

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

Affiliated to Kurukshetra University, Kurukshetra

Department Of Commerce

Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Organizational Behavior (CC-1)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: **Pre.**

Course Code M24-COM-101

SYLLABUS

Maximum Marks: 100

Time: 3 hours

End Term Exam Marks: 70 Marks

Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Organizational behaviour: Concept, significance, relationship with other disciplines; Approaches to organizational behaviour; challenges and opportunities for organizational behaviour; Personality: Concept, determinants and theories; Big five personality traits, The Myers Briggs type indicators, self theory, personality traits influencing OB; Psycho analytical, Social learning, situation strength, traits activation; other personality traits influencing OB; Implication of personality for managers	16
Unit: II	Learning: Concept, process, principles; Theories of Learning: classical, operant conditioning, social, cognitive; Learning through reinforcement; Organizational behaviour in learning organization; Attitude: Concept, components, formation, changing of attitude, work related attitude: Perception: Concept. Process perceptual selection, factors influencing perception. perceptual organization and interpretation, perceptual distortion, attribution process; Implication of perception for managers	14
Unit: III	Foundations of group behaviour: Group dynamics- Concept, functions, type of groups, group dynamics norms, role, status, size of leadership, composition proxemics, stages of group development; Group cohesiveness; Group decision making; Transactional analysis: Concept, scope. Components and benefits of transactional analysis.	15
Unit: IV	Organizational conflicts: Concept, types and sources of conflict, conflict process, functional and dysfunctional aspects of conflicts, levels of conflict, conflict management and negotiations; Management of change: Concept, causes of change, types of planned and unplanned change, resistance to change, models of managing planned change; organizational development: Concept. Benefit its. process, effectiveness and limitations, techniques, Action research organization development and change model	16

Text Books:

1) R.K Singla & Anjna Singla, Organizational Behavior ,VK Global Publication

Course Outcomes:

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

1. To Understand conceptual framework of OB and apply the knowledge of personality in the context of organizations
2. To understand the behavior of individuals in organizations in terms of learning, attitude and perception.
3. To Interpret and make use of the key concepts with regard to group behavior and transactional analysis.
4. To Handle conflicts and change management in organizational context.

Lesson Plan

Sr.No	Date	Course Content
1	11 August - 14 August	Organizational behaviour: Concept, significance, relationship with other disciplines; Approaches to organizational behaviour; challenges and opportunities for organizational behaviour;
2	18 August - 23August	Learning: Concept, process, principles; Theories of Learning: classical, operant conditioning, social, cognitive; Learning through reinforcement;
3	25 August -30 August	Foundations of group behaviour: Group dynamics- Concept, functions, type of groups, group dynamics norms, role, status, size of leadership, composition proxemics, stages of group development; Group cohesiveness; Group decision making; Transactional analysis: Concept, scope. components and benefits of transactional analysis.
4	1 Sept. - 6 Sept.	Organizational conflicts: Concept, types and sources of conflict, conflict process, functional and dysfunctional aspects of conflicts, levels of conflict, conflict management and negotiations
5	8 Sept. - 13 Sept.	Personality: Concept, determinants and theories; Big five personality traits, The Myers Briggs type indicators, self theory, personality traits influencing OB; Psycho analytical,
6	15 Sept. - 20 Sept.	Organizational behaviour in Learning organization; Attitude: Concept, components, formation, changing of attitude, work related attitude.;
7	22 Sept. - 27 Sept.	Factors influencing perception. perceptual organization and interpretation, perceptual distortion, attribution process; Implication of perception for managers
8	29 Sept.- 4 Oct.	Social learning, situation strength, traits activation; other personality traits influencing OB; Implication of personality for managers
9	6 Oct.- 11 Oct.	Perception: Concept. process perceptual selection
10	13 Oct.- 18 Oct.	Management of change: Concept, causes of change, types of planned and unplanned change
11	27 Oct. - 1 Nov.	Organizational development: Concept. Benefits. process,
12	3 Nov. - 8Nov	Effectiveness and limitations, techniques, Action research organization development and change model
13	10 Nov-15 Nov	Resistance to change, models of managing planned change
14	17 Nov -22 Nov	Revision
15	24 Nov.	Revision

Signature of Teacher

Head of Department

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Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Financial Management (CC-2)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: Pre.

Course Code: M24-COM-102

SYLLABUS

Maximum Marks: 100

End Term Exam Marks: 70 Marks

Time: 3 hours

Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Financial Management: Nature, significance, objectives and scope; Functions of finance executive in an organization; Time value of money.	15
Unit: II	Financial forecasting; Concept, benefits and techniques; Sources of finance; Financial planning: Need, importance ,process and drafting a financial plan; Cost of Capital: Concept, Significance, computation of cost of capital- simple and weighted; Recent developments in financial management	15
Unit: III	Capital structure: Concept, determinants and theories; Capital Budgeting Decisions: Nature, importance, factors influencing Capital, expenditure decisions, Evaluation criteria and risk analysis; Capital rationing.	15
Unit: IV	Working Capital Management and Control: Need, types & determinants, assessment of working capital requirements; Management of cash; Marketable securities; Receivables; Dividend decisions: Concept, types of dividend. Dividend policies, determinants of dividend decisions, theories of dividend. dividend practices in India	15

Text Books:

1. Shashi K. Gupta , R.K Sharma , Neeti Gupta, Financial Management, Kalyani Publication

Course Outcomes:

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

1. Know the scope and recent developments of financial management.
2. Develop financial plans for businesses.
3. Know long term and short term investment decisions methods.
4. Learn dividend decisions and models of dividend.

