



SMRJ Government College, Siwani (Bhiwani)
(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2025-26

Lesson Plan ***(Department of Commerce)***



Teacher: Mrs Sunena
Class: B.Com 1 year
Semester: 2nd
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Business Management
Course Code: 24UN-COM-103
Credits:
Internal Assessment Marks: 30
Practical Marks: 00

Course Outcomes: After completing this course, the learner will be able to:

- I. Gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts.**
- 2. Understand the utility and application of planning and organizing functions of management.**
- 3. Assimilate and use the concepts of delegation, decentralization and staffing in organization.**
- 4. Comprehend the concept and applications of leadership styles, and controlling practices in organizations.**

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Management: Characteristics, Significance, Process and Functions	
2	04.08.2025 – 09.08.2025	Management as Science, Art and Profession	
3	11.08.2025 – 16.08.2025	Approaches of Management	
4	18.08.2025 – 23.08.2025	Doubts and Presentation of Unit 1	
5	25.08.2025 – 30.08.2025	Planning	
6	01.09.2025 – 06.09.2025	Organizational Structure	
7	08.09.2025 – 13.09.2025	Organising, Delegation of Authority	
8	15.09.2025 – 20.09.2025	Doubts and Presentation of Unit 2	

9	22.09.2025 – 27.09.2025	Centralization and decentralization, Staffing	
10	29.09.2025 – 04.10.2025	Directing, Controlling	
11	06.10.2025 – 11.10.2025	Controlling techniques,	
12	13.10.2025 – 18.10.2025	Doubts and Presentation of Unit 3	
13	27.10.2025 – 01.11.2025	Motivation	
14	03.11.2025 – 08.11.2025	Minor Test, Assignment	
15	10.11.2025 – 15.11.2025	Leadership	
16	17.11.2025 – 22.11.2025	coordination	
17	24.11.2025 – 29.11.2025	Doubts and Presentation of Unit 4	

Recommended Books/ E resources/ LMS:

- **Basu, C, Business Organisation and Management, McGraw Hill Education.**
- **Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi. Lj Gupta, C.B.: Management:**
- **Theory and Practice, Sultan Chand & Sons, New Delhi g O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.**
- **Stephen P Robbins, David A DeCenzo, „Fundamentals of Management, Essential Concepts and Applications**
- **Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.**

Signature of the teacher concerned

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Lesson Plan
(Department of Commerce)

Teacher: Mrs Sunena
Class: M.Com 1 year
Semester: 1st
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Business Environment
Course Code: 25COM-103
Credits: 4
Internal Assessment Marks: 30
Practical Marks:

Course Outcomes: After completing this course, the learner will be able to:

CLO 1 : Understand concept and nature of Business Environment.

CLO 2: Acquaint environmental scanning and economic planning.

CLO 3: Develop an understanding of various economic and technological policies pertaining to business environment.

CLO 4: Familiarize with legal aspects of indian business environment

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Business environment: Concept, nature, importance and types of environments	
2	04.08.2025 – 09.08.2025	Changing dimensions of business environment Interaction matrix of different environment factors	
3	11.08.2025 – 16.08.2025	Organisational and Environmental scanning: Concept, objectives, process and techniques; Economic planning in India: Success and failure.	
4	18.08.2025 – 23.08.2025		
5	25.08.2025 – 30.08.2025	Economic system; Salient feature of Indian economy; Liberalisation; Privatization; Globalization	
6	01.09.2025 – 06.09.2025	Disinvestment in public sector units; NITI Ayog-concept, significance, objectives and machinery	
7	08.09.2025 – 13.09.2025	Business ethics; Corporate governance; Social responsibility of business; Social audit.	
8	15.09.2025 – 20.09.2025		
9	22.09.2025 – 27.09.2025	Industrial licensing policy; EXIM policy; Industrial sickness	

10	29.09.2025 – 04.10.2025	Development and protection of small-scale industry; Technology transfer.	
11	06.10.2025 – 11.10.2025	Fiscal policy; Monetary policy; Industrial policy	
12	13.10.2025 – 18.10.2025		
13	27.10.2025 – 01.11.2025	Environment (Protection) Act; Consumer Protection Act	
14	03.11.2025 – 08.11.2025	Minor Test, Assignment	
15	10.11.2025 – 15.11.2025	Competition Act	
16	17.11.2025 – 22.11.2025	Foreign Exchange Management Act	
17	24.11.2025 – 29.11.2025		

Recommended Books/ E resources/ LMS:

