

LESSON PLAN M.COM.

(i) M.COM. IInd Sem :-

financial Risk Mgt.	Int. financial Mgt.
UNIT-I — Till 20 January.	UNIT-I — Till 20 January.
UNIT-II — Till 15 feb.	UNIT-II — Till 15 feb.
UNIT-III — Till 15 March.	UNIT-III — Till 15 March.
UNIT-IV — Till 5 April Home Exam, Sessional etc.	UNIT-IV — Till 5 April. Home Test, Sessional etc.

(ii) M.COM. IV Sem. :-
Venture Capital & Pvt. equity firms.

Venture Capital & Pvt. equity firms.	International Marketing
UNIT-I — Till 20 January.	UNIT-I — Till 20 January.
UNIT-II — Till 15 feb.	UNIT-II — Till 15 feb.
UNIT-III — Till 15 March.	UNIT-III — Till 15 March.
UNIT-IV — Till 5 April. Home exam, Sessional etc.	UNIT-IV — Till 5 April. Home exam, Sessional etc.

Tapendras Sh

Asst. Prof. in Commerce.

P.G. (M.COM.)

DATE - 18 / 12 / 2025

M. Com. 2nd Semester

Session (2025-26)

Strategic management

Month 1 – Unit 1: Introduction & Concepts

Week 1 (Intro to SFM & Strategy)

- Topics: Meaning and scope of SFM; strategy and strategist; role of finance in strategy; "Nine references" for SFM; goal of shareholder wealth maximization.
- Activities: Short lecture + brainstorming on real-life strategic financial decisions; small groups list strategic vs operational financial decisions.
- Assessment: classroom quiz (MCQ/very short answer) on basic definitions and objectives.

Week 2 (Growth / Profit leakages & ROI)

- Topics: Strategic investigation of growth or profit leakages; minimum achievable ROI; value chain analysis; SBUs.
- Activities: Case study where students identify possible profit leakages and value chain linkages.
- Assessment: One-page assignment: compute and interpret simple ROI for a given mini-case.

Week 3 (Responsibility accounting & costing tools)

- Topics: Responsibility accounting, cost-benefit analysis, life-cycle costing, activity-based costing, objective-based costing.
- Activities: Students classify costs and centres (cost, profit, investment centres) from a scenario.
- Assessment: Problem sheet with 2 numerical questions on cost-benefit and simple ABC, to be graded.

Week 4 (Value-based measures & cost of capital – intro + Unit test 1)

- Topics: Economic Value Added, Owner value added, inflation accounting (concept), overview of cost of capital for an enterprise.
- Activities: Compare EVA vs traditional profit measures in discussion.
- Assessment: Unit Test 1 (25 marks: 10 marks theory, 10 marks numerical, 5 marks short notes) covering entire Unit 1.

Month 2 – Unit 2: Financial Performance & Capital Structure

Week 5 (Financial performance appraisal basics)

- Topics: Concept and need of financial performance appraisal; overview of profitability, turnover and solvency measures.
- Activities: In pairs, students extract ratios from a simple set of financial statements.
- Assessment: Short quiz on key ratio names and formulas.

Week 6 (Ratios and stock-market parameters)

- Topics: Turnover ratios, incremental turnover ratios, important parameters used in stock market (EPS, P/E, market value added, etc.).
- Activities: Use recent financial data of a listed company (from annual report/website) to compute 3–4 ratios.
- Assessment: Take-home assignment: Interpret computed ratios and comment on performance

Week 7 (Capital structure – concepts)

- Topics: Meaning, features and main parameters of capital structure; leverage concepts; trade-off between liquidity and profitability.
- Activities: Class debate: “High debt vs low debt structure – which is better?”
- Assessment: In-class written test with short answers on capital structure and leverage.

Week 8 (Ratio analysis & comparison + Unit test 2)

- Topics: Detailed ratio analysis for financial performance; inter-period and inter-company comparison, limitations of ratios.
- Activities: Group activity: two groups analyze two companies and present comparison in a small report.
- Assessment: Unit Test 2 on all of Unit 2.

Month 3 – Unit 3: Cost of Capital, WC & Investment Decisions

Week 9 (Cost of capital – detailed)

- Topics: Cost of equity, preference, debt, retained earnings; weighted average cost of capital; strategic use of WACC.
- Activities: Numerical in class on computing component costs and WACC.
- Assessment: Problem-based worksheet on WACC to be submitted.

Week 10 (Sources of finance & incremental investment)

- Topics: Detailed discussion on equity, debt, hybrid sources; strategy of financing incremental investment; effect of financing choice on risk and return.
- Activities: Students design a simple financing mix for a hypothetical project.
- Assessment: Short written assignment where students justify chosen financing mix.

