

Tentative Lesson Plan
Ms. Ritu Sharma, Assistant Professor of Commerce
Session 2025-26 (Odd Semester)

Class – M.com 3rd Semester
Subject – Consumer Behaviour
Course Code – M24-COM-309

| Month | Days | Content |
|----------------|-------------------------------|---|
| August 2025 | (1 August– 15 August) | Concept of Consumer; Consumer behaviour: Concept, types, theory and applications; Consumer buying roles; Types of Indian consumers, |
| | (16 August – 31 August) | Changing roles of Indian consumers; Consumer buying process; Extensive; Limited and routine problem-solving behaviours. |
| September 2025 | (1 September –15 September) | Internal determinants of Consumer Behaviour: Needs, Motivation and Involvement, Information processing; Consumer Perception; Learning |
| | (16 September – 30 September) | Attitude and Attitude Change, Personality: Psychographics; Values and life-style. |
| October 2025 | (1 October – 15 October) | External determinants of Buying Behaviour: Family. Reference Group and Social Class |
| | (16 October –31 October) | influence of cultural Sub-cultural aspects of consumer behaviour; Opinion leadership: Process, Measurement, profile; WOM. |
| November 2025 | (1 November – 15 November) | Four views of consumer: Economic man. passive man, cognitive man, emotional man. Models of buyer behaviour; Diffusion of innovations and adaptation process; Consumer research: Concept, importance, scope and methods. |
| | (15 November – 30 November) | Revision |

Learning Outcomes: -

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

1. Understand the nature of consumer behaviour and process of consumer buying.
2. Explore the underlying variables resulting into differences in consumer decision making.
3. Comprehend the influence of external factors on consumer behaviour.
4. Gain insight into models of buyer behaviour.

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Tentative Lesson plan
Ms. Savita Rani, Assistant professor of Commerce
Session 2025-26 (odd semester)

Class – M.com 3rd Semester

Subject – Financial Institutions and Markets (NEP)

Course Code – M24-COM-301

| Month | Days | Content |
|----------------|------------------------------|--|
| August 2025 | (1 August– 15 August) | Financial system: Concept, nature and role; Financial system and financial markets; Banking and non-banking financial institutions; |
| | (16 August – 31 August) | Consolidation & competition among financial institutions; Financial conglomerates; Financial system and economic development; Indian Financial System-an overview. |
| September 2025 | (1 September –15 September) | Financial markets: Organization, economic role, instruments & regulation of money market; Capital Market: Primary and secondary markets and their organization. |
| | (16 September –30 September) | Government securities market, recent development in Indian money and capital market, Role of SEBI; an overview. |
| October 2025 | (1 October – 15 October) | IFCI, ICICI, IDBI, IRBI, SIDBI, State development banks and state financial corporations. |
| | (16 October –31 October) | Merchant Banking: Concept, functions and growth; Government policy on merchant banking services |
| November 2025 | (1 November – 15 November) | SEBI guidelines future of merchant banking in India. Mutual Funds: Concept, performance appraisal and regulation of mutual funds. |
| | (15 November – 30 November) | Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India-an overview. |

Course outcome: -

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

1. understand the basics of Indian capital market.
2. understand the stock market regulator and provisions for investor's protection.
3. get acquainted with the functioning of stock exchanges of India.
4. understand the depository system of Indian capital market.

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Tentative Lesson Plan, Session 2025-2026

Faculty Name: Prof. (Dr. Chanchal Verma)

Class - M.com 3rd Semester

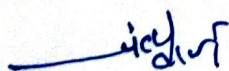
Subject - Project Planning and Control, Course Code - M24-COM-304


| Month | Content |
|----------------|--|
| August 2025 | Project: Concept, types, features; Project idea generation; identification of investment opportunities; Project screening; Project feasibility study; Project planning and analysis; Project organizational structure. |
| September 2025 | Market and demand analysis: Sources of information primary and secondary, demand forecasting and market planning; Technical analysis: Materials and inputs, production technology, plant location and layout, selection of plant and equipment; Financial analysis: major Cost Components, Means of financing, planning capital structure. |
| October 2025 | Profitability and financial projection: cost of production, Break even analysis, projected profit and loss account, cash flow statement and balance sheet; project appraisal techniques: appraisal under uncertainty and risk analysis. |
| November 2025 | Social cost benefit analysis: Concept, Indicators of social desirability of project, methodology, L & M and UNIDO approach, SCBA in India; Network techniques for project control: PERT/ CPM; Problem of Time and cost overrun; Project implementation practices in India |