- **Akhileshwar Pathak: Legal Aspects of Business. New Delhi: Mc Graw Hill Education.**
- **Arya, P. P. and Tandon, B. B.: Economic Reforms in India, Deep and Deep Publishers, New Delhi.**
- **Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.**
- **Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.**
- **Economic Survey - Various Issues, Govt. of India, Ministry of Finance**

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Session: 2025-26

Lesson Plan ***(Department of Commerce)***

Teacher: Mrs Sunena
Class: B.Com 2 year
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Consumer Protection in India
Course Code: 24UN-COM-304
Credits: 03
Internal Assessment Marks: 30
Practical Marks: 00

Course Outcomes:

After completing this course, the learner will be able to:

1. Understand the consumer and consumerism.
2. Knowledge of consumer rights and responsibilities.
3. Comprehend the complaint filing procedure and legal redressal machinery.
4. Examine the remedies available under the COPA, 2019.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Concept and evolution of Consumerism, profile of consumer, Consumer dynamics.	
2	04.08.2025 – 09.08.2025	Concept of goods and services, Restrictive and Unfair trade practices, An overview of Prevention of Food Adulteration Act, overview of Competition Act, 2002.	
3	11.08.2025 – 16.08.2025	Overview of Standards of Weights and Measures Act, 1976, Overview of Essential commodities Act, 1955.	
4	18.08.2025 – 23.08.2025	Doubts and Presentation of Unit 1	
5	25.08.2025 – 30.08.2025	Drugs and Magic Remedies Act: 1954, Consumer Education and Organization	
6	01.09.2025 – 06.09.2025	Role of Media, Consumer education in India.	
7	08.09.2025 – 13.09.2025	International Consumer Organization	
8	15.09.2025 – 20.09.2025	Doubts and Presentation of Unit 2	

9	22.09.2025 – 27.09.2025	Consumer Protection Act ; 2019,	
10	29.09.2025 – 04.10.2025	Consumer Rights and Responsibilities	
11	06.10.2025 – 11.10.2025	United Nations Guidelines for Consumer Protection, comparison of the COPA, 1986 and 2019.	
12	13.10.2025 – 18.10.2025	Doubts and Presentation of Unit 3	
13	27.10.2025 – 01.11.2025	Redressal Mechanism in Consumer Protection Act, 2019.	
14	03.11.2025 – 08.11.2025	Minor Test, Assignment	Minor Test, Assignment
15	10.11.2025 – 15.11.2025	Alternative Dispute Redressal Mechanism	
16	17.11.2025 – 22.11.2025	National Consumer Helpline, Ombudsman	
17	24.11.2025 – 29.11.2025	Doubts and Presentation of Unit 4	

Recommended Books/ E resources/ LMS:

- **Consumer Protection Law & Practice: A Comprehensive Guide to Consumer Protection Law. Taxmann Publications.**
- **apoor Sheetal. (2019) Consumer Affairs and Customer Care, 2nd Edition, Galgotia Publishing Company.**
- **Rajyalaxmi Rao. Consumer is King. Universal Law Publishing Company.**
- **S.C. Mehta, Indian Consumer, Tata McGraw Hill. New Delhi**
- **The Consumer Protection Act. 1986 and 2019.**
- **V.K. Aggrawal. Consumer Protection: Law and Practice. Bharat Law House. Delhi.**

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Session: 2025-26

Lesson Plan ***(Department of Commerce)***

Teacher: Mrs Sunena
Class: M.Com 1 year
Semester: 1ST
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Organizational Behavior
Course Code: 24UN-COM-103
Credits: 4
Internal Assessment Marks: 30
Practical Marks: 00

Course Outcomes :

- To Understand conceptual framework of Organisational Behaviour.
- Understand the behavior of individuals in organizations in terms of personality, learning, attitude, Values and perception.
- Interpret and make use of the key concepts with regard to group behaviour and transactional analysis.
- Comprehend conflicts and change management in organizational context.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Organizational Behaviour; Concept, Nature and significance, Disciplines contributing to OB	
2	04.08.2025 – 09.08.2025	Organizational Theories and Behaviour: Classical, Neo- classical and Contemporary	
3	11.08.2025 – 16.08.2025	Organisational behaviour models; Autocratic, Custodial, Collegial model, supportive Challenges and opportunities for OB	
4	18.08.2025 – 23.08.2025		
5	25.08.2025 – 30.08.2025	Introduction; Overview and significance of individual behaviour in organizations, Personality; Concept, Determinants of personality, Major theories of personality, Key personality factors	
6	01.09.2025 – 06.09.2025	Learning; Process, Theories of learning, Conditioning, Cognitive, Social, Reinforcement learning; Attitude; Concept, Formation, Factors influencing attitude development, Attitude and OB Values.	
7	08.09.2025 – 13.09.2025	Perception; Concept, Perceptual mechanism,	

