

3. Teacher wise
Course wise
teaching plan

Sand

Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: B.Com.	Year: First	Semester: First
Name of Faculty: Ms. Riya Garg and Mrs. Binny Kantiwal		
Course Title: Business Organization	Credits: 6	
Course Code: C010101T	Core Compulsory/Elective Compulsory	
Max. Marks: 25+75	Theory	
Course Outcome:		
<ul style="list-style-type: none"> • Describe the basic structure and key features of various business organisations namely: sole proprietors, partnerships, limited liability companies, co-operatives, franchises, public corporations, government departments, local authorities and private-public partnerships. • Develop an understanding of business that reflects the moral responsibility of management to all relevant stakeholders and the natural environment. • Recognize the role of the government in business activities and its implication on business decision making. • Know the importance of various sources of finance and role of financial markets for the development of the business. • Gain detailed knowledge of financial institutions present in India and their role for growth of business activities. 		
Unit	Topics	No. of Lectures: 90
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning Characteristics. Importance and Objectives of Business Organization. Evolution of Business Organisation. Difference between Plant. Firm and Industry and Business & Trade and Profession & Vocation, Modern Business and their Characteristics.	22
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship. Partnership, Joint Stock Companies & Co-operatives and their Characteristics. relative merits and demerits. Difference between Private and Public Company, Concept of One Person Company and LLP.	23
III	Plant: Location: Concept, Meaning, Importance. Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location: Plant Layout Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	25
IV	Business Combination: Meaning, Characteristics, Objectives. Causes. Forms and Kinds of Business Combination. Rationalization: Meaning. Characteristics, Objectives, Principles, Merits and demerits.	20



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Suggested Readings:

1. Gupta C.B., "Business Organisation, Mayur Publication
2. Sigh BP Chhabra, TN, "An Introduction to Business Organisation & Management System, Kitab Mahal
3. Sherlekar, SA & Sherlekar, V.S. Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House.
4. Bhushan Y.K., Business Organization", Sultan Chand & Sons.
5. Prakash, Jagdish. "Business Organisaton and Management Kitab Mahal Publishers (Hindi and English

Note: **Latest edition of the test books should be used.**

Continuous Evaluation Methods: Test and Presentation



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: B.Com.	Year: First	Semester: First
Name of Faculty: Mrs. Vatsala Oberoi and Dr. Rima Mittal		
Course Title: Business Statistics	Credits: 6	
Course Code: C010102T	Core Compulsory/Elective Compulsory	
Max. Marks: 25+75	Theory	
Course Outcome:		
<ul style="list-style-type: none"> • Have a firm understanding of the basics of statistics and its application to analyze and create an edge for the business. • Apply the analytical techniques in business transactions that would help in making effective business decisions. • Understand basic statistical concepts, tabular and graphical presentation of data, measures of central tendency, dispersion, skewness, kurtosis etc. and apply discrete and continuous probability distribution to various business problems. • Understand the strength and direction of linear relationship between variables and to predict the changes in variable due to the other variables. • Define and learn the concept and applications of index numbers and time series in business decision making. 		
Unit	Topics	No. of Lectures: 90
I	Evolution of Statistics in Indian. contribution of Indian Statistics Prof. Prasanta Chandra Mahalanobis. Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation Planning and organization. Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20
II	Measures of Central Tendency - Mean, Median, Mode. Quartile, Decile Percentile, Geometric and Harmonic Mean; Dispersion - Range. Quartile Deviation, Mean Deviation. Standard Deviation and its Co-efficient, Co- efficient of Variation and Variance. Test of Skewness and Dispersion, Its Importance. Co-efficient of Skewness.	25
III	Correlation- Meaning, application. types and degree of correlation. Methods Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation. concurrent method. Probable Error & Standard Error.	25
IV	Index Number: Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed - Base Method, Chain-Base Method, Base conversion. Base shifting deflating and splicing. Consumer Price Index Number Fisher's Ideal Index Number, Reversibility Test- Time and Factor: Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: Moving Average Method and Method of Least square.	20



