

**MNS GOVT. COLLEGE BHIWANI**

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)**

**CLASS:** M.COM **SEMESTER: 02**

**SUBJECT:** **Advance cost Accounting**

**NAME OF TEACHER:** **Pawan Kumar**

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Materials: Inventory system; turnover of material; stock audit; ABC analysis; Material productivity. Labour– Advanced specific incentive plans
2	FEBRUARY,2024	12 To 17	I	Profit-sharing and labour copartnership; treatment of profits; labour productivity, treatment of chargeable expenses.
3	FEBRUARY,2024	19 To 24	I	Overheads – Comments on specific items of factory, office and selling and distribution overheads; distribution of interdepartment service factory overheads; selling and distribution
4	FEBRUARY,2024	26 To 2	II	Process Costing: Work in Progress; Inter-process profits; by products and joint products.
5	MARCH,2024	4 To 9	II	Process Costing: Work in Progress; Inter-process profits; by products and joint products.
6	MARCH,2024	11 To 16	II	Job Costing
7	MARCH,2024	18 To 22	II	Contract Costing
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Budgetary Control: Preparation of Cash Budget; flexible budget and master budget
10	APRIL,2024	8 To 13	III	Cost ratios; Zero base budgeting; performance budgeting.
11	APRIL,2024	15 To 20	IV	Batch Costing and Unit Costing
12	APRIL,2024	22 To 27	IV	Uniform Costing and inter-firm comparison ,Cost Reduction
13	MAY,2024	29 To 4	IV	Presentation of Cost Information – diagrammatic and graphic presentation.
14	MAY,2024	6 To 7	IV	Cost Reduction ,Cost Audit

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)**

**CLASS:** M.COM      **SEMESTER:** 02

**SUBJECT:** Banking and Financial Institutions

**NAME OF TEACHER:** Dr. Aji Kumar

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks
2	FEBRUARY,2024	12 To 17	I	Reserve Bank of India: Functions and Role in Monetary policy management.
3	FEBRUARY,2024	19 To 24	I	Banking sector reforms in India: Basel norms; Risk management; NPA management.
4	FEBRUARY,2024	26 To 2	II	Money Market: meaning, importance and role of money market – call money market- treasury bills market – discount market – commercial paper market – certificate of deposit – money market in India –RBI regulation on money market.
5	MARCH,2024	4 To 9	II	Capital Market: meaning and classification – Government securities market –Industrial loan market – Mortgage market – Credit guarantee market – bond market
6	MARCH,2024	11 To 16	II	DFIs in India: IFCI, SFCs, IDFC, ICICI
7	MARCH,2024	18 To 22	II	Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs.
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Introduction to Digital Banking, need and importance of Digital Banking, Channels of Digital Banking, Digital Banking
10	APRIL,2024	8 To 13	III	Overview and brief history of Mobile Banking, Product features & diversity of Mobile Banking, Immediate Payment Service (IMPS), Risk Management & Frauds related to Mobile Banking.
11	APRIL,2024	15 To 20	III	Overview and brief history of Mobile Banking, Product features & diversity of Mobile Banking, Immediate Payment Service (IMPS), Risk Management & Frauds related to Mobile Banking.
12	APRIL,2024	22 To 27	III	Payment Systems: Overview of Global Payment Systems, Overview of Domestic Payment Systems, RuPay & RuPay Secure, Immediate Payment Service – IMPS, National Unified USSD Platform i.e NUUP, RTGS, NEFT, National Automated Clearing House (NACH), Aadhaar Enabled Payment System
13	MAY,2024	29 To 4	IV	Introduction- Role of Financial Institutions in economic development overview of Financial Institutions- Meaning and definition of NBFIs Classification of NBFIs, Functions of NBFIs
14	MAY,2024	6 To 7	IV	Developmental Banks – SIDBI, NABARD, EXIM bank – Organisation, Objectives and Functions