		Managerial implication of perception in organizational settings	
8	15.09.2025 – 20.09.2025		
9	22.09.2025 – 27.09.2025	Foundation of group behavior; Concept and nature of, Group dynamics; Formal and informal groups, Group cohesiveness, Transactional analysis (TA)	
10	29.09.2025 – 04.10.2025	Leadership; Concept, Leading and managing, Leadership styles, Leadership theories, Motivation; Process, Theories of motivations; Maslow's hierarchy of needs, Two-factor theory	
11	06.10.2025 – 11.10.2025	ERG theory, Expectancy theory, Communication; Communication process, Effective communication, Organisational conflict; Levels of conflict, Conflict management	
12	13.10.2025 – 18.10.2025		
13	27.10.2025 – 01.11.2025	Organisational effectiveness; Concept, Effectiveness versus efficiency, Approches to organizational effectiveness, managerial effectiveness	
14	03.11.2025 – 08.11.2025	Minor Test, Assignment	
15	10.11.2025 – 15.11.2025	Organisational change; Factors in organizational change, Planned change, Resistance to change, Change agents, Management of change	
16	17.11.2025 – 22.11.2025	Organisational development; Concept, Process and OD interventions.	
17	24.11.2025 – 29.11.2025		

Recommended Books/ E resources/ LMS:

- Aswathappa, K.: **Organizational Behaviour**, Himalaya Publishing House, New Delhi.
- Griffin R. W and Moorhead, G. **Organizations Behavior: Managing people and organizations**, Cengage Learning (South- Western).
- Luthans, Fred: **Organizational Behaviour**, McGraw-Hill, New York.
- Nahar, A., Rao PCK, Kumar, N.R.: **Organizational Behaviour**, Sultan Chand & Sons, New Delhi.
- Prasad, L.M.: **Organizational Behaviour**, Sultan Chand & Sons, New Delhi.
- Robbins & Stephen, Judge Timothy and Vohra Neharika: **Organizational Behavior**, Pearson India Education, New Delhi.
- Subba Rao, P.: **Organizational Behaviour (Text, Cases, Games)**, Himalaya Publishing House, New Delhi.

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Lesson Plan ***(Department of Commerce)***

Teacher: Mrs Sunena
Class: B.A. 1 year
Semester: 1ST
Maximum Marks: 70
End Term Exam Marks: 50

Course Type & Title: Corporate Social Responsibility
Course Code: 24UN-COM-MDC101
Credits: 2
Internal Assessment Marks: 20
Practical Marks: 00

Course Outcomes: After completing this course, the learner will be able to:

- 1. To understand the Business Ethics and to provide best practices of business ethics**
- 2. To learn the values and implement in their careers to become a good managers.**
- 3. To develop various corporate social Responsibilities and practice in their professional life.**
- 4. To Imbibe the ethical issues in corporate governance and to adhere to the ethical codes**

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Introduction: Values-Concept, types and formation of values, ethics, values and behaviour, Values of Indian Managers	
2	04.08.2025 – 09.08.2025	Ethics, development of ethics, ethical decision making and decision making process, relevance of ethics and values in business.	
3	11.08.2025 – 16.08.2025	Management of Ethics: Management process and ethics, managerial performance, ethical issues	
4	18.08.2025 – 23.08.2025		
5	25.08.2025 – 30.08.2025	Corporate Responsibility & Consumer Protection: Corporate responsibility Of Business Employees and consumers and community	
6	01.09.2025 – 06.09.2025	Corporate Governance and code of Corporate Governance	
7	08.09.2025 – 13.09.2025	Conumerism unethical issues in sales and marketing technology	
8	15.09.2025 – 20.09.2025		

9	22.09.2025 – 27.09.2025	Understanding Progress, Results & Managing Transforming: Progress and Results definition, functions of progress, transformation	
10	29.09.2025 – 04.10.2025	need for transformation, process & challenges of transformation. Understanding Success: Definitions of success, Principles for competitive success	
11	06.10.2025 – 11.10.2025	Prerequisites to create blue print for success. Successful stories of business gurus	
12	13.10.2025 – 18.10.2025		
13	27.10.2025 – 01.11.2025	Knowledge and Wisdom: Meaning of knowledge and wisdom	
14	03.11.2025 – 08.11.2025	Minor Test, Assignment	
15	10.11.2025 – 15.11.2025	Difference between knowledge and wisdom, knowledge worker versus wisdom worker	
16	17.11.2025 – 22.11.2025	concept of knowledge management and wisdom management, wisdom based management.	
17	24.11.2025 – 29.11.2025		

