

M.COM

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan
M. Com 1st Sem.

Subject – MC 1.1 Management & Organizational Behaviour

Unit	Topic	Details	Month	Method of Teaching
1	Management Process	Management Process; Nature, Scope and Functions of Management. Development of Management Thought; Taylor and Scientific Management, Contributions of Henry Fayol, Hawthorne Experiments and Human Relations, Social Systems Theory Contributions of Peter F. Drucker, Behavioural Scientists and Situational theory.	September (2 weeks)	PPT/ Lecture/ Videos
	Schools of Management Thought	Schools of Management Thought; Empirical Approach, Human Relations Approach, Social Systems Approach, Socio-technical Systems Approach, Decision Theory Approach, Systems Approach and Contingency/ Situational Approach.	September (1 week)	PPT/ Lecture/ Videos
2	Behaviour in Organization	Behaviour in Organization; Nature of Human Behaviour, Individual Differences, Perception, Perceptual Selectivity and Managerial Implications.	September (1 week)	PPT/ Lecture/ Videos
	Motivation	Motivation; Motivation and Behaviour, Theories of Motivation including Maslow's Hierarchy of Needs Theory, Two-Factor Theory, McClelland's Need Theory, McGregor's X and Y Theory, Immaturity-Maturity Theory, Valence-Expectancy Theory, Alderfer's ERG Theory, Contingency Theory, Carrot-Stick Theory and Motivational Pattern in Indian Industry.	October (1 week)	PPT/ Lecture/ Videos
	Interpersonal and Group Behaviour	Interpersonal and Group Behaviour; Transactional Analysis- Self Awareness, Ego States, Life Scripts, Life Positions, Strokes and Transactions. Group Dynamics; Behaviour in Groups and Formal- Informal Groups.	October (1 week)	PPT/ Lecture/ Videos
3	Control & Leadership	Controlling Behaviour; Need for Control, Behaviour Implications of Control, Leadership- Theories of Leadership, Leadership Styles, Qualities of Effective	October (1 week)	PPT/ Lecture/ Videos



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		Leader and Leadership Styles in Indian Organizations.		
	Communication & Organizational Climate	Communication; Communication Process, Communication Media, Effective Communication and Barriers in Communication. Organizational Climate; Concept, Factors, Impact of Organizational Climate and Participation & Organizational Climate.		
4	Change	Organizational change and Development; Objectives of Planned Change, Process of Planned Change, Human Reactions to Change, Resistance to Change, Overcoming Resistance to Change, Change Agents, Organizational Growth and Change Process, Organizational Development, Steps in Organizational Development and Organizational Development Interventions.	November (2-3 weeks)	PPT/ Lecture/ Videos
	Conflict	Conflicts in Organization; Functional and Dysfunctional Aspects of Conflicts, Individual Level Conflicts, Group Conflicts, Inter-group Conflicts, Intra-organizational Conflicts, Inter-organizational Conflicts and Conflict Management. Organizational Effectiveness; Factors in Organizational Effectiveness and Integration of Individual & Organizational Goals for Effectiveness.		

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Teaching Plan
M. Com 1st Sem.

Subject – MC 1.2 BUSINESS ENVIRONMENT

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Introduction	Business Environment; Nature and Importance, Interaction Matrix of different Environment Factors, Environmental Scanning	September (1 week)	PPT/ Lecture/ Videos
	Economic Planning	Economic Planning in India, Objectives, Strategies and Problems of Economic Planning, Privatization, Globalization, Disinvestment in Public Sector Units, NITI Ayog.	September (2 weeks)	PPT/ Lecture/ Videos
2	Policies	Fiscal Policy, Monetary Policy, Industrial Policy, Industrial Licensing Policy, Foreign Trade Policy.	September-October (3 weeks)	PPT/ Lecture/ Videos
3	Industrial Sickness	Industrial Sickness, Development and Protection of Small Scale Industry	October (1 week)	PPT/ Lecture/ Videos
	Acts	The Environment (Protection) Act Right to Information Act.	November (2 weeks)	
4	WTO	Regulatory framework of WTO, its Basic Principles and Charter, Provisions relating to Preferential Treatment to Developing Countries, Regional Groupings, Anti-dumping Duties and other NTBs.	November (2-3 weeks)	PPT/ Lecture/ Videos

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Teaching Plan
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Subject – MC 1.3 MANAGERIAL ECONOMICS