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
2. Gupta, S.C., Fundamental of Statistics, Himalaya Publication.
3. Sharma, J.K. Business Statistics, Pearson Education.
4. Gupta, S.P., & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi

Note: **Latest edition of the test books should be used.**

Continuous Evaluation Methods: Test and Presentation



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: B.Com.	Year: First	Semester: First
Name of Faculty: Ms. Riya Garg and Mrs. Binny Kantiwal		
Course Title: Business Communication	Credits: 6	
Course Code: C010103T	Core Compulsory/Elective Compulsory	
Max. Marks: 25+75	Theory	
Course Outcome: <ul style="list-style-type: none"> • Conceptually and theoretically understand the foundations of business communication. • Ensure effective written communication in a managerial environment. • Work collaboratively in teams and present in groups as well as individually. • Comprehend individual and group behaviour and the relevance of better interpersonal skills. • Draft structured business messages and improved resumes and cover letters. 		
Unit	Topics	No. of Lectures: 90
I	Introduction: Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers. Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.	22
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics Proxemics. Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral. Written and video sessions. Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail. Video Conferencing etc.	21
III	Business language and presentation: Importance of Business language, Vocabulary Words often confused Words often misspelt, Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing. The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter and Memorandum.	31
IV	Report Writing: Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements. determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation)in reports.	16



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Suggested Readings:

1. Leiskar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation. Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee and Thill, Business Communication Today, Pearson Education.
3. Shirley, Taylor Communication for Business, Pearson Education.