Recommended Books/ E resources/ LMS:

- **Kaur, Tripat, Values & Ethics in Management, Galgotia Publishers.**
- **Chakraborty, S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.**
- **LumdeNirbhay, Corporate Social Responsibility in India: A Practitioner's Perspective, Notion Press**
- **Beal D. Brent, Corporate Social Responsibility, Sage Publication, Inc.**

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Session: 2025-26

Lesson Plan
(Department of Commerce)



Teacher: Mrs Sunena
Class: B.Com 3 year
Semester: 5th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Cost Accounting -I
Course Code: 19BC-502
Credits: 4
Internal Assessment Marks: 20
Practical Marks: 00

Course Outcomes:

- Demonstrate an understanding of key terms, theories/concepts and practices within the field of cost Accounting .
- Students can enhance their knowledge in respect of Material Costing.
- Students can improve skills regarding different methods of issue of material and wages policy
- Apply the knowledge and skills of cost accounting to prepare.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Cost A/c : Meaning , features, Scope	
2	04.08.2025 – 09.08.2025	Techniques, Methods, objectives, Importance, Limitations	
3	11.08.2025 – 16.08.2025	Costing, Cost A/c, cost centre. Cost: main elements, types.	
4	18.08.2025 – 23.08.2025	Costing, Cost A/c, cost centre. Cost: main elements, types.	
5	25.08.2025 – 30.08.2025	Material Control: Meaning, objectives, purchase procedure	
6	01.09.2025 – 06.09.2025	Fixation of inventory level	
7	08.09.2025 – 13.09.2025	Methods of valuing material issue, waste of material	
8	15.09.2025 – 20.09.2025	Allocation, Apportionment	

9	22.09.2025 – 27.09.2025	Labour cost control: Importance, Methods of time keeping and time booking	
10	29.09.2025 – 04.10.2025	Treatment and control of labour turnover, idle time, overtime, time wage and piece wage	
11	06.10.2025 – 11.10.2025	Incentive wage plans: Individual and group	
12	13.10.2025 – 18.10.2025	Overhead: Basics, types	
13	27.10.2025 – 01.11.2025	Collection and classification	
14	03.11.2025 – 08.11.2025	Minor Test, Assignment	
15	10.11.2025 – 15.11.2025	Revision	
16	17.11.2025 – 22.11.2025	Test	
17	24.11.2025 – 29.11.2025	Revision	

Recommended Books/ E resources/ LMS:

- M.L. Agarwal, Dr K.L. Gupta – Cost Accounting, Sahitya Bhawan Publications, Agra.

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Teacher: Mrs. Sunena
Class: M.com 3
Semester: 3rd
Maximum: Marks: 100
End Term Exam Marks: 80

Course Type & Title: Accounting Theory and Financial Reporting
Course Code: 23MC-302
Credits: 4
Internal Assessment Marks: 20

Course Outcomes:

- At the end of the course students will be able to:
- CO1: The student will be able to know fundamentals of accounting
- CO2: The student will be able to various concepts of Income Statements.
- CO3: The student will be able to understand Contemporary Issues in Accounting and Accounting Standards
- CO4: To learn about introduction of financial reporting, concept, advantage and disadvantages also objectives.

Lesson Plan

(Department of Commerce)

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Meaning, Need, Nature, Classification, Evaluation of Accounting and Accounting Theory	
2	04.08.2025 – 09.08.2025	History of Accounting thoughts, Approaches to Accounting theory	
3	11.08.2025 – 16.08.2025	Role and uses of Accounting and Accounting Theory	
4	18.08.2025 – 23.08.2025	Concept of Income Revenues, Expenses, Gains, Losses, Assets, Liabilities and Equity	
5	25.08.2025 – 30.08.2025	Depreciation Method, Depreciation and Indian Companies Act	
6	01.09.2025 – 06.09.2025	Inventory: Inventory Coating methods, AS-2 on Valuations of Inventories	