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	OBJECTIVE OF BUSINESS	Objective of a firm in microeconomics: Traditional profit maximization objective ; sales revenue and growth rate maximization objectives. Objectives of business as perceived in business management.	September (1week)	PPT/ Lecture/ Videos
	DEMAND ANALYSIS	Individual and market demand functions ; law of demand; price elasticity of demand ; its meaning and degrees; determinants of price elasticity; concept of cross elasticity. Demand curve facing a firm; total; marginal and average revenue.	September (2 week)	PPT/ Lecture/ Videos
2	COST FUNCTIONS	COST FUNCTIONS:- Short run cost functions; their nature, shape and interrelationship ; law of variable proportions. Long run cost functions; LRAC and LRMC- their nature and shape; law of returns to scale.	September (1week)	PPT/ Lecture/ Videos
	PRICE INPUT- OUTPUT DECISIONS	PRICE INPUT- OUTPUT DECISIONS:- The normal and supernormal profits; the distinction between short and long term price output decisions; the profit maximization objective and conditions of firms short and long run equilibrium.	October (1week)	PPT/ Lecture/ Videos
	PRICE DETERMINATION UNDER DIFFERENT MARKET CONDITIONS	Characteristics of different market structures; price determination and firms equilibrium under perfect competition, monopolistic competition and monopoly- short and long run.	October (1week)	PPT/ Lecture/ Videos
3	ECONOMIC FORECASTING AND PLANNING	Need and methods of economic forecasting for national planning. Economic forecasting and planning of business; need and methods.	October (1week)	PPT/ Lecture/ Videos
	BUSINESS CYCLES	Nature and phases of business cycles. Theories of business cycles: Psychological, profit, monetary, innovations, cobweb, samuleson and Hicks theories.	October (1week)	PPT/ Lecture/ Videos
4	INFLATION	Definition, characteristics, and types. Explanation of inflation in terms of demand-pull and cost-push factors. Effects of inflation.	November (1week)	PPT/ Lecture/ Videos

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	MONETARY AND FISCAL POLICIES	Need for stabilization policies. Monetary policy: meaning, objectives, instruments, transmission mechanism and limitations in operational mechanism, effectiveness, and limitation.	November (1week)	PPT/ Lecture/ Videos
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Subject – MC 1.4 STATISTICAL ANALYSIS FOR DECISION MAKING

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Central Tendency	Measurements of central tendency, dispersion, skewness, and kurtosis.	September (3 weeks)	PPT/ Lecture/ Videos
2	Regression analysis and correlation	Regression analysis and correlation analysis (Two variables only).	September-October (2 weeks)	PPT/ Lecture/ Videos
	Index Numbers	Index Numbers: Meaning, construction of index numbers, problem in the construction of index numbers, Price, Quantity and Value Indices.	October (1 week)	PPT/ Lecture/ Videos
3	Probability Theory	Probability, Classical Probability, Relative frequency Probability and Subjective Probability.	October (1 week)	PPT/ Lecture/ Videos
	Probability	Addition and multiple theorem of probability and Bay's Theorem. Probability distribution. Binomial distribution. The Poisson distribution and the Normal distribution.	October (1 week)	PPT/ Lecture/ Videos
4	Statistical Inferences	Statistical Inferences; Testing of Hypotheses and Estimation, Sampling Distributions and Procedure of Testing Hypotheses	November (1 week)	PPT/ Lecture/ Videos
	Hypothesis Testing	Hypothesis Testing: Large and small sample tests (Z test, T test, F test)	November (1 week)	PPT/ Lecture/ Videos
	Non Parametric Test	Non Parametric Test: Chi-square, Run test, Sign test, Median test, Rank Correlation test, Kruskal- Wallis Test	November (1 week)	PPT/ Lecture/ Videos

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Subject – MC 1.5 TAXATION PRACTICES AND
ADMINISTRATION

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Concept	Taxation; Concept, meaning and types of Tax. Distinction between Direct Tax and Indirect Tax.	September (1 week)	PPT/ Lecture/ Videos
	Tax Planning	Tax Planning, avoidance, and evasions. Income Tax; Meaning, concepts and latest provisions. Basis of Charge, Residential Status.	September (2 week)	PPT/ Lecture/ Videos
	GST	GST-Concept, types, Slabs of tax, administrative procedure regarding GST and Mechanism of GST	September (1 week)	PPT/ Lecture/ Videos
2	Income from Salary	*Income from Salary, House Property and Profits and Gains from Business or Profession.	October (3 weeks)	PPT/ Lecture/ Videos
3	Capital Gain	Capital Gain and Income from Other Sources, Aggregation of Income, Set-off and Carry Forward of Losses, Tax deductions or collection at Source. Advance payment of tax.	October- November (2 weeks)	PPT/ Lecture/ Videos
4	Tax Planning	Tax Planning with reference to setting up a new business. Tax Planning with reference to managerial decisions. Tax Administration. Central Board of Direct Tax, its Powers, composition, and Role. E-Filing.	November (1 week)	PPT/ Lecture/ Videos