Lesson Plan

Sr.No	Date	Course Content
1	11 August - 14 August	Financial Management: Nature, significance
2	18 August - 23 August	Objectives and scope; Functions of finance executive in an organization; Time value of money.
3	25 August - 30 August	Financial forecasting; Concept, benefits and techniques
4	1 Sept. - 6 Sept.	Sources of finance; Financial planning: Need, importance
5	8 Sept. - 13 Sept.	Process and drafting a financial plan; Cost of Capital: Concept,
6	15 Sept. - 20 Sept.	Significance, computation of cost of capital- simple and weighted;
7	22 Sept. - 27 Sept.	Recent developments in financial management
8	29 Sept.- 4 Oct.	Capital structure: Concept, determinants and theories;.
9	6 Oct.- 11 Oct.	Capital Budgeting Decisions: Nature, importance, factors influencing Capital, expenditure decisions,
10	13 Oct.- 18 Oct.	Evaluation criteria and risk analysis; Capital rationing
11	27 Oct. - 1 Nov.	Working Capital Management and Control: Need, types & determinants, assessment of working capital requirements;
12	3 Nov. - 8 Nov	Management of cash; Marketable securities; Receivables; Dividend decisions: Concept, types of dividend.
13	10 Nov-15 Nov	Dividend policies, determinants of dividend decisions, theories of dividend. dividend practices in India
14	17 Nov -22 Nov	Revision
15	24 Nov.	Revision

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Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Indian Business Environment (CC-3)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: Pre.

Course Code M24-COM-103

SYLLABUS

Maximum Marks: 100

End Term Exam Marks: 70 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Time: 3 hours

Assessment: 30 Marks

Unit	Topics	Contact Hours
Unit: I	Business environment: Concept, nature, importance and types of environments; Changing dimensions of business environment; Interaction matrix of different environment factors; Organizational and Environmental scanning: Concept, objectives, process and techniques; Economic planning in India: Success and failure	15
Unit: II	Economic system; Salient feature of Indian economy; Liberalization; Privatization; Globalization; Disinvestment in public sector units; NITI Ayog- concept, significance, objectives and machinery; Business ethics; Corporate governance: Social responsibility of business; Social audit	15
Unit: III	Fiscal policy; Monetary policy; Industrial policy; Industrial licensing policy; EXIM policy; Industrial sickness Development and protection of small-scale industry; Technology transfer	15
Unit: IV	The environment (Protection) Act; Consumer Protection Act; Competition Act; Foreign Exchange Management Act; Intellectual Property law in India.	15

Text Books:

1. Priya Mahajan, Rosy Joshi , Sangam Kapoor , Indian Business Environment, Kalyani Publication

Course Outcomes:

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

1. Understand concept and nature of Business Environment.
2. Acquaint environmental scanning and economic planning.
3. Develop an understanding of various economic and technological policies pertaining to business environment.
4. Familiarize with legal aspects of Indian Business Environment.

Lesson Plan

Sr.No	Date	Course Content
1	11 August - 14 August	Business environment: Concept & nature
2	18 August - 23 August	Importance and Types of environments; Changing dimensions of business environment;
3	25 August -30 August	Interaction matrix of different environment factors;
4	1 Sept. - 6 Sept.	Organizational and Environmental scanning: Concept, objectives, process and techniques;
5	8 Sept. - 13 Sept.	Economic system; Salient feature of Indian economy; Liberalization; Privatization; Globalization;
6	15 Sept. - 20 Sept.	Disinvestment in public sector units; NITI Ayog- concept, significance, objectives and machinery;
7	22 Sept. - 27 Sept.	Business ethics; Corporate governance: Social responsibility of business; Social audit
8	29 Sept.- 4 Oct.	Fiscal policy; Monetary policy; Industrial policy;
9	6 Oct.- 11 Oct.	Industrial licensing policy; EXIM policy; Industrial sickness,
10	13 Oct.- 18 Oct.	Development and protection of small-scale industry; Technology transfer
11	27 Oct. - 1 Nov.	Fiscal policy; Monetary policy; Industrial policy; Industrial licensing policy
12	3 Nov. - 8 Nov	EXIM policy; Industrial sickness Development and protection of small-scale industry; Technology transfer
13	10 Nov-15 Nov	Economic planning in India: Success and failure
14	17 Nov -22 Nov	Revision
15	24 Nov.	Revision

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Lesson Plan (Session 2025-2026)

Class: M.COM

Semester: Pre.