Continuous Evaluation Methods: Test and Presentation



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: B.Com.	Year: First	Semester: First
Name of Faculty: Ms. Vandana Agarwal		
Course Title: Introduction to Computer Application	Credits: 6	
Course Code: C010104T	Core Compulsory/Elective Compulsory	
Max. Marks: 25+75	Theory	
Course Outcome:		
<ul style="list-style-type: none"> • Understand basics about the fundamentals of computer system, the input-output devices, memory, software, operating systems and windows. • Have hands on experience on various application software's used for office automation like MS-Word, MS-Excel and MS-PowerPoint, day-to-day problem solving, in particular for creating business documents, data analysis and graphical representations. • Understand the fundamental hardware components that make up a computer's hardware and the role of each of these components. • Apply IT in different industries like banking, railways, airlines, financial system, health, education, etc. • Understand security issues related with information technology and the ways of dealing with it. 		
Unit	Topics	No. of Lectures: 90
I	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up: Indian computing Environment, components of a computer system. Generations of computer and computer languages; Software PC Software packages-An introduction, Disk Operating system and windows: Number systems and codes	22
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database application of DBMS systems.	21
III	Data Base Language, dbase package, Basics of data processing: Data Hierarchy and Data file structure. Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.	25
IV	Word processing: Meaning and role of word processing in creating of document. Editing, formatting and printing document using tools such as spelling checks, Data Communication Networking-LAN& WANS	22
Suggested Readings:		
<ol style="list-style-type: none"> 1. Gill, N. S. "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi 2. Shrivastava "Fundamental of Computer & Information Systems" (Wiley Dreamtech) 3. Leon A and Leon M., "Introduction to Computers" (Vikas, 1st Edition). 4. R.S. Salaria. "Computer Fundamentals", Khanna Publishing House, Delhi. 5. Norton P., "Introduction to Computers". (TATA McGraw Hill) 6. Leon "Fundamentals of Information Technology". (Vikas) 7. Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi. 8. Sinha, P.K.. "Computer Fundamental", BPB Publications (Hindi and English) 9. Laudon & Laudon, "Management Information System" <p>Note: Latest edition of the test books should be used.</p>		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: B.Com.	Year: Second	Semester: Third
Name of Faculty: Dr. Anjali Goel		
Course Title: Company Law	Credits: 6	
Course Code: C010301T	Core Compulsory/Elective Compulsory	
Max. Marks: 25+75	Theory	
Course Outcome:		
<ul style="list-style-type: none"> • Describe and explain how companies are managed, administered and regulated and identify the essential elements of the legal system including the main sources of law. • Recognize the legal implications relating to companies in difficulty or in crisis. 		
Unit	Topics	No. of Lectures: 90
I	Indian Companies Act 2013: Nature And Types Of Companies. Conversion of Public Companies Into Private Company's And Vice Versa Formation, Promotion And Incorporation Of Companies, Memorandum Of Association: Article Of Association: Prospectus.	22
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares: Members Categories, Modes Of Acquiring Membership, Rights And Liabilities Transfer And Transmission of Shares, Difference. Methods Of Borrowing Debentures, Mortgages And Fixed And Floating Charge.	22
III	Management: Directors. Types And Number Of Directors, Managing Director, Whole Time Director Appointment. Qualifications And Disqualification. Duties. Vacation, Resignation And Removal, Company Meetings Kinds, Quorum, Voting. Resolution, Minutes.	25
IV	Majority Powers And Minority Rights: Protection Of Minority Rights: Prevention Of Oppression And Management. Mismanagement. Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	21
Suggested Readings:		
<ol style="list-style-type: none"> 1. Kapoor GK A Dhamija Sanjay, Company Law Comprehensive Textbook On Companies Act 2013, Taxmann Publication 2. Singh Avatar. Company Law, Delhi India Eastern Book Company Bharat Law House 3. Gupta Company Adhinyam, Sahitya Bhawan Publication (Hindi and English), Agra 4. Maheshwari SN And SK Maheshwari, A Manual Of Business Law. 2nd Edition Himalaya Publishing House. 		
Note: Latest edition of the test books should be used.		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: B.Com.	Year: Second	Semester: Third
Name of Faculty: Dr. Parul Rastogi		
Course Title: Cost Accounting	Credits: 6	
Course Code: C010302T	Core Compulsory/Elective Compulsory	
Max. Marks: 25+75	Theory	
Course Outcome:		
<ul style="list-style-type: none">• Understand the basic concepts of cost accounting, its relevance, use of the concepts of cost in costing and pricing of products and activities and analysis of costs for decision making.• Apply inventory management tools and techniques for effective inventory control and review of financial analysis of inventory management and control.• Understand the need of labour cost control, various components of labour cost, labour turnover ratios and various incentive schemes.• Prepare cost estimates for allocation and apportionment of overheads, calculate cost of products/services using overhead absorption rates to trace indirect costs to cost centres and use of cost information for decision making.• Apply traditional and contemporary approaches to product costing in unit, job, contract process and operating (transport) costing environments.		
Unit	Topics	No. of Lectures: 90
I	Introduction: Nature, Scope and Advantages of Cost Accounting. Introduction of Cost Accounting Standard in India. Installation of Costing System, Difference between Cost and Financial Accounting. Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels Inventory Control Techniques. Methods of Pricing Material Issues.	20
II	Labour: Meaning and Components of Labour Cost. Concept. Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection. Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing: Preparation of Cost Sheet and Tender Price: Preparation of Reconciliation Statement.	30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product: Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Suggested Readings:

1. Jain S.P. and Narang K.L: Cost Accounting: Kalyani New Delhi.
2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; SultanChand, New Delhi. (Hindi and English)
3. Tulsian P.C; Practical Costing: Vikas. New Delhi.
4. Garg A. K.: Cost Accounting: An Analytical Study, Swati Publication, Meerut.
5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis:Prentice-Hall of India, New Delhi