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Teaching Plan
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Subject – MC 2.1 CORPORATE FINANCIAL ACCOUNTING

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Shares & Debentures	Accounting for issue, forfeiture, and re- issue of shares. Accounting for issue and redemption of debentures.	February-March (2-3 weeks)	PPT/ Lecture/ Videos
2	Accounting for Companies	Final Accounts of Companies. and Insurance Company Accounts.	March-April (3 weeks)	PPT/ Lecture/ Videos
3	Amalgamation and Reconstruction	Accounting issues related to Amalgamation in nature of merger and purchase and Reconstruction of Companies. Accounts related to Liquidation of Companies	April (3 weeks)	PPT/ Lecture/ Videos
4	Holding and Subsidiary companies	Accounting for Holding and Subsidiary Companies. Royalty Account.	May (3 weeks)	PPT/ Lecture/ Videos

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Teaching Plan
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Subject – MC 2.2 FINANCIAL MANAGEMENT

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Financial Management	Introduction to Financial Management, nature, significance, objectives and Scope of financial management, functions of finance executive in an organizations and recent developments in financial management. The goal of a Firm, Role of Financial Manager.	February- March (2 weeks)	PPT/ Lecture/ Videos
	Financial Planning and Forecasting	Need & importance of financial Planning; tools of financial planning, financial Planning process, Drafting a financial plan; Financial forecasting; meaning, benefits and techniques of financial forecasting; Sources of finance.	March (2 weeks)	PPT/ Lecture/ Videos
2	Corporate Financial Structure	Aspects of Corporate Financial Structure; Factors affecting capital structure, Theories of Capital structure, Net Income Approach, Net Operating Income Approach, The MM Approach.	April (2 weeks)	PPT/ Lecture/ Videos
	Leverage	Leverages; Financial, Operating and composite leverages. EBIT-EPS Analysis.	April (1 week)	PPT/ Lecture/ Videos
	Cost of Capital	Cost of Capital: Significance, computation of cost of capital including cost of debt, cost of equity capital, cost of retained earnings, weighted cost of capital, CAPM, problems in computation of cost of capital.	April (1 week)	PPT/ Lecture/ Videos
3	Dividend Policy	Dividend Policy; Origin of the Dividend Policy, theories of dividend policy.	May (1 week)	PPT/ Lecture/ Videos
	Capital Budgeting	Capital Budgeting Decisions: Nature & importance, facts influencing capital expenditure decisions, capital budgeting process, Evaluation criteria and risk analysis, capital expenditure control.	May (2 weeks)	
4	Working Capital Management and Control	Need, Types & determinations, assessment of working capital requirements; Management of cash, inventories and receivables, Management of financing of working capital.	June (3 weeks)	PPT/ Lecture/ Videos

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Subject – MC 2.3: HUMAN RESOURCE MANAGEMENT

Unit	Topic	Details	Month	Method of Teaching
1	Concept	Concept, Nature, Scope and Objectives of Human Resource Management HRM: The challenges- Environmental, Organizational and Individual, Human Resource planning and Job analysis.	February-March (2 weeks)	PPT/ Lecture/ Videos
	Recruitment	Recruitment: sources, concept and objectives,	March (1 week)	PPT/ Lecture/ Videos
	Selection	Selection: concept, Procedure and cost benefit analysis of selection, Induction, career planning, bases of promotion, Transfer, Separations, Outplacement and Outsourcing HR. Emerging trends of HRM in globalized economy and cross cultural environment.	March (1 week)	PPT/ Lecture/ Videos
2	Human Resource Development	Human Resource Development: Training & Development: Concept, Training need assessment, Types of training programmes: on the job, ROI of training, metrics for evaluation of training programme, Performance Appraisal; Objectives, Uses and Methods : Traditional and Modern methods (Assessment and Development Centres, 360 Appraisals), Problems of Performance Appraisal, Legal issues in Performance Appraisal. Classification of Employees and Conceptual differences in Compensation Systems.	April (3 weeks)	PPT/ Lecture/ Videos
3	Wages and Salary	Concept of Wages & Salary, Components of wages, Method of wage Determination, Methods of Wage payment, Wage Differentials, Job Evaluation. Industrial Relations: Concept and Approaches to Industrial Relations, Unitary, Pluralistic and Radical Approach, Industrial Relations System, Overview of International HRM: Selection, Compensation, Training &	April-May (3 weeks)	PPT/ Lecture/ Videos