Name of the Course: Business Research Method (CC-4)

Course Code M24-COM-104

Dates: 22 July, 2025 – 24 Nov, 2025

SYLLABUS

Maximum Marks: 100

Time: 3 hours

End Term Exam Marks: 50(T) +20(P)=70 Marks

Assessment: 20(T)+10(P)=30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Business research: Concept, significance, categories-basic, applied; Types of research: Analytical, applied, conceptual, empirical, experimental, casual; Approaches to research: Quantitative, qualitative, longitudinal, cross sectional; Methods vs. methodology; Research Problem: Concept, selection, defining research questions, formulation of research problem, framing of research hypothesis, developing research plan. Concept, types; Literature Review: Concept. Process, types-traditional, conceptual. Narrative, systematic, critical. Meta- analysis; Citation; Referencing (APA style).	12
Unit: II	Research process: Concept, steps; Research design: Concept, significance, types - Descriptive, exploratory, conclusive, experimental; Variables: Meaning, need, types; Measurement: Scales of measurement; Likert's scale: Concept, types; Reliability; Validity:	11
Unit: III	Sampling: Concept, need, types, characteristics of a good sample; population vs sample; types of errors; Data collection and analysis: Types, tabulation, approaches; Questionnaire, interview, observation. Experimentation, survey methods, case study method; Hypothesis Testing: Concept, process, types, t- test, z-test (single, two populations and paired sample); Test of Association: Chi Square test ANOVA; Multiple Regression Analysis; Factor analysis.	11
Unit: IV	Interpretations of data: Concept and techniques; Report writing: Significance. types of repons. Layout of a good report. Precautions in report writing; Writing a research proposal: Purpose, nature, evaluation. content, format, considerations, presentation: Research ethics: concept; need, principles, ethical issues in research	11
Unit: V	Applications of questionnaire analysis, hypothesis testing: T-test, Z-test, chi square test, ANOVA (one factor and two factors) using statistical software's, report writing	11

Text Books:

1) Shashi K.Gupta , Parneet Rangi , Kalyani Publication

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

- Formulate research problem and identify variables. 104.2:
- Develop an understanding of various research designs.
- Demonstrate knowledge of research process by undertaking a literature review.
- Interpret results generated from data analysis and report the findings. CLO 5t: Applications of statistical technique

Lesson Plan

Sr.No	Date	Course Content
1	11 August - 14 August	Business research: Concept, significance, categories-basic, applied;
2	18 August - 23August	Types of research: Analytical, applied, conceptual, empirical, experimental, casual; Approaches to research: Quantitative, qualitative, longitudinal, cross sectional; Methods vs. methodology; Research Problem: Concept, selection,
3	25 August -30 August	Defining research questions, formulation of research problem, framing of research hypothesis, developing research plan. Concept, types;
4	1 Sept. - 6 Sept.	Literature Review: Concept. Process, types-traditional, conceptual. Narrative, systematic, critical. Meta-analysis; Citation; Referencing (APA style).
5	8 Sept. - 13 Sept.	Research process: Concept, steps; Research design: Concept, significance, types - Descriptive, exploratory, conclusive, experimental
6	15 Sept. - 20 Sept.	Variables: Meaning, need, types; Measurement: Scales of measurement; Linkert scale: Concept, types; Reliability; Validity:
7	22 Sept. - 27 Sept.	Sampling: Concept, need, types, characteristics of a good sample; population vs sample; types of errors; Data collection and analysis:
8	29 Sept.- 4 Oct.	Types, tabulation, approaches; Questionnaire, interview, observation. Experimentation, survey methods, case study method;.
9	6 Oct.- 11 Oct.	Hypothesis Testing: Concept, process, types, t- test, z-test (single, two populations and paired sample); Test of Association:
10	13 Oct.- 18 Oct.	Chi Square test ANOVA; Multiple Regression Analysis; Factor analysis
11	27 Oct. - 1 Nov.	Applications of questionnaire analysis, hypothesis testing
12	3 Nov. - 8Nov	T-test, Z-test, chi square test
13	10 Nov-15 Nov	ANOVA (one factor and two factors) using statistical software's, report writing
14	17 Nov -22 Nov	Revision
15	24 Nov.	Revision

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Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Retailing (CC-5)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: Pre.

Course Code M24-COM-105

SYLLABUS

Maximum Marks: 100

Time: 3 hours

End Term Exam Marks: 70 Marks

Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Retailing: Concept, characteristics, importance, functions, theories, emerging trends in retailing; Evolution of retailing in India; History of retail institution; Contribution of retailing to Indian economy; Globalization of retailing; Indian retailing scenario; Organizational environment in retail sector, factors behind the change of Indian retail industry; Retail formats: Retail institutions by ownership, retail institutions by store-based strategy mix, web, non-store based, retailing and other forms of non-traditional retailing; e-retailing strategies	16
Unit: II	Retail market segmentation; Store location: Trading-area analysis, characteristics of trading areas, site selection. types of locations, location and site evaluation; Store planning: Design & layout, retail image mix, Effective retail space management, atmospheric, human resource management	14
Unit: III	Retail marketing: Retail marketing mix. advertising & sales promotion, and store positioning; Customers services; Retail merchandising: Buying organization formats and processes. devising merchandise plans, shrinkage in retail merchandise management	16
Unit: IV	Merchandise pricing: Concept, pricing objectives, determinants, types of pricing, pricing strategies; Retail operation: Elements, store administration, store manager responsibilities. management of retail outlet store, store maintenance, store security: Application of IT to retail marketing; Retail market segmentation; Consumerism and ethics in retailing; Retail market segmentation: FDI in retail international retailing	14

Text Books:

1. N.K Sahni , Mani Patri , Kalyani Publications.

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

- Understand the conceptual framework and organizational structure in retailing.
- Understand various decisions involved in store location and planning.
- Comprehend the ways retailers use marketing tools and techniques to interact with their customers.
- Recognize and understand the retail pricing, operations-oriented policies, methods, and procedures.

