

**MCM DAV College for Women, Sector – 36A, Chandigarh**  
**Monthly Teaching Plans (Odd Semester)**  
**Session (2019-2020)**

**Name of the Teacher: Dr. Arshdeep Kaur, Dr. Nidhi Tanwar and Dr. Manpreet Kaur**

**Department: Commerce**

**Class: B.Com- II Semester:3**

**Subject: Issues in Indian Commerce**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1.	25-7-2019	31-7-2019	Foreign Investment In India	Lecture method, Discussion method and PPT
2.	1-8-2019	31-8-2019	FIPB Make in India Technology in Commerce	Lecture method, Discussion method, PPT and Online sources
3.	2-9-2019	30-9-2019	ECB & FCCBs ADR & GDR Infrastructure Public Private Partnership Special Economic Zone	Lecture method, Discussion method, PPT and Online sources
4.	1-10-2019	31-10-2019	Stock Exchange SEBI Commodity Exchange Corporate Debt Restructuring	Lecture method, Discussion method, PPT and Online sources
5.	1-11-2019	30-11-2019	Corporate scams and Regulatory authorities Investor Protection Recent trends in credit rating services	Lecture method, Discussion method, PPT and Online sources

**Name of the Teacher: Ms. Pallavi Rani**

**Department: Commerce**

**Class: B.Com- II Semester: 3**

**Subject: BCH 307: Accounting Theory and Reporting Practices (Accounting and Finance  
Honours)**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	26th July	30 <sup>th</sup> July	The History and Development of Accounting, Nature and Uses of Accounting	Lecture, Discussion, PPT

2	1 <sup>st</sup> August	31 <sup>st</sup> August	Traditional Approaches to the Formulation of An Accounting Theory, Regulatory Approach to the Formulation of An Accounting Theory;	Lecture, Discussion, PPT
3	1 <sup>st</sup> September	30 <sup>th</sup> September	The Events, Behavioural and Human Information Processing Approach.	Lecture, Discussion
4.	1 <sup>st</sup> October	31 <sup>st</sup> October	The Predictive and Positive Approaches to the Formulation of Accounting Theory, A Conceptual Framework for Financial Accounting and Reporting.	Lecture, Discussion, PPT
5.	1 <sup>st</sup> November	30 <sup>th</sup> November	The Structure of Accounting Theory, Alternatives Asset-Valuation and Income Determination Models.	Lecture, Discussion

**Name of the Teacher: Ms. Jyoti Soi and Ms. Disha Sharma**

**Department: Commerce**

**Class: B.Com-II Semester:3**

**Subject: Goods and Service Tax**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1.	26 <sup>th</sup> July	31 <sup>st</sup> July	Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST	Lecture method, Group discussion, case studies
2	Ist August	31 <sup>st</sup> August	Reasons for GST introduction, Pros and cons of GST, Registration procedure under GST, CGST/ SGST Act, 2017, Classes of officers under GST, their appointment and powers; Levy and collection of CGST/ SGST; Composition Levy scheme	Lecture method, Group discussion, Online sources
3	1 <sup>st</sup> September	30 <sup>th</sup> September	Time and Value of supply, valuation in GST (basics), Tax invoice, credit and debit notes, GST	Lecture method, Group discussion, online sources, PPT's

			Portal: GST Eco system, GST suvidha provider.	
4	1 <sup>st</sup> October	30 <sup>th</sup> October	IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST	Lecture method, Group discussion, PPT's, newspaper discussion
	1 <sup>st</sup> November	30 <sup>th</sup> November	Power to grant exemption from tax, place of supply under IGST; Input tax credit; Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST	Lecture method, Group discussion, case studies

**Name of the Teachers:** Dr. Kiran Jindal and Dr. Japneet Kaur

**Department:** Commerce

**Class:** B.Com II Semester: 3

**Subject:** Cost Accounting

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	July 26 <sup>th</sup> 2019	July 31, 2019	Introduction, nature, scope and advantage of cost accounting, Difference between cost and financial accounting.	Lecture Method
2	August 1 <sup>st</sup> , 2019	August 31 <sup>st</sup> , 2019	Installation of costing system, classification of cost, cost sheet	lecture cost sheet using MS Excel

