

**Govt. College, Aharwala (Bilaspur)**  
**Lesson Plan (2025-26) [Odd Semester]**

Name- Mehak Singla

Class- M.Com (Semester I)

Subject- Retailing

Week	Topic
Week 1	Retailing: Concept, Nature, Scope, Importance; Growth of Retail in India
Week 2	Types and Formats of Retailing: Store-based and Non-store
Week 3	Retail Location Planning – Concepts and Factors
Week 4	Layout Planning, Store Design and Visual Merchandising
Week 5	Store Operations Management
Week 6	Human Resource Management in Retailing: Recruitment, Training, Motivation
Week 7	Retail Marketing and Merchandising
Week 8	Retail Pricing Strategies: Determinants, Mark-ups, Mark-downs
Week 9	Customer Service and CRM in Retailing
Week 10	Mid-Term Assignment / Test
Week 11	Legal and Ethical Issues in Retailing
Week 12	International Retailing
Week 13	Emerging Trends in Indian Retailing
Week 14	Diwali Vacations
Week 15	Case Studies on Indian Retail Formats
Week 16	Practical Exposure: Visit to Retail Store / Online Retail Analysis
Week 17	Revision and Queries
Week 18	Final Test / Assessment

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**Lesson Plan(2025-26) [Odd Semester]**

Name- Mehak Singla

Class- M.Com (Semester I)

Subject- Strategic Management

Week	Topic
Week 1	Strategic Management: Concept, Nature, Significance; Levels of Strategy
Week 2	Strategic Intent: Vision, Mission, Objectives
Week 3	Strategic Management Process
Week 4	Environmental Appraisal: External Environment Analysis
Week 5	Organisational Appraisal: SWOT, Value Chain, Benchmarking
Week 6	Strategy Formulation: Strategic Alternatives & Generic Strategies
Week 7	Strategic Choice: Evaluation & Selection
Week 8	Strategic Implementation: Structure, Culture & Leadership Issues
Week 9	Mid-Term Assignment / Test
Week 10	Strategic Change Management: Resistance & Change Agents
Week 11	Strategic Evaluation and Control: Techniques & Feedback
Week 12	Strategy in Global Context
Week 13	Emerging Issues in Strategic Management
Week 14	Diwali Vacations
Week 15	Case Studies on Indian Companies' Strategies
Week 16	Presentations by Students
Week 17	Revision and Queries
Week 18	Final Test / Assessment

**Govt. College, Aharwala (Bilaspur)**  
**Lesson Plan(2025-26) [Odd Semester]**

Name- Mehak Singla

Class- M.Com (Semester III)

Subject- Financial Analysis and Reporting

Week	Topic
Week 1	Financial Analysis: Concept, Objectives, Types
Week 2	Financial Statements – Structure & Limitations
Week 3	Techniques of Financial Analysis: Horizontal, Vertical & Trend Analysis
Week 4	Ratio Analysis – Liquidity, Solvency, Profitability, Turnover
Week 5	Fund Flow and Cash Flow Analysis
Week 6	Break-even Analysis and Cost–Volume–Profit Analysis
Week 7	Financial Reporting Framework: Indian GAAP, Ind AS, IFRS Overview
Week 8	Segment and Interim Reporting; Corporate Disclosure Practices
Week 9	Mid-Term Assignment / Test
Week 10	Value Added Statements, EVA, MVA
Week 11	Social and Environmental Accounting / Reporting
Week 12	Integrated and Sustainability Reporting
Week 13	Case Studies on Financial Statement Analysis
Week 14	Diwali Vacations
Week 15	Practical Exposure: Analysis of Annual Reports
Week 16	Presentations by Students
Week 17	Revision and Queries
Week 18	Final Test / Assessment

**Govt. College, Aharwala (Bilaspur)**  
**Lesson Plan(2025-26) [Odd Semester]**

**Name- Mehak Singla**

**Class- B.com & B.Com (CAV) 3<sup>rd</sup> Sem**

**Subject- Banking & Insurance**

<b>Week</b>	<b>Topic</b>
Week 1	Banking: Concept, features, functions, Importance
Week 2	principles of banking; Evolution of banking in India
Week 3	Continue
Week 4	Classifications of banks; Credit creation
Week 5	Banking Regulation Act 1949: Major provisions
Week 6	Continue
Week 7	Indian Banking System: Features, nationalization of commercial banks and its effects
Week 8	Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system
Week 9	Insurance: Concept, need and principles of insurance; Insurance and economic development
Week 10	Continue and Mid-term exam
Week 11	Life and general insurance: principles,
Week 12	present status & growth of life and general insurance in India
Week 13	claims settlement procedure; Regulatory Framework of Insurance
Week 14	Diwali Vacationa
Week 15	Assignments and presentations
Week 16	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures
Week 17	Accident and motor insurance: Policy and claims settlement procedures.
Week 18	Revision

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**Lesson Plan(2025-26) [Odd Semester]**

Name- Mehak Singla

Class- B.A. (Semester III)

Subject- Fundamental of Capital Market

Week	Topic
Week 1	Capital market: Need and structure; Types of capital market
Week 2	Primary and secondary market; Functions of primary and secondary market
Week 3	Financial instruments in Indian capital market
Week 4	Regulation of Indian capital market: The Securities Exchange Board of India (SEBI) – Constitution, role of SEBI in regulating primary and secondary market
Week 5	Investor protection and grievance redressal
Week 6	Stock Exchanges in India: Origin, role and functions
Week 7	Listing of Securities: Concept, merits & demerits
Week 8	Listing requirements and procedure
Week 9	Depository System in India: Role and function
Week 10	Dematerialisation of securities
Week 11	Recent trends in Indian capital market
Week 12	Written Test/Assignments
Week 13	Presentations/Queries
Week 14	Diwali Vacations
Week 15	Revision
Week 16	Final Test/Evaluation