



GURU GOBIND SINGH COLLEGE FOR WOMEN

SECTOR 26, CHANDIGARH - 160019

(Affiliated to Panjab University Chandigarh)

(Re-accredited by National Assessment & Accreditation Council, Bangalore)



Guru Gobind Singh College for Women

Post Graduate Department of Commerce

Semester – I

Weekly Planner

BCOM I (1st SEMESTER)

Subject: PSYCHOLOGY FOR MANAGERS

Subject Code: BCM103

Session 2023-24 (1st August- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Concepts, Definitions; Need and Importance of Organisational Behaviour for Managers,
Week 2	Contributing Disciplines of OB. Nature and Scope, Organisational Behaviour Models.
Week 3	Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour
Week 4	Personality: Meaning, Characteristics, Determinants
September 2023 Week 1	Theories of Personality
Week 2	Allocation and Discussion of project work based on Psychology for managers
Week 3	Perception: Nature & Importance, Perception Process, Perpetual Errors and Distortions.
Week 4	Perception: Nature & Importance, Perception Process, Perpetual Errors and Distortions.
October 2023 Week 1	Motivation: Meaning and Importance of Motivation, Theories of Motivation
Week 2	Morale
Week 3	Mid semester Examination
Week 4	Inter Personal Behaviour and Transactional Analysis (TA).
November 2023 Week 1	Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership.
Week2	Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.
Week 3	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM I (1st SEMESTER)
Subject: Financial Accounting
Subject Code: BCM 105**

Session 2023-24 (1st August- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Generally Accepted Accounting Principles (GAAP): Accounting Concepts
Week 2	Accounting Conventions: their Nature, Purposes and Limitations.
Week 3	Introduction to Accounting Software and Tally
Week 4	Financial Statements of Sole Proprietor
September 2023 Week 1	Financial Statements of Partnership Firm (with adjustments): Income Statement, Balance Sheet.
Week 2	Financial Statements of Partnership Firm (with adjustments): Income Statement, Balance Sheet. Allocation and Discussion of project work based on Financial Accounting
Week 3	Branch Accounting: Dependent and Independent Branches (Excluding Foreign Branches)
Week 4	Departmental Accounting: Meaning, Needs, Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealised Profit
October 2023 Week 1	Accounting for Consignment
Week 2	Accounting for Joint Venture
Week 3	Mid Semester Exams
Week 4	Accounting for Dissolution of Partnership Firm: Basics
November 2023 Week 1	Accounting for Dissolution of Partnership Firm: Insolvency of Partners(excluding Sale to a Company) and Piecemeal Distribution
Week2	Royalty Accounts
Week 3	Discussion of previous year's Question Papers

Guru Gobind Singh College for Women
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Weekly Planner
BCOM I (1st SEMESTER)
Subject: Commercial Law
Subject Code: BCM106

Session 2023-24 (1st August- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance
Week 2	Consideration
Week 3	Capacity of Parties
Week 4	Free Consent
September 2023 Week 1	Legality of Objectives; Void Agreements; Performance of Contracts
Week 2	Discharge of Contract; Allocation and Discussion of project work based on The Consumer Protection Act, 2019 & Right to Information Act, 2005
Week 3	Contingent Contracts; Quasi Contracts
Week 4	Remedies for Breach of Contract
October 2023 Week 1	Indemnity & Guarantee
Week 2	Bailment & Pledge;
Week 3	Mid Semester Exams
Week 4	Contract of Agency
November 2023 Week 1	Introduction to Right to Information Act, 2005
Week2	The Consumer Protection Act, 2019: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery.
Week 3	Discussion of previous year question papers

Guru Gobind Singh College for Women
Post Graduate Department of Commerce
Weekly Planner

BCOM I (1st SEMESTER)
Subject: Principles and Practices of Management
Subject Code: BCM 107

Session 2023-24 (1st August- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Management: Nature, Definitions, Scope, Levels
Week 2	Process and Significance of Management.
Week 3	Development of Management Thoughts: Classical, Neo-Classical Systems and contingency approach
Week 4	Contemporary Approaches to Management (Drucker, Porter, Prahalad, Senge and Tom Peters)
September 2023 Week 1	Planning: Concept, Process, Nature, Steps in Planning, Significance and Types.
Week 2	Decision Making: Concept and Process, Types of Decisions, Allocation of assignment work to be submitted
Week 3	Management By Objectives (MBO). Organization: Concept, Nature. Organizational Structure and its types
Week 4	Span of Control, Authority and Responsibility Delegation, Decentralization and Departmentation.
October 2023 Week 1	Direction: Concept, Features, Importance and Limitations of Direction. Supervision
Week 2	Motivation
Week 3	Mid Semester Exams
Week 4	Leadership and Communication
November 2023 Week 1	Coordination: Concept, Features, Importance and Limitations of Coordination. Internal and External Coordination
Week 2	Control: Concept, Features, Importance and Limitations of Control. Control Process. Essentials of a Good Control System. Techniques of Control. Relationship between Planning and Control.
Week 3	Discussion of previous year's Question Papers and practice of writing answers

Semester – II

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM I (2nd SEMESTER)
Subject: E-Commerce
Subject Code: BCM203**

Session 2023-24 (9th January- 22nd April)

Week / Month	Name of Topic
January 2024 Week 2	Electronic Commerce Framework, History, Basics and
Week 3	Tools of E-Commerce, Comparison of Web-based with Traditional Business
Week 4	Growth of E-Commerce – Present, Future and Potential. Present Status of E-Commerce in India.
February 2024 Week 1	E-Business: Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C)
Week 2	(C2C and C2B), Allocation and Discussion of project work based on E commerce
Week 3	Changing Structure of Organisation – The Impact of E-Commerce on Various Business Sectors such as Entertainment
Week 4	Education, Health Services, Publishing and Financial Services. Socio-economic Impacts of E-Commerce.
March 2024 Week 1	Electronic Payment System: Types of Payment System — E-Cash and Currency Servers
Week 2	E-Cheques, Credit Cards, Smart Cards, Electronic Wallets and Debit Cards.
Week 3	Mid Semester Exams
Week 4	Electronic Data Interchange
April 2023 Week 1	Digital Signatures, Cryptography
Week2	Interoperability and Inter-compatibility.
Week 3	Regulatory Aspects of Ecommerce
Week 4	Discussion of previous year's Question Papers

Guru Gobind Singh College for Women
Post Graduate Department of Commerce

Weekly Planner
BCOM I (2nd SEMESTER)
Subject: Corporate Accounting
Subject Code: BCM205

Session 2023-24 (9th January- 22nd April)

Week / Month	Name of Topic
January 2024 Week 2	Issue, Forfeiture of shares
Week 3	Reissue of shares
Week 4	Buy-Back of Shares, Redemption of Preference Shares
February 2024 Week 1	Redemption of Preference Shares
Week 2	Right Issue and Bonus Shares. Allocation and Discussion of project work based on Cost Accounting
Week 3	Final Accounts of Companies
Week 4	Final Accounts of Companies
March 2024 Week 1	Managerial Remuneration & Profit Prior to Incorporation
Week 2	Underwriting of Shares and Debentures
Week 3	Mid Semester Exams
Week 4	Underwriting of Debentures
April 2024 Week 1	Issue and Redemption of Debentures.
Week2	Accounts of Banking Companies
Week 3	Accounts of Insurance Companies.
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
B.COM I (2nd SEMESTER)
Subject: Business Laws
Subject Code: BCM206**

Session 2023-24 (9th January- 22nd April)

Week/ Month	Name of Topic
January 2024 Week 2	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties.
Week 3	Transfer of Ownership. Performance of the Contract
Week 4	Remedial Measures; Auctionable Claims.
February 2024 Week 1	Negotiable Instruments Act, 1881: Definition, Acceptance and Negotiation, Rights and Liabilities of Parties.
Week 2	Allocation and Discussion of Project Work based on Business Laws.
Week 3	Dishonor of Negotiable Instrument, Hundis, Bankers and Customers.
Week 4	Factories Act, 1948: Objectives; Definitions; Approval; Licensing & Registration of Factories.
March 2024 Week 1	The Inspecting Staff Health; Safety Welfare.
Week 2	Working Hours of Adults; Employment Women.
Week 3	Mid Semester Exams
Week 4	Child Labour – Issues and Challenges; Leave with Wages.
April 2024 Week 1	The Industrial Disputes Act, 1947: Scope & Object; Definitions; Authorities; Reference of Disputes.
Week 2	Procedure; Powers & Duties of Authorities; Award & Settlement.
Week 3	Strikes & Lockouts; Lay-off & Retrenchment etc.
Week 4	Discussion of previous year's Question Papers

Guru Gobind Singh College for Women
Post Graduate Department of Commerce

Weekly Planner
BCOM I (2nd SEMESTER)
Subject: Human Resource Management
Subject Code: BCM207

Session 2023-24 (9th January- 22nd April)

Week / Month	Name of Topic
January 2024 Week 2	Human Resource Management: Introduction, Meaning and Definitions, Nature, Functions
Week 3	Importance and Limitations of HRM. Contemporary Challenges in HRM.
Week 4	Human Resource Planning; Introduction, Definitions, Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits.
February 2024 Week 1	Job Analysis and Job Design: Introduction, Objectives, Benefits, Process, Techniques and Problems in Job Analysis.
Week 2	. Job Design- Meaning, Objectives and Techniques of Job Design. Recruitment and Selection: Meaning and Definitions, Importance and Purpose, Process, Factors affecting Recruitment. Allocation and Discussion of project work based on HRM practices in a company
Week 3	Sources of Recruitment, Methods, Constraints and Challenges of Recruitment. Recent Trends in Recruitment. Selection: Meaning and Definition, Selection Process and Methods.
Week 4	Training and Development: Concepts, Importance, Identification of Training Needs. Types of Training: On the Job and Off the Job Methods of Training.
March 2024 Week 1	. Designing and Evaluation of Training Programmes. Meaning of Development, Difference between Training and Development.
Week 2	Performance Appraisal: Concept, Objectives, Methods of Performance Appraisal; How to Make it Effective.
Week 3	Mid Semester Exams
Week 4	Internal Mobility and Transfers: Promotions, Demotions and Other Forms of Separations,
April 2024 Week 1	Definitions, Purpose, and Basis of Promotions
Week2	Transfer: Definitions, Purpose
Week 3	Types of Transfer, Transfer Policy
Week 4	Discussion of previous year's Question Papers

Semester – III

Guru Gobind Singh College for Women
Post Graduate Department of Commerce
Weekly Planner

BCOM II (3rd SEMESTER)