Note: **Latest edition of the test books should be used.**

Continuous Evaluation Methods: Test and Presentation



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: B.Com.	Year: Second	Semester: Third
Name of Faculty: Dr. Rima Mittal		
Course Title: Business Regulatory Framework	Credits: 6	
Course Code: C010303T	Core Compulsory/Elective Compulsory	
Max. Marks: 25+75	Theory	
Course Outcome: <ul style="list-style-type: none">• Develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business.• Interpret the contract formation and their importance while making agreement.• Recognize the rights of buyer and seller, conditions & warranties, passing of property rules and interpret and illustrate the contract during the formation of partnership.		
Unit	Topics	No. of Lectures: 90
I	Indian Contract Act, 1872: Definition & Nature of Contract. Classification Offer & Acceptance: Capacity of Parties: Free Consent; Consideration: Legality of Objects	20
II	Void Agreements; Performance of Contracts; Discharge of Contract Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract Special Contracts: Indemnity & Guarantee; Bailment & Pledge: Contractor Agency.	20
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions Warranties: Transfer of Ownership; Performance of the Contract Remedial Measures; Auction able Claims.	30
IV	A. The Consumer Protection Act 2019, Main Provisions B. The Limited Liability Partnership Act, 2008-Main Provisions C. The U.P Shops and Commercial Establishment Act – Main Provisions	20
Suggested Readings: <ol style="list-style-type: none">1. Kuchal M.C: Business Law: Vikas Publishing House, New Delhi.2. Chandha P.R: Business Law; Galgotias, New Delhi.3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act: S.C.Sarkar & Sons Pvt. Ltd., Kolkata,5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill. Note: Latest edition of the test books should be used.		
Continuous Evaluation Methods: Test and Presentation		