Lesson Plan

Sr. No	Date	Course Content
1	11 August - 14 August	Retailing: Concept, characteristics, importance, functions, theories, emerging trends in retailing; Evolution of retailing in India;
2	18 August - 23 August	Organizational environment in retail sector, factors behind the change of Indian retail industry; Retail formats: Retail institutions by ownership,
3	25 August -30 August	retail institutions by store-based strategy mix, web, non-store based, retailing and other forms of non-traditional retailing; e-retailing strategies
4	1 Sept. - 6 Sept.	History of retail institution; Contribution of retailing to Indian economy; Globalization of retailing; Indian retailing scenario
5	8 Sept. - 13 Sept.	Retail market segmentation; Store location retail image mix, Effective retail space management, atmospheric, human resource management
6	15 Sept. - 20 Sept.	Trading-area analysis, characteristics of trading areas, site selection. types of locations, location and site evaluation; Store planning: Design & layout,
7	22 Sept. - 27 Sept.	Retail market segmentation; Store location: Trading-area analysis, characteristics of trading areas, site selection. types of locations, location and site evaluation;
8	29 Sept.- 4 Oct.	Store planning: Design & layout, retail image mix, Effective retail space management, atmospheric, human resource management
9	6 Oct.- 11 Oct.	Retail marketing: Retail marketing mix.
10	13 Oct.- 18 Oct.	Merchandise pricing: Concept, pricing objectives, determinants, types of pricing, pricing strategies; Retail operation: Elements, store
11	27 Oct. - 1 Nov.	Administration, store manager responsibilities. management of retail outlet V store, store maintenance, store security: Application of IT to retail marketing;
12	3 Nov. - 8 Nov	Advertising & sales promotion, and store positioning; Customers services; Retail merchandising: Buying organization formats and processes. devising merchandise plans, shrinkage in retail merchandise management
13	10 Nov-15 Nov	Retail market segmentation; Consumerism and ethics in retailing; Retail market segmentation: FDI in retail international retailing
14	17 Nov -22 Nov	Revision
15	24 Nov.	Revision

Signature of Teacher

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Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Financial institutions & Markets (CC-11)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: Final

Course Code: M24-COM-301

SYLLABUS

Maximum Marks: 100

End Term Exam Marks: 70 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Time: 3 hours

Assessment: 30 Marks

Unit	Topics	Contact Hours
Unit: I	Financial system: Concept, nature and role; Financial system and financial markets; Banking and non-banking financial institutions; Consolidation & competition among financial institutions; Financial conglomerates; Financial system and economic development; Indian financial system-an overview	16
Unit: II	Financial markets: Organization, economic role, instruments & regulation of money market; Capital Market: Primary and secondary markets and their organization; Government securities market; Recent developments in Indian capital and money market; Role of SEBI- an overview.	14
Unit: III	Financial institutions: Commercial banking-Concept, role, classification, asset liability management. Non-performing assets (NPAs); Financial inclusion, recent developments in banking including restructuring, privatization, MUDRA financing; Insurance: Life and non-life insurance companies in India- public and private; Non banking financial companies (NBFCs): Role and types; Private equity, venture capital and hedge funds; Development banks: Concept, objectives and functions, Operational and promotional activities of development banks; IFCI, ICICI, IDBI. IRBI. SIDBI, SBI and state financial institutions.	16
Unit: IV	Merchant Banking: Concept, functions growth and future of merchant banking in India; Government policy on merchant banking services; SEBI guidelines; Leasing and hire purchase, venture capital finance, factoring services, credit rating; Mutual funds: Concept, performance appraisal and regulation of mutual funds: Types of mutual fund schemes (open ended v/s close ended. equity. debt, hybrid schemes and exchange traded funds (ETFs); Designing and marketing of mutual funds schemes; Mutual fund schemes in India: recent developments.	14

Text Books:

Mukesh chauhan , Rita Sharma, Financial institutions & Markets,Kalyani Publication

Course Outcomes:

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

1. Enable to understand the working of financial Institutions and markets both individually and as an interlinked system.
2. Develop an understanding of the organization, role, functioning and need for regulation of different types of financial markets in India.
3. Familiarize the students with the role of commercial banks, NBFCs and development banks in India.
4. To acquaint the learners with the concept of financial services with special emphasis on merchant banking and mutual funds and the recent developments

Sr. No	Date	Course Content
1	11 August - 14 August	Financial system: Concept, nature and role; Financial system and financial markets; Banking and non-banking financial institutions;
2	18 August - 23 August	Financial markets: Organization, economic role, instruments & regulation of money market; Capital Market: Primary and secondary markets and their organization;
3	25 August -30 August	Financial institutions: Commercial banking-Concept, role, classification, asset liability management. Non-performing assets (NPAs);.
4	1 Sept. - 6 Sept.	Merchant Banking: Concept, functions growth and future of merchant banking in India; govt policy on merchant banking services;
5	8 Sept. - 13 Sept.	Consolidation & competition among financial institutions; Financial conglomerates; Financial system and economic development; Indian financial system-an overview
6	15 Sept. - 20 Sept.	Government securities market; Recent developments in Indian capital and money market; Role of SEBI- an overview.
7	22 Sept. - 27 Sept.	Financial inclusion, recent developments in banking including restructuring, privatisation,
8	29 Sept.- 4 Oct.	Mutual funds: Concept, performance appraisal and regulation of mutual funds:
9	6 Oct.- 11 Oct.	Private equity, venture capital and hedge funds; Development banks: Concept, objectives and functions, Operational and promotional activities of development banks;
10	13 Oct.- 18 Oct.	MUDRA financing; Insurance: Life and non-life insurance companies in India- public and private; Non banking financial companies (NBFCs): Role and types;
11	27 Oct. - 1 Nov.	SEBI guidelines; Leasing and hire purchase, venture capital finance, factoring services, credit rating;.
12	3 Nov. - 8 Nov	Hybrid schemes and exchange traded funds (ETFs); Designing and marketing of mutual funds schemes; Mutual fund schemes in India: recent developments
13	10 Nov-15 Nov	IFCI, ICICI, IDBI. IRBI. SIDBI, SBI and state financial institutions
14	17 Nov -22 Nov	Types of mutual fund schemes (open ended v/s close ended. equity. debt,
15	24 Nov.	Revision