Subject: ISSUES IN INDIAN COMMERCE

Subject Code: BCM301

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Foreign Direct Investment: Concept, Historical Perspective of FDI
August 2023 Week 1	Incentives for Attracting Foreign Capital, Implication for Indian industry,
Week 2	Role of Foreign Investment Promotion Board (FIPB) Automatic Route and Sectoral Limits
Week 3	
Week 4	Difference between FDI and Foreign Portfolio Investment (FPI).
September 2023 Week 1	Make in India” An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead.
Week 2	International Finance: Introduction, Need, Importance, Sources-External Commercial (FCCBs) Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR).
Week 3	Infrastructure: Growth of Infrastructure- Energy, Transport and Communication. Public-Private Partnership (PPP) in Infrastructure Development in India,
Week 4	Bottlenecks, Models - Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT)
October 2023 Week 1	Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth
Week 2	Trading in Stock Markets- Electronic Trading, Commodity Exchanges in India.
Week 3	Mid Semester Exams
Week 4	Corporate Debt Restructuring: Concept, Importance
November 2023 Week 1	Methods, Corporate Scams and Regulatory Authorities-Serious Fraud Investigation Office (SFIO),

Week2	Investors Protection in India- Need, and Initiatives by the Central Government. Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL
Week 3	Discussion of previous year's Question Papers

Guru Gobind Singh College for Women
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Weekly Planner
BCOM II (3rd SEMESTER)
Subject: Cost Accounting
Subject Code: BCM302

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Introduction: Nature, Scope and Advantages of Cost Accounting,
August 2023 Week 1	Installation of Costing System.
Week 2	Difference between Cost and Financial Accounting, Classification of Costs
Week 3	Material: Purchase, Storage
Week 4	Control of Material, Stock Levels
September 2023 Week 1	Material: Inventory, Control Techniques. Methods of Pricing Material Issues.
Week 2	Allocation and Discussion of project work based on Cost Accounting
Week 3	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime.
Week 4	Methods of Wage Payment and Incentive Plans, Labour Turnover
October 2023 Week 1	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.
Week 2	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.
Week 3	Mid Semester Exams
Week 4	Preparation of Cost Sheet, Operation Costing, Service Costing
November 2023 Week 1	Cost Ledger Accounting, Reconciliation of Cost and Financial Accounts.
Week2	Cost Ledger Accounting, Reconciliation of Cost and Financial

	Accounts.
Week 3	Discussion of previous year's Question Papers

Guru Gobind Singh College for Women
Post Graduate Department of Commerce

Weekly Planner
BCOM II (3rd SEMESTER)
Subject: Company Law
Subject Code: BCM303

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Introduction: Characteristics of a Company
August 2023 Week 1	Concept of Lifting of Corporate Veil, Emerging Types of Companies.
Week 2	Formation of Company –Promotion & Registration
Week 3	Pre-incorporation Contract and Provisional Contracts.
Week 4	Memorandum of Association
September 2023 Week 1	Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management
Week 2	Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus Allocation and Discussion of project work based on Company law
Week 3	Share Capital – Kinds of Shares, Book Building Process, Information Memorandum, Dematerialization of Shares
Week 4	ASBA System, Transfer & Transmission of Shares, Members and Shareholders – Their Rights and Duties.
October 2023 Week 1	Management – Directors, Classification of Directors, Disqualification, Appointment,
Week 2	Legal Position, Powers and Duties of directors
Week 3	Mid Semester Exams
Week 4	Removal of Directors, Board Meetings
November 2023 Week 1	Other Managerial Personnel and Remuneration.
Week 2	Winding Up-Concept and Modes.
Week 3	Discussion of previous year's Question Papers

Guru Gobind Singh College for Women
Post Graduate Department of Commerce
Weekly Planner
BCOM II (3rd SEMESTER)
Subject: Banking and Insurance
Subject Code: BCM305

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Introduction to Indian Banking System and Types of Banks.
August 2023 Week 1	Structure of Banking System and Commercial Banking Functions.
Week 2	Reserve Bank of India
Week 3	Central Bank Techniques of Credit Control
Week 4	Insurance Concepts nature and Types of Insurance. Importance of Insurance
September 2023 Week 1	Principles of Insurance Contracts.
Week 2	Discussion and distribution of projects based on Banking and Insurance
Week 3	Principles of Insurance Contracts
Week 4	Features of Life and Non-Life Insurance
October 2023 Week 1	IRDA Act 1999, Provisions, Duties, Powers, and Functions of IRDA
Week 2	Composition and Grievance Mechanism and Insurance Ombudsman
Week 3	Mid Semester Exams
Week 4	Reforms in Indian Banking,
November 2023 Week 1	Introduction to Basel Norms, CAR, Revised NPA norms
Week 2	Emerging Trends in Banking
Week 3	Revision and discussion of previous years question papers

Guru Gobind Singh College for Women
Post Graduate Department of Commerce
Weekly Planner
B.Com II (3rd SEMESTER)
Subject: GOODS AND SERVICE TAX
Subject Code: BCM-306
Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Tax structure in India: Direct and Indirect taxes
August 2023 Week 1	Overview of Goods and services tax
Week 2	Implementation of GST: GST Council
Week 3	Reasons for GST introduction: Pros & Cons
Week 4	Registration: Persons liable for Registration Procedure of registration
September 2023 Week 1	Exemption from Registration
Week 2	Administration: Officers under GST- their appointment and powers Levy and collection of CGST/ SGST Composition levy scheme Allocation and Discussion of project work based on Practical Applicability
Week 3	Composition levy scheme, Input tax credit (Simple problems)
Week 4	Time of supply Tax invoice, Credit and Debit notes IGST Act, 2017: Definitions- Supplies in the course of interstate trade or commerce
October 2023 Week 1	Supplies in the course of intra state trade or commerce Levy and collection of IGST
Week 2	Place of supply Exemption from GST
Week 3	Mid Semester Exams
Week 4	Value of supply: Computation of taxable value & tax liability
November 2023 Week 1	Valuation rules, Returns and Payment under GST
Week 2	Refund of taxes, Offences and penalties GST portal: GSTN, GSP's and ASP's
Week 3	Discussion of previous year's Question Papers

Semester-IV

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM II (4th SEMESTER)
Subject: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Subject Code: BCM 401**

Session 2023-24 (9th January- 22nd April)

Week / Month	Name of Topic
January 2024 Week 2	Investment – Meaning, Nature, Objectives and Process.
Week 3	Investment Avenues/ Alternatives
Week 4	Investment Philosophy, Value Investing and Growth Investing, Investment Strategy, Individual and Institutional Investors
February 2024 Week 1	Security Analysis – Meaning, Risk and Return, Types and Measurement of Risk, Risk and Return Trade Off
Week 2	Investment Analysis : Fundamental Analysis – Economic, Industry and Company Analysis Allocation and Discussion of project work based on Security Analysis And Portfolio Management
Week 3	Technical Analysis. Fundamental v/s Technical Analysis
Week 4	Portfolio Management – Concept, Portfolio Management Schemes
March 2024 Week 1	Portfolio Theories
Week 2	Capital Market Line
Week 3	Mid Semester Exams
Week 4	Marvkowitz Model, Sharpe Model
April 2024 Week 1	Jensen and Treynor Model, Capital Asset Pricing Model
Week2	Portfolio Performance Evaluation and Revision
Week 3	Global Investing – Benefits and Options for Global Investment

Guru Gobind Singh College for Women
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Weekly Planner
BCOM I (4th SEMESTER)
Subject: Advanced Accounting
Subject Code: BCM402

Session 2023-24 (9th January- 22nd April)

Week / Month	Name of Topic
January 2024 Week 2	Valuation of Goodwill
Week 3	Valuation of Goodwill
Week 4	Valuation of Shares
February 2024 Week 1	Insurance Claims.
Week 2	Accounting for Hire-Purchase Allocation and Discussion of project work based on Cost Accounting
Week 3	Accounting for Instalment system
Week 4	Investment Accounts
March 2024 Week 1	Accounting for Amalgamation, Absorption(Excluding Inter-Holding) & External and Internal Reconstructions.
Week 2	Accounting for Amalgamation, Absorption(Excluding Inter-Holding) & External and Internal Reconstructions.
Week 3	Mid Semester Exams
Week 4	Accounts of Holding Companies-Preparation of CBS, Mutual Owings- Revaluation of Assests
April 2024 Week 1	Bonus Issue (Excluding Cross Holdings).
Week2	Liquidation of Companies.
Week 3	Liquidation of Companies.
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
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**Weekly Planner
BCOM II (4th SEMESTER)
Subject: Auditing and secretarial practices.
Subject Code: BCM 403**

Session 2023-24 (9th January- 22nd April)

Week / Month	Name of Topic
January 2024 Week 2	Auditing: Introduction, Meaning, Objectives, Basic Principles
Week 3	Classifications, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation
Week 4	Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit
February 2024 Week 1	Vouching – Definition – Features – Examining Vouchers - Vouching of Cash book – Vouching of Trading Transactions.
Week 2	Verification and Valuation of Assets & Liabilities Company Auditor - Qualifications and Disqualifications –Appointment Allocation and Discussion of project work based on Auditing and secretarial practices.
Week 3	Auditor - Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report - Contents and Types Company Auditor Report Order (CARO).
Week 4	Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties & Liability for Offences of Company Secretaries.
March 2024 Week 1	Position and Role of Company Secretaries, Company Secretary in Practice.
Week 2	Annual General Meeting, Extra Ordinary General Meeting
Week 3	Mid Semester Exams
Week 4	Director and Board Meetings
April 2024 Week 1	Committee meetings, Meaning and Types of Motions
Week2	Meaning and type of Resolutions, Minutes
Week 3	Role of Company Secretary before, during, and after Meetings.
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**B.COM II (4th SEMESTER)
Subject: Cost Management
Subject Code: BCM404**

Session 2023-24 (9th January- 22nd April)

Week/ Month	Name of Topic
January 2024 Week 2	Cost Management: Need Significance and Different Areas of Cost Management and Application.
Week 3	Methods of Cost Determination: Job Costing
Week 4	Batch Costing.
February 2024 Week 1	Contract Costing, Uniform Costing and Inter Firm Costing.
Week 2	Allocation and Discussion of Project Work based on Cost Management.
Week 3	Process Costing (including joint and by-products).
Week 4	Contemporary Concepts: Activity Based Costing, Target Costing, Life Cycle Costing, Value Chain Analysis
March 2024 Week 1	Techniques for Cost Control: Marginal Costing, Cost, Volume; Profit Analysis and Decision Making.
Week 2	Differential Costing and Absorption Costing. Budgeting and Budgetary Control: Concepts, Objectives.
Week 3	Mid Semester Exams
Week 4	Limitations, Types of Budgets, Zero Base Budgeting.
April 2024 Week 1	Standard Costing, Analysis of Variance.
Week2	Practical Work: Use of software package to obtain cost accounting output like: Fixed and Variable Cost.
Week 3	Practical Work: Break Even Point, P/V Analysis, Preparation of budgets.
Week 4	Discussion of previous year's Question Papers