Head of the Commerce Dept.
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: B.Com.	Year: Second	Semester: Third
Name of Faculty: Dr. Anjali Goel		
Course Title: Inventory Management	Credits: 6	
Course Code: C010304T	Core Compulsory/Elective Compulsory	
Max. Marks: 25+75	Theory	
Course Outcome:		
•		
Unit	Topics	No. of Lectures: 90
I	Inventory Management: Concept, meaning, Inventory Management Process, Why Inventory management is important? Principles of Inventory Management. How to improve inventory management, perpetual inventory system & Periodic Inventory System, inventory costs, Role of Inventory Management, Methods of Inventory Management. Benefits of good Inventory Management.	22
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory. Planning and controlling Inventory levels, Effects of excess inventory on business. Product Classification. Product Coding, Lead Time. Replenishment Methods. Provisions of Accounting standard-2 (As-2) for valuation of Inventories.	26
III	Accounting for material Losses & Obsolescence: Material Losses- Waste, Scrap, Spoilage, Defective work, Rejections. Obsolescence: Meaning, Reasons, Disposal of obsolete and scrap items, Control of obsolescence and scrap.	18
IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory Techniques of Inventory Control EOQ, ROP, ABC, VED, IT, Determination of Inventory levels, Impact of Inventory Inaccuracy.	24
Suggested Readings:		
<ol style="list-style-type: none"> 1. Muller M. Essentials of Inventory Management, AMACON. 2. Narayan P. Inventory Management, Excel Books. 3. Gopalkrishnan P. Materials Management, PHI Learning Pvt. Ltd. 4. Chitale A.K. & Gupta R.C. Materials Management, PHI Learning Pvt. Ltd. 5. Chapman Stephen Introduction to Materials Management, Pearson Publishing. <p>Note: Latest edition of the test books should be used.</p>		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: M.Com.	Year: First	Semester: First
Name of Faculty: Mrs. Binny Kantiwal		
Course Title: Management concept and organizational Behavior	Credits:	
Course Code: I:1001	Core Compulsory/Elective Compulsory	
Max. Marks: 50+50	Theory	
Course Outcome:		
<ul style="list-style-type: none"> To help students to understand the conceptual framework of Management and Organisational Behaviour, Motivational Techniques, Leadership Traits and Theories. 		
Unit	Topics	No. of Lectures: 90
I	Managerial Functions: Planning-concept, significance, types; organising - concept, principles, Theories, Types of organisations, Authority, Responsibility, Power, Delegation, Decentralization, Staffing, Coordinating; Control-Nature, Process and techniques.	18
II	Organisational Behavior: Organisational behaviour concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes: Perception; Learning: Personality; Transactional Analysis.	18
III	Motivation: Process of motivation: Theories of motivation-need hierarchy theory; theory X and theory Y. Two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.	18
IV	Group Dynamics and Team Development: Group dynamics-definition and importance, Types of groups, Group formation: Group development, Group composition Group performance factors; Principle-centered approach to team development.	18
V	Leadership: Concept, Leadership styles, Theories- trait theory, Behavior theory, Fielder's contingency theory; Harsey and Blanchard's situational theory : Managerial grid; Likert's four systems of leadership.	18
Suggested Readings:		
1. Dr. C.B. Gupta		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: M.Com.	Year: First	Semester: First
Name of Faculty: Mrs. Neha Tandon		
Course Title: Direct Tax - Law and Practice	Credits:	
Course Code: I:1002	Core Compulsory/Elective Compulsory	
Max. Marks: 50+50	Theory	
Course Outcome:		
<ul style="list-style-type: none">This course aims at making students conversant with the concept of corporate tax planning and also its implications for corporate management. It also aims at the filing of ITR and taxation of international transactions and non-residents.		
Unit	Topics	No. of Lectures: 90
I	Income Tax Act, 1961 - special provisions relating to assessment of companies only.	15
II	Introduction to tax management: concept of tax planning, tax avoidance and tax evasion, tax planning for new business-tax planning with reference to location, nature and form of organization of new business.	20
III	Tax planning for financial management decisions: tax planning relating to capital structure decisions and dividend policy.	15
IV	Filing of return of Income: Types of ITRS and procedure of their filing. Return of income, compulsory filing return of income, Return of loss, provision relating to belated return, revised return etc, fee and interest to default in furnishing return of income.	20
