

Lesson Plan for M.Com III Semester (2025 – 2026)

Operations Research

July – August 2025:

Operations Research: Meaning, Significance and Scope;

Linear Programming: Introduction, Application areas of Linear Programming; Problem formulation; Duality in Linear Programming;

Assignment Problems: Mathematical models, Solution Models.

September 2025:

Transportation Problems: Introduction, Transportation model, North West Corner method (NWCM), Row and Column Minima, Optimality Test – Stepping Stone and MODI method

Queuing Theory: Structure of a Queuing System, Performance Measures of a Queuing System, Probability Distributions in Queuing Systems.

October 2025:

Game Theory: Introduction, Two Persons Zero Sum Games, Pure & Mixed Strategies, Saddle Point, Rules of Dominance;

Replacement Theory: With and without time value of money, Individual & Group Replacement Policy, Staffing and Equipment Renewal Problem.

November 2025:

CPM and PERT: Introduction, Network Components and Precedence Relationships.

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Quantitative Methods

July – August 2025:

Quantitative Techniques – Meaning, Scope, and Importance in Business and Economics. Inferential and Descriptive Statistics. Measures of Central Tendency – Mean, Median, and Mode.

Measures of Dispersion – Range, Mean Deviation, Standard Deviation, and Coefficient of Variation

September 2025:

Fund Flow Statement: Meaning, objectives, limitations, and accounting procedure.

Cash Flow Statement: Meaning, objectives, limitations, and accounting procedure.

October 2025:

Marginal Costing: Meaning, advantages, marginal costing, and absorption costing.

Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor, Break-Even Chart, and its types

November 2025:

Capital Budgeting: Meaning, nature, need, importance, appraisal methods, and Capital Rationing.

Standard Costing: Meaning, advantages, limitations, applications, setting of standards, variance analysis including material variance, labour variance, and overhead variance.

Lesson Plan for M.Com 1st Semester (2025 – 2026)

Accounting for Managerial Decision

July – August 2025:

Management Accounting: Evolution, meaning, objectives, nature, scope, functions, techniques, and limitations.

Financial Statements: Forms of financial statements, uses, nature, importance, limitations, approaches, and tools of analysis.

Ratio Analysis: Meaning, objectives, limitations, and types of ratios.

September 2025:

Fund Flow Statement: Meaning, objectives, limitations, and accounting procedure.

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October 2025:

Marginal Costing: Meaning, advantages, marginal costing, and absorption costing.

Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor, Break-Even Chart, and its types.

November 2025:

Capital Budgeting: Meaning, nature, need, importance, appraisal methods, and Capital Rationing.

Standard Costing: Meaning, advantages, limitations, applications, setting of standards, variance analysis including material variance, labour variance, and overhead variance

Lesson Plan for M.Com 1st Semester (2025 – 2026)

Business Research Methodology

July – August 2025:

Introduction to Business Research: Defining Research; Types of Research - Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and Definition; Process of Problem Identification; Developing a Research Proposal; Formulation of the Research Hypotheses.

September 2025:

Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental, and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies. Concept and Classification of Experimental Designs; Validity in Experimentation; Factors Affecting Internal Validity of Experiment; Factors Affecting External Validity of Experiment. Methods to Control Extraneous Variables and Environments of Conducting Experiments.

October 2025:

Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary Data Sources and Usage; Online Data Sources; Qualitative Method of Data Collection: Observation Method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary Data Collection Methods - Questioning Techniques, Online Surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs Census; Sample Frame and Sampling Unit; Sampling Design.

November 2025:

Report Writing: Meaning, Functions and Types of Research Report; Steps of Planning Report Writing; Research Report Structure; Principles of Writing; Guidelines for Effective Documentation; Writing and Typing the Report; Research Briefings: Oral Presentation; Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.

Roopam

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