**MNS GOVT. COLLEGE BHIWANI**

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)**

**CLASS:** M.COM **SEMESTER: 02**

**SUBJECT:** Accounting and Auditing

**NAME OF TEACHER:** Ajit Kumar

Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Meaning and scope of accounting, accounting concepts, principles and conventions
2	FEBRUARY,2024	12	To	17	I	Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms
3	FEBRUARY,2024	19	To	24	I	Capital and revenue expenditure and receipts, contingent assets and liability
4	FEBRUARY,2024	26	To	2	II	Issue, forfeiture and reissue of shares, right issue, ESOP,Sweat equity, Escrow account
5	MARCH,2024	4	To	9	II	Liquidation of companies, holding Company accounts .
6	MARCH,2024	11	To	16	II	Acquisition, merger, amalgamation and reconstruction of companies
7	MARCH,2024	18	To	22	III	Human Resources Accounting, Inflation AccountingEnvironmental Accounting
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT
10	APRIL,2024	8	To	13	III	Indian Accounting Standards and IFRS
11	APRIL,2024	15	To	20	IV	Independent financial audit; Vouching, Verification ad valuation of assets and liabilities
12	APRIL,2024	22	To	27	IV	Audit of financial statements and audit report; Cost audit
13	MAY,2024	29	To	4	IV	Recent Trends in Auditing: Management audit;Energy audit; Environment audit; Systems audit; Safety audit
14	MAY,2024	6	To	7		Revision

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)**

<b>CLASS:</b>	M.COM				<b>SEMESTER:</b> 02	
<b>SUBJECT:</b>	Quantitative Techniques and Data Analytics					
<b>NAME OF TEACHER:</b>	Dr. ANAND PARKASH					
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	An Introduction to Decision Making and Quantitative Techniques, Process of Decision Making, Role, Functions, Scope and Limitations of Quantitative Techniques in business and industry.
2	FEBRUARY,2024	12	To	17	I	Linear Programming, Formulation of Linear Programming Problem, Assumption underlying Linear Programming, Solution to Linear Programming Problem
3	FEBRUARY,2024	19	To	24	I	Simplex Method, Solution to Maximisation Problem, Solution to Minimisation Problem
4	FEBRUARY,2024	26	To	2	II	Sampling Techniques: Probability and Non-Probability Sampling Methods, Simple Random, Stratified Random, clusters, Multistage and Systematic Sampling, Sampling error.
5	MARCH,2024	4	To	9	II	Sampling distribution of the mean and standard deviation. Standard Error and its Utility, Degrees of Freedom, Critical Value, Acceptance and Rejection Regions
6	MARCH,2024	11	To	16	II	Introduction of Hypothesis testing using Parametric Test and Non-Parametric Test. Role of hypothesis testing in decision making.
7	MARCH,2024	18	To	22	III	An introduction to Non Parametric Test, Assumptions
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Sign Test, Sign test for paired observations, Wilcoxon signed rank tests
10	APRIL,2024	8	To	13	III	Wald-Wolfowitz Run Test, The Mann-Whitney-U-Test, Kruskal-Wallis H-Test
11	APRIL,2024	15	To	20	IV	Time series analysis - measurement of trend and seasonal variations; time series and business forecasting
12	APRIL,2024	22	To	27	IV	Introduction of Data Analytics: Overview of data Analytics, its types, characteristics and advantages in decision making.
13	MAY,2024	29	To	4	IV	Data Entry, Data Screening, Descriptive Statistics in Excel, Hypothesis Testing using Excel: t-test, ANOVA,
14	MAY,2024	6	To	7	IV	Correlation and Regression, Cross Tabulation, Data Validation using Excel.

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)**

<b>CLASS:</b>	<b>M.COM</b>	<b>SEMESTER: 02</b>				
<b>SUBJECT:</b>	<b>Business Environment &amp; Legal Issues</b>					
<b>NAME OF TEACHER:</b>	Dr. ANAND PARKASH					
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Business Environment- concept, nature and elements.
2	FEBRUARY,2024	12	To	17	I	Environmental Scanning and forecasting
3	FEBRUARY,2024	19	To	24	I	Economic Reforms in India And Economic Planning
4	FEBRUARY,2024	26	To	2	II	State Intervention in Business And Government Policies- Monetary Policy, Fiscal Policy
5	MARCH,2024	4	To	9	II	Industrial Policy
6	MARCH,2024	11	To	16	II	Industrial Licensing Policy And Foreign Trade Policy
7	MARCH,2024	18	To	22	III	Competition Policy and Competition Act, 2002
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6		Test And Assignment
10	APRIL,2024	8	To	13	III	The Consumer Protection Act, 1986 and 2019 And Environment Protection Act, 1986
11	APRIL,2024	15	To	20	III	Right to Information Act, 2005 And Foreign Exchange Management Act, 1999
12	APRIL,2024	22	To	27	IV	Small Scale Industries – Importance, Problems and Policies
13	MAY,2024	29	To	4	IV	Industrial Sickness- problem, magnitude and remedies
14	MAY,2024	6	To	7		Revision