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4	Workers' Participation	Workers' Participation in Management, Collective Bargaining, Dispute Settlement System including Arbitration, Conciliation and Adjudication. Employees Compensation: Regulatory provisions, Regulatory provisions for settlement of disputes.	May-June (3 weeks)	PPT/ Lecture/ Videos

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Subject – MC 2.4 MARKETING MANAGEMENT

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Concept, nature, scope and importance of marketing	Marketing management and its evolution; Marketing environment; Strategic marketing planning; marketing segmentation; Buyer behavior; consumer versus organizational buyers; consumer decision-making process.	February-March (3 weeks)	PPT/ Lecture/ Videos
2	Product Decision	concept of product, classification of products, new product development, product positioning, product line and product mix, Branding, packaging and labeling. Consumer adoption process. Pricing Decision: Factors affecting price determination. Price policies and process.	March-April (3 weeks)	PPT/ Lecture/ Videos
3	Distribution Channels and physical Distribution Decision	Nature of distribution channel, function of distribution, middlemen. Channel management decision; Retailing and wholesaling. Logistics of distribution.	April-May (3 weeks)	PPT/ Lecture/ Videos
4	Promotion Decision	Communication process, promotion mix, advertising, personal selling, publicity and public relations. Marketing organization and control. Social, Ethical and legal Aspects of marketing in India.	June (3weeks)	PPT/ Lecture/ Videos

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Teaching Plan
M. Com 2nd Sem.

Subject – MC 2.5: FINANCIAL INSTITUTIONS & MARKETS

Unit	Topic	Details	Month	Method of Teaching
1	Introductory	Nature and role of financial system – Financial System and financial markets. An economic analysis of financial system in India. Indian financial system – A critical analysis.	February- March (2 weeks)	PPT/ Lecture/ Videos
	Financial Market	Money and capital markets. Money market Instruments: Call money, treasury bills, certificates of deposits, commercial bills, trade bills, etc. Capital market: Government securities market, Industrial security market, Role of SEBI – and overview; Recent developments National Depository Securities Ltd. (NDSL), Market- Makers.	March (2 week)	PPT/ Lecture/ Videos
2	Money Market Institutions	Central bank: Functions and its role in money creation, Commercial banks; Present structure. Introduction to International and Multinational banking.	April (1 week)	PPT/ Lecture/ Videos
	Non- Banking Institutions	Concept, role of financial institutions, sources of funds, Functions and types of non-banking financial institutions.	April (1 week)	PPT/ Lecture/ Videos
3	Mutual Funds	The evaluation of mutual funds, regulation of mutual funds (with special reference to SEBI guidelines), Performance evaluation, Design and marketing of mutual funds scheme; Latest mutual fund schemes in India – An overview. Evaluating of mutual funds.	May (1 week)	PPT/ Lecture/ Videos
	Merchant Banking	Concept, function, growth, government policy regarding Merchant banking business and future of merchant banking in India.	May-June (2 weeks)	PPT/ Lecture/ Videos
4	Changing Role of Financial Institutions	Role of banking, financial sector reforms, financial and promotional role of financial institutions, universal banking; concept and consequences.	June (3 weeks)	PPT/ Lecture/ Videos

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Teaching Plan
M. Com 3rd Sem

Subject – MC 3.1 COMPUTER APPLICATIONS IN BUSINESS

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Modern Information Technology	Modern Information Technology: Basic idea of Local Area Networks (LAN), Wide Net Works (WAN), E-mail, internet, Multimedia. Introduction to Windows: Write, Paintbrush, File Manager, Print Manager, Control Panel etc	September (1week)	PPT/ Lecture/ Videos
2	Introduction and working with MS-Word in MS-OFFICE	Word basics Commands, Formatting; Text and documents; Sorting, Working with graphics ; Introduction to mail-merge.	September (2 weeks)	PPT/ Lecture/ Videos
	Working with EXCEL	Excel basics; formatting, functions, chart feature ; Working with graphics in Excel, Using worksheets as databases.	September-October (2 weeks)	PPT/ Lecture/ Videos
3	Power-Point	Presentation with Power – Point: Power point basics; Creating presentations the easy way; Working with graphics in Power-Point; Show time;	October (1week)	PPT/ Lecture/ Videos
	Lotus Data Sheet Analysis	Introduction to Lotus smart suite for Data Sheet Analysis. Spreadsheets and their uses in business.	October (1week)	PPT/ Lecture/ Videos
4	Introduction to Tally	Maintenance of Accounting books along with financial statement analysis.	November (2 weeks)	PPT/ Lecture/ Videos
	Statistical Packages Useful in Business	Usage of statistical packages for analysis (as per availability)	November (1 week)	PPT/ Lecture/ Videos