Signature of Teacher

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Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Financial Analysis & Reporting (CC-12)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: Final

Course Code M24-COM-302

SYLLABUS

Maximum Marks: 100

Time: 3 hours

End Term Exam Marks: 70 Marks

Assessment: 10 + 20 =30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Financial reporting: Purpose, users, conceptual framework of reporting; Financial statements: Structure, general purpose of financial statements as per Ind AS, disclosures (mandatory and voluntary), auditor's report, director's report, corporate governance report, other disclosures; Components of financial statements: Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Revenue Recognition (AS-9), Accounting for Fixed Assets [Property, Plant & Equipment (AS-10)], Earning Per Share (AS-20), Accounting for Taxes on Income (AS-22), Accounting for Intangible Assets (AS-26).	12
Unit: II	Analysis and interpretation of financial statements: Vertical and horizontal analysis, expanded analysis, financial ratios in annual reports, graphical financial information, use of financial analysis for management. Indexed financial statements. Return on assets, ratios to predict financial insolvency; Inter firm Comparison: Concept, return ratios, market ratios, solvency ratios, dividend ratios, Z score; Fair value measurement.	11
Unit: III	Accounting Standards and IFRS: Concept, nature, objectives, applicability, need and benefits of convergence of Indian accounting standards towards and IFRS; Difference between GAAPs, Accounting Standards & IFRS; Ind AS 101: First time adoption of Ind AS; Ind AS 102: Share based payment; Ind AS 103: Business Combination; Ind AS 10: Consolidated financial statements; Overview of IFRS	11
Unit: IV	Contemporary issue in Financial Reporting and Analysis: Evolution of accounting in technological environment; Accounting for E-Commerce: Concept, business models-P2P, P2A, Aggregator model, B2C, B2B, Mixed models. revenue recognition, website costs; Value Added Statements: Concept, types of value-added, value-added statement, EBITDA, Interim Reporting	11
Unit: V	Horizontal and vertical analysis of key metrics of a company's financial statements. Assess the solvency and leverage position of a business using financial ratios and make a comparative statement of historical, current and industry averages. Financial model by linking income statement. Balance sheet and cash flow statement of company using historical data of 3 years. Analyze the accounting principles which lead to cash flow statement. d. Showcase a firm's financial performance without the impact of capital structure and how it can be used in valuation of an enterprise. A hotel company knows that the holiday season is approaching and that the hotels will be crowded. The company wants to find out whether an increase in customer traffic at the hotel will raise the total sales revenue, if so, then by how much. Make a sensitivity analysis to solve this issue. Check the company's performance using DuPont Analysis. Critically evaluate the Director's Report and Auditor's Report. h. Analyze the financial statements of a company and make a report on Company's information, accounting policies, revenue recognition, compliance of accounting standards, Inventories, schedule of PPE, Taxes (current and deferred) and impact on EPS (basic and diluted). Analyze a company's disclosure of significant policies	30

Text Books:

1. Rakesh Kumar, Gurwinder Kaur, Financial Analysis & Reporting, Kalyani Publication

Course Outcomes:

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

- Analyze and interpret financial statements.
- Understand the concept of mandatory and voluntary disclosures.
- Gain insights on Indian Accounting standards and IFRS.
- Critically evaluate the contemporary issues in financial reporting