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)**

**CLASS:** M.COM **SEMESTER:** 02

**SUBJECT:** FINANCIAL MANAGEMENT

**NAME OF TEACHER:** Dr. Ajit Kumar

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Finance and Related Disciplines: Scope of Financial Management, Objectives of Financial Management, Organisation of Finance Function- Emerging role of finance managers in India - Time Value of Money.
2	FEBRUARY,2024	12 To 17	I	Objectives of Financial Manager: Price Maximization vs. Wealth Maximization, Risk-Return framework for financial decision making.
3	FEBRUARY,2024	19 To 24	I	Financial Planning: Objectives, Principles of a Sound Financial Plan, Estimating Long term and Short term Financial needs.
4	FEBRUARY,2024	26 To 2	I	Capitalisation- Meaning, need, theories of capitalization – Fair, over and under Capitalization – Under capitalization Vs. Over capitalization, Contemporary issues in financial management
5	MARCH,2024	4 To 9	II	Meaning of Capital Budgeting, Categories of capital projects, Principles of Capital Budgeting
6	MARCH,2024	11 To 16	II	Capital Budgeting Techniques: NPV, IRR, Payback Period, Discounted Payback Period, Profitability Index, Modified IRR, Incremental IRR
7	MARCH,2024	18 To 22	II	Techniques for incorporating risk in Capital Budgeting: RADR, Certainty Equivalent method, DCF break-even analysis, Simulation method, Probability Distribution method, Sensitivity analysis, Scenario analysis and Decision Tree analysis
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Meaning, Calculation and Interpretation of WACC and Meaning and calculation of Marginal Cost of Capital
10	APRIL,2024	8 To 13	III	Theories of Capital Structure: NI, NOI, Traditional, MM hypothesis with and without taxes, Pecking Order theory, Trade Off theory, Signaling theory and effect of information asymmetry on capital structure
11	APRIL,2024	15 To 20	III	Meaning of Leverage, various types of risks, Calculation of DOL, DFL and combined leverage
12	APRIL,2024	22 To 27	IV	Meaning of cash dividends, extra dividends, liquidating dividends, stock dividends, stock splits, reverse stock splits, dividend payment chronology, holder-of-record, ex-dividend and payment dates
13	MAY,2024	29 To 4	IV	Management of Working Capital: significance and types of Working Capital, Calculating Operating Cycle Period and Estimation of Working Capital Requirements, Sources of Working capital- Factoring services.
14	MAY,2024	6 To 7	IV	REVISION