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Teaching Plan
M. Com 3rd Sem

Subject – MC 3.2 ADVANCED COST ACCOUNTING

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Introduction	Nature and Scope of Cost Accounting; Introduction, meaning of cost accounting, scope of cost accounting, objectives of cost accounting, advantages of cost accounting, financial accounting v/s. cost accounting, limitations of cost accounting, general principles of cost accounting, cost system-characteristics of an ideal cost system, installations of a cost system	September (1week)	PPT/ Lecture/ Videos
	Cost Terms and Purposes	Cost Terms and Purposes: Cost in general, cost objectives, cost system, cost behaviour pattern, variable cost and fixed cost, shut down cost, average cost, total cost, product cost, period cost, inventoriable cost, fringe cost. Classification of cost; Preparation of Statement of Cost, Collection of cost for Tenders or Quotations.	September (2 week)	PPT/ Lecture/ Videos
2	Inventory Accounting	Inventory Planning, Control and Costing: Techniques of Inventory Control; Level Setting, Economic Order Quantity, Just- in Time Inventory System, ABC Analysis, VED Analysis and Perpetual Inventory System. Methods of Valuing Material Issues.	September (1week)	PPT/ Lecture/ Videos
	Wage Accounting	Accounting for Pay-Roll: Methods of Wage Payment and Incentive Plans. Overheads Allocation, Apportionment, Re-apportionment and Absorption.	October (1week)	PPT/ Lecture/ Videos
3	Reconciliation of Cost and Financial Accounting	Reconciliation of Cost and Financial Accounts; Need for Reconciliation, Reasons for disagreement between the profits disclosed by financial accounts and cost accounts.	October (1week)	PPT/ Lecture/ Videos
	Standard Costing	Standard Costing and Variance Analysis: Meaning of Standard Costing, Preliminaries to the cost of Standard cost, Analysis of Material, Labour, Overheads and Sales Variance.	October (2 week)	PPT/ Lecture/ Videos



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4	Service Costing	Service or Operating Costing; Transport Costing, Hospital Costing, Hotel Costing and Powerhouse Costing.	November (1week)	PPT/ Lecture/ Videos
	Contract Costing	Contract Costing; Recording of Cost value and profit of contract.	November (1week)	PPT/ Lecture/ Videos
	Process Costing	Process Costing; Features of Process Costing, Application of Process Costing, Elements of Production Cost, Process Losses, Inter-process Profits.	November (1week)	PPT/ Lecture/ Videos

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Teaching Plan
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Subject – MC 3.3 CORPORATE LEGAL FRAME WORK

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Introduction	Company Law: Salient Features of Companies,	September (1 week)	PPT/ Lecture/ Videos
	Formation of a company	Classification and Formation of Companies, Memorandum and Articles of Association, Doctrine of Indoor Management.	September (1 week)	PPT/ Lecture/ Videos
	Shares	Shares, transfer and transmission of shares.	September (1 week)	PPT/ Lecture/ Videos
2	Law Tribunals	Special Provisions under Companies Act, 2013 regarding National Company Law Tribunal, Appellate National Company Law Tribunal, Different forms of Companies including OPC.	September (1 week)	PPT/ Lecture/ Videos
	CSR & Amalgamation	Corporate Social Responsibility, Companies Arrangements and Amalgamation, restructuring and liquidation	October (2 weeks)	PPT/ Lecture/ Videos
3	Directors of a Company	Appointment of Directors, Meetings of Directors & Shareholders of Companies,	October (1 week)	PPT/ Lecture/ Videos
	Winding-up of a company	Overview of different modes of winding up of Companies.	October (1 week)	PPT/ Lecture/ Videos
4	Restrictive and Unfair Trade Practices	Restrictive and Unfair Trade Practices	November (1 week)	PPT/ Lecture/ Videos
	Competition Act 2002	Competition Act 2002	November (1 week)	PPT/ Lecture/ Videos

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	Consumer Protection Act.	Consumer Protection Act.	November (1 week)	PPT/ Lecture/ Videos
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Teaching Plan
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Subject – M.C. 3.4 STRATEGIC MANAGEMENT