Semester-V

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (5rd SEMESTER)
Subject: Income Tax Laws
Subject Code: BCM 501**

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year.
August 2023 Week 1	Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year.
Week 2	Agricultural Income & its assessment.
Week 3	Residence & Tax Liability (Basis of Charge).
Week 4	Capital & Revenue. Exempted Incomes
September 2023 Week 1	Income from Salaries
Week 2	Income From Salaries
Week 3	Income from House Property.
Week 4	Allocation and Discussion of project work based on Practical Work Section of Income Tax Law
October 2023 Week 1	Profits and Gains of Business and Profession-I
Week 2	Profits and Gains of Business and Profession-II
Week 3	Mid Semester Exams
Week 4	Discussion of Question Paper and areas of improvements
November 2023 Week 1	Capital Gains
Week2	Income From Other sources

Week 3	Discussion of previous year's Question Papers
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**Guru Gobind Singh College for Women
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**Weekly Planner
BCOM III (Vth SEMESTER)
Subject: Management Accounting
Subject Code: BCM 502**

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Introduction: Origin, Nature, Concept, Scope of financial Accounting,
August 2023 Week 1	Introduction: Origin, Nature, Concept, Scope of Cost Accounting,
Week 2	Introduction: Origin, Nature, Concept, Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting.
Week 3	Nature, Importance and Limitation of Financial Statements.
Week 4	Tools of Financial Statement Analysis. Trend Analysis.
September 2023 Week 1	Common Size Statements, Comparative Statements.
Week 2	Ratio Analysis: Liquidity and Efficiency Ratios Allocation and Discussion of project work based on Cost Accounting
Week 3	Profitability Ratios and Overall Profitability Ratios
Week 4	Fund Flow Statement
October 2023 Week 1	Cash Flow Statement
Week 2	Practical problems discussion related with FFS and CFS
Week 3	Mid Semester Exams
Week 4	Price Level Accounting
November 2023 Week 1	Social Accounting and Human Resource Accounting
Week2	Responsibility Accounting: Concept, Steps and Advantages of Responsibility Accounting.

Week 3	Discussion of previous year's Question Papers
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**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (5th SEMESTER)
Subject: Production and Operations Management
Subject Code: BCM- 504**

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Introduction of Production and Operational Management: Meaning, Objectives and Scope
August 2023 Week 1	Strategic Planning and Demand Forecasting
Week 2	Production Process and Analysis
Week 3	Capacity Planning and Management
Week 4	New Product/ Service Design and Development
September 2023 Week 1	Facility Location. Facility Layout. Production Planning and Control Techniques
Week 2	Allocation and Discussion of project work based on
Week 3	Sequencing (Processing in Job through Two Machines)
Week 4	Network Analysis - PERT/CPM
October 2023 Week 1	PERT/CPM (Crashing)
Week 2	Work Measurement and Work Study: Methods, Analysis and various Charts, Time Study and Principles of Motion Economy
Week 3	Mid Semester Exams
Week 4	Purchase Management. Inventory Management Fundamentals : Economic Order Quantity, Quantity Discount, Reorder Level, Lead Time, Safety Stock, JIT
November 2023 Week 1	Supply Chain Management: Concept & Components of Supply Chain
Week 2	Activities in Supply Chain Management, Logistics Management
Week 3	Discussion of previous year's Question Papers

Guru Gobind Singh College for Women
Post Graduate Department of Commerce
Weekly Planner
BCOM III1 (5th SEMESTER)
Subject: Entrepreneurship and Small Business
Subject Code: BCM 505
Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Entrepreneurship- Concept, Entrepreneur- Meaning and Characteristics,
August 2023 Week 1	Theories of entrepreneurship
Week 2	Theories of entrepreneurship
Week 3	Entrepreneurial mindset.
Week 4	Distinction between manager and entrepreneur. Distinction between entrepreneur and intrapreneur.
September 2023 Week 1	Innovation- meaning, features, and need. Latest innovations in manufacturing and service sectors.
Week 2	Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio economic Environment. Allocation and Discussion of project work based on syllabus
Week 3	Business Planning. Entrepreneurial Development Programmes-- their Relevance and achievement, Role of Government in Organizing EDPs.
Week 4	MSMEs –Definition, Registration process and its procedure, Benefits of registration. MSMEs--Seed Bed of Entrepreneurship; Start up- Its Concept, steps and need
October 2023 Week 1	Product Planning and Management; Marketing Management; Growth and Diversification Strategies.
Week 2	Logistics management—meaning, features, and its role in business enterprises
Week 3	Mid Semester Exams
Week 4	Social and commercial entrepreneurship.
November 2023 Week 1	Role of MSMEs in the National Economy; Role of ecommerce and m commerce in promoting small business. Small Business and Modern Technology.
Week2	Tax Considerations/tax benefits to MSMEs; MSME’S Exemptions.
Week 3	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
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**Weekly Planner
BCOM III (5th SEMESTER)
Subject: Financial Markets and Services
Subject Code: BCM506**

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
July 2023 Week 4	Financial Markets: Meaning, Functions and Types.
August 2023 Week 1	Money Market: Meaning, Characteristics, Structure, Participants,
Week 2	Growth of Indian Money Market.
Week 3	Components of Money Market, Call Money Market.
Week 4	Acceptance Market, Bills Market,
September 2023 Week 1	Commercial Paper Market.
Week 2	Allocation and Discussion of project work based on Financial Markets and Services
Week 3	Certificates of Deposits Market in India. Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market.
Week 4	Primary Market, Secondary market, Operational Mechanism of Capital Market.
October 2023 Week 1	Financial Services: Meaning, Characteristics, Importance and Kinds of Financial services..
Week 2	Financial Services and Economic Environment. Players in Financial services.
Week 3	Mid Semester Exams
Week 4	Merchant Banking: Concept, Evolution and Functions of Merchant Banks.
November 2023 Week 1	Mutual Funds: Concept, Types, Advantages, Problems of Mutual Funds in India.
Week2	Constitution and Management of Mutual Funds. Exchange Traded Funds,

	Factoring.
Week 3	Discussion of previous year's Question Papers

Semester-VI

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (6th SEMESTER)
Subject: Direct Tax Laws
Subject Code: BCM601**

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Deemed Incomes, Clubbing of Incomes (Aggregation of Incomes)
Week 3	Deemed Incomes, Clubbing of Incomes (Aggregation of Incomes)
Week 4	Set-off and Carry Forward of Losses
February 2024 Week 1	Deductions to be made in Computing the Total Income
Week 2	Deductions to be made in Computing the Total Income Allocation and Discussion of project work based on Cost Accounting
Week 3	Rebate & Relief.
Week 4	Assessment of Individual.
March 2024 Week 1	Assessment of Individual.
Week 2	Assessments of HUF
Week 3	Mid Semester Exams
Week 4	Assessments of HUF

April 2024 Week 1	Association of Persons & Firm.
Week 2	Income Tax Authorities, Procedure of Assessment (Practical aspects of Filing of Return to be stressed), Penalties,
Week 3	Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (6th SEMESTER)
Subject: Financial Management
Subject Code: BCM 602**

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Financial Management: Meaning, Scope and Objectives.
Week 3	Time Value of Money: Compounding and Discounting Technique.
Week 4	Capital Budgeting: Planning and Evaluation of Projects.
February 2024 Week 1	Capital Budgeting: Planning and Evaluation of Projects.
Week 2	Practical Problems and Solutions of Capital Budgeting.
Week 3	Allocation and Discussion of project
Week 4	Cost of Capital : Meaning, Concept, Method
March 2024 Week 1	Practical Problems and Solution COC
Week 2	Capital Structure: Meaning , Types , Theories of CS
Week 3	Working Capital Management: Concept, Theories, Types, Technique.
Week 4	Mid Semester Exams
April 2024 Week 1	Practical Problems and Solution on WCM
Week 2	Dividend Policy and Leverage.
Week 3	Sources of Finance

Week 3	SEBI Guidelines
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (6TH SEMESTER)
Subject: ISSUES IN FINANCIAL REPORTING
Subject Code: BCM603
Session 2023-24 (9th January- 22nd April 2024)**

Week / Month	Name of Topic
January 2024 Week 2	Financial reporting: Nature and Objectives, Benefits, Users of Financial Reports.
Week 3	Financial reporting: Nature and Objectives, Benefits, Users of Financial Reports
Week 4	Conceptual Framework of Financial Reporting: FASB
February 2024 Week 1	Conceptual Framework of Financial Reporting: IASB
Week 2	Allocation and Discussion of project work based on Financial Reporting
Week 3	International Financial Reporting Standards (IFRS): Role of IASB
Week 4	Arguments for Global Conversion. Achievements of IASB and Obstacles in Conversion. Required Disclosures as per IFRS.
March 2024 Week 1	Issues in Corporate Financial Reporting - Accounting for Changing Price Level
Week 2	Social Reporting, Human Resource Accounting
Week 3	Mid Semester Exams
Week 4	Segment Reporting
April 2024 Week 1	Interim Reporting, Leases and Intangible Assets.
Week 2	Difference between IFRS and Indian Accounting Standards. US GAAP.

Week 3	Recent Trends in Financial Reporting in the Indian context
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (6th SEMESTER)
Subject: Social and Business Ethics
Subject Code: BCM604**

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Business Ethics, Definition, Nature, Purpose, Ethical Issues in Management.
Week 3	Causes of Unethical Behaviour, Ethical Abuse-Values, Morals and Business Ethics-Levels of Business Ethics
Week 4	Myths of Business Ethics, Relationship between Value, Morals and Ethics., Conflict of Interest.
February 2024 Week 1	Ethics at Workplace: Individual in Organisation, Gender Issues, Harassment, Discrimination.
Week 2	Allocation and Discussion of project work based on Business and Social ethics
Week 3	Ethics in Accounting & Finance
Week 4	Whistle Blower Policies-Meaning, Importance and Issues.
March 2024 Week 1	Corporate Social Responsibility under Company Act 2013
Week 2	Ethical issues in Environment -Protection of Natural Environment
Week 3	Mid Semester Exams
Week 4	Prevention of Pollution
April 2024 Week 1	Depletion and Conservation of Natural resources
Week 2	Marketing and Consumer Protection- Importance

Week 3	Problems and Issues
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (6TH SEMESTER)
Subject: ISSUES IN FINANCIAL REPORTING
Subject Code: BCM603**

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Operational Research—Meaning, Significance and Scope
Week 3	Introduction to Linear Programming,
Week 4	Formulation of Linear Programming—Problem, Graphical Method,
February 2024 Week 1	Simplex Method
Week 2	Simplex Method Allocation and Discussion of project work based on Operations Research
Week 3	Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual
Week 4	Transportation Problem
March 2024 Week 1	Assignment Problem.
Week 2	Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees
Week 3	Mid Semester Exams
Week 4	Replacement Problem (Individual and Group replacement Problems both).