7	08.09.2025 – 13.09.2025	Objectives, uses, purpose of financial reporting & specific purpose of report	
8	15.09.2025 – 20.09.2025	Accounting, For Changing Prices, HR Accounting	
9	22.09.2025 – 27.09.2025	Financial Engineering (A Multi-disciplinary Approach to Risk Return Management)	
10	29.09.2025 – 04.10.2025	Accounting Standards: Formation, Meaning, benefits and Management of Accounting Standards,	
11	06.10.2025 – 11.10.2025	Process of Standard Setting in India, Indian Accounting Standards	
12	13.10.2025 – 18.10.2025	Lease Accounting, Social Accounting	
13	27.10.2025 – 01.11.2025	Financial Reporting: Concept and Development of Financial Reporting (including true Blood Report, The Corporate Report, FASB Concept No. 1, Stamp Report),	
14	03.11.2025 – 08.11.2025	Unit Test and Assignments	
15	10.11.2025 – 15.11.2025	Specific Issues in Corporate Reporting: Segment, Social and Interim Reporting,	
16	17.11.2025 – 22.11.2025	IASCs Harmonization of Financial Reporting (including guidelines)	
17	24.11.2025 – 29.11.2025	Revision	

Recommended Books/ E resources/ LMS:

- 1 R.S.N. Pillai, Bhagirathi & Suma, Fundamentals of Advanced Accounting, Voll, S Chand, New Delhi.
2. S.P Jain &. K.L Narang, Corporate accounting, Kalyani Publishers
- 3S.P Jain & K.L Narang, Advanced corporateaccounting, Kalyani Publishers
4. JawaharLal Accounting Theory and Practice, Himalaya Publishing House

Signature of the teacher concerned

Head of the Department



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Lesson Plan



Teacher: Mrs. Sunena	Course Type & Title: Financial Market Operation
Class: M.com 2nd	Course Code: 23 MC 301
Semester: 3rd	Credits: 4
Maximum: Marks: 100	Internal Assessment Marks: 20

At the end of the course students will be able to:

CO1: Understand the concept of money market and capital market

CO2: Know the mechanism of protection of investors

CO3: Study the concept of Stock exchange

CO4: To know about the Financial Institution in India and products and services offered by them.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Money Market: Indian Money Markets, Composition and Structure; (a) Acceptance houses (b) Discount houses and	
2	04.08.2025 – 09.08.2025	(c) Call money market; Recent trends in Indian money market.	
3	11.08.2025 – 16.08.2025	Capital Market: Security market-(a) New Issue Market (b)Secondary market; functions and role of stock exchange listing,	
4	18.08.2025 – 23.08.2025	Procedure and legal requirements public issue pricing and marketing, Stock exchange - National Stock Exchange and over the Counter exchangers.	
5	25.08.2025 – 30.08.2025	Development Financial Institution in India: Role and Policy measures, IFCI, ICICL, IDBI	
6	01.09.2025 – 06.09.2025	SEBI - Introduction, Role, Its powers, Objectives, Scope & Functions.	

7	08.09.2025 – 13.09.2025	Investors Protection: - Grievances concerning stock exchange and dealings and their removal;	
8	15.09.2025 – 20.09.2025	grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts	
9	22.09.2025 – 27.09.2025	Presentations	
10	29.09.2025 – 04.10.2025	Functionaries on stock exchanges: - Brokers, Sub brokers, Market makers, Jobbers,	
11	06.10.2025 – 11.10.2025	Portfolio Consultants, Institutional Investors, Depository.	
12	13.10.2025 – 18.10.2025	Financial Services: - Merchant Banking - Functions and Roles; SEBI guidelines;	
13	27.10.2025 – 01.11.2025	Credit rating - concept, functions, and types.	
14	03.11.2025 – 08.11.2025	Unit Test and Assignments	
15	10.11.2025 – 15.11.2025	IIBI, SIDBI, IDFC, EXIM, NABARD.	
16	17.11.2025 – 22.11.2025	Mutual Funds: Meaning, Types and Benefits, SEBI guidelines	
17	24.11.2025 – 29.11.2025	Revision & Presentation	

Recommended Books/E-Resources/LMS:

1. Chandler M.V. and Goldfield S.M.: Economics of Money and Banking & Harper & Row New York.
2. Gupta Suraj b: Monetary Planning in India: Oxford, Delhi
3. Gupta Suraj b: Monetary Economics: S. Chand & Co. Delhi
4. V.A. Avadhani Marketing of Financial Services: Himalaya Publishing House
5. Shashi K. Gupta, Nisha Aggarwal and Neeti Gupta Financial Institutions and Markets: SahityaBhawan Publications.

Signature of the teacher concerned

Head of the Department