Unit	Topic	Details	Month	Method of Teaching
1	Introduction	Exploring Strategic Management; strategy and strategic management, Strategic management: awareness and change, E-V-R Congruence, The strategy process and strategic management in practice.	September (1 week)	PPT/ Lecture/ Videos
	Strategic Management Framework	Strategic Management Framework: Models of Strategic Management, The Strategic Challenge, Strategic success, failure and competency. Strategic Leadership and Decision Making: Visionary leadership and strategy creation, issues in strategic leadership and entrepreneurship.	September (1 week)	PPT/ Lecture/ Videos
	Organizational Mission and Objectives	The Organizational Mission and Objectives: Vision, Mission and Objectives. Social Responsibility of Business and ethics	September (1 week)	PPT/ Lecture/ Videos
2	Strategic Success	Strategic Success: Financial Analysis, Company Failure predicting company failure, symptoms and causes of company decline. Environmental Awareness and Management, SWOT Analysis. The competitive environment and competitive advantage: competition and the structure and regulation of industry in the United Kingdom, Analysing an industry, competitive advantage, successful competitive strategies .	September (1 week)	PPT/ Lecture/ Videos
	Competitive advantage	Competitive advantage through products, processes and service: the organisation 's value chain, The value chain and competitive advantage marketing strategy, Research and development, innovation and new products, speed and competitive advantage operations management, Service ,not-for-profit and small businesses ,supply chain architecture, Service and total quality management . Competitive advantage through people: human resource strategy, managing human resources, management and leadership.	October (1 week)	PPT/ Lecture/ Videos

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3	Financial strategy	Financial strategy: Financing and competitive advantage. Information, information systems and information technology, The strategy information challenge. information technology and competitive advantage. Planning and creating corporate strategy: Strategy formulation, planning and planning systems, strategic planning techniques. Strategic alternatives and market entry strategies: disinvestment strategies, strategic means, international strategies and selection of strategies.	October (1 week)	PPT/ Lecture/ Videos
	Issues in strategic growth	Issues in strategic growth: diversification and acquisition, acquisition, effective acquisition strategies, joint ventures, and strategic alliances. Issues in strategic consolidation and recovery: the feasibility of recovery, retrenchment strategies, turnaround strategies, management buy outs, financing a buy out, management buy ins, managing recession, strategies for declining industries, implementing recovery strategies.	October (2 week)	PPT/ Lecture/ Videos
4	Strategic evaluation and choice	Strategic evaluation and choice: corporate strategy evaluation, criteria for effective strategies, judgment. Interlude strategy implementation: strategy structure or structure strategy, implementation and change, problems of successful implementation, successful implementation.	November (1 week)	PPT/ Lecture/ Videos
	Issues in organizational structure	Issues in organizational structure: structural forms, structure :determinants and design, business process re-engineering. Corporate strategy and corporate management style: styles of corporate management, strategic management at the corporate level, the role of general managers, organizations in the late 1990s.	November (1 week)	PPT/ Lecture/ Videos
	Issues in strategic resource management	Issues in strategic resource management: corporate resource planning, functional planning, policies, procedures, plans and budgets, crisis avoidance and management. Issues in strategic change management: issues in the management of change, strategies for implementation and change, power and politics.	November (1 week)	PPT/ Lecture/ Videos

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Teaching Plan
M. Com 3rd Sem

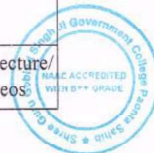
Subject – MC 3.5 RESEARCH METHODOLOGY

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Introduction of Research	Meaning, characteristics, objectives, nature, scope, significance, limitations, role of research in decisions making, types, criteria of good research and ethics in research.	September (1week)	PPT/ Lecture/ Videos
	The research process	steps in research process; Defining the research problem—problem defining process, consideration in selecting a research problem	September (1week)	PPT/ Lecture/ Videos
	Research design	Definition, Types, components and significance.	September (1week)	PPT/ Lecture/ Videos
2	Data collection and processing	Data collection and processing: Meaning of data, types of data; secondary data--advantages, disadvantages, criteria for evaluating secondary data, secondary in Indian context; Primary data—meaning, methods of collection of primary data--survey, observation, case study and experiment;	September (1week)	PPT/ Lecture/ Videos
	Questionnaire	Questionnaire—types, guidelines for preparing questionnaire, steps in designing the questionnaire, essential of good questionnaire and difference between schedule and questionnaire	October (1week)	PPT/ Lecture/ Videos
	Processing of data	Processing of data—editing, coding, classification, tabulation, and presentation by way of diagrams and graphs.	October (1week)	PPT/ Lecture/ Videos
3	Sampling	Sampling and Attitude measurement: Sampling—meaning of sampling, census Vs sampling; Sampling merits, demerits and suitability of census method; Principles of sampling, merits, demerits, Characteristics of good sampling, key term in sampling, methods of sampling—probability and non-probability, determination of sample size, sampling errors and non-sampling errors:	October (1week)	PPT/ Lecture/ Videos
	Measurement and Scaling	Concept of attitude, measurement and scaling; Types of scales- nominal, ordinal,	October (2 weeks)	PPT/ Lecture/ Videos

