

MCM DAV College for Women, Sector – 36A, Chandigarh
Monthly Teaching Plans
Session: 2019-20

Name of the Teacher/s: Ms. Jyoti Soi
Department: Commerce
Class: M.Com- II Semester: 3
Subject: Tax Planning and Management

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1.	25 th July	31 st July	Indian Taxation Structure	Lecture method, Group discussion, PPTs, case studies
2	1 st August	31 st August	Tax Planning, avoidance, evasion and Management, basic concepts of income tax, exempted incomes, income and deductions under various heads of income	Lecture method, Group discussion, PPTs, case studies
3	1 st September	30 th September	Set-off and carry forward, deductions to be made in total income, assessment of companies, tax on shipping tonnage income of companies	Lecture method, Group discussion, PPTs
4	1 st October	30 th October	Tax Planning regarding business, tax planning and managerial decisions	Lecture method, Group discussion, PPTs
5	1 st November	30 th November	Goods and Service Tax	Lecture method, Group discussion, PPTs, newspaper discussion

Name of the Teacher/s: Ms. Vandita Kapoor
Department: Commerce
Class: M.Com-II Semester: 3
Subject: Business Performance Measurement

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	25 th July	31 st July	Corporate Performance Measurement Product Costing in Price Estimates and Profit Management	Lecture method, Group discussion, discussion of newspaper articles, online sources
2	1 st August	31 st August	Measurement and Enhancement of Profitability and Quality Activity Based Costing and Management Target and Kaizen Costing Benchmarking Throughput Accounting	Lecture method, Group discussion, discussion of newspaper articles, online sources
3	1 st September	30 th September	Management information System and Control Environmental Costing Revision for MSTs	Lecture method, Group discussion' online sources.
4	1 st October	30 th October	Flexible and Activity Based Budgeting Setting of Performance Goals and Incentives Balanced Scorecard Responsibility Accounting	Lecture method, Group discussion. Case study on Responsibility Accounting
5	1 st November	30 th November	Transfer Pricing Strategic Profitability Analysis Economic Value Added Revision tests	Lecture method, Group discussion, online sources, Students' Presentations with PPTs

Name of the Teacher/s: Dr. Gunjan
Department: Commerce
Class: M.Com-II Semester: 3
Subject: Strategic Cost Management

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1.	25 th July	31 st July	Conceptual framework of SCM, environmental influences in cost management practices, role of SCM in strategic positioning;	Lecture method
2	1 st August	31 st August	Cost management tools-life cycle costing, target costing, kaizen costing, JIT. Nature of value-chain analysis; activity analysis and linkage analysis; application of linkage analysis in cost reduction and value addition.	Lecture method, Videos of Production Houses
3	1 st September	30 th September	Theory of constraints, BPR and bench marking. Nature of activity-based costing (ABC); benefits and limitations of ABC; limitation of volume-based costing system, indicators of ABC; activity hierarchic; cost drivers; designing an ABC system, Activity based management; operational and strategic application of ABC; customer profitability analysis, process value analysis, financial measures of activity efficiency;	Lecture method, Numerical Presentations
4	1 st October	30 th October	Functional-based planning and control; budgeting – nature, administration and effectiveness; budgeting cycle; activity-based budgeting; kaizen approach; ZBB; performance budgeting; human aspects of budgeting; responsibility centers and financial control - nature and role of responsibility centers; accounting and evaluation of responsibility centers, measuring the performance of investment centre – ROI, RI, EVA; transfer pricing and its applications. MST	Lecture method, Presentations
5	1 st November	30 th November	Strategic-based performance measurement system: Balanced score card-prospective and limitations; establishing objectives and performance measures in different perspectives of balance score card; productivity measurement and control; productivity efficiency; partial and total productivity measurement; measuring changes in activity and process efficiency; quality cost management and reporting	Lecture method, Special talk and discussions

Name of the Teacher/s- Ms. Sidaq
Department- Commerce
Class – M.Com- II Semester: 3
Subject –International Accounting

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1.	25 th July	30 th July	International dimensions of accounting, IASB	Lecture Method,
2.	1 st August	31 st August	Internationalization of capital markets, Internationalization of accounting profession ,Foreign currency translations	Lecture Method, Group Discussion
3.	1 st September	30 th September	Reporting issues, Foreign operation disclosure, Social responsibility disclosure, Strategic planning management control system, Performance evaluation of foreign operations	Lecture Method,
4.	1 st October	31 st October	IFRS, International standard setting process, International financial statements, Ratio analysis, Country differences in accounting principles	Lecture Method, Group Discussion, Online Sources
5.	1 st November	30 th November	International transfer pricing, Emerging issues in International accounting	Lecture Method, Online Sources

Name of the Teacher/s: Ms. Disha Sharma
Department: Commerce
Class: M.Com-II Semester: 3
Subject: Industrial Relations

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	25 th July	31 st July	Industrial Relations: Concepts and scope, Historical development	Lecture method, Group discussion, PPTs
2	1 st August	31 st August	Unilateralist, Pluralist and Marxist perspective of IR,	Lecture method, Group discussion, PPTs

			Trade Unionism: role of trade unions, trade union in India, national level federations, Goals and objectives of unions and union leadership, Weaknesses in trade unions, trade unions, politics and government. Theories of trade unionism. Cross cultural aspects of union management relations, Trade Union Act 1926: An overview. Union recognition; de-unionization strategies.	
3	1 st September	30 th September	Union Management Relations: conceptual framework, union management perspectives, organizational factors affecting union management relations, Industrial Democracy: Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioral science input/contribution and models.	Lecture method, Group discussion, discussion of newspaper articles
4	1 st October	30 th October	Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective, Comparative Industrial Relations: Principles of comparative analysis, variables of comparative analysis (culture, values,	Lecture method, Group discussion, PPTs

			ideologies, politico-economic structure). Experience of UK, Yugoslavia, West Germany, Scandinavian countries and Japan	
	1 st November	30 th November	Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HR/IR perspectives, perspectives in India, Methods of industrial relation machinery in India; Statutory and non-statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication.	Lecture method, Group discussion, PPTs

Name of the Teacher/s: Dr. Gagandeep Kaur

Department: Commerce

Class: M.Com- II Semester: 3

Subject: Human Resource Development

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	July 26	July 31	Human resource development: Concept and evolution, human resource mobilizations, HRD Conceptual base, strategic interventions in HRD sector and target groups, HRD mechanisms, processes and outcomes, HRD instruments, HRD and Management: Attitude of top management towards HRD	Lectures, Power Point Presentations, Group Discussion

2.	August 1	August 31	Motivational aspects of HRD, Trends and Practices, Line manager and HRD, HRD Activities: HRD culture and climate, Elements of HRD climate, measurement of HRD climate	Lectures, Power Point Presentations, Group Discussion
3.	September 1	September 30	Factors to HRD climate, Determinant needs, developmental supervisor, HRD for Workers: HRD mechanisms for workers, Role of trade unions	Lectures, Power Point Presentations, Group Discussion
4.	October 1	October 31	HRD in Organizations: Government organizations, educational institutions, armed forces, police and industry, private sectors and public sectors units	Lectures, Power Point Presentations, Group Discussion
5.	November 1	November 30	Emerging Issues in HRD: Creating awareness and commitment to HRD, Industrial relations and HRD, Utilization of HRD efforts, Future of HRD, International comparison of HRD (Commonalities and differences)	Lectures, Power Point Presentations, Group Discussion