### <u>Ms. Savita Rani, Assistant professor of Commerce</u> <u>Session 2024-25 (odd semester)</u>

Class – M.com 1<sup>st</sup> Semester Subject – Business Environment Course Code – MC-102

Month	Days	Content
August 2024	(1 August– 15 August)	Business environment: nature and importance; Interaction matrix of different environment factors.
	(16 August – 31 August)	Environmental scanning. Economic planning in India: objectives, strategies and problems; Privatization.
September 2024	(1 September –15 September)	Globalization; Disinvestment in Public Sector Units; Business Ethics; Corporate Governance; Social responsibility of Business.
	(16 September –30 September)	Fiscal Policy; Monetary Policy; Industrial Policy; Industrial Licensing Policy; EXIM Policy; Industrial sickness
	(1 October – 15 October)	Development and protection of Small-Scale Industry. The Environment (Protection) Act.
October 2024	(16 October –31 October)	Merchant Banking: Concept, functions and growth; Government policy on merchant banking services
November 2024	(1 November – 15 November)	Consumer Protection Act; Competition Act; Foreign Exchange Management Act.
	(15 November – 30 November)	Right to Information Act. Revision

#### Course outcome: -

After successful completion of the course, the student will be able to

- Identify and evaluate the complexities of business environment and their impact on the business.
- 2. Analyse the relationships between Government and business and understand the political, economic, legal and social policies of the country.
- 3. Analyse current economic conditions in developing emerging markets, and evaluate present and future opportunities.
- 4. Gain knowledge about the operation of different institutions in international business environment.

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Savita Rani

# Tentative Lesson plan Ms. Kavita Kumari, Assistant professor of Commerce Session 2024-25 (odd semester)

Class – M.com 1<sup>st</sup> Semester Subject – Managerial Economics

Month	Days	Content
August 2024	(1 August– 15 August)	Nature and significance of managerial economics. Demand Analysis: Demand and Elasticity of Demand; Demand estimation for major
		consumer durable and non-durable products; Demand forecasting techniques.
	(16 August – 31 August)	Production analysis and cost analysis: Production functions in short run and long run. Cost concepts,
September 2024	(1 September –15 September)	Cost behavior in short run and long run.
	(16 September –30 September)	Price Determination Under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium under perfect competition,
October 2024	(1 October – 15 October)	firm's equilibrium under, monopoly & discriminating monopoly, monopolistic competition and oligopoly.
	(16 October –31 October)	Business Cycles: Nature and phases of business cycle, theories of business cycle-psychological, profit, monetary, innovation, Cobweb, Samuelson and Hicks theories.
November 2024	(1 November – 15 November)	Inflation: Definition, characteristics and types: Inflation in terms of demand-pull and cost-push factors; Effects of inflation.
	(15 November – 30 November)	Revision

#### Course outcomes: -

 Students will be skilled in critical thinking and decision-making, supported by economic principles and best practices in business.

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Kavita Kumari

## <u>Ms. Chanchal Verma, Assistant professor of Commerce</u> <u>Session 2024-25 (odd semester)</u>

Class – M.com Ist Semester Subject – MARKETING MANAGEMENT Course Code – MC 106

Month	Days	Content
August 2024	(1 August– 15 August)	Marketing: meaning, scope and importance; Evolution of marketing; Understanding marketing in new perspective.
	(16 August – 31 August)	Managing the marketing mix, Marketing environment. Information system and marketing research: importance, scope and steps of marketing research process.
September 2024	(1 September –15 September)	Understanding consumer behaviour, Analysing business markets; Customer relationship management.
	(16 September –30 September)	Product: concept and classification; New product development; Product-mix and product line strategies; Product life cycle strategies; Branding, packaging, labeling and warranty.
October 2024	(1 October – 15 October)	Price determination; Pricing policies and strategies. Promotion programme: advertising, sales promotion, public relations, publicity and personal selling.
	(16 October –31 October)	Distribution logistics and supply chain management; Marketing channels, Retailing, Wholeselling and physical distribution.
November 2024	(1 November – 15 November)	Social, ethical and legal aspects of marketing.  Marketing and information economy; Direct and online marketing.
	(15 November – 30 November)	Revision

#### Course outcomes: -

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

- 1. Develop the understanding of theoretical framework of Marketing.
- 2. Understand the concept of 4 P's,
- 3. To understand about consumer behaviour and market segmentation.
- 4. To understand and develop the knowledge of Social, ethical and legal aspects of marketing.

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Chanchal Verma

### <u>Tentative Lesson plan</u> <u>Ms. Neelam Kumari Dhusia, Assistant Professor of Commerce</u> <u>Session 2024-25 (odd semester)</u>

Class – M.com 1st Semester Subject – Company Law Course Code – MC-104

Month	Days	Content
August 2024	(1 August- 15 August)	Company Law: History and administration; Meaning, characteristics & types of companies
	(16 August – 31 August)	Promotion and incorporation of companies; Memorandum of Association: clauses and procedure for alteration,
September 2024	(1 September –15 September)	Doctrine of Ultra Vires, Articles of Association: Adoption of Table A, Doctrine of indoor management,.
	(16 September –30 September)	Prospectus: Powers of SEBI, contents and liability for misleading statements. Share Capital: provisions regarding issue, allotment and transfer of shares, buy back of shares
	(1 October – 15 October)	Membership, Borrowing powers, mortgages and charges; Directors: appointment, powers and legal position;
October 2024	(16 October –31 October)	Company meetings- kinds, quorum, voting, resolutions, minutes
November 2024	(1 November – 15 November)	Reconstruction and Amalgamation.
2.0.2	(15 November – 30 November)	Prevention of oppression and mismanagement, Winding up of companies. Revision