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		interval and ratio scales, various types of scaling techniques, reliability and validity of scales.		
4	Hypothesis	Hypothesis, Data analysis and Report writing: Hypothesis- meaning, characteristic, sources, hypothesis testing procedure, Type-I and Type- II errors	November (1week)	PPT/ Lecture/ Videos
	Testing of Hypothesis	Application of mean, dispersion, skewness, kurtosis, Correlation and regression in research; Application of Z-test, t-test, F-test, Chi-square test and ANOVA; Introduction to SPSS-- data entry and descriptive statistics	November (1week)	PPT/ Lecture/ Videos
	Report writing	Report writing; Significance of Report-Writing; Steps in Report Writing, Layout of the Research Report; Types of Report, Mechanics of Writing a Research Report; Precautions for writing Research Report.	November (1week)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.



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Teaching Plan
M. Com 4th Sem

Subject – MC 4.1 ADVANCED FINANCIAL MANAGEMENT

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Introduction	Financial Management; Scope and objective, Time value of money, Risk and return (including Capital Asset Pricing Model)	February-March (2 weeks)	PPT/ Lecture/ Videos
	Valuation of Securities	Valuation of securities – Bonds and Equities. Leverage: Operating, financial & combined leverage, EBIT- EPS analysis.	March (2 weeks)	PPT/ Lecture/ Videos
2	Cost of Capital	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.	April (2 weeks)	PPT/ Lecture/ Videos
	Corporate Restructuring	Corporate Restructuring: Need and broad areas of corporate restructuring, objectives, techniques of corporate restructuring. Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buy back of shares-concept necessity and procedure. Financial management of sick units.	April (2 weeks)	PPT/ Lecture/ Videos
3	Mergers and Takeovers	Mergers & Takeover: Types & objectives, legal and procedural aspect of mergers and takeover process, valuation & financing of mergers & acquisitions, post merger-problems & reorganization, taxation and financial aspects of mergers, takeover Overview of mergers & takeover in India.	May (2 weeks)	PPT/ Lecture/ Videos
	Capital Budgeting	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.	May (2 weeks)	PPT/ Lecture/ Videos

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4	Capital Structure	Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.	June (1 week)	PPT/ Lecture/ Videos
	Dividend Decision	Dividend Decision – Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends. Dividend policies in practice.	June (1 week)	PPT/ Lecture/ Videos
	Working Capital Decisions	Working Capital Decisions: Concepts of working capital, the risk- return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.	June (1 week)	PPT/ Lecture/ Videos

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Teaching Plan
M. Com 4th Sem

Subject – MC 4.2 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Unit	Topic	Details	Month	Method of Teaching
1	Portfolio Analysis	Estimating rate of return and standard deviation of portfolio. Effect of combining the securities, Markowitz Risk-return optimisation.	February-March (2 weeks)	PPT/ Lecture/ Videos
	Portfolio Performance Evaluation	Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures. Investment policies of Individuals, Tax saving schemes in India.	March (2 weeks)	PPT/ Lecture/ Videos
2	Analysis	Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis	April (3 weeks)	PPT/ Lecture/ Videos
3	Single Index Model or Market Model	Portfolio total risk, portfolio market risk and unique risk, Simple Sharpe's optimisation solution.	May (3 weeks)	PPT/ Lecture/ Videos
4	Capital Market Theory	Capital market line, security market line, risk free lending and borrowings.	June (2 weeks)	PPT/ Lecture/ Videos
	Factor Models	Arbitrage pricing theory, two factor and multi- factor models, Principle of arbitrage, arbitrage portfolios.	June (1 week)	PPT/ Lecture/ Videos