Week 11 (Working capital & credit policy)

- Topics: Projection of WC requirement; financing WC; key components of WC; designing credit policy using discounted cash flow; innovative ideas to minimize funds blocked in receivables and inventory.
- Activities: Numerical problem on operating cycle and WC estimation; discussion on liberal vs strict credit policies.

discussion on liberal vs strict credit policies.

- Assessment: Class test with one numerical on WC estimation and one theory question.

Week 12 (Investment appraisal & wage planning + Unit test 3)

- Topics: Investment appraisal techniques (NPV, IRR, PI, payback, discounted payback), benchmarking of investment appraisal, uses of DCF, strategic wage planning and capital.
- Activities: Solve 1–2 capital budgeting problems; brief discussion on linking wage plans with firm strategy.
- Assessment: Unit Test 3 with mix of numerical and conceptual questions.

Month 4 – Unit 4: Supply Chain, Restructuring & Ethics

Week 13 (Financial aspects of SCM)

- Topics: Financial aspects of supply chain management, distribution chain management, cost drivers in supply chains.
- Activities: Map a simple supply chain and identify financial flows (cash, credit, cost).
- Assessment: quiz or reflective note on how SCM decisions affect working capital.

Week 14 (Internal cost–profit analysis & restructuring)

- Topics: Innovative approach to internal cost–profit analysis, corporate restructuring: mergers, demergers, spin-offs (financial perspective only).
- Activities: evaluate whether a division should be continued or divested based on segment data.
- Assessment: Short assignment on internal profitability analysis.

Week 15 (Valuation & ethics in SFM)

- Topics: Valuation of business enterprises (basic DCF, multiples concept) and ethical aspects of SFM, including governance and agency issues.
- Activities: Discussion of an ethical dilemma in financial decision making; students present their stance.
- Assessment: assignment essay on ethical responsibilities of a strategic financial manager.

Week 16 (Revision & Final assessment)

Topics: Comprehensive revision of key formulas, concepts, and problem types from all four units; doubt-clearing sessions.


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M. Com - 2nd Semester
Session (2025-26)

Production management

Month 1 – Unit 1: Basics of Production

- Weeks 1–2: Meaning, nature and scope of production management; evolution of production function; production process and systems.
- Weeks 3–4: Organization of production function; relationship with other functions; productivity and measures to improve it; types of production systems.
- Assessment: Assignment on "Types of production systems and productivity measures".

Month 2 – Unit 2: Planning and Control

- Weeks 5–6: Objectives, need and types of production planning; techniques and factors affecting planning.
- Weeks 7–8: Elements of PPC – routing, loading, scheduling, dispatching, progressing, inspection; basic introduction to production control and its fields.
- Assessment: Quiz on PPC terminology + numerical/short problem on simple scheduling or break-even analysis.

Month 3 – Unit 3: Location, Layout, Material Handling

- Weeks 9–10: Nature, objectives and significance of plant location; theories of location; factors influencing location.
- Weeks 11–12: Plant layout objectives, types and methods; layout procedures, workstation design; material handling – significance, objectives, economic principles, and equipment types.
- Assessment: Case study on selecting plant location/layout + presentation or chart on material handling equipment.

Month 4 – Unit 4: Quality, Maintenance, Inventory, Value

Weeks 13–14: Scope, objectives and organization of quality control; major QC techniques (control charts, inspection); plant maintenance – scope, objectives, types, maintenance programme.

Weeks 15–16: Inventory control objectives and classification (ABC, VED, FMS), standardization and codification; concept and objectives of value engineering; overall revision of all four units.

Assessment:

- One test covering whole Unit.


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M.Com. 4th Semester
Series (2025-26)

Financial Derivatives

Month 1 – Unit 1: Derivatives basics

- Week 1: Meaning, need and importance of derivatives; evolution and global growth, introduction to Indian derivative markets and exchanges (NSE, BSE).
- Week 2: Types of derivatives (forwards, futures, options, swaps) and basic payoff intuition; derivative vs cash market, advantages and limitations.
- Week 3: Structure and participants in derivative markets (hedgers, speculators, arbitrageurs); overview of regulatory framework in India.
- Week 4: Major derivative disasters, lessons for risk management.

Assessment:

Short test-1 (MCQ + 1 case-based short note).

Month 2 – Unit 2: Forwards and futures

- Week 5: Concept and mechanics of forward contracts; differences between forwards and futures, margin and daily mark-to-market.
- Week 6: Pricing of futures using cost-of-carry; payoff positions in futures (long/short); valuation of futures contracts with basic numerical.
- Week 7: Index futures, trading system of futures on NSE; speculation, hedging and simple arbitrage strategies using futures.
- Week 8: Effect of corporate actions on futures (dividend, split, bonus) and practical examples.

Assessment:

Test on futures pricing.