3	September 1 <sup>st</sup> , 2019	September 30 <sup>th</sup> , 2019	Material purchase, storage and control of material, stock levels, inventory control techniques, method of pricing material issue, Meaning and component of labour cost concept, accounting and control of idle time and overtime, labour turnover.	Lecture method using problem solving technique
4	October 1 <sup>st</sup> , 2019	October 31 <sup>st</sup> , 2019	Methods of wage payment and incentive plans, Overhead collection, classification and allocation, apportionment and absorption of overheads, machine hour rate.	Lecture method using problem solving technique
5	November 1 <sup>st</sup> , 2019	November 30 <sup>th</sup> , 2019	Operation costing, service costing, cost ledger accounting, integrated accounting, reconciliation of cost and financial accounting.	Lecture method using problem solving technique

**Name of the Teacher: Ms. Sidaq, Dr. Mamta Ratti and Ms. Ritu Rani**  
**Department: Commerce**  
**Class: B Com Semester: 3**  
**Subject: Banking and Insurance**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	26 <sup>th</sup> July	30 <sup>th</sup> July	Indian Banking System, Structure of Indian Banking System	Lecture Method, Group Discussion
2.	1 <sup>st</sup> August	31 <sup>st</sup> August	The Central Bank, Credit Control, RBI, Reforms and Indian Banking, Monetary Policy	Lecture Method, Group Discussion
3.	1 <sup>st</sup> September	30 <sup>th</sup> September	Capital adequacy ratio, NPA Norms, Basel II Norms, Narsimham Committee, Verma Panel Report	Lecture Method, Group Discussion
4.	1 <sup>st</sup> October	31 <sup>st</sup> October	Grievance Mechanism, Banking Ombudsman, Emerging Trends in Banking, Challenges in Banking	Lecture Method, Group Discussion, Online Sources

5.	1 <sup>st</sup> November	30 <sup>th</sup> November	Introduction to Insurance, Life Insurance Non Life Insurance, IRDA Act 1999, Grievance Mechanism, Insurance Ombudsman	Lecture Method, Group Discussion
----	--------------------------	---------------------------	---	----------------------------------

**Name of the Teacher: Ms. Nidhi Sharma, Dr. Japneet Kaur and Ms. Ritu Rani**

**Department: Commerce**

**Class B.com- II Semester: 3**

**Subject-Company Law**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	26 <sup>th</sup> July	31 <sup>st</sup> July	Introduction, Types of Companies, Formation of Companies.	Lecture Method
2.	1 <sup>st</sup> August	31 <sup>st</sup> August	Article of Association, Memorandum of Association, Prospectus, Share Capital.	Lecture Method & Presentation Method
3.	1 <sup>st</sup> September	30 <sup>th</sup> September	Members and Shareholders, Transfer and Transmission of Shares.	Lecture Method and presentation method
4.	1 <sup>st</sup> October	31 <sup>st</sup> October	Directors And Board Meetings	Lecture Method
5.	1 <sup>st</sup> November	30 <sup>th</sup> November	Winding up of Company, Key Managerial Personnel.	Lecture Method

**Name of the Teacher/s Dr. Mamta Ratti**

**Department: Commerce**

**Class B.Com. II**

**Subject Advertising & Brand Mgt. (Management Honors)**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	July 2019	31 <sup>st</sup> July 2019	Unit I Advertising	Lecture Method, Group Discussion, Online Sources
2.	1 <sup>st</sup> August 2019	31 <sup>st</sup> August 2019	Unit I Advertising and Consumer Behaviour	Lecture Method, Group Discussion, Online Sources
3.	1 <sup>st</sup> September 2019	31 <sup>st</sup> September 2019	Unit I Media Planning	Lecture Method, Group Discussion, Online Sources
4.	1 <sup>st</sup> October	31 <sup>st</sup> October	Unit II Brand-Concept, Mid-	Lecture Method, Group

	2019	2019	Semester Tests	Discussion, Online Sources
5.	1st November 2019	31st November 2019	Unit II Brand Equity, Role of e-Communities in Brand Management	Lecture Method, Group Discussion, Online Sources
6.	1st December 2019	31st December 2019	Semester End Examinations	Personal attention given to the students who faces problems during exam preparations