

**Department of Commerce, GGC Sec-52 , Gurugram**

**Class: B. Com 1st Sem**

**Nomenclature of the Paper: Business Environment**

**Lesson Plan: from Aug 2025 to Nov 2025 ( Last 3 days of week)**

**Dr. Shubhra Jain**

<b>Aug 2025</b>	<p><b>Topic to be Covered</b></p> <ul style="list-style-type: none"><li>● Business Environment: Concept, components, importance and significance.</li><li>● Environmental analysis: Techniques, approaches, benefits/importance.</li><li>● Environmental forecasting: Techniques, benefits and limitations.</li><li>● Economic systems: capitalism, socialism and mixed economy.</li><li>● Basic nature of Indian economy. Social Responsibility of Business: Concept, need, limitations, S R of business towards different interest groups</li></ul>
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<p><b>Sep 2025</b></p>	<p><b>Topic to be Covered</b></p> <ul style="list-style-type: none"> <li>● Economic policy of India: Meaning, need, main division, advantages, limitations, achievement and shortcomings</li> <li>● New Industrial policy of 1991: Features, limitations and suggestions.</li> <li>● Manufacturing policy of India: Features, objectives ,limitations and suggestions.</li> <li>● Industrial Licensing policy: Meaning , features and Importance</li> </ul>
<p><b>Oct 2025</b></p>	<p><b>Topic to be Covered</b></p> <ul style="list-style-type: none"> <li>● Foreign Trade : Development and regulation of foreign trade; foreign trade policy; export promotion; organizational set up; production assistance; marketing assistance; EPZs, EOUs, TPs and SEZs; export houses and trading houses.</li> <li>● Foreign Investment: Meaning, significance, types and growth of foreign investment; Cross-border M&amp;As.</li> <li>● Foreign Investment in India; Foreign investment by Indian companies. Case study</li> <li>● Multinational corporations: Meaning, organizational models, dominance, role, merits and demerits.</li> <li>● Assignments</li> </ul>

Nov 2025	<p><b>Topic to be Covered</b></p> <ul style="list-style-type: none"> <li>● World Trade Organization: Meaning, objective, functions, organization structure, Importance. Test</li> <li>● International Monetary Fund : Meaning, objective, functions, success and failure of IMF. Group Discussions</li> <li>● World Bank: Establishment, objectives, members, functions, failure of World Bank.</li> </ul> <p>Revision</p>
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**Head of Department**

**Signature of Teacher**

**Course Outcomes: After completion of the course, learners will be able to:**

<b>CO1</b>	<p>Students will understand the concept and components of the business environment, including different factors, and analyze their significance in decision-making. They will learn to conduct environmental analysis using different techniques , apply forecasting methods, and grasp the benefits and limitations of these tools.</p> <p>Additionally, they will differentiate between different economic systems, understand the basic nature of the Indian economy, and also evaluate the social responsibility of businesses toward various stakeholders</p>
<b>CO2</b>	<p>Students will understand the meaning, need, and structure of India's economic, industrial, and manufacturing policies and its role in shaping the business environment in India.</p>

<b>CO3</b>	Students will understand the development and regulation of foreign trade in India, focusing on export promotion policies, organizational structures like EPZs and SEZs, and the significance of foreign investment. They will analyze the growth and types of foreign investments, including cross-border mergers and acquisitions, and examine the role of multinational corporations in global and Indian economies, evaluating their merits and demerits
<b>CO4</b>	Students will understand the objectives, functions, and structure of the WTO, IMF, and World Bank. They will assess the importance of these institutions in global trade and financial stability, analyzing their successes and limitations in promoting international economic development.

**Class: B. Com 3rd Sem**

**Nomenclature of the Paper: Quantitative Techniques for Business -II**

**Lesson Plan: from Aug 2025 to Nov 2025 ( Last 3 days of week)**

**Dr. Shubhra Jain**

<b>Aug 2025</b>	<p><b>Topic to be Covered</b></p> <p><b>Index Numbers</b>-Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices with numerical problems</p>
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<p><b>Sep 2025</b></p>	<p><b>Topic to be Covered</b></p> <p><b>Index Numbers : Continued.....</b></p> <p><b>Time Series Analysis</b>-Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and fitting of linear trend line using principle of least squares with numerical problems</p> <p>Assignment</p>
<p><b>Oct 2025</b></p>	<p><b>Topic to be Covered</b></p> <p><b>Probability Distribution</b>-Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters with numerical problems</p> <p>Diwali break</p>
<p><b>Nov 2025</b></p>	<p><b>Topic to be Covered</b></p> <p><b>Linear Programming</b>-Formulation and assumptions of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints</p> <p>Revision</p>

**Head of Department**

**Signature of Teacher**

**Course Outcomes: After completion of the course, learners will be able to:**

<b>CO1</b>	Understand the basic mathematical formulation of business problems under given constraints and arrive at an optimum solution
<b>CO2</b>	Apply the appropriate statistical tools to time-based data to gather better insights for business decision-making
<b>CO3</b>	Analyze the time-based data using the correct statistical tools and make predictions for future.
<b>CO4</b>	Evaluate the likelihood of occurrence of various outcomes under uncertain business situations, using statistical tools.