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)**

**CLASS:** M.COM **SEMESTER:** 04

**SUBJECT:** Strategic Management

**NAME OF TEACHER:** DR. PAWAN MITTAL

Sr. No.	MONTH	WEEK	DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY, 2024	7	To 10	I	Concept of Strategy, Levels at which Strategy Operates AND Schools of Thoughts of Strategy Formation
2	FEBRUARY, 2024	12	To 17	I	Process of Strategic Management AND Roles of Strategists in The Process of Strategic Decision Making
3	FEBRUARY, 2024	19	To 24	I	Issues in Strategic Decision Making
4	FEBRUARY, 2024	26	To 2	II	Vision, Mission Statement Formulation and Communication of Mission Statement
5	MARCH, 2024	4	To 9	II	Business Definition, Setting of Goals and Objectives, Identification of Key Success Factors
6	MARCH, 2024	11	To 16	II	Environmental Appraisal: Concept of Environment and its Components, Environmental Scanning and Appraisal
7	MARCH, 2024	18	To 22	II	Organisational Appraisal: Its Dynamics, Considerations, Methods and Techniques, Structuring Organisational Appraisal AND SWOT Analysis
8	MARCH, 2024	23	To 31		Holi vacations
9	APRIL, 2024	1	To 6	III	Strategy Formulation: Corporate Level Strategies (Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategic, Combination Strategies) AND Business Level Strategies and Tactics
10	APRIL, 2024	8	To 13	III	Strategies Analysis and Choice: The Process of Strategic Choice, Corporate Level Strategic Analysis, Business Level Strategic Analysis, Subjective Factors in Strategic Choice, Contingent Strategy, Strategic Plan.
11	APRIL, 2024	15	To 20	III	Strategy Implementation: Inter Relationship Between Formulation And Implementation AND Aspects of Strategy Implementation: Project Implementation, Procedural Implementation, Resource Allocation, Strategy and Structures, Behavioural Implementation and Functional Implementation
12	APRIL, 2024	22	To 27	IV	Strategic Evaluation and Control: Meaning and Importance of Strategic Evaluation and Control, Techniques of Strategic Evaluation and Control AND Process of Strategic Evaluation and Control
13	MAY, 2024	29	To 4	IV	Types of Strategic Evaluation and Control AND Limitations of Strategic Evaluation and Control
14	MAY, 2024	6	To 7	IV	Revision

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)**

**CLASS:** M.COM      **SEMESTER:** 04

**SUBJECT:** **Entrepreneurship and Entrepreneur**

**NAME OF TEACHER:** DR. AJIT KUMAR

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Entrepreneurship: Concept of Entrepreneur and Entrepreneurship & Models of Entrepreneurship. Entrepreneur vs. Manager, Emergence of Entrepreneurship
2	FEBRUARY,2024	12 To 17	I	Role of Entrepreneurship in Economic Development; Economic, Social and Psychological needs for Entrepreneurship AND Entrepreneur: Concept, Functions, Qualities and Pre-requisites of an Entrepreneur
3	FEBRUARY,2024	19 To 24	I	Decision Making: Concept, Features & Steps
4	FEBRUARY,2024	26 To 2	II	Business Venture: Features of Business, Objectives of a business, Qualities of successful business & Structure of Business Venture.
5	MARCH,2024	4 To 9	II	Establishment of Entrepreneurial system AND Business Planning: Nature, Characteristics & Principles of business planning.
6	MARCH,2024	11 To 16	II	Business Planning Process AND Government schemes for Entrepreneurs
7	MARCH,2024	18 To 22	III	Business Plan: Features and Process AND Business Plan: Format
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Project Appraisal: Economic & Technical AND Project Appraisal: Managerial & Financial
10	APRIL,2024	8 To 13	III	Project Appraisal: Operational & environmental
11	APRIL,2024	15 To 20	III	Women Entrepreneurship: Concept, Problems faced by women entrepreneurs and Measures to solve these problems.
12	APRIL,2024	22 To 27	IV	Rural Entrepreneurs: Features and Types of Rural Entrepreneurs AND Role of Rural Entrepreneurs
13	MAY,2024	29 To 4	IV	Government Schemes for Promoting Entrepreneurs: Women, Rural and General Entrepreneurs AND Process for Starting a Small Business Enterprise in India.
14	MAY,2024	6 To 7	IV	Revision



LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)						
<b>CLASS:</b>		<b>M.COM</b>		<b>SEMESTER: 04</b>		
<b>SUBJECT:</b>		International Marketing				
<b>NAME OF TEACHER:</b>		Anand Kumar				
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	International Marketing: Meaning, Scope and Objectives
2	FEBRUARY,2024	12	To	17	I	Challenges and Opportunities in International Marketing Underlying Forces of International Marketing
3	FEBRUARY,2024	19	To	24	I	Strategic Alliances, Direct Investment, Manufacturing and Franchising Export Marketing: Recent Import Export Policy and Procedure
4	FEBRUARY/ MARCH,2024	26	To	2	II	Export Incentives: Rules for Successful Exporting, Registration of Exporters, Appointing Overseas Agents Obtaining a License
5	MARCH,2024	4	To	9	II	International Pricing Decisions: Factors Influencing International Pricing Decisions, Uniform v/s Market by Market Pricing Arranging Finance for Exports
6	MARCH,2024	11	To	16	II	Financial and Fiscal Incentives Provided by the Government Foreign Exchange Facilities Offered by EXIM Bank and R.B.I.
7	MARCH,2024	18	To	22	III	Introduction Machinery of International Business Disputes
8	MARCH,2024	23	To	31		Holi Vacation
9	APRIL,2024	1	To	6	III	Legal Concepts Relating to International Business Export Documentation: Various Documents Required for Exporting
10	APRIL,2024	8	To	13	III	Export Support Institution: An Overview Legal and Ethical Issues in International Marketing
11	APRIL,2024	15	To	20	IV	International Marketing Research: Concept of Marketing Research, Need for Marketing Research
12	APRIL,2024	22	To	27	IV	Scope of International Marketing Research, Approach to Marketing Research Marketing Research Process
13	MAY,2024	29	To	4	IV	Marketing Surveys Marketing Information System
14	MAY,2024	6	To	7		Revision