April 2024 Week 1	Games Theory: Two Persons Zero
Week2	Sum Games, Pure Strategies, Mixed Strategies
Week 3	Simulation; Meaning, Process, Advantages, Limitations and Applications.
Week 4	Discussion of previous year's Question Papers

B.COM HONOURS

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

Weekly Planner

BCOM II (3rd SEMESTER)

Subject: ACCOUNTING THEORY AND REPORTING PRACTICES

Subject Code: BCH 307

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Introduction to accounting and its types
Week 2	The History and Development of Accounting,
Week 3	Nature and Uses of Accounting,
Week 4	Traditional Approaches to the Formulation of An Accounting Theory
September 2023 Week 1	Regulatory Approach to the Formulation of An Accounting Theory;
Week 2	The Events, Behavioural and Human Information Processing Approach,
Week 3	Allocation and Discussion of project work based on Cost Accounting
Week 4	The Events, Behavioural and Human Information Processing Approach.
October 2023 Week 1	The Predictive and Positive Approaches to the Formulation of Accounting Theory,
Week 2	A Conceptual Framework for Financial Accounting and Reporting.
Week 3	Mid Semester Exams

Week 4	The Structure of Accounting Theory,
November 2023 Week 1	Alternatives Asset-Valuation
Week2	and Income Determination Models
Week 3	Income Determination Models
Week 3	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
B.Com II (Hons.) (4th SEMESTER)
Subject: Contemporary Issues in Accounting
Subject Code: BCH407**

Session 2023-24 (9th January- 22nd April 2024)

Week/ Month	Name of Topic
January 2024 Week 2	Role of International Accounting Standard Committee in Harmonisation of Divergent Accounting Practices.
Week 3	Accounting for Human Resources.
Week 4	Accounting for Human Resources.
February 2024 Week 1	Accounting for Price-Level Changes.
Week 2	Allocation and Discussion of Project Work based on Contemporary Issues in Accounting.
Week 3	Accounting for Financial Instruments.
Week 4	Segment Reporting.
March 2024 Week 1	Interim Reporting.
Week 2	Forensic Accounting – Introduction – Historical Background, Essentials – Role of

	Forensic Accountant – Forensic Accounting in India.
Week 3	Mid semester exams
Week 4	Corporate Accountability Reporting- Basics of Sustainability Reporting.
April 2024 Week 1	Social Reporting and Performance Reporting.
Week2	Accounting for Brand Equity – Introduction, Types of Brands, Objectives – Models.
Week 3	Environment Accounting.
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (HONOURS) Vth SEMESTER
Subject: Strategic Financial Management
Subject Code: BCH 507**

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Strategic Financial Management: Introduction, Interface with Financial Policy.
Week 2	Significant references for SFM . Strategic Business Units.
Week 3	Ratio Analysis for Financial Appraisal
Week 4	Cost of Capital Decisions.
September 2023 Week 1	Capital Structure Decisions, Financing Choices.
Week 2	Venture Capital Firm, Mature Companies and Firms in High Growth Stage. Deal Structuring and Pricing.
Week 3	IPOs and their Under pricing, Asset Stripping.
Week 4	Investment Appraisal Techniques. Capital Rationing. Impact of Inflation on Capital Budgeting Decisions.

October 2023 Week 1	Allocation and discussion of Projects
Week 2	Financial Aspects of Corporate Restructuring. Monitoring the Restructuring Process. Leveraged Buyouts.MBOs
Week 3	Mid Semester Exams
Week 4	Spinn Offs and Asset Divestitures Financial Engineering. Financial Innovation Relevance, Drivers and Implications.
November 2023 Week 1	Ethical Aspects of SFM. Financial Aspects of Supply Chain Management and Distribution Chain Management.
Week2	Innovative Approach to Internal Cost Profit Analysis. Valuation of Business Enterprise .
Week 3	Financial Aspects of Brand Management.
Week 3	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (6th SEMESTER)
Subject: INVESTMENT MANAGEMENT
Subject Code: BCH607**

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Money Market, Capital Market, Debt Market
Week 3	Bullion Market and Foreign Exchange Market.
Week 4	Nature and Function, Organizational Structure, Role and Function of Primary Market and Secondary Markets,
February 2024 Week 1	Type of Market Transactions based upon – Long and Short Orders, Size of Order, Price Limit of Orders, Time limit of orders, Special type of orders and order execution. Margin Trading
Week 2	Allocation and Discussion of project work based on Investment management by various companies and banks
Week 3	Valuation of Bonds, Valuation of Debentures, Valuation of Preference Shares, Valuation of Equity Shares and Share Valuation: CAPM Model.
	Concept, Method of Computing India's Leading Stock Indices, Overview of

Week 4	various Benchmark Indices
March 2024 Week 1	Market capitalization Indices, Sectoral Indices and Broad market Indices.
Week 2	Introduction, Factors Affecting Assigned Ratings, Credit Rating Agencies in India,
Week 3	Mid semester exams
Week 4	Functions, Approaches and Framework Used and Business Models, Benefits of Credit Rating, Regulatory Concerns
April 2024 Week 1	Introduction to Derivatives Market and Securities, Forward and Future Contracts
Week 2	Overview, Hedging, Optimal Hedge Ratio, Valuation, Application and Strategies
Week 3	Options – Overview, Valuation Models and Strategies. Swap
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
B.Com II (3rd SEMESTER)**

**Subject: ADVERTISING AND BRAND MANAGEMENT
Subject Code: BCH-309**

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Advertising: Introduction, Scope, Importance in Business.
Week 2	Role of Advertising in Social and Economic Development of India.
Week 3	Ethics in Indian Advertising
Week 4	Advertising and Consumer Behaviour
September 2023 Week 1	Setting Advertising Objectives, DAGMAR; Determining Advertising Budgets;
Week 2	Advertising Planning and Strategy, Creative Strategy Development and Implementation. Role of Integrated Marketing Communication in the Marketing Programme; Process of Marketing Communication;
Week 3	Definition and Scope of Advertising Management; Determination of Target Audience.

	Media Planning: Setting Media Objectives Allocation and Discussion of project work based on Case Study
Week 4	Developing Media Strategies Evaluation of Different Media and Media Selection Media Buying; Measuring Advertising Effectiveness.
October 2023 Week 1	Brand-Concept: Nature and Importance of Brand; Brand vs. Generics, Brand Life Cycle, Brand Name and Brand Management;
Week 2	Brand Identity: Conceiving, Planning and Executing (Aaker Model), Brand Loyalty, Measures of Loyalty; Brand Equity: Concepts and Measures of Brand Equity-Cost, Price and Consumer Based Methods;
Week 3	Mid Semester Exams
Week 4	Sustaining Brand Equity; Brand Personality: Definition of Brand Personality, Measures of Personality, Formulation of Brand Personality;
November 2023 Week 1	Brand Image Vs Brand Personality. Brand Positioning: Concepts and Definitions, Repositioning, Celebrity Endorsement,
Week2	Brand Extension; Differential Advantage: Strategies for Competitive Advantage, Brand Pyramid; Branding in different sectors;
Week 3	Role of Information in Brand Management; Role of e-Communities in Brand Management.
Week 3	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
B.Com II (4th SEMESTER)**

**Subject: CONSUMER BEHAVIOUR
Subject Code: BCH-409**

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Introduction to Consumer Behavior: Scope and Relevance of Consumer Behaviour Studies;
Week 3	Buying Decision Process;
Week 4	Basic Model of Consumer Behavior; Problem Recognition – Methods of Problem Solving;
February 2024 Week 1	Information Search, Alternative Evaluation and Selection, Outlet Selection and Purchase,
Week 2	Post Purchase Behavior and Customer Satisfaction, Role of Involvement. Individual Determinants of Consumer Behaviour: Role of Allocation and Discussion of project work based on Case Study
Week 3	Motivation; Personality and Self Concept; Attention and Perception; Consumer Learning;
	Consumer Attitudes – Formation and Change; Consumer Values and Lifestyles.

Week 4	External Determinants of Consumer Behaviour
March 2024	Influence of Culture and Subculture; Social Class;
Week 1	Reference Groups and Family Influences;
Week 2	Diffusion of Innovations. Consumer Decision Process:
Week 3	Mid semester exams
Week 4	Problem Recognition; Search and Evaluation of Alternatives; Purchase Process;
April 2024	Post Purchase Behaviour and Cognitive Dissonance.
Week 1	Models of Consumer Behaviour;
Week2	Researching Consumer Behaviour; Online Customer Behaviour.
Week 3	Diversity of Consumer Behaviour; Role of Consumer Behaviour in Marketing Strategy.
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (5th SEMESTER)
Subject: Compensation Management (hons)
Subject Code: BCH 509**

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Compensation Management - Concept, Principles and Practices
Week 2	Theories of Compensation; Compensation in a Knowledge Based World
Week 3	Foundations of Compensation - Performance Evaluation,
Week 4	Job Evaluation - Job Grading and Job Design
September 2023 Week 1	Executive Compensation. Compensation and Organizational Strategy-
Week 2	Monetary and Non-Monetary Rewards; Fringe Benefits, Developing Strategic Compensation Alternatives
Week 3	Allocation of Assignment/Project
Week 4	Challenges of Compensation Design and Compensation Policies in India.