Course Learning Outcomes (CLO):

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

1. CLO 304.1 : Generate project ideas & develop project Planning'
2. CLO 304.2: Analyse the projects from market, technical and financial points of view.
3. CLO 304.3: Forecast profitability and apply the Project appraisal Parameters.
4. CLO 304.4: Carry out a social cost-benefit analysis of projects and understand project network techniques,




Principal
Rajiv Gandhi Govt. College
Saha (Ambala)

LESSON PLAN (2025-26)

Dr. Kavita Kumari

Class: M. Com 3rd Semester

Subject: Human Resource Development

| Date | Topics / Activities |
|------------------------|---|
| 22 July – 4 Aug 2025 | Unit I – HRD: Concept & Evolution, Relationship between HRD & HRM; HRD Process and Framework |
| 5 Aug – 18 Aug 2025 | Unit I – Assessing HRD Needs; Designing Training & Development Programmes; Implementation of Programmes |
| 19 Aug – 1 Sept 2025 | Unit I – Strategic Interventions in HRD, HRD Functions, Role & Competencies of HRD Professionals; Emerging Trends & Challenges |
| 2 Sept – 15 Sept 2025 | Revision 1 (Unit I) |
| 16 Sept – 29 Sept 2025 | Unit II – Employee Development Activities; Leadership Development; Action Learning; Assessment & Development Centers |
| 30 Sept – 13 Oct 2025 | Unit II – HRD Culture & Climate; Determinant Needs; Role of Trade Unions; Employee Socialization & Orientation; Realistic Job Review |
| 14 Oct – 27 Oct 2025 | Unit II – Career Management & Development; HRD Audit → Revision 2 (Unit II) |
| 28 Oct – 10 Nov 2025 | Unit III – Knowledge Management: Concept, Process, Tools & Barriers; Learning & HRD: Principles, Theories of Learning, Styles & Strategies |
| 11 Nov – 22 Nov 2025 | Unit III – Role Analysis, Simulations, T-Groups, Transactional Analysis; Unit IV – Organizational Health & Climate, Talent Management; Final Revision |

Course Outcome:

- Students will understand various HRD mechanisms such as training, career planning, performance appraisal, mentoring, and succession planning.
- Students will gain the ability to design and implement effective training and development programs to enhance employee skills and competencies.
- Students will be able to link HRD strategies with organizational goals, competitiveness, and long-term sustainability.
- Students will learn to evaluate the effectiveness of HRD initiatives using appropriate models and techniques.
- Students will understand the role of HRD in shaping organizational culture, managing change, and fostering innovation.
- Students will be able to apply HRD practices that enhance employee engagement, motivation, and leadership capabilities.

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Tentative Lesson Plan Session 2025-26 Odd Semester

Name of Teacher:-Ms. Neelam Kumari Dhusia, Asst.Prof of Commerce

Subject: - Service Marketing

Class: -M.Com 3rd Sem)

| Month | Days | Content |
|-----------|-------------------------|--|
| July 2025 | 22July -31 July 2025 | Services Marketing: Concept, characteristics, classification |
| Aug 2025 | 1Aug-15 Aug 2025 | Buying process for services, Customer expectations of services, Customer perception of services. |
| | 16 Aug -31 Aug 2025 | Marketing Mix in Services, Service Quality: Concept, dimensions, models. |
| Sep 2025 | 1Sep- 15 Sep 2025 | Relationship Marketing: Concept, importance, strategies, Service market segmentation and targeting. |
| | 16 Sep -30 Sep 2025 | Customer retention strategies, Service Development process, Service Blueprinting, Approaches to service delivery. |
| Oct 2025 | 1Oct-15 Oct 2025 | Customer feedback and service recovery, Physical environment of services Communication and promotion of services |
| | 16 Oct- 31 Oct 2025 | Pricing of services: Characteristics, approaches, strategies |
| Nov 2025 | 1Nov 2025-15-Nov 2025 | Distribution of services: Channels and intermediaries, Strategies for effective service delivery, Managing service employees: Importance and roles |
| | 16 Nov 2025-24 Nov 2025 | Managing customers and strategies for enhancing participation, Customer protection and ethics in services. |