Lesson Plan

Sr. No	Date	Course Content
1	11 August - 14 August	Financial reporting: Purpose, users, conceptual framework of reporting; Financial statements: Structure, general purpose of financial statements as per Ind AS, disclosures (mandatory and voluntary), auditor's report, director's report, corporate governance report, other disclosures; Components of financial statements: Disclosure of Accounting Policies (AS-1)
2	18 August - 23 August	Analysis and interpretation of financial statements: Vertical and horizontal analysis, expanded analysis, financial ratios in annual reports, graphical financial information, use of financial analysis for management. Indexed financial statements. Return on assets, ratios to predict financial insolvency;
3	25 August - 30 August	Accounting Standards and IFRS: Concept, nature, objectives, applicability, need and benefits of convergence of Indian accounting standards towards and IFRS; Difference between GAAPs, Accounting Standards & IFRS; Ind AS 101: First time adoption of Ind AS; Ind AS 102: Share based payment; Ind AS 103: Business Combination; Ind AS 10: Consolidated financial statements; Overview of IFRS
4	1 Sept. - 6 Sept.	Contemporary issue in Financial Reporting and Analysis: Evolution of accounting in technological environment; Accounting for E-Commerce: Concept, business models-P2P, P2A, Aggregator model, B2C, B2B, Mixed models. revenue recognition, website costs;
5	8 Sept. - 13 Sept.	Horizontal and vertical analysis of key metrics of a company's financial statements. Assess the solvency and leverage position of a business using financial ratios and make a comparative statement of historical, current and industry averages. Financial model by linking income statement. Balance sheet and cash flow statement of company using historical data of 3 years. Analyze the accounting principles which lead to cash flow statement.
6	15 Sept. - 20 Sept.	Revision
7	22 Sept. - 27 Sept.	Inter firm Comparison: Concept, return ratios, market ratios, solvency ratios, dividend ratios, Z score; Fair value measurement.
8	29 Sept.- 4 Oct.	Showcase a firm's financial performance without the impact of capital structure and how it can be used in valuation of an enterprise
9	6 Oct.- 11 Oct.	Make a sensitivity analysis to solve this issue. Check the company's performance using DuPont Analysis. Critically evaluate the Director's Report and Auditor's Report.
10	13 Oct.- 18 Oct.	Revision
11	27 Oct. - 1 Nov.	Valuation of Inventories (AS-2), Revenue Recognition (AS-9), Accounting for Fixed Assets [Property, Plant & Equipment (AS-10)],
12	3 Nov. - 8 Nov	Analyze the financial statements of a company and make a report on Company's information, accounting policies, revenue recognition, compliance of accounting standards, Inventories, schedule of PPE, Taxes (current and deferred) and impact on EPS (basic and diluted). Analyze a company's disclosure of significant policies
13	10 Nov-15 Nov	Earnings Per Share (AS-20), Accounting for Taxes on Income (AS-22), Accounting for Intangible Assets (AS-26).
14	17 Nov -22 Nov	A hotel company knows that the holiday season is approaching and that the hotels will be crowded. The company wants to find out whether an increase in customer traffic at the hotel will raise the total sales revenue, if so, then by how much.
15	24 Nov.	Value Added Statements: Concept, types of value-added, value-added statement, EBITDA, Interim Reporting

Signature of Teacher

Head of Department

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

Affiliated to Kurukshetra University, Kurukshetra

Department Of Commerce

Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Investment Management (DEC-3)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: Final

Course Code M24-COM-303

SYLLABUS

Maximum Marks: 100

Time: 3 hours

End Term Exam Marks: 70 Marks

Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Investment analysis: Nature, scope and process; Approaches to investment analysis; Alternative investment avenues; Diversification and hedging; Socially responsible investing; Ethical investing and other contemporary issues in investment management	16
Unit: II	Risk and Return: Types of risk – Default risk, foreign exchange risk, interest rate risk, purchasing power risk .Security return and risk analysis: Expected return, systematic & non-systematic risk.Risk-return optimization; Capital market theory; Capital Asset Pricing Model (CAPM); Arbitrage Pricing Theory; Markowitz theory; Optimum portfolio construction	16
Unit: III	Security Analysis: Valuation of securities, bonds, debentures, preference shares & equity shares; Fundamental analysis: Economic analysis, industry analysis and company analysis; Technical analysis: Dow theory, price/volume charts, technical indicators, Elliott Wave theory; Efficient market hypothesis: Forms of market efficiency; Behavioral finance: Expected utility theory vs. prospect theory, market anomalies, behavioral biases; Investment strategies: Value investing, momentum and contrarian strategies	14
Unit: IV	Stock options & futures – Features, types and payoffs; Trading strategies for options; Exotic options and other innovations in derivatives market; Binomial Option Pricing Model & Black-Scholes Option Pricing Model	14

Text Books:

1. Prasana Chandra , Investment Management ,MC Graw Hill

Course Outcomes:

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

1. To Help students to familiar with investment environment
2. To develop an understanding of fundamental & technical analysis and investment strategies
3. Enable to evaluate portfolios along with deep understanding of capital market
4. Familiarize with financial derivatives and option pricing model

Lesson Plan

Sr. No	Date	Course Content
1	11 August - 14 August	Investment analysis: Nature, scope and process; Approaches to investment analysis; Alternative investment avenues; Diversification and hedging;
2	18 August - 23 August	Socially responsible investing; Ethical investing and other contemporary issues in investment management
3	25 August -30 August	Capital Asset Pricing Model (CAPM); Arbitrage Pricing Theory; Markowitz theory; Optimum portfolio construction
4	1 Sept. - 6 Sept.	Risk and Return: Types of risk – Default risk, foreign exchange risk, interest rate risk, purchasing power risk .Security return and risk analysis
5	8 Sept. - 13 Sept.	Expected return, systematic & non-systematic risk. Risk-return optimization; Capital market theory
6	15 Sept. - 20 Sept.	Security Analysis: Valuation of securities, bonds, debentures, preference shares & equity shares; Fundamental analysis Elliott Wave theory
7	22 Sept. - 27 Sept.	Behavioral finance: Expected utility theory vs. prospect theory, market anomalies, behavioral biases; Investment strategies
8	29 Sept.- 4 Oct.	Economic analysis, industry analysis and company analysis; Technical analysis: Dow theory, price/volume charts, technical indicators
9	6 Oct.- 11 Oct.	Stock options & futures – Features, types and payoffs;
10	13 Oct.- 18 Oct.	Value investing, momentum and contrarian strategies
11	27 Oct. - 1 Nov.	Binomial Option Pricing Model & Black-Scholes Option Pricing Model
12	3 Nov. - 8 Nov	Trading strategies for options; Exotic options and other innovations in derivatives market;
13	10 Nov-15 Nov	Efficient market hypothesis: Forms of market efficiency
14	17 Nov -22 Nov	Revision
15	24 Nov.	Revision