V	Taxation of international transactions and non-residents under the Income tax act, 1961: Specific provisions relating to non residents: double taxation relief; transfer pricing and Advance rulings.	20
Suggested Readings:		
1. Dr. B.K. Agarwal and Dr. Rajiv Agarwal		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: M.Com.	Year: First	Semester: First
Name of Faculty: Dr. Parul Rastogi		
Course Title: Statistical Analysis		Credits:
Course Code: I:1003	Core Compulsory/Elective Compulsory	
Max. Marks: 50+50	Theory	
Course Outcome:		
<ul style="list-style-type: none"> To learn the tools of decision making. Forecasting, Planning and teaching the Practical Use of Statistics in Research. 		
Unit	Topics	No. of Lectures: 90
I	Probability Theory: Classical, Relative and subjective probability, Addition and Multiplication Rules, Conditional probability, Baye's Theorem, Bernoulli's Theorem and Mathematical Expectation	20
II	Theoretical Frequency Distribution: Binomial Distribution, Poisson distribution and Normal Distribution, their Characteristics and Application. Statistical Decision Theory: Decision Environment. Expected Profit Under Uncertainty, Expected Monetary Value, Risk, Decision Tree, Utility Theory.	25
III	Sampling: Large Sample: Test of Hypothesis in Variables and Attributes-Z Test Small Samples: Test of Significance in t-test, F-test, and Z-test	15
IV	Analysis of Variance: One way and Two Way Classification, Design of Experiment. Simulation: Process of Simulation. Monte Carlo Simulation, Simulation of an Inventory System.	20
V	Association of Attributes: Two Attributes Only, Chi Square Test Interpolation And Extrapolation: Binominal, Newton and Langrange's Method	20
Suggested Readings:		
1. Dr. K.C. Goel		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: M.Com.	Year: First	Semester: First
Name of Faculty: Dr. Rima Mittal		
Course Title: Financial Management		Credits:
Course Code: I:1004	Core Compulsory/Elective Compulsory	
Max. Marks: 50+50	Theory	
Course Outcome:		
<ul style="list-style-type: none">To provide expert knowledge and application of Financial Management in present business environment.		
Unit	Topics	No. of Lectures: 90
I	Introduction: Meaning. Nature, Scope and objectives of financial Management; + Finance Functions; Time Value of Money, Risk and Return.	15
II	Capital Budgeting Decisions: Nature, Importance and process of Capital Budgeting: Techniques-Pay Back Method, Discounted Pay-Back Method; ARR Method: NPV Method; IRR Method: Terminal Value Method: Capital Method, Capital Rationing and Risk Analysis in Capital Budgeting.	25
III	Cost of Capital and Financing Decisions:- Cost of Long Term Financing: Estimation of components of Cost of capital: Methods of calculating cost of Debt, Cost of Preference shares, Cost of Equity, Cost of Retained Earnings, Weighted Average Cost of Capital and Marginal Cost of capital. Theories of capital Structure, Leverage- Measurement and effects on Profit, Determinants of capital Structure.	30
IV	Working Capital Decisions: Concept of working capital; Operating cycle & cash cycles; Risk- Return trade off: Sources of short term Finance: Working capital Estimation.	15
V	Dividend Decisions : Issues in dividend decisions, Walter's valuation Model. Gordon's Growth Model, Capital Asset Pricing Model, Modigliani and Miller Theory, Cash and stock dividends, Dividend Policy and Determinants of dividend.	15
Suggested Readings:		
1. Dr. K.G. Gupta		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: M.Com.	Year: Second	Semester: Third
Name of Faculty: Mrs. Neha Tandon		
Course Title: Operations Research		Credits:
Course Code: I:3001		Core Compulsory/Elective Compulsory
Max. Marks: 50+50		Theory
Course Outcome: <ul style="list-style-type: none">The students should know the Applicability and use of Operations Research in diverse field. The need for Operation Research in making effective decisions and to classify models frequently used in Operations Research.		
Unit	Topics	No. of Lectures: 90
I	Introduction: Meaning and Importance of Operations Reserch, Production Planning and Control. Learning Curve theory: Learning Curve Ratio, Learning Coefficient, Learning Curve Equation, Learning Curve Application.	25
II	Linear Programming I: Mathematical Formulation of the Problem, Graphic Solution, Simplex Method-Maximization and Minimization.	10
III	Linear Programming II: Transportation Problem: Initial Solution, North West Corner Rule, Least Cost Method, Vogel's Approximation Method, Optimality Test, Degeneracy, unbalanced Problems.	15
IV	Assignment Problem: Assisgnment Algorithm. Unbalanced Assignment Problem, Maximization Problems. Queuing Theory: Introduction, Benefits, Single Channel Queuing Model.	20
V	Job Sequencing: Introduction, Solution of Sequencing Problem, Johnsan's Algorithm of scheduling n-Jobs on two machines.	20