Course Learning Outcomes after completing the course

The student shall be able to:

CLO 1: Understand the conceptual framework of services marketing, buyer behavior.

CLO 2: Apply knowledge of service relationship marketing and service development.

CLO 3: Demonstrate understanding of service recovery, physical environment of services, communication and Pricing of services.

CLO 4: Describe and demonstrate understanding of distribution of services management of service employees, and the role of customers as service participants.

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Ms. Neelam Kumari Dhusia
 Assistant Professor of Commerce

LESSON PLAN SESSION (2025-26)

Name of the Teacher: Sh. Kirat Pal.

Designation: Assistant Professor

Class: M.Com 2nd Year (3th Semester)

Subject Name: FINANCIAL ANALYSIS AND REPORTING

| DATE/MONTH | DESCRIPTION |
|--|--|
| 22 JULY 2024 TO 31 JULY 2024 | Financial Reporting Purpose Users Conceptual Framework Of Reporting Financial Statement Structure General |
| 01 AUGUST 2024 -15 AUGUST 2024 | Purpose Of Financial Statement As Per Indian Accounting Standards Disclosure Mandatory And Voluntary Auditors Report Directors Report Corporate Governance Report Other Disclosure Component Of Financial Statement Disclosure Of Accounting Policies |
| 16 AUGUST 2024 TO 31 AUGUST | Valuation Of Inventories Revenue Recognition Accounting For Fixed Asset Property Plant And Equipment Earning Per Share Accounting For Taxes On Income Accounting For Intangible Assets |
| 01 SEPTEMBER 2024 TO 15 SEPTEMBER 2024 | Analysis And Interpretations Of Financial Statement Vertical And Horizontal Analysis Expanded Analysis Financial Ratios In Annual Reports Graphical Financial Information Use Of Financial Analysis For Management Index Financial Statement Return On Assets Ratios To Predict |
| 16 SEPTEMBER 2024 TO 30 SEPTEMBER | Financial In Solvency Inter Form Comparison Concept Return Ratio Market Ratios Solvency Ratios Dividend Ratio Z Score Fair Value Measurement |
| 01 OCTOBER 2024 TO 15 OCTOBER 2024 | Accounting Standards And Ifrs Concept Nature Objectives Applicability Need Benefits Of Convergence Of Indian Accounting Standards Towards And Ifrs Difference Between Gaps Accounting Standards And Ifrs Indian Accounting Standard 101 First Time Adoption Of Indian Accounting Standard Indian |
| 16 OCTOBER 2024 TO 31 OCTOBER 2024 | Accounting Standard 102 Hybrid Based Payment Indian Accounting Standards 103 Business Combination Indian Accounting Standards 110 Consolidated Financial Statements Overview Of Ifrs |
| 01 NOVEMBER 2024 TO 15 NOVEMBER 2024 | Contemporary Issues In Financial Reporting And Analysis Evolution Of Accounting In Technology Environment Accounting For E-Commerce Concept Business Models P2p P2a Aggregator |
| 16 NOVEMBER 2024 TO 22 NOVEMBER 2024 | Model B2c B2B Mixed Model Revenue Recognition Website Costs Value Added Statement Concept Types Of Value Added Value Added Statement EBIT Da Interim Reporting |

Course learning outcome after completing the course the learner will be able to analyses and interpret financial statements understand the concept of mandatory and voluntary disclosures gain insights on Indian accounting standards critically evaluate the compensatory issues in financial reporting analyses financial statements of company and reporting for better decision making