Month 3 – Unit 3: Options and pricing models

- Week 9: Meaning of options, terminology (call and put money); basic payoff diagrams and index options.
- Week 10: Option strategies for risk management (protective put, covered call, spreads, straddles) with payoff tables and graphs.
- Week 11: Option Greeks (delta, gamma, theta, vega, rho) and qualitative applications in hedging.
- Week 12: Option pricing models: binomial model (one- and two-step) and Black-Scholes model for European calls/puts with simple numerical.

Assessment:

Short test-3 (mix of numerical and conceptual questions).

Month 4 – Unit 4 and overall assessment

- Week 13: Swaps - meaning, features, evolution of swap market; major types of financial swaps.
 - Week 14: Interest rate swaps - structure, pricing idea (PV of cash flows), use in managing interest-rate exposure in India.
 - Week 15: Currency swaps, equity swaps and reverse swaps; use of derivatives by corporates in India with brief company cases.
 - Week 16: Revision of all four units
- Assessment: test of whole unit.


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fusion Plan
M.Com 4th sem
Session - 2025-26
Subject :- Organisation Change & Development

Organisational Change and Development

Month 1 – Unit 1: Organisational Change

Focus: Concepts, nature, types, models, Lewin's three-step model, force-field analysis, planning change, resistance to change, individual and organisational factors.

- Weeks 1-2: Lecture plus class discussion on concept, nature, types and models of change; explain Lewin's model and force-field analysis with short numerical or diagrammatic exercises.
- Week 3: Explain theories of planned change, change process, job redesign, socio-technical systems; use a short case on change programmes.
- Week 4: presentations by students on resistance to change (individual vs organisational).

Month 2 – Unit 2: Organisational Development Basics

Focus: Concept, importance, characteristics, process; role of top management and OD practitioners; values and phases of OD.

- Week 5: Lecture on concept, assumptions and importance of OD; compare OD with general change management using examples.
- Week 6: Discuss OD process and phases; draw process flowcharts in class and solve a short case to identify each phase.
- Week 7: Explain role of top management and OD consultant; conduct role-play of OD consultant-client meeting.
- Week 8: presentation by students.

Month 3 – Unit 3: OD Interventions

Focus: Overview of OD interventions, action research, team-building, human-process interventions (T-group, sensitivity training, process consultation), coaching and mentoring, structural and technological interventions, strategy interventions, QWL, QC, Grid OD, restructuring, reengineering, employee involvement.

- Weeks 9-10: Lecture on action research model and broad types of OD interventions; group activity to design an action research cycle for a simple problem.
- Week 11: Lectures on human-process and team-building interventions (T-group, sensitivity training, process consultation, coaching, mentoring);
- Week 12: Teaching of structural, technological, and strategic interventions (QWL, quality circles, Grid OD, restructuring, reengineering, employee involvement);

Assessment: Test on action research model

Month 4 – Unit 4: Trends, Issues and Assessment

Focus: Trends, issues and challenges in OD, elements responsible for success and failure, OD in global context; case studies of OD efforts

- Week 13: Discuss emerging trends (learning organisations, appreciative inquiry, large-scale change) and challenges such as culture, ethics, and sustainability
- Week 14: Analyse factors leading to success or failure of OD programmes; students prepare checklists for evaluating OD efforts
- Week 15: Student group presentations on international OD cases (each group presents one case from a different country or sector), peer and teacher evaluation
- Week 16: Comprehensive revision of all four units through problem-based questions

Amruta

Lesson Plan
M. Leem 4th Sem
Session - 2025-26
Subject - Advanced cost accounting

Advanced cost accounting

Unit 1 -

- Week 1: Introduction to inventory systems; objectives; turnover of material; ABC and VED analysis with numerical illustrations.
- Week 2: JIT - aims, objectives, methodology, impact on production price and costing system; zero-inventory system.
- Week 3: Material Requirement Planning (MRP-I) - aims, methodology, link with inventory and operations.
- Week 4: Revision tutorials, problem sheets, case study on JIT/MRP;

assessment: test and one short assignment on inventory policy.

Unit 2 -

- Week 1: Evolution and essential elements of MRP II; difference between MRP-I and MRP-II; introduction to ERP.
 - Week 2: ERP modules relevant to cost accounting; lean accounting principles and elimination of non-value-added activities.
 - Week 3: Back-flush costing - meaning, conditions for adoption in JIT, variants and accounting treatment of variances.
 - Week 4: Problem-solving workshop on backflush entries and variance disposition;
- assessment: written test plus group presentation on an ERP/lean case.

Unit 3 -

- Week 1: Basic process-costing format; normal and abnormal loss/gain; work-in-progress treatment.
 - Week 2: Inter-process profits; joint products and by-products; methods of apportioning joint costs.
 - Week 3: Concept, scope and need of uniform costing; inter-firm comparison - objectives, requirements of a comparison scheme, types of comparison.
 - Week 4: Numerical practice on process and joint costing;
- assessment: test (process accounts + theory on uniform costing) and a small project comparing two firms using uniform-costing data (hypothetical or published).