Suggested Readings: <ol style="list-style-type: none">Dr. A.K. Garg		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: M.Com.	Year: Second	Semester: Third
Name of Faculty: Mrs. Vatsala Oberoi		
Course Title: Research Methodology		Credits:
Course Code: I:3002	Core Compulsory/Elective Compulsory	
Max. Marks: 50+50	Theory	
Course Outcome:		
<ul style="list-style-type: none"> To make the student aware of the methodology of research. 		
Unit	Topics	No. of Lectures: 90
I	Understanding Research: Definition, Meaning, Characteristics, Objective and Motivation Research, Types of Research, Research in Decision Making, Role of Research in Various Areas, Limitations of Research.	18
II	Scientific Methods of Research: Definition, Characteristic and Basis of Scientific Method, Basis of Scientific Method, Components of Scientific Approach, Bias and Prejudice in Scientific Research.	18
III	Formulating Research Problem and Hypothesis: Research Process/ Planning Process, Research Problem-Need of Defining, Points to Ponder on Research Problem. Time and Space of Co-ordination, Environment Conditions, Hypothesis Testing. Research Design.	18
IV	Methods of Research: Interview-Definition, Meaning, Type, Advantage and Limitation; Questionnaire-Meaning Purpose, Types, Formulation, Advantage and Disadvantage; Survey- Definitions, Meaning, objective, Characteristics, types, planning. limitation and advantages; Experiment -Meaning, objective, Advantage and Disadvantage; Basic Principles of Experimentation, Experimental Designs.	18
V	Scaling and Attitudes Measurement Techniques: Attitudes, Attributes and Beliefs, Attitudes Measurement, Scaling Techniques, Types of Scales, Selection of an Approximate Scale, Limitations of Attitudes Measurement Scales. Data Presentation Processing and Analysis: Editing, Coding, Classification, Tabulation. Analysis and Interpretation of Data.	18
Suggested Readings:		
1. C.R. Kothari		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: M.Com.	Year: Second	Semester: Third
Name of Faculty: Dr. Anjali Goel		
Course Title: Strategic Management		Credits:
Course Code: I:3003		Core Compulsory/Elective Compulsory
Max. Marks: 50+50		Theory
Course Outcome:		
<ul style="list-style-type: none"> • To enhance decision making abilities of students with situation of a dynamic business environment. 		
Unit	Topics	No. of Lectures: 90
I	Introduction to strategic Management Introduction, Concept, Importance & Nature of Strategic Management, Strategic Evaluation and Control Process. Strategic Planning Process. Issue in Strategic Evaluation and Control Process. Issue in Strategic Decision- Making Strategic Management in Different Functions of Management. Organization's Vision and Mission, Goals and objective, Value & Ethics. Data Vs. Information.	20
II	Corporate Level Strategies :Concept and Significance. Strategy vs. synergy. Strategic levels in Organization. Need and types: Stability strategies, Diversification strategies, Retrenchment strategies, Turnaround strategies. Divestment strategies, Business level strategies.	20
III	Functional Strategies: Need & Types of Functional Strategy- Human Resource Strategy, Marketing Strategy, Production Strategy, R & D Strategy, Strategic Alliance. Mergers & Acquisitions.	15
IV	Environmental Scanning and Appraisal Internal and External Environment, Environmental Scanning. Environmental Analysis, Environmental Appraisal. Strategic Choices & Implementations,	15
V	Model for Strategic Analysis : Mc Kinsey 7s Model, The Emerging Theory of Manufacturing, Michael Porter's Model for Industry Analysis, Value Chain Approach, BCG Matrix, GE Model, PIMS Model, SWOT Analysis.	20
Suggested Readings:		
1. C.N. Sontaki		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut

Curriculum Teaching Plan

Department of Commerce

Programme: M.Com.	Year: Second	Semester: Third
Name of Faculty: Mrs. Vatsala Oberoi		
Course Title: Project based Viva Voce	Credits:	
Course Code: I:3004	Core Compulsory/Elective Compulsory	
Max. Marks: 50+50	Theory	
Course Outcome: <ul style="list-style-type: none">To enhance decision making abilities of students with situation of a dynamic business environment.		
Unit	Topics	No. of Lectures: 90
*	Students will select a topic of his/her choice to prepare a project report which will be submitted by the student to the Department/College before III rd semester examination. This project report in to be evaluated by a board of examiners appointed by the University, consisting of one internal and one external examiner. The bound of examiners will conduct the Viva-Voce examination based on the project report of the student	-
Suggested Readings:		
Continuous Evaluation Methods: Test and Presentation		



Head of the Commerce Deptt
R. G. (PG) College
Meerut