

Lesson Plan for Banking and Insurance (B23-COM-303) for B.Com-3rd Sem

(Session 2025-26)

Month	Topics to be covered
July, 2025	Banking: Concept, features, functions, importance and principles of banking; Evolution of Banking in India;
August, 2025	Classification of Banks; Credit creation; Banking Regulation Act 1949; Major Provisions, Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve bank of India-Functions, control of credit by RBI, power of RBI; Recent Trends in Indian Banking system
September, 2025	Insurance: Concept, need and principles of Insurance; Insurance and economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance
October, 2025	Fire Insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine Insurance Policy and claims settlement procedures;
November, 2025	Accident and Motor Insurance: Policy and claims settlement procedures, Revision

Lesson Plan for Human Resource Development (M24-COM-307) for M.Com-3rd Sem
(Session 2025-26)

Month	Topics to be covered
July, 2025	Human Resource Development: Concept and Evolution, Relationship between HRD and HRM; HRD Process and Framework; Assessing HRD Needs,
August, 2025	Designing Training and Development Programme, Implementation of Programme and Evolution; Strategic Interventions in HRD, HRD Functions, Role and Competencies of HRD Professionals, Emerging trends and Challenges in HRD
September, 2025	HRD Activities: Employee Development Activities, Leadership Development, Action Learning, Assessment and Development Centers; HRD Culture and Climate, Elements of HRD Climate, Determinant Needs and Role of Trade Unions, Employee Socialization and Orientation: Concept, Categories and Content of Learning in Socialization, Realistic Job Review, Career Management and Development; HRD Audit, Knowledge Management: Concept, Process, Tools and Barriers to Knowledge Management; Learning and HRD: Concept, Principles, Process and Theories of Learning,
October, 2025	Learning Styles and Strategies; Role Analysis, Simulations, T-Groups and Transactional Analysis, HRD in organization: Organization Health and Organizational Climate; Management Development;
November, 2025	Employee Counselling and Wellness Services, Assessing the Impact of HRD Programs and Applications, Organizational Resources, Revision

Lesson Plan for Service Marketing (M24-COM-305) for M.Com-3rd Sem (Session 2025-26)

Month	Topics to be covered
July, 2025	Services Marketing: Concept, characteristics, and classification; Buying process for services;
August, 2025	Customer expectations of services; Customer perception of services; Marketing Mix in Services. Service Quality: Concept, dimensions and models. Relationship Marketing: Meaning and goals; Service market segmentation and targeting; Customer retention strategies.
September, 2025	Service Development: Steps in service development; Service blueprinting; Approaches to service delivery; Customers feedback and service recovery; Physical environment of services. Communication and Promotion of Services: Main problems, objectives, Communication mix and strategies. Pricing of Services: Characteristics, approaches and pricing strategies;
October, 2025	Distribution of Services: Channels, key intermediaries, strategies for effective service delivery. Managing Service Employees: Importance and roles of contact personnel; Managing service delivery employees;
November, 2025	Managing Customers and strategies for enhancing customer participation; Customer protection and ethics in services and Revision

Lesson Plan for Cost Accounting (B23-COM-501) for B.Com-5th Sem

(Session 2025-26)

Month	Topics to be covered
July, 2025	Cost Accounting: nature, scope, principles, functions methods and techniques; advantages and limitations;
August, 2025	Installation of costing system; Role of cost accountant; Elements of Cost; Cost concepts and classification, Accounting for Material and Labour: Material planning and purchasing; Storage and issue of material; Material Control: Concept, objectives and techniques; Treatment of material losses; Labour cost: Composition and control procedure; Concept and treatment of labour turnover; Idle time; Overtime and fringe benefits; Methods of wage payment: Time and piece rate; Incentive schemes;
September, 2025	Overheads: concept, classification, allocation, apportionment and absorption of overheads; under and over absorption of overheads: Unit costing; Job and batch costing, Service costing (Transport);
October, 2025	Methods of Costing: Contract costing, Process costing (process losses, joint and by-products,
November, 2025	Cost control and cost reduction, Revision