

Lesson Plan for Even Semester (Academic Year 2025-26)

**Class: M.Com-II (4th Semester)**

**Course Code: M24-COM-405**

**Subject: Sales Management**

January 2026	Sales management: Concept, objectives and functions; Sales manager: Types, qualities and responsibilities; Fundamentals of selling; salesmanship; Selling process; Sales planning: Process, types and limitations; Sales forecasting: Objectives, procedure, methods and limitations.
February 2026	Sales quotas: Objectives, types, determinants and methods for setting sales quotas; Sales territories: Need, determinants, principles, and procedure for establishing sales territories; Sales budget: Types, essentials, process and approaches to sales budget formulation; Sales organization: Significance and functions, setting up a sales organization, factors affecting and pre requisites of ideal sales organization.
March 2026	Sales Force management: Recruitment. selection, placement; Compensation: Factors determining remuneration to salesmen, designing compensation plan: Sales meetings and sales contests.
April 2026	Sales training: Objectives. principles, types and methods; Development and induction of sales force: Methods of motivating sales force; Evaluating performance of sales force: Promotion policies; Controlling sales personnel: Sales audit: Sales records and reporting system; Ethical issues in Sales management.

*Ravi*

**Lesson Plan for Even Semester (Academic Year 2025-26)**

**Class: M.Com-I (2nd Semester)**

**Course Code: M24-COM-207**

**Subject: Advertising and Personal Sales**

January 2026	Advertising: Concept, Nature And Importance; Advertising and Communication; Types Of Advertising; Advertising Management Process; Social And Economic Aspects Of Advertising; Advertising Objectives And Budget; AIDA Model
February 2026	Copy development and testing: Determining advertising message and copy headlines, body, copy logo, illustration, creative styles and advertising appeals; Media planning: Print, broadcasting and other media; Media selection and scheduling; Advertising agency and client relationship; Evaluating advertising effectiveness - pre and post-tests
March 2026	Sales force management: Recruitment. selection, placement; Compensation: Factors determining remuneration to salesmen, designing compensation plan: Sales meetings and sales contests
April 2026	Sales training: Objectives. principles, types and methods; Development and induction of sales force: Methods of motivating sales force; Evaluating performance of sales force: Promotion policies; Controlling sales personnel: Sales audit: Sales records and reporting system; Ethical issues in Sales management.

*Soni*

**Lesson Plan for Even Semester (Academic Year 2025-26)**

**Class: B.Com-II (4th Semester)**

**Course Code: B23-VOC-227**

**Subject: Marketing Communication**

January 2026	Marketing Communication: Concept, nature, importance and types of communication; barriers in communication; Communication process and models; Applications of the communication process in marketing
February 2026	Planning for marketing communication: Concept of marketing promotion, Determinants and strategies for effective marketing communication; Establishing marketing communication objectives; DAGMAR approach; Budgeting for marketing communication: Factors affecting determination of marketing communication budget
March 2026	Marketing communication tools: Concept of personal selling-methods and process; Advertising: types, media, and media selection, Role of advertising agencies; Sales promotion and its elements; Publicity and public relations
April 2026	Recent trends in marketing communication: Event sponsorships; The emergence of digital communication, use of digital media technologies; Online and social media platforms; Influencer Marketing; Mobile marketing program; Creating and handling digital word of mouth and buzz monitoring

*Sant*

Lesson Plan for Even Semester (Academic Year 2025-26)

Class: B.Com-III (6th Semester)

Course Code: B23-COM-601

Subject: Management Accounting

January 2026	Management Accounting: Concept, nature, scope, functions, techniques and role in decision-making; Comparison between financial accounting, Cost Accounting and Management Accounting; Analysis of Financial Statements: Concept, objectives and types of financial statements analysis; Techniques of Analysis: Comparative Financial Statements, Common size statements, trend analysis
February 2026	Ratio analysis: Liquidity, solvency, profitability and turnover, Fund Flow and cash flow statements: Need, objectives, and methods of preparation
March 2026	Budgeting: Concept, objectives, merits and limitations; Essentials of Budget administration; Types of Budgets: Functional budgets, Fixed and flexible budgets; Standard costing: Concept of standard cost and standard costing, advantages, limitations and applications; Variance Analysis: Concept, material and labour
April 2026	Absorption versus variable costing: Concept, important terms, distinctive features and income determination; Cost-Volume-Profit Analysis, Break even analysis, Angle of incidence, margin of safety, determination of cost indifference point, Responsibility Accounting: Concept, significance, types of responsibility centres; Divisional performance management: Financial and non-financial measures; transfer pricing; Management reporting: Concept, needs types and essentials of good report

*Soni*