#### Course outcomes: -

- 1. Understand the concept of company as form of business organization, regulatory framework and the process of incorporation.
- 2. Elaborate on important documents of the company and their operational usefulness.
- 3. Understand the procedure of raising capital, knowing rights & duties of Directors and Company Secretary.
- 4. Apply the understanding of the regulatory provisions relating to company meeting and winding up of the company

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Ms. Neelam Kumari Dhusia

#### Tentative Lesson Plan Ms.Ritu Sharma, Assistant Professor of Commerce Session 2024-25 (odd semester)

Class – M.com 1<sup>st</sup> Semester Subject – Organisational Behaviour Course Code – MC-101

Month	Days	Content
August 2024	(1 August- 15 August)	Organisational Behaviour: Concepts and Significance; Human Relations and Organisational Behaviour – Historical Development of Organisational Behaviour; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthorne Studies;
	(16 August – 31 August)	Meaning and Definitions of Organisational Behaviour; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organisational Behaviour; Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organisations; Determinants of Organisational Behaviour; Significance of OB; Criticism.
Septembe r 2024	(1 September –15 September)	Personality: Concept and Definition of Personality; Major Determinants of Personality; Biological Contribution; Socialization; Culture; Situational Factors; Major Personality Attributes influencing Organisational Behaviour;
	(16 September –30 September)	Theories of Personality; Psychoanalytic Theory (Freud's Theory); New Freudian Theories; Trait Theories; Social Learning Theory; The Self Theory; Need Theories; Holistic Theories; Personality and Organisational Behaviour. Perception: Introduction; Nature and Importance of Perception, Meaning, definitions and process of Perception Perceptual Selectivity; Internal Factors; External Factors; Distortion in Perception; Managerial Implications of Perception; Managing the Perception Process.
October 2024	(1 October – 15 October)	Learning: Introduction; Definition; Theories of Learning; Classical Conditioning Theory; Operant or Instrument Conditioning Theory; Cognitive Learning Theory; Social Learning Theory; Modeling; Shaping Behaviour; Learning and Organisational Behaviour or Significance of Learning.
	(16 October –31 October)	Group Dynamics: Introduction, Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity.
Novembe 2024	(1 November – 15 November)	Transactional Analysis: Introduction; Concept of T.A.; Scope of Transactional Analysis; Analysis of Self-awareness; Analysis of Ego States; Analysis of Life Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis.
	(15 November – 30 November)	Revision

### Learning Outcomes: -

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

- 1. Meaning & concept of Organisational Behaviour, Management Approaches.
- 2. Meaning & Determinants of Personality, Meaning & Factors affecting Perception.
- 3. Learning: meaning & Theories, concept of Group Dynamics.
- 4. Concept of Transactional analysis, Analysis of Ego status and stroking.

Ritu Sharma

Principal RGG College, Sans (Ambale)

Name of the Teacher: Sh. Kirat Pal.
Designation: Assistant Professor
Class: M.Com 1st Year (1st Semester)

Subject Name: Accounting For Managerial Decision

Date/Month	Description to the techniques
01 -08-2024 to 15- 08-2024	Management Accounting: Meaning, objectives, nature, tools& techniques of management accounting; Installation of management accounting system; Role of management accountant.
16-08-2024 to 31-08- 2024	Management Information System and Reporting: Objectives, types and methods of reporting, reporting needs at different levels of management; Designing and installation of a reporting system.
01-09-2024 to 15-09- 2024	Responsibility Accounting and Divisional Performance Measurement: Meaning, significance and fundamental aspects of responsibility accounting; Responsibility centers; Divisional performance evaluation: Measures of performance - Return on Investment vs. residual Income;
16-09-2024 to 30-09- 2024	Methods and Problem of transfer pricing Budgeting: Essentials of budgeting; Kinds of budgets; Budgetary control; Zero-base budgeting
01-10-2024 to 15-10- 2024	Standard Costing and Variance Analysis: Types of standards, Setting of standards and their revision; Variance analysis – Material, labour and overheads, control of variances
16-10-2024 to 26-10- 2024	Marginal Costing and Break-even Analysis: Concept, Marginal costing versus absorption costing, Preparation of income statements,
04-11-2024 to 15-11- 2024	Break-even analysis & Cost-Profit- volume analysis; Composite break- even-point, managerial applications of marginal costing.
16-11-2024 to 30-11- 2024	Contemporary Issues in Management Accounting: Price level adjustment accounting; Value chain analysis; Activity-based costing; Quality costing; Target and life cycle costing. Revision

Outcome of the subject: - After the completion of syllabus the student may be able to know the following:Cost Concepts and Analysis: Understanding various cost concepts (e.g., fixed costs, variable costs) and their
application in decision-making processes. Budgeting and Forecasting: Proficiency in preparing budgets and
financial forecasts to support planning and control within organizations. Cost-Volume-Profit (CVP) Analysis:
Ability to perform CVP analysis to understand how changes in costs, volume, and prices affect profitability and
break-even points. Variance Analysis: Competence in conducting variance analysis to assess deviations between
actual and budgeted performance and identify causes for corrective actions.

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