October 2023 Week 1	Components of Compensation -Basic Pay, D.A., Incentives Plans, Profit Sharing Schemes, Provident fund, Gratuity and Pension.
Week 2	Payroll Accounting -Tax planning, Tax Efficient Compensation Package
Week 3	Mid Semester Exams
Week 4	International Compensation Management - Components and Approaches
November 2023 Week 1	Compensation Laws- Payment of Wages Act
Week2	Payment of Gratuity Act
Week 3	Employees State Insurance Act, and Workmen's Compensation Act..
Week 3	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (6th SEMESTER)
Subject: Training & Development
Subject Code: BCH 609**

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Introduction to Training Concept: Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training
Week 3	Process Of Training: Steps In Training
Week 4	Concept of Training Need; Identification of Training Need
February 2024 Week 1	Methods of Training and Techniques of Training, On the Job, Off the Job, Lecture, Role Play , Case Study
Week 2	Allocation and Discussion of project work based on Trining & Development
Week 3	Vestibule Training, Simulation Techniques, in Basket Exercise, Syndicate Method, T- Group Training
Week 4	Psychological Lab, Business Game, Activity Based Training, Programme Instruction Training, Choosing the Right Training Techniques
March	Designing Training and Development Programs: Organisation of Training and

2024 Week 1	Development Programs
Week 2	Training Design
Week 3	Mid semester exams
Week 4	Kinds of Training and Development Programs- Competence Based and Role Based Training
April 2024 Week 1	Orientation and Socialization
Week2	Evaluation of Training and Development effectiveness: Reasons for Evaluating Training and Development Programs, Problems in Evaluation;
Week 3	Methods of Evaluating Effectiveness of Training Efforts
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM II (3rd SEMESTER)
Subject: Bank Management
Subject Code: BCH310**

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Banking Structure in India
Week 2	Banks and Regulatory Environment – Analysis of Balance Sheet and Profit and Loss Account.
Week 3	Financial Performance Analysis with Ratios
Week 4	RBI and its role on Bank Performance
September 2023 Week 1	Banks and Risk Management, Types of Risks in Banking Industries – Risk and Return
Week 2	Profitability – Liquidity – Solvency Trace off – Project Appraisal –
Week 3	Capital Adequacy Norms – MIM –
Week 4	Allocation and Discussion of project
October	Interest and Non – Interest Income – Lending Principles, NPA – Provisions,

2023 Week 1	
Week 2	NPA Types, Impact on Profitability. Warning Signals – NPA Management – How to Overcome NPA – Recent Measures by Regulatory Authority
Week 3	Mid Semester Exams
Week 4	Debt Recovery Tribunal – Provisions of Revenue Recovery Act
November 2023 Week 1	Portfolio Management in Banks – Allocation of Bank Funds
Week2	Investment Avenues for Banks – Asset Liability Management – Models – Importance
Week 3	SARFESI Act – Information and Communication Technology and Bank Management.
Week 3	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (4TH SEMESTER)
Subject: BANK LEGISLATION
Subject Code: BCH410**

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Evolution of Banking Laws in India
Week 3	Evolution of Banking Laws in India
Week 4	Provisions of Banking Regulation Act, 1949 & Its Amendments
February 2024 Week 1	Reserve Bank of India Act, 1934
Week 2	Allocation and Discussion of project work based on Bank Legislation
Week 3	Role and Functions of RBI-Credit Control Techniques
Week 4	Negotiable Instruments Act 1881
March 2024 Week 1	Payments and Settlements Systems Act 2007 and Amendments.
Week 2	Special Features of Recovery of Debts due to Banks
Week 3	Mid semester exams

Week 4	Financial Institutions Act, 1993,
April 2024 Week 1	The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002
Week2	Grievance Mechanism and Banking Ombudsman
Week 3	Lok-Adalats- Banking Codes and Standard Boards Board- Debts Recovery Tribunals.
Week 4	Discussion of previous year's Question Papers

**Guru Gobind Singh College for Women
Post Graduate Department of Commerce**

**Weekly Planner
BCOM III (5 SEMESTER)
Subject: Electronic Banking and Risk Management
Subject Code: BCH 510**

Session 2023-24 (21st July- 25th November)

Week / Month	Name of Topic
August 2023 Week 1	Electronic Banking– Core Banking –Electronic Products,
Week 2	On line Banking – Facilities provided and Security Issues.
Week 3	Cheque Truncation, Microfiche, Phone and Mobile Banking Electronic Funds Transfer Systems
Week 4	Plain Messages (Telex or Data Communication) – Structured Messages (SWIFT, etc...) – RTGS, NEFT,
September 2023 Week 1	Information Technology – Current Trends – Bank Net, RBI Net, Data Net, Nicnet, I-net, E- mail, etc.–Role and Uses Up-gradation
Week 2	Global Developments in Banking Technology Impact of Technology on Banks
Week 3	– Effect on Customers and Service Quality – Computer Audit – Information System Audit.
Week 4	Risk Management: Types of Risks in BANKS, Risk Management Framework in Banks: Enterprise –wide Risk Management in Banks;
October 2023 Week 1	Allocation and Discussion of project work based

Week 2	Elements of Risk Management Framework; Systematic Risk Management in Banks; Different Measures of Measuring Risks;
Week 3	Mid Semester Exams
Week 4	Risk Management – Process and Techniques for Assessment and Management.
November 2023 Week 1	Discussion of Question Paper and areas of improvements
Week2	Asset– liability Management in Banks
Week 3	Role of RBI. Information System Security and Disaster Management.
Week 3	<i>Discussion of previous year's Question Papers</i>

Guru Gobind Singh College for Women
Post Graduate Department of Commerce
Weekly Planner
BCOM I11 (6th SEMESTER)
Subject: Bank Marketing
Subject Code: BCH 610
Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Introduction of Marketing and Key Concepts–Definition Marketing and Market, Four Elements in Marketing Mix and Their inter-relationship..
Week 3	Marketing Planning–Micro and Macro Factors influencing the Market for an organisation, Bank Marketing and Marketing Mix, Bank distribution. The art of Customer Service as Applied to Banking.
Week 4	Customer Behaviour in Banking, Banking Consumer and Market Segmentation
February 2024 Week 1	Mass Marketing, Multiple Marketing, Steps in Strategy Formulation,
Week 2	Allocation and Discussion of project work based on Syallabus
Week 3	Marketing Research in Banking– Types of Data–Primary and Secondary, Uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis in Banking.
Week 4	Bank’s Product Strategy–Core, Value Added, Fundamental and Augmented Products, Product Item and Product Line, Difference between Product and Service, The Concept of Product/Service Delivery in Banking,
March 2024	Pricing Strategies and Its Applications in Banking— Elasticity of Demand , Break Even Analysis,

Week 1	
Week 2	Different Types of Products and Key Variables Banking Promotion Strategy– The Communication Process, Goals of Communication, Steps in Developing Effective Communication,
Week 3	Mid semester exams
Week 4	Selling and Organizing for Sales and Selling to Corporate Clients–Meaning of Corporate Clients, Relationship and Transaction Banking,
April 2024 Week 1	Bank Organization for large Corporate Clients,
Week2	International Bank Marketing.
Week 3	Revision
Week 4	Discussion of previous year's Question Papers



GURU GOBIND SINGH COLLEGE FOR WOMEN

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Post Graduate Department of Commerce

Weekly Planners (MASTERS OF COMMERCE)

SEMESTER-1

M.COM I (1st SEMESTER)

Subject: MODERN ACCOUNTING THEORY & REPORTING PRACTICES

Subject Code: M.C. 103

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	The Regulatory and Financial Reporting Framework: The International Accounting Standards Board (IASB)-
September 2023 Week 1	The role and the standard setting process. Progress towards international harmonization
Week 2	The IASB-Framework for the Preparation and Presentation of Financial Statements;
Week 3	The first time adoption of international financial reporting standards : Objective of financial statements
Week 4	Qualitative characteristics of financial statements
October 2023 Week1	Elements of financial statements, Recognition and measurement of elements of financial statements, Fair value basis of measurement, Concepts of capital and capital maintenance
	Allocation and Discussion of project work based on Modern Accounting Theory & Reporting Practices
Week 2	IFRS: (a) Property, plant and equipment (b). Intangible assets inventories(c). Construction contracts (d). Liabilities (e). Financial instruments
Week 3	Mid- Semester Examination
Week 4	IFRS: (f). Provisions and contingencies (g). Employment and post-employment benefits h). Accounting for tax (i). Accounting for agriculture (j). Share based payment (k). IFRS- 6: Exploration for and evaluation of mineral resources
November 2023 Week 1	Presentation and additional disclosures as per International Financial Reporting Standards (a). Events after the balance sheet date(b). Earnings per share (c). Related party

	disclosures (d). Interim financial reporting (e). Effects of changes in foreign exchange rates (f.) Segment reporting
Week 2	Preparation of external financial reports for single entities as per International Standards (a) Income statements and discontinuing operations (b) Cash flow statements (c) Statement of changes in equity (d) Preparation of external financial reports for combined entities and joint ventures
Week 3	e) Definitions of subsidiaries, investments in associates and joint ventures (f) Exclusions from consolidations (g) Preparation of consolidated balance sheets and income statements (h) Equity accounting (i) Proportionate consolidation and joint ventures. Discussion of previous year's Question Papers

MCOM I (1st SEMESTER)

Subject: ORGANISATION THEORY AND BEHAVIOUR

Subject Code: MC. 104

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	Organizational Theories and Behaviour: Classical, Neo - classical and Contemporary.
September 2023 Week 1	Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of organizations
Week 2	Organizational Behaviour Concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviours.
Week 3	Contributing disciplines to the OB. Individual Behaviour: Foundations of individual behaviour,
Week 4	values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris behaviour patterns,
October 2023 Week1	Perceptual process, Group Decision making: Concept and nature of decision making process, Individual versus group decision making, Nominal group technique and Delphi technique, Allocation and Discussion of project
Week 2	Communication: models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window. Motivation: Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, and equity)
Week 3	Mid semester Examination
Week 4	Expectancy model. Behaviour modification, Motivation and organizational Effectiveness. Leadership: Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership.
November 2023 Week 1	Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies. Transactional Analysis (TA) - Work Stress.
Week 2	Organizational Culture, Organizational Development: Concept and determinants of organizational culture, Organizational Development: Concept and intervention techniques
Week 3	Stress Management: Individual and organizational factors to stress, Consequences of stress on individual and organization, management of stress. Case Studies: Some cases of real business world are required to be discussed. Discussion of previous year's Question Papers

M COM I (1st SEMESTER)
Subject: Marketing Management

Subject Code: MC 105

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	Introduction to Marketing Management
September 2023 Week 1	Marketing - Meaning and approaches, Role of Marketing in Organizations, 4Ps & beyond
Week 2	Marketing Challenges, Marketing Process
Week 3	Marketing Planning
Week 4	Marketing information system
October 2023 Week1	Analyzing the Marketing Environment- Economic, Demographic, Social, Cultural, Technical, Political & Legal Buying Behaviour- Consumer, Business & Industrial Measuring
Week 2	Forecasting Market Demand. Meaning and Classifications, New Product Development. Managing Product Life Cycles, Brand Strategies and Management Allocation of assignment work to be submitted
Week 3	Mid- Semester Examination
Week 4	Managing Service - Idea, Institution, Person, Place and Event. Pricing- Influencing factors, Approaches, Strategies and Programmes
November 2023 Week 1	Channels of Distribution and Logistics
Week 2	Promotion Strategies - Advertising, Sales Promotion & Public Relations.
Week 3	Discussion of previous year's Question Papers and practice of writing answers