**LESSON PLAN( 16 July 2025 to 10 December 2025)**

**SUBJECT: Accounting for Management**

**TEACHER: Sakshi Kuchhal**

**CLASS: B.Com III SEM 5**

<b>July and August</b>
Unit – I Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost- Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
<b>September</b>
Unit – II Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis. <b>Assignment 1</b> <b>Class Test 1</b>
<b>October</b>
Unit – III Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning

<b>November</b>
Unit – IV Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing. <b>Assignment 2</b> <b>Class Test 2</b>
<b>December</b>
Revision

**LESSON PLAN( 16 July 2025 to 10 December 2025)**

**SUBJECT: WORKING CAPITAL MANAGEMENT**

**TEACHER: Sakshi Kuchhal**

**CLASS: B.Com II SEM 3**

<b>July and August</b>
Unit I : Introduction- Working Capital Meaning, Importance, components, Factors Influencing working capital requirements, Role of finance manager in working capital, Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance.
<b>September</b>
Unit II: Cash Management- Importance, Factors influencing Cash Balance, Determining Optimum Cash Balance , Cash Budgeting, Controlling and Monitoring Collection and disbursements. <b>Assignment 1</b> <b>Class Test 1</b>
<b>October</b>
Unit III: Receivables Management- Credit Policy Variables, Credit Standards, Credit period, Cash discount and Collection efforts, Credit evaluation, Control of receivables.
<b>November</b>
Unit IV: Inventory Management- Need for Inventories and Importance of its Management, Techniques for managing Inventory, Economic Order Quantity (EOQ), Stock level, Analysis of Investment in inventory, Selective Inventory Control - ABC, VED and FSN Analysis. <b>Assignment 2</b> <b>Class Test 2</b>
<b>December</b>
Revision

<b>Name of the Assistant Professor: Dr Reetika Bhardwaj</b>	
<b>Class: M.Com (Pass)</b>	<b>Sem- Ist Sem</b>
<b>Code: 241/COM/DS104C</b>	
<b>Name of Subject: Strategic Human Resource Management</b>	

<b>Month</b>	<b>Topics/ Chapters</b>
<b>AUGUST</b>	Unit 1: Concept of Strategy – defining strategy, characteristics and approaches to strategic decision making, Strategic management process; Developing a strategic vision, mission and setting objectives, Group Discussion.
<b>SEPTEMBER</b>	Unit 2: Environmental appraisal – concept and components of environment; Analyzing the external (general and industry) environment; Organizational appraisal; Dynamics of internal environment, methods and techniques of organizational appraisal, Class Test.
<b>OCTOBER</b>	Unit 3: Generic Strategy Alternatives – stability, expansion, retrenchment and combination strategies; variations strategy – Internal and external alternatives, related and unrelated alternatives, horizontal and vertical alternatives; International level strategic alternatives; Strategic choice-choice process, choice techniques, managerial factors, Game based activity related to subject, Assignment
<b>NOVEMBER</b>	Unit 4: Strategy implementation – the challenges of change and organizational learning; Strategy and structural decisions; Behavioural issues in implementation; Operational decisions in implementation; Strategic evaluation and control – need, process and techniques, Presentations, Class Test, Revision.

<b>Name of the Teacher: Reena Kumari</b>	
<b>Class:</b>	<b>B.com 1ST sem</b>
<b>Section: A,B</b>	
<b>Name of Subject: Business Organisation and Management</b>	
<b>Month</b>	<b>Topics/ Chapters</b>
<b>AUGUST</b>	Business- Concept, Objectives, nature and Spectrum of business activities. Process of setting up of business enterprise, forms of business enterprise: Public, Private and joint sector. Functional aspects of Business: starting and operating small venturing enterprise operations, business size and location decisions. Lay Out: Mass production and mass customization.
<b>SEPTEMBER</b>	Management: Meaning, Concept, Importance and its Objectives. Management Process and its various functions (Planning, Organising, Staffing, Directing and Controlling).Assignment.

OCTOBER	Management: Development of Management thoughts - Classical Approach, Neo Classical Approach and Modern Approach Managing functional areas of businesses Marketing, Product and pricing decisions, Distribution and promotional decisions.Test.
NOVEMBER	Financial management and securities markets, risk management, HR strategies for domestic and global businesses. Revision.