Unit 4 -

- Week 1: Cost records and ledgers; need and statutory aspects in cost accounting.
 - Week 2: Integral (Integrated) system - meaning, ledgers used, entries, advantages.
 - Week 3: Non-integral system - separate cost and financial books, control accounts, reconciliation of profit; benefits and limitations of both systems.
 - Week 4: Comprehensive revision of all four units;
- assessment: viva or presentation on choice of costing system for a given industry.

Amkumar

Lesson Plan
M. Conn 2nd Sem.

Session - 2025-26

Subject - Corporate tax planning & management

Corporate tax planning and management

Month 1 – Unit 1: Basics of Corporate Tax

Focus: Meaning of tax, tax evasion, tax avoidance, tax planning, tax management, need, precautions and limitations; tax planning for new business (location, nature and term of organisation).

- Weeks 1–2: Explain concepts with short notes and numerical illustrations where relevant; class discussion on differences between tax evasion, avoidance and planning.

- Weeks 3–4: Case studies on tax planning for new business (company vs partnership, location in different states, etc.); assign group presentations.

Assessment:

Assignment on designing a simple tax-planning strategy for a hypothetical new company.

Month 2 – Unit 2: Special Provisions and Amalgamations

Focus: Tax provisions for free trade zones, infrastructure sector and backward areas; meaning and types of amalgamation; tax incentives to amalgamating and amalgamated companies and their shareholders; tax planning in amalgamation.

- Weeks 1–2: Lecture with charts on special deductions/benefits for FTZ, infrastructure and backward areas; practical illustrations.
- Weeks 3–4: Explain legal meaning and types of amalgamation and related tax incentives; solve practical problems on tax planning in amalgamation.

Assessment:

Test covering full Unit.

Month 3 – Unit 3: Tax Planning and Financial Decisions I

Focus: Tax planning and financial management decisions relating to capital structure, dividend policy, inter-corporate dividends, bonus shares and debentures, own vs lease decisions, managerial remuneration.

- Weeks 1–2: Link capital structure and cost of capital with tax-deductible interest; problems comparing debt–equity options.
- Weeks 3–4: Dividend policy, inter-corporate dividends, bonus shares/debentures and their tax treatment; tax planning in own vs lease and managerial remuneration with illustrations.

Assessment:
Problem-based class test on capital-structure-related tax planning.

Month 4 – Unit 4: Tax Planning and Financial Decisions II + Revision

Focus: Tax planning for sale of assets used for scientific research; make-or-buy, repair vs replace, renewal/renovation; shut down vs continue; export and domestic/foreign market decisions (tax incentives to exporters).

- Weeks 1–2: Numerical and case problems on sale of research assets, make-or-buy, repair/replace, renewal/renovation decisions with tax impact.
- Weeks 3: Tax incentives to exporters and choice of domestic vs foreign market; integrate all four units through comprehensive problems.
- Week 4: Full revision of all units using previous question papers and mock tests.

Assessment:

Test covering whole unit.

Appendix

M.com 2nd sem. Session - 2025-26
Subject → Marketing of financial services

Marketing of financial services

Month 1 – Unit 1: Role and Environment

- Explain meaning, nature and characteristics of financial services and their role in economic development.
- Discuss changing environment: deregulation, technology, globalization and competition in financial services.
- Analyse financial services consumers: needs, motives, risk attitudes, and factors influencing behaviour.

Assessment:

- Class test with short and long answer questions on role, characteristics and environment.

Month 2 – Unit 2: Marketing Environment & Marketplace

- Analyse marketing environment for financial services: micro and macro forces, regulatory framework in India.
- Develop marketing strategies using segmentation, targeting, positioning and 7Ps for financial services.
- Explain structures, products and participants in financial services marketplace (banks, NBFCs, mutual funds, insurance, etc.).

Assessment :

- Group presentation on STP and marketing mix for a chosen financial institution.

Month 3 – Unit 3: Financial Services Mix & Service Quality

- Detail explanation on financial services product strategy, product life cycle and innovation in services.
- Explanation on advertising, promotion, public relations and digital tools used in marketing financial services.

- Discussion on pricing, distribution channels, customer care and dimensions of service quality in financial services.

Assessment:

- Written test including MCQs and descriptive questions on marketing mix decisions.

Month 4 – Unit 4: Banking, Insurance and Other Services

- Examine marketing of banking and insurance services, including product bundles and relationship marketing.
- Discussion on marketing of building society/ housing finance, mutual funds, unit trusts and other investment products.
- Analysis marketing of fee-based and fund-based services such as leasing, venture capital, factoring and merchant banking.

Assessment:

- Case-study analysis on comparative marketing strategies of a bank and an insurance company.

Ankurita