M.COM I (1st SEMESTER)**Subject: MANAGEMENT INFORMATION SYSTEM****Subject Code: M.C. 106**Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	MIS Definition - Characteristics - Evolution of MIS, MIS: Concepts; framework for understanding and designing MIS
September 2023 Week 1	MIS and other related disciplines: MIS and Management Accounting MIS and Computer Science. MIS and OR, MIS and Organizational Behavior, MIS and Management
Week 2	Concept of information : definition, features, types, process of generation and communication; quality of information
Week 3	Information overload; techniques for managing overload; summarizing; filtering; inferences and message routing Allocation and Discussion of project work based on Modern Accounting Theory & Reporting Practices
Week 4	System concepts : definition, types and characteristics of system-control in systems: feedback: positive and negative; Negative feedback control system, input, process and output control; law of requisite variety
October 2023 Week1	Structure of MIS: Basic structural concepts: formal and informal information systems; public and private information systems
Week 2	Multiple approaches to the structure of MIS: Operational elements, activity subsystems, functional subsystems and decision support – synthesis of multiple approaches into a conceptual structure for MIS
Week 3	Mid- Semester Examination
Week 4	Information systems: Transaction Processing Systems, Office Automation Systems
November 2023 Week 1	Information Reporting Systems, Decision Support Systems, Executive Support Systems, Expert systems
Week 2	Systems Development and Implementation: System development methodologies; SDLC approach; prototyping approach and user development approach - Systems Analysis; Systems Design; Concepts of database and database design; system implementation
Week 3	Management of information system projects; system documentation – information system audit. Security of information resources; threats to information resources; security systems for risk management. Enterprise Resource Planning Systems –Features-ERP Modules - implementation of ERP Discussion of previous year's Question Papers

M.COM I (1st SEMESTER)

Subject: : Workshop on IT Applications in Commerce

Subject Code: MC107

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	IT applications in commerce-application areas
September 2023 Week 1	An Overview of Management Science and Quantitative Analysis: The Management Science Process -
Week 2	Model development- Steps in modeling- Benefits of Business models.
Week 3	Introduction to Spread sheet
Week 4	Presentation By Students and Class Discussion
October 2023 Week1	Allocation and Discussion of Presentations\ Project work
Week 2	Presentation By Students and Class Discussion
Week 3	Mid- Semester Examination
Week 4	Presentation By Students and Class Discussion
November 2023 Week 1	Database management systems
Week 2	Presentations By Students and Class Discussion
Week 3	Presentations By Students and Class Discussion

SEMESTER-2

M.COM I (2nd SEMESTER)

Subject: RESEARCH METHODOLOGY IN COMMERCE

Subject Code: M.C. 202

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Introduction: - Meaning of the Research – Qualities of a research worker – Scientific Method – Definition – stages of scientific study – Different steps in scientific study –
Week 3	Logical Methods – Inductive & Deductive Methods – Nature of the Phenomena & the use of the scientific methods
Week 4	Approach to a Research Project :- Purpose of Research – Functions in Research – Research Programme – Problem solving through research /financial aspects of research
February 2024 Week 1	Research Design (Selective topic, Coverage, Hypothesis) – Sources of Information – Nature of study – Definition of terms
Week 2	Sources of Information – Nature of study – Definition of terms – Techniques of study – Collection, Analysis & presentation of the data – Testing hypothesis – Stating results Allocation and Discussion of project work based on Research Methodology
Week 3	Use of the Library: - Finding the correct sources of information – Uses of books, periodicals & encyclopedia – Taking down notes – Collection & organization of Material
Week 4	Research Method :- Sampling Method – Observation Method – Case Study Method – Interview Method – Survey Method – Experimental Method – Questionnaire Method - Library Method – Documentary Method – Suitable Combination & Selection of Method – advantages, disadvantages & limitations of methods
March 2024 Week 1	Presentation of Information:-Analysis of information – Classification, tabulation & interpretation – Presentation of data & its application – Pictorial presentation
Week 2	Composition of information (quotation, footnotes, bibliography - tables, standards, abbreviations) - style of writing. Coordinating contents :- Front matter (blank sheet, title page, dedication, preface, table of contents, list of tables, list of figures, list of appendices etc.) – Text proper (Chapter wise information) – Back matter (appendices, glossary, bibliography, index, blank sheet)
Week 3	Mid- Semester Examination
Week 4	Multivariate analysis – an overview of dependence and

	interdependence methods (multiple regression, discriminate analysis, conjoint analysis, factor analysis, cluster analysis)
April 2024 Week 1	Research report; ingredients and constructions of research report – procedure of preparation of reference and bibliography
Week2	Research Findings and Preparation and writing of a Research Report: - Benefits of implementation of actual research findings – carrying forward the studies
Week 3	Management of research unit – Preparation and writing of a ‘Research Report’
Week 4	Discussion of previous year's Question Papers

M.Com I (2nd SEMESTER)
Subject: Financial Management and Policy
Subject Code: M.C.203

Session 2023-24 (9th January- 22nd April 2024)

Week/ Month	Name of Topic
January 2024 Week 2	Financial management - Scope, finance functions and its organization, objectives of financial management.
Week 3	Time value of money; sources of long term finance.
Week 4	Financial Forecasting: Sales Forecast Preparation of Performa Income Statement and Balance Sheet Growth
February 2024 Week 1	External Funds Requirement (EFR).
Week 2	Allocation and Discussion of Project Work based on Financial Management and Policy.
Week 3	Investment decisions; importance, difficulties, determining cash flows, methods of capital budgeting.
Week 4	Risk analysis (risk adjusted discount rate methods and certainly equivalent methods) cost of different sources of raising capital; weighted average cost of capital.
March 2024 Week 1	Capital Structure decisions - Leverage: Measuring and analyzing the implications of Leverage Operating Leverage, Financial Leverage and Total Leverage.
Week 2	Capital structure theories - NI, NOI, traditional and M-M theories; Capital Structure Policy: Business & Financial Risk, A Total Risk Perspective Business & Financial Risk.
Week 3	Mid- Semester Examination
Week 4	A Market Risk Perspective Determinants of Capital Structure Decision Approach to Estimating the Target Capital Structure Variations in Capital Structures, EBIT / EPS Analysis and ROI/ROE Analysis.
April 2024 Week 1	Determinants of dividend models - Walter, Gordon & M.M. models.
Week2	Working Capital – Meaning, need, determinants; estimation of working capital need.
Week 3	Management of cash; inventory & receivable.
Week 4	Discussion of previous year's Question Papers

MCOM I (2nd SEMESTER)
Subject: Production and Material Management
Subject Code: MC 204
Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Introduction to Production Management - Nature, Scope, Importance and Functions
Week 3	Materials Management - Evolution, Importance, Scope and Objectives - Interface with other functions.
Week 4	Introduction of Inventory Control, Static Inventory problem under risk. Dynamic Model under risk, policy coordinated, Replacement with discount.
February 2024 Week 1	Introduction to purchasing, Functions of purchasing, procedure of purchasing, Selection Sources of Supply, Negotiation with Suppliers.
Week 2	Price determination; Price Cost Analysis, Quality determination and control value analysis. Scope & functions of operations management.
Week 3	Forecasting of demand. Delphi. Methods.
Week 4	Allocation and Discussion of project work based
Week 4	Statistical Quality Control technique
March 2024 Week 1	Facilities Location & Layout – Strategic importance - Factors affecting location & layout - Installation of facilities
Week 2	Single location, multi-location decisions. Principles and Types of Facilities Layout
Week 3	Mid- Semester Examination
Week 4	Importance and Functions of Production Planning & Control.
April 2024 Week 1	Introduction to PERT / CPM - Network Crashing
Week2	Productivity - Work Study - Objectives, Scope and Uses - Methods Study – Flow process chart, Flow diagram & Process mapping -
Week 3	Work Measurement - Elements – Performance Rating - Allowances - Standard Time - Synthetic Time Standards – Work Sampling
Week 4	Revision and Discussion of previous year's Question Papers

MCOM I (2nd SEMESTER)

Subject: Operations Research

Subject Code: MC205

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Operations Research: Evolution, methodology and role in decision making
Week 3	Linear programming: Meaning, assumptions, advantages, scope and limitations
Week 4	Formulation of Problem and its solution by graphical and simplex methods (Including Big M Method and Two Phase Simplex Method)
February 2024 Week 1	special cases in simplex method; infeasibility, degeneracy, unboundedness and multiple optimal solutions; duality. Dual Simplex Method. Allocation and Discussion of project work based on Cost Accounting
Week 2	Allocation and Discussion of project work based on Cost Accounting
Week 3	Transportation problems including transshipment problems; Special cases in transportation problems; unbalanced problems, degeneracy; maximization objective and multiple optimal solutions
Week 4	Assignment problems including travelling salesman's problem. Special cases in assignment problems; unbalanced problems, maximization objective and multiple optimal solutions
March 2024 Week 1	Accounting PERT/CPM: Difference between PERT and CPM, network construction, calculating EST, EFT, LST, LFT and floats, probability considerations in PERT, time cost trade off. theory.
Week 2	Decision: decision making under uncertainty and risk, Bayesian analysis, decision trees. Replacement problem (Individual and Group replacement problems both).
Week 3	Mid- Semester Examination
Week 4	Game theory, pure and mixed strategy games; principle of dominance; two person zero sum game;
April 2024 Week 1	Queuing theory: concept, assumptions and applications; analysis of queue system, Poisson distributed arrivals and exponentially distributed service time model (MMI and MMK)
Week2	Queuing theory: concept, assumptions and applications; analysis of queue system, Poisson distributed arrivals and exponentially distributed service time model (MMI and MMK)
Week 3	simulation; meaning, process, advantages, limitations and applications.

