

**MCM DAV College for Women, Sector – 36A, Chandigarh**  
**Monthly Teaching Plans (Even Semester)**  
**Session: 2019-20**

**Name of the Teacher/s: Ms. Disha Sharma**

**Department: Commerce**

**Class: M.Com-II Semester: 4**

**Subject: Project Planning and Control**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1.	9 <sup>th</sup> Jan	31 <sup>st</sup> Jan	Project Identification, Formulation and Planning : Understanding environment for business opportunities Idea generation, short listing and selection of product/service stages in Venture Appraisal- Technical, Financial, Economic and Social Appraisal	Lecture method, Group discussion, Powerpoint presentations (PPTs)
2	Ist Feb	28 <sup>th</sup> Feb	Location, Factory Design and Layout. Commercial vs. National Profitability Social Cost - Benefit Analysis (broader concept only). Feasibility Report Preparation for new Enterprise - format and contents. Market and Financial Appraisal : Market Survey – Design, Data Sources and Methodology	Lecture method, Group discussion, PPTs
3	1 <sup>st</sup> March	31 <sup>st</sup> March	Market Segmentation and product differentiation, Forecasting Future demand and Distribution Analysis, Preparation of the Sales Plan and Report	Lecture method, Group discussion, PPTs

			Estimation of Financial Requirement.	
4	1 <sup>st</sup> April	30 <sup>th</sup> April	Application of Capital Budgeting Techniques, Risk and Uncertainty Analysis for the new enterprise, Planning Capital Structure and Financing Project Financial viability Study. Project Implementation and Management: Project Organisation and Control Network Analysis – PERT & CPM Cost and Time Over-run Project Follow up and Monitoring.	Lecture method, Group discussion, PPTs

**Name of the Teacher/s:** Ms Sidaq