Signature of Teacher

Head of Department

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

Affiliated to Kurukshetra University, Kurukshetra

Department Of Commerce

Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Service Marketing (DEC-4)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: Final

Course Code M24-COM-305

SYLLABUS

Maximum Marks: 100

Time: 3 hours

End Term Exam Marks: 70 Marks

Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Services Marketing: Concept, characteristics, and classification; Buying process for services; Customer expectations of services; Customer perception of services; Marketing Mix in Services.	16
Unit: II	Service Quality: Concept, dimensions and models; Relationship marketing: Concept, importance and strategies; Service market segmentation and targeting; customer retention strategies. Service Development process; Service blueprinting; Approaches to service delivery.	14
Unit: III	Customer's Feedback and service recovery; Physical environment of services; Communication and promotion of services: Main problems, objectives, communication mix and strategies, pricing of Services: Characteristics, approaches and pricing strategies.	16
Unit: IV	Distribution of Services: Channels. Key intermediaries. Strategies for effective service delivery; Managing service employees: Importance and roles of contact personnel; Managing service delivery employees. Managing customers and strategies for enhancing customer participation; Customer protection and ethics in services	14

Text Books:

1. Jaswinder Kumar, Meenu, Balpreet Kaur, Service Marketing, Kalyani Publication

Course Outcomes:

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

1. Understand the conceptual framework buyer behavior and marketing mix of services.
2. Apply the knowledge of service relationship marketing and service development delivery.
3. Describe and demonstrate the understanding of service recovery, physical environment of services,
4. Communication and pricing of services. Describe and demonstrate the understanding of distribution of services, management of service employees as well as customers

Lesson Plan

Sr. No	Date	Course Content
1	11 August - 14 August	Services Marketing: Concept, characteristics, and classification;
2	18 August - 23 August	Service Quality: Concept, dimensions and models; Relationship marketing: Concept, importance and strategies;
3	25 August -30 August	Customer's Feedback and service recovery; Physical environment of services; Communication and promotion of services: Main problems, objectives,
4	1 Sept. - 6 Sept.	Revision
5	8 Sept. - 13 Sept.	Communication mix and strategies, pricing of Services: Characteristics, approaches and pricing strategies.
6	15 Sept. - 20 Sept.	Strategies for effective service delivery; Managing service employees: Importance and roles of contact personnel;
7	22 Sept. - 27 Sept.	Managing service delivery employees. Managing customers and strategies for enhancing customer participation;
8	29 Sept.- 4 Oct.	Customer retention strategies. Service Development process; Service blueprinting; Approaches to service delivery.
9	6 Oct.- 11 Oct.	Customer perception of services; Marketing Mix in Services
10	13 Oct.- 18 Oct.	Revision
11	27 Oct. - 1 Nov.	Customer protection and ethics in services ,Service market segmentation and targeting;
12	3 Nov. - 8Nov	Buying process for services; Customer expectations of services.
13	10 Nov-15 Nov	Revision
14	17 Nov -22 Nov	Distribution of Services: Channels. Key intermediaries
15	24 Nov.	Revision

Signature of Teacher

Head of Department

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

Affiliated to Kurukshetra University, Kurukshetra

Department Of Commerce

Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Management of Industrial Relation (DEC-5)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: Final

Course Code M24-COM-308

SYLLABUS

Maximum Marks: 100

Time: 3 hours

End Term Exam Marks: 70 Marks

Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Industrial relations: Concept, scope, determinants, historical developments, models of Industrial relations; Unitarist, pluralist, Dunlop's and Marxist perspectives of industrial relations; Industrial relations in India; Managing industrial relation changes, industrial relations and productivity, factors affecting Industrial relations; Role of trade unions, government, technology and culture, effective communication systems and Industrial relations management	18
Unit: II	Trade unionism: Meaning and theories of trade unionism; Trade unions: Purpose, functions, structure, social responsibility, and multiplicity of trade unions; Union management relations: Factors affecting union management relations, public policies, role of State, Constitution, ILO and authorities under Industrial Disputes Act, 1947; Conflict resolutions; Industrial relations machinery in India; Provisions under the Act, powers and duties of authorities, methods of Industrial disputes resolution (statutory and non-statutory); Forms of industrial conflicts	15
Unit: III	Employee counseling and grievance redressed machinery; Employee counseling: Types, methods, industrial relations strategies, workers development and participation; Discipline and grievance redressed: Nature of grievances, conciliation, arbitration and adjudication; Collective bargaining: Bargaining process, strengths and skills.	12
Unit: IV	Industrial democracy and comparative industrial relations; Industrial democracy: Concept and scope, workers participation, strategies for making participation effective; Comparative industrial relations: Objectives, significance, principles and variables of comparative analysis, comparative industrial relations and policy in U.K., U.S.A., Japan, Germany, Russia and other developing countries; Labour welfare and administration; ILO, ILC and Indian constitutional provisions in relation to labor administration.	15

Text Books:

1. Amandeep Kaur, Management of Industrial Relation, Kalyani Publication

Course Outcomes:

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

1. Acquire theoretical and practical perspective on many aspects of industrial relations.
2. Understand the key participants, institutions, relationships and processes in employment relations.
3. Understand Trade union act in Indian context.