Week 4	Discussion of previous year's Question Papers
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M. COM I (2nd SEMESTER)

Subject: BUSINESS POLICY & STRATEGIC MANAGEMENT

Subject Code: MC. 206

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Quest for Competitive Advantage: Military origins of strategy
Week 3	Evolution - Concept and Characteristics of strategic management
Week 4	Defining strategy – Mintzerbg's 5Ps of strategy Corporate, Business and Functional Levels of strategy - Strategic Management Process
February 2024 Week 1	Strategic Options Porter's Generic Strategies Integration Strategies, Intensive Strategies. Diversification and Differentiation Strategies, Functional Strategy - Manufacturing, Financial, Marketing, Human Resource, Research & Development
Week 2	Strategic Intent & Strategy Formulation: Vision, mission and purpose – Business definition, objectives and goals – Stakeholders in business and their roles in strategic management Allocation and Discussion of project work based on Business policies and management of companies
Week 3	.Strategy implementation - Project implementation – Procedural implementation – Resource Allocation – Organization Structure – Matching structure and strategy. Behavioral issues in implementation – Corporate culture
Week 4	Mc Kinsey's 7s Framework - Concepts of Learning Organization. Strategy Evaluation - Importance - Symptoms of malfunctioning of strategy - Organization anarchies
March 2024 Week 1	Operations Control and Strategic Control - Measurement of performance - Analyzing variances - Role of organizational systems in evaluation.
Week 2	New Business Models and strategies for Internet Economy: Shaping characteristics of E-Commerce environment
Week 3	Mid- Semester Examination
Week 4	E-Commerce Business Model and Strategies – Internet

	Strategies for Traditional Business
April 2024 Week 1	Key success factors in E-Commerce
Week2	Virtual Value Chain. Cases in strategic management
Week 3	Case study discussion on the topics covered in syllabus
Week 4	Discussion of previous year's Question Papers

SEMESTER-3

M.COM II (3rd SEMESTER)

Subject: - BUSINESS PERFORMANCE MEASUREMENT

Subject Code: MC-301

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	Corporate Performance Measurement - Need and Importance; Historical Overview. Product Costing in price estimates and profit management.
September 2023 Week 1	Target and Kaizen costing; Activity Based Budgeting; benchmarking and environmental costing; Flexible Budgeting
Week 2	Techniques to measure and enhance profitability and quality of products and services; Activity Based Management.
Week 3	Setting of performance goals and incentives, and the use of diagnostic tools and control; systems to achieve the goals; Strategic Profitability Analysis; Income From Salaries
Week 4	Measuring performance using Economic Value Added (EVA) methodology; Comparison between Return on Investment (ROI) and EVA methodology of measuring performance. <i>Allocation and Discussion of project work based on Business Performance measurement</i>
October 2023 Week1	Measurement of Corporate Performance through Balanced Scorecard and its value creation potential;. Rationality behind balance score card; performance dimensions of the balance score card; Throughput Accounting; Comparison of Activity Based Costing
Week 2	Information Systems aspects of management control; Control-needs of Information flow, and its consolidation in multi-locational setting; Management Control System and its applications.
Week 3	<i>Mid Semester Exams</i>
Week 4	<i>Discussion of Question Paper and areas of improvements</i>
November 2023 Week 1	Responsibility Accounting - Meaning and Methodology, types of responsibility centres, organizational structure of responsibility centres.
Week 2	Objectives and methods of transfer pricing, pricing corporate services and administration of transfer pricing.
Week 3	<i>Discussion of previous year's Question Papers</i>

MCOM II (3rd SEMESTER)

Subject: Tax planning and Management

Subject Code: MC 302

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	Structure of Direct and Indirect Taxes in India. Concepts, Significance and Problems of Tax Planning, Tax Avoidance Concepts, Significance and Problems of Tax Planning, Tax Avoidance
September 2023 Week 1	Tax Evasion –Recognized methods of Tax Planning ;Ensuring maximum claims for deduction for companies with special emphasis on depreciation allowance, expenses of scientific research, amortization of preliminary expenses and amounts not claimed otherwise. Taking advantages of available reliefs, rebates and tax free sources of income, Definition of various kinds of companies
Week 2	Meaning of company under IT Act. Residential status of companies and implications for Tax Planning. Assessment of companies including carry forward and set off of losses. Allocation and Discussion of project work based on syllabus
Week 3	Tax implications in planning of business unit as Proprietorship, Partnership, Pvt. Ltd. & Public Ltd.; Tax planning in the context of exemptions, incentives, export promotions & various deductions under Chapter– VI of Income Tax Act, Deductions u/s 80IA, 80IB. 80 IC, 80ID, 80IE, 80JJA, 80JJAA
Week 4	Setting up of a new Industrial Establishment: location aspects; nature of business;
October 2023 Week1	Specific management decisions such as (1) make or buy; (2) own or lease, (3) repair or replace; (4) export vs. local sale; (5) shut down or continue; (6) expand or contract.
Week 2	An overview of goods and service tax: Introduction to GST, reasons for introducing GST, pros and cons of GST. Registration procedure of trader / service provider under GST
Week 3	
Week 4	Levy and collection of CGST/SGST under GST. Composite levy scheme of GST. Levy and collection of IGST.
November 2023 Week 1	Input tax credit and relief to consumers and traders under GST
Week 2	Applicable rates of tax on various goods and services under GST
Week 3	Discussion of previous year's Question Papers

M.COM II (3rd SEMESTER)

Subject: Workshop on Financial Markets and Instruments.

Subject Code: MC315

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	Indian Financial System: Constituents, Functions,
September 2023 Week 1	Inter -relationship with Industrial Development. RBI and IFS,
Week 2	Monetary Policy.
Week 3	Globalization of IFS
Week 4	Financial sector Reforms. Financial Markets
October 2023 Week1	Securities Markets.
Week 2	Innovative Financial Instruments, Financial Services.
Week 3	Allocation and Discussion of Presentations\ Project work
Week 4	Mid- Semester Examination
November 2023 Week 1	Presentation By Students and Class Discussion
Week 2	Presentations By Students and Class Discussion
Week 3	Presentations By Students and Class Discussion

MCOM II (3rd SEMESTER)

Subject: Integrated Marketing Communication & Brand Equity

Subject Code:MC303

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	Marketing communication, functional areas of marketing communication, Integrated marketing communication; Types of advertising agencies-media partners and their role; compensating the advertising agencies; agency evaluation;
September 2023 Week 1	Brands - its meaning-creating and maintaining the brand, selecting desired brand position, developing brand identification; creating a brand image,creating and maintaining brand relationship with customers,
Week 2	Brand-customer touch points, prospects and customers; AIDA model; think/feel/do models; brand decision making process attitude formation and attitude change, brand likeability. Branding concepts; branding challenges and opportunities brand equity concept
Week 3	strategic brand management process, customer based equity, building a strong brand and its implications identifying and establishing brand positioning, defining and establishing brand values; internal branding.
Week 4	Campaign planning, IMC planning process, internal marketing, segmenting and targeting, types of segmentation, message and profitability targeting; digitization of brand information, customer database, building relationship through data management, developing creative message strategy, process of developing IMC message strategy
October 2023 Week1	methods of getting creative ideas, brand-message execution copywriting, writing for point and electronic media, print layout and design, executional and strategic consistency.
Week 2	Media classification, media strength and weakness, wireless communication-mail marketing, website marketing; integrating online brand communication, media planning,
Week 3	Mid- Semester Examination
Week 4	consumer sales promotion, sales promotion tool, determining consumer sales promotion strength and limitations of sales promotion, trade promotion, trade promotion for new products and existing brands,
November 2023 Week 1	trade promotion, trade promotion for new products and existing brands, trade promotion strategies,objectives of co-marketing communication.
Week 2	trade promotion strategies,objectives of co-marketing

	communication. consumer sales promotion, sales promotion tools, determining consumer sales promotion strength and limitations of sales promotion;
Week 3	Revision and discussion of previous years question papers

MCOM II (3RD SEMESTER)
Subject: MARKETING RESEARCH
Subject Code: MC 304

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	Meaning, nature and importance of marketing research, Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research
September 2023 Week 1	Marketing Information System (MIS); Ways of conducting marketing research; Marketing Information System (MIS); Ways of conducting marketing research; Syndicated research. Marketing Research Process: Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal.
Week 2	Allocation and Discussion of project work based on Marketing Research
Week 3	Research Design: Meaning and importance; Types of research designs – explorative, descriptive and conclusive researches; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods
Week 4	Online data sources and research; Questionnaire preparation. Sample Design and Field Work : Defining universe and sampling unit; Determining sampling frame; Probability and non - probability sampling methods; Sample size determination; Field work and data collection – sampling and non-sampling errors.
October 2023 Week1	Data Analysis and Report Preparation: Data editing, coding tabulation and graphical presentation
Week 2	Univariate and multivariate data analyses techniques and their applications in marketing research; Report preparation, presentation and follow - up.
Week 3	Mid- Semester Examination
Week 4	Marketing Research Applications: Consumer research – behaviour and motivation research, attitude measurement and scaling techniques.

November 2023 Week 1	Product research; Advertising research; Marketing and sales forecasting; Sales analysis.
Week 2	Marketing Research in India: Status, organization and developments; Ethical issues in marketing research
Week 3	Discussion of previous year's Question Papers

MCOM II (3rd SEMESTER)
Subject: - Strategic Cost Management
Subject Code: MC309

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	Conceptual framework of SCM, environmental influences in cost management practices, role of SCM in strategic positioning; Cost management tools-life cycle costing, target costing, kaizen costing, JIT & theory of constraints, BPR and benchmarking.
September 2023 Week 1	Cost management tools- kaizen costing, JIT ; Cost management tools- theory of constraints, BPR and benchmarking. Nature of activity-based costing (ABC); benefits and limitations of ABC; limitation of volume-based costing system, indicates of ABC; activity hierarchic; cost drivers; designing an ABC system, Activity based management; operational and strategic application of ABC
Week 2	Customer profitability analysis, process value analysis, financial measures of activity efficiency; Nature of value-chain analysis; activity analysis a linkage analysis; application of linkage analysis in cost reduction and value addition. Allocation and Discussion of project work based on strategic cost management
Week 3	Functional-based planning and control; budgeting – nature, administration and effectiveness; budgeting cycle; activity-based budgeting; kaizen approach; ZBB;
Week 4	Performance budgeting; human aspects of budgeting; responsibility centres and financial control - nature and role of responsibility centres;
October 2023 Week1	Accounting and evaluation of responsibility centres, measuring the performance of investment centre – ROI, RI, EVA; transfer pricing and its applications.
Week 2	Strategic-based performance measurement system: Balanced score card-prospective and limitations;
Week 3	Mid- Semester Examination

Week 4	Preparation of Cost Sheet, Operation Costing, Service Costing
November 2023 Week 1	Establishing objectives and performance measures in different perspectives of balance score card; productivity measurement and control;
Week 2	Productivity efficiency; partial and total productivity measurement; measuring changes in activity and process efficiency; quality cost management and reporting.
Week 3	Discussion of previous year's Question Papers

