -4th**

**Name of Subject: International Marketing**

**Name of the Teacher: RITU**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Introduction to International Marketing: Nature and significance; Complexities, in international marketing ; Transition from domestic to transnational marketing; International market orientation – EPRG framework; International market entry, strategies.International Marketing Environment: Internal environment; External environment -geographical¸ demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions.Foreign Market Selection: Global market segmentation; Selection of foreign markets; international positioning. International Marketing Planning, Organising and Control: Issues in international marketing planning; International marketing information system; |
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| **MAY,2022** | Organising and controlling International marketing operations.Emerging Issues and developments in international marketing: Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation; Product Decisions: Product planning for global markets; Standardization vs.product adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services. Pricing Decisions: Environmental influences on pricing decisions; International pricing policies and strategies.Question Answers to be discussed. Assignments to be provided for above topics.Debate |
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| **JUNE, 2022** | Promotion Decisions: Complexities and issues; International advertising, personal selling, sales promotion and public relations. Distribution Channels and Logistics: Functions and types of channels; Channel; selection decisions; Selection of foreign distributors\agents and managing relations with them. International logistics decisions.  Question Answers to be discussed. Test to be conducted. Debate. Revision |
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**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -4th**

**Name of Subject: Production Management**

**Name of the Teacher: Manisha**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Introduction: Concept, nature and scope of Production Management; Evolution of production function; Production Process, Organization of production function; Relationship between production and other functions.  Location: nature, objectives and significance, Theories of location; factors influencing location. |
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| **MAY,2022** | Layout: Meaning, objectives and types; principles of layout; factors affecting layout.  Production Planning and Control: Production Planning: Concept, need and Types of Production planning; Production planning techniques. Factors influencing Production Planning. Production Control: - Meaning, objectives and elements; Control techniques, Production Control in different Production Systems; Benefits & limitations. |
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| **JUNE, 2022** | Quality control: Meaning, scope, objectives and organization; Quality Control Techniques.  Plant Maintenance: Meaning, scope, objectives, types; Maintenance programme techniques & Organization.  Revision, Test and Assignment. |
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**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -4th**

**Name of Subject: Strategic management**

**Name of the Teacher: Ms. Nirmal**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Strategic Management Process : Evolution of Strategic Management, Management. Concept of Strategy, Level at which Strategy operates, Issues in Strategic decision making, Schools of thoughts of strategy formulation, process of Strategic Management, Roles of Strategists in the Process of strategic. Intent: Hierarchy of Strategic Intent vision. Mission Statements- Establishment of Strategic Intent: Hierarchy of Strategic Intent vision. Mission Statements-process of envisioning, Formulation and Communication of Mission Statement; Setting of Goals and Objectives, Identification of Key Success Factors. |
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| **MAY,2022** | Environment and Organisational Appraisal : Concept of Environment and its components, environmental Scanning and Appraisal; Organizational appraisal-its dynamics, Considerations, Methods and Techniques. Structuring Organizational Appraisal; SWOT Analysis. Strategy Formulation : Corporate level Strategies; Grand Strategies, Stability Strategies, Formulation : Corporate level Strategies; Business level strategies and functional level strategy analysis and choice: Tools and techniques of strategy analysis contingency strategy, strategy implementation process . |
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| **JUNE, 2022** | Behavioural implementation : leadership implementation ,corporate culture, corporate policies, personal values and business ethics Functional implementation : functional plans and policies , operational plans and policies . Strategic evaluation and control : techniques of strategic evaluation and control Presentation ,Test and Revision |
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**Lesson Plan**

**(Year- 2021-22 , Session- Even)**

**Class: M.Com Sem -4th**

**Name of Subject: Corporate Tax Planning and Management**

**Name of the Teacher: Dr. Priyanka Ostwal**

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| **Month** | **Topics/ Chapters** |
| **APRIL,2022** | Corporation Tax: Meaning of tax, Tax evasion, Tax avoidance, Tax planning, Tax management, Need for tax planning, Precautions in tax planning, Limitations of tax planning. Tax planning for new business: Tax planning with reference to location, nature and different forms of organization of new business. |
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| **MAY,2022** | Tax provisions relating to free trade zones, infrastructure sector, backward areas. Tax issues relating to amalgamations: Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company. Tax planning with reference to amalgamation of companies.  Tax Planning and Financial Management Decisions: Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, |
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| **JUNE, 2022** | Bonus share and Bonus debentures, Tax planning in respect of own or lease. Tax planning regarding Managerial Remuneration. Tax planning and Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Repair replace, Renewal or renovation of an asset, Shut down or continue decisions. Tax planning in respect of selling in domestic or foreign market . Tax planning in respect of Tax Incentives to Exporters. |
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