Sr. No	Date	Course Content
1	11 August - 14 August	Industrial relations: Concept, scope, determinants, historical developments, models of Industrial relations; unitarist, pluralist, Dunlop's and Marxist perspectives of industrial relations;
2	18 August - 23 August	Trade unionism: Meaning and theories of trade unionism; Trade unions: Purpose, functions, structure, social responsibility, and multiplicity of trade unions;
3	25 August - 30 August	Employee counseling and grievance redressed machinery; Employee counseling: Types, methods, industrial relations strategies, workers development and participation;
4	1 Sept. - 6 Sept.	Industrial democracy and comparative industrial relations; Industrial democracy: Concept and scope, workers participation, strategies for making participation effective;
5	8 Sept. - 13 Sept.	Constitution, ILO and authorities under Industrial Disputes Act, 1947; Conflict resolutions; Industrial relations machinery in India;
6	15 Sept. - 20 Sept.	Provisions under the Act, powers and duties of authorities, methods of Industrial disputes resolution (statutory and non-statutory); Forms of industrial conflicts
7	22 Sept. - 27 Sept.	Revision
8	29 Sept. - 4 Oct.	Comparative industrial relations: Objectives, significance, principles and variables of comparative analysis, comparative industrial relations and policy in U.K., U.S.A., Japan, Germany, Russia and other developing countries;
9	6 Oct. - 11 Oct.	Discipline and grievance redressed: Nature of grievances, conciliation, arbitration and adjudication;
10	13 Oct. - 18 Oct.	Collective bargaining: Bargaining process, strengths and skills.
11	27 Oct. - 1 Nov.	Industrial relations in India; Managing industrial relation changes, industrial relations and productivity, factors affecting Industrial relations;
12	3 Nov. - 8 Nov	Role of trade unions, government, technology and culture, effective communication systems and Industrial relations management
13	10 Nov - 15 Nov	Labor welfare and administration; ILO, ILC and Indian constitutional provisions in relation to labour administration.
14	17 Nov - 22 Nov	Union management relations: Factors affecting union management relations, public policies, role of State,
15	24 Nov.	Revision

Signature of Teacher

Head of Department

Affiliated to Kurukshetra University, Kurukshetra

Department Of Commerce

Lesson Plan (Session 2025-2026)

Class: M.COM

Name of the Course: Consumer Behavior (DEC-6)

Dates: 22 July, 2025 – 24 Nov, 2025

Semester: Final

Course Code M24-COM-309

SYLLABUS

Maximum Marks: 100

Time: 3 hours

End Term Exam Marks: 70 Marks

Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Concept of consumer; Consumer behavior: Concept, types, theory and applications; Consumer buying roles; Types of Indian consumers, changing roles of Indian consumers; Consumer buying process; Extensive, Limited and routine problem-solving behaviors	16
Unit: II	Internal determinants of consumer behavior: Needs, motivation and involvement, Information processing; Consumer perception; Learning; Attitude and attitude change; Personality; Psychographics; Values and life-style. External determinants of buying behavior: Family, reference group and social class; influence of culture; Sub-cultural aspects of consumer behavior; Opinion leadership: Process, measurement, profile; WOM.	14
Unit: III	External determinants of buying behaviour: Family, reference group and social class; influence of culture; Sub-cultural aspects of consumer behavior; Opinion leadership: Process, measurement, profile; WOM.	16
Unit: IV	Four view of consumer: Economic man, passive man, cognitive man, emotional man; Models of buyer behavior; Diffusion of innovations and adaptation process; Consumer research: Concept, importance, scope and methods.	14

Text Books:

1. Dr. Nayab Singh, Consumer Behavior, Kalyani Publication

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

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

Sr. No	Date	Course Content
1	11 August - 14 August	Concept of consumer; Consumer behavior: Concept, types, theory and applications; Consumer buying roles
2	18 August - 23 August	Internal determinants of consumer behavior: Needs, motivation and involvement, Information processing; Consumer perception; Learning;
3	25 August -30 August	External determinants of buying behavior:
4	1 Sept. - 6 Sept.	Four view of consumer: Economic man, passive man, cognitive man, emotional man; Models of buyer behavior;
5	8 Sept. - 13 Sept.	Attitude and attitude change; Personality; Psychographics;
6	15 Sept. - 20 Sept.	Family, reference group and social class; influence of culture; Sub-cultural aspects of consumer behaviour;
7	22 Sept. - 27 Sept.	Diffusion of innovations and adaptation process; Consumer research: Concept, importance, scope and methods.
8	29 Sept.- 4 Oct.	Types of Indian consumers, changing roles of Indian consumers;
9	6 Oct.- 11 Oct.	Opinion leadership: Process, measurement, profile; WOM.
10	13 Oct.- 18 Oct.	Consumer buying process; Extensive, Limited and routine problem-solving behaviours
11	27 Oct. - 1 Nov.	Values and life-style. External determinants of buying behaviour:
12	3 Nov. - 8 Nov	Family, reference group and social class; influence of culture; Sub-cultural aspects of consumer behavior;
13	10 Nov-15 Nov	Opinion leadership: Process, measurement, profile; WOM.
14	17 Nov -22 Nov	Revision
15	24 Nov.	Revision

Signature of Teacher

Head of Department