MCOM II (3rd SEMESTER)
Subject: International Accounting
Subject Code: MC 310

Session 2023-24 (24th August - 26th November, 2023)

Week / Month	Name of Topic
August 2023 Week 4	International Dimensions of accounting and control: Multinational enterprise, Inter-nationalisation of capital markets, Internationalization of accounting profession.
September 2023 Week 1	Operational and conceptual issue. Foreign currency translations, methods and practices Allocation and Discussion of project work based on International Accounting
Week 2	Specific Reporting Issues; Regulatory Disclosure Requirements.
Week 3	Foreign Operations Disclosure;
Week 4	Social Responsibility Disclosures.
October 2023 Week1	Performance Evaluation of foreign operations.
Week 2	International Accounting Standard Board and International Financial Reporting Standards (IFRS): Advantages, supporting and deterring forces
Week 3	Mid- Semester Examination
Week 4	International and Regional Efforts in Standard Setting; International Standards setting process,
November 2023 Week 1	Harmonization; Financial Statement Analysis of companies and countries differences in accounting principles, foreign currency statements and Ratio Analysis.
Week 2	Transfer pricing, methods, objectives, strategies. Emerging issues in International Accounting.
Week 3	Discussion of previous year's Question Papers

SEMESTER-4

M.Com II (4th SEMESTER)

Subject: PROJECT PLANNING AND CONTROL

Subject Code: MC 401

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Project Identification, Formulation and Planning : Understanding environment for business opportunities
Week 3	Idea generation, short listing and selection of product/service stages in Venture Appraisal- Technical, Financial, Economic and Social Appraisal Location, Factory Design and Layout..
Week 4	Commercial vs. National Profitability Social Cost - Benefit Analysis (broader concept only). Feasibility Report Preparation for new Enterprise - format and contents.
February 2024 Week 1	Market and Financial Appraisal : Market Survey – Design, Data Sources and Methodology.
Week 2	Market Segmentation and product differentiation.
Week 3	<i>Allocation and Discussion of project work</i>
Week 4	Forecasting Future demand and Distribution Analysis
Week 4	Preparation of the Sales Plan and Report Estimation of Financial Requirement.
March 2024 Week 1	Application of Capital Budgeting Techniques, Risk and Uncertainty.
Week 2	<i>Discussion of Question Paper and areas of improvements</i>
Week 3	Mid- Semester Examination
Week 4	Analysis for the new enterprise,
April 2024 Week 1	Planning Capital Structure and Financing Project Financial viability Study
Week2	Project Implementation and Management : Project Organisation and Control Network Analysis
Week 3	PERT & CPM Cost and Time Over-run Project Follow up and Monitoring.
Week 4	<i>Discussion of previous year's Question Papers</i>

MCOM II (4th SEMESTER)
Subject: - Knowledge Management
Subject Code: MC402

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Concept of knowledge, Major Philosophical Schools.
Week 3	Knowledge in economic and management theories
Week 4	Knowledge as competitive resource
February 2024 Week 1	Knowledge intensive organization, Knowledge value chain.
Week 2	Knowledge management systems, Barriers to knowledge sharing, Expert systems. Allocation and Discussion of project work based on Knowledge Management
Week 3	Knowledge creation as a tool of excellence, tacit and explicit knowledge.
Week 4	Models of knowledge creation process, Critical enabling conditions
March 2024 Week 1	Cross leveraging knowledge
Week 2	Knowledge management strategy and business strategy,
Week 3	Mid- Semester Examination
Week 4	Knowledge architecture
April 2024 Week 1	Organizational design for knowledge management
Week2	Role of Top and Middle management
Week 3	Knowledge based reward systems
Week 4	Discussion of previous year's Question Papers

MCOM II (4th SEMESTER)

Subject: Business Ethics and Corporate Governance

Subject Code: MC 403

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Business Ethics: Introduction to Business Ethics, Ethics, Morals & Values
Week 3	Concepts of Utilitarianism and Universalism – Theory of rights, theory of Justice – Virtue ethics – ethics of care – Law and Ethics.
Week 4	The Nature of Ethics in Management Business Standards and Values, Value Orientation of the Firm
February 2024 Week 1	. Typical Problems in Business Ethics: Environmental Pollution & Society, Marketing Ethics (in Products, Pricing, Promotion and Place) and Consumer protection
Week 2	Ethics in Human Resources management (Recruitment and promotion policies, Working Conditions, Down Sizing Workforce), Ethical issues at the top management, Ethics in financial markets and investor protection – Ethical responsibility towards competitors and business partners. Allocation and Discussion of project work based on Syllabus
Week 3	. Corporate Governance: History of Corporate form and models, Corporate Objectives and goals, Ownership pattern – Issues in managing public limited firms – Agency problems. Nature & Evolution of Corporate Governance: Global and National Perspectives – Global Corporate Governance models, Anglo American and Relationship model (Germany, Japan and France)
Week 4	Complexity of Ethical Issues: Conflicts in decision making from ethical and economic point of view, Ethical Dilemma, Solving ethical dilemma Managerial integrity and decision making.
March 2024 Week 1	Case studies on 1.A Dent in Wal Mart's Public Image - The PR Strategy. 2. China Aviation Oil's Collapse: Singapore INC's challenges. 3. Child labor in Coca Industry.
Week 2	Ethical Leadership: Personal Integrity and self-development – wisdom based leadership, Claims of Various Stakeholders, Why governance Changes in eighties Cadbury Report, Hampel Report and OECD Committee Recommendations – SOX Act.
Week 3	Mid- Semester Examination
Week 4	Internal Corporate Governance Mechanism: Board of Directors Functional Committees of Board; Code of conduct, whistle blowers. External Corporate Governance Mechanism: Regulators, Gate keepers, Institutional Investors, Corporate raiders
April 2024 Week 1	Corporate Governance Ratings Corporate Governance in India: corporate form in India 50s to 90s – developments in Corporate Governance in India

	in nineties and 2000s – CII, Kumaramangalam, Narayanamoorthy, Naresh Chandra
Week2	Case studies on 1. Obesity Concerns: Burger Kings Product Revenues. 2. Bhopal Gas Tragedy, a, JJ Irani Committee reports – Legal and Regulatory Changes – introduction and modification of Clause 49, Corporate governance in practice in India .
Week 3	Revision
Week 4	Discussion of previous year's Question Papers

M.Com - II (4th SEMESTER)

Subject: ADVERTISING & SALES MANAGEMENT

Subject Code: MC. 404

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Communication Basics: Role of communication
Week 3	Communication process and flows Planning the promotion mix
Week 4	Advertising: Nature and importance Advertising and the economy Advertising and publicity
February 2024 Week 1	Advertising management process – an overview Determining target audience Advertising objectives and positioning decisions
Week 2	Advertising budget decisions Message Decision: Determining advertising message Developing advertising copy – Headline main copy, logo, illustration, appeal, layout, creativity in advertising
Week 3	Advertising through the internet Media selection; Media scheduling. Organization of Advertising Operations: In -house vs. advertising agency arrangements;
Week 4	Managing advertising agency relations Allocation and Discussion of project work based on Case Study
March 2024 Week 1	valuation of advertisement and campaign effectiveness – Before - and – after advertising tests and techniques. Advertising in India; Social and regulatory aspects of advertising. Recent developments and issues in advertising.
Week 2	Sales Management: Fundamentals of Personal Selling: Nature and importance of Selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Strategic Sales management.
Week 3	Mid- Semester Examination
Week 4	Sales Planning: Setting personal selling objective;

	Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota.
April 2024 Week 1	Sales Organization: Organization structure; relationship of sales department with other departments; Distribution networks relationship.
Week2	Sales Force Management: Recruitment and selection; training and development; motivating, supervising and compensating sales personnel;
Week 3	Controlling the sales effort; Evaluation of sales personnel; Sales and cost analysis. Ethical and legal aspects of selling.
Week 4	Discussion of previous year's Question Papers

MCOM II (IV SEMESTER)
Subject: SERVICES MARKETING
Subject Code: MC. 405

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Introduction to services marketing: role of services marketing,
January 2023 Week 3	consumer behavior in service encounters,
Week 4	customer interaction, purchase process, needs and expectations of customers
February 2024 Week 1	positioning services in competitive markets search for competitive advantages, market segmentation, positioning vis-à-vis competitors.
Week 2	Creating the service product: Identifying and classifying supplementary services
Week 3	planning and branding service-products, new service development, designing communication mix, branding and communication,
Week 4	effective pricing objectives and foundations for setting prices, distributing services, options for service delivery, place and time decisions, delivery in cyberspace, role of intermediaries.
March 2024 Week 1	Designing and managing service processes, service process redesign, customer misbehavior, balancing demand, and capacity: fluctuations in demand, capacity constrain,
Week 2	planning the service environment, consumer responses to and dimensions of service environment, managing people for service advantage: service leadership and culture.
Week 3	Mid- Semester Examination
Week 4	Managing relationship and building loyalty, customer-firm relationship, analyzing and managing customer base, customer management relationship system in services marketing
April 2024 Week 1	customer feedback and service recovery; customer complaining behavior, principles, and responses to effective service recovery,
Week2	service quality and the gap model, measuring and improving service quality, defining, measuring, and

	improving service productivity
Week 3	organizing for service leadership, search for synergy in service management, creating a leading service organization.
Week 4	Revision and discussion of old question papers

M.COM II (4th SEMESTER)

Subject: Consumer Behavior

Subject Code: MC. 406

Session 2023-24 (9th January- 22nd April 2024)

Week / Month	Name of Topic
January 2024 Week 2	Consumer Behavior: Importance and nature of consumer behavior
January 2023 Week 3	Types of consumers and their role
Week 4	Consumer buying process and determinants; Changing profile of Indian consumers
February 2024 Week 1	Individual Differences in Consumers: Needs and motivation; Perception; Attitude and attitude change
Week 2	Learning and learning theories; Personality and life style analysis Allocation and Discussion of project work based on Consumer Behavior and relating it with real life examples
Week 3	External determinants of Consumer Behavior: Family and its influence on consumer buying behavior.
Week 4	Group and their influences; Social class; Culture and sub-culture
March 2024 Week 1	Discussion of Case studies and live examples of success and failures of companies
Week 2	Group and their influences; Social class; Culture and sub-culture
Week 3	Mid- Semester Examination
Week 4	Models of consumer behavior
April 2024 Week 1	Business buying behavior
Week2	Cross-cultural dimensions of consumer behavior
Week 3	Consumer research – complexities and issues
Week 4	Discussion of previous year's Question Papers