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M. Com 4th Sem

Subject – MC 4.3 PROJECT PLANNING & CONTROL

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Introduction	Identification of Investment Opportunities; Project ideas generation and screening,	February-March (2 weeks)	PPT/ Lecture/ Videos
	Phases of Project Management	Phases in Project Management, Project feasibility study, Appraisal Criteria and Process: Methods of appraisal under certainty, uncertainty and risk;	March (2 weeks)	PPT/ Lecture/ Videos
2	Market and Demand Analysis	Market and Demand Analysis: Sources of information- primary and secondary	March- April (2 weeks)	PPT/ Lecture/ Videos
	Demand forecasting and market planning	Demand forecasting and market planning	April (1 week)	PPT/ Lecture/ Videos
	Technical Analysis	Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment;	April (2 week)	PPT/ Lecture/ Videos
3	Financial Analysis	Financial Analysis: Cost of project and means of financing; Major cost components; Planning capital structure; Financing schemes of financial institutions.	May (2 weeks)	PPT/ Lecture/ Videos
	Profitability and Financial Projections	Profitability and Financial Projections: Cost of production; Break-even analysis; Projected balance sheet, profit and loss account and cash flow statement.	May (2 weeks)	PPT/ Lecture/ Videos
4	Social Cost Benefit Analysis	Social Cost Benefit Analysis: Meaning and methodology; L&M and UNIDO approach; SCBA in India.	June (2 weeks)	PPT/ Lecture/ Videos
	PERT/CPM	Project Review/control- Evaluation of project. PERT/CPM. Problem of time and cost overrun, Project implementation practices in India.	June (1 week)	PPT/ Lecture/ Videos

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Subject – MC 4.4 ACCOUNTING FOR MANAGERIAL DECISIONS

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Introduction	Introduction to Accounting: Management Accounting as a field of Accounting. The concepts of Management Accounting- objective; Nature and Scope. Financial Accounting, Cost Accounting and Management Accounting Account's position as a member of the management team.	February-March (2 weeks)	PPT/ Lecture/ Videos
	Accounting plan and Responsibility Centres	Accounting plan and Responsibility Centres: Meaning and significance of Accounting, Responsibility Centre- Cost centre, profit centres, and investment centres, problem of transfer pricing. Objective and determinants of Responsibility Centres.	March (2 weeks)	PPT/ Lecture/ Videos
2	Financial Statement Analysis	Ratio Analysis	March (1 week)	PPT/ Lecture/ Videos
		Fund Flow Statement	April (1 week)	PPT/ Lecture/ Videos
		Cash Flow Statements.	April (1 week)	PPT/ Lecture/ Videos
3	Marginal costing and Break-even analysis	Marginal costing and Break-even analysis: Concept of marginal cost, Practical application of Marginal costing: Marginal costing and Pricing.	April (2 week)	PPT/ Lecture/ Videos
	Cost-Volume-Profit analysis	Cost-Volume-Profit analysis. Break-even analysis: Assumptions and practical application of Break-even-analysis: Decision regarding sales-mix, make or buy and discontinuation of a product line. Marginal costing versus Direct Costing.	May (1week)	PPT/ Lecture/ Videos

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4			May (2 weeks)	PPT/ Lecture/ Videos
	Budget and Budgetary Control	Budget and Budgetary Control: Definition of budget, Essentials of budgetary Control, Kinds of budgets- operating budget, Master Budget Flexible budget, Budgetary control Decision- making for capital expenditure, Zero Base Budgeting and Performance budgeting.	June (1 week)	PPT/ Lecture/ Videos
	Reporting to Maragement	Reporting to Management: Objects of Reporting, Reporting needs of different management levels. Types of report, modes of reporting to different levels of management.	June (2 weeks)	PPT/ Lecture/ Videos

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Subject – MC 4.5 E-COMMERCE

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Introduction	Introduction to E-commerce: Meaning of electronic commerce, business applications of e-commerce, comparison with traditional commerce	February-March (2 weeks)	PPT/ Lecture/ Videos
	Business models in E-commerce	Business models in E-commerce – e-shops, e-procurement, e-auctions, value chain integrators, information brokerage, telecommunication, collaboration platforms, etc.; Electronic payment system	March (2 weeks)	PPT/ Lecture/ Videos
2	E-Banking	E-Banking – concept, operations. Online fund transfer – RTGC, ATM, etc., Online share market operations.	March (1 week)	PPT/ Lecture/ Videos
	Online marketing	Online marketing, Web-based advertising – concept, advantages; Types of online advertisements	April (2 weeks)	PPT/ Lecture/ Videos
3	Social Networking and marketing	Search engine – as an advertising media, search engine optimisation – concept and techniques; Email marketing; Social Networking and marketing – promotion, opinion formulation, etc.; Viral Marketing, E-retailing-concept, advantages, limitations;	April (3 weeks)	PPT/ Lecture/ Videos
	CRM and Information Technology	CRM and Information Technology, Tools to conducting online research – secondary research, online focus groups, web based surveys, data mining from social networking sites	May (3 week)	PPT/ Lecture/ Videos
4	Enterprise Resource Planning	Enterprise Resource Planning; Security issues in e-commerce - Online frauds, privacy issues;	June (2 weeks)	PPT/ Lecture/ Videos
	Cyber Law	Cyber laws including Information Technology Act.	June (1 week)	PPT/ Lecture/ Videos

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