MNS GOVT. COLLEGE BHIWANI

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: M.COM SEMESTER: 04

SUBJECT: International Financial Management

NAME OF TEACHER: DR. SAPNA GOYAL

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Multinational Corporation, Steps in Internationalization, An overview of International Financial Management- Finance Function in Multinational Firm
2	FEBRUARY,2024	12 To 17	I	International Monetary System: Exchange Rate Agreement. IMF and International Liquidity
3	FEBRUARY,2024	19 To 24	I	Forms of International Financial Flows. Structure of Balance of Payments: Equilibrium, Disequilibrium and Adjustment
4	FEBRUARY,2024	26 To 2	II	Foreign Exchange Market: Spot Exchange Market, Participants in Foreign Exchange Market
5	MARCH,2024	4 To 9	II	Exchange Rate Quotations. Forward Rate and Forward Market
6	MARCH,2024	11 To 16	II	Purchasing Power Parity Relationship. Interest Rate Parity Relationship
7	MARCH,2024	18 To 22	III	Currency Futures AND Currency Options
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Currency Swaps AND Exchange Rate Exposure: Concept and Types
10	APRIL,2024	8 To 13	III	Exchange Risk Management
11	APRIL,2024	15 To 20	IV	Raising Funds from International Market AND Cost of Capital for MNCs
12	APRIL,2024	22 To 27	IV	Capital Budgeting for Multinationals AND Working Capital Management for MNCs
13	MAY,2024	29 To 4	IV	Corporate Governance around the World .
14	MAY,2024	6 To 7	IV	Revision

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)						
<b>CLASS:</b>		<b>M.Com</b>			<b>SEMESTER: 04</b>	
<b>SUBJECT:</b>		Business Ethics and Corporate Governance				
<b>NAME OF TEACHER:</b>		Anand Parkash				
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Corporate Governance - Meaning and Significance Emergence of Corporate Governance, Developments in India
2	FEBRUARY,2024	12	To	17	I	Regulatory Framework of Corporate Governance in India SEBI Guidelines on Corporate Governance
3	FEBRUARY,2024	19	To	24	1	Reforms in the Companies Act
4	FEBRUARY/ MARCH,2024	26	To	2	II	Corporate Management vs. Governance Internal constituents of Corporate Governance
5	MARCH,2024	4	To	9	II	Key Managerial Personnel Qualities of a Chairman, Power, Responsibilities and Duties of a Chairman.
6	MARCH,2024	11	To	16	II	Chief Executive Officer, Role and Responsibilities of the CEO
7	MARCH,2024	18	To	22	III	Business Ethics Nature, Scope, Objectives and Importance of Business Ethics Factors Influencing Business Ethics
8	MARCH,2024	23	To	31		Holi Vacation
9	APRIL,2024	1	To	6	III	Arguments for and Against Business Ethics
10	APRIL,2024	8	To	13	III	Indian Models of Business Ethics Ethical Principles in Business
11	APRIL,2024	15	To	20	IV	Ethics in Finance, Ethics in HRM
12	APRIL,2024	22	To	27	IV	Ethics in Marketing, Ethics in Production and Operation Management Corporate Culture and Business ethics
13	MAY,2024	29	To	4	IV	Dimensions of pollution and resources Depletion Contemporary issues in Business Ethics
14	MAY,2024	6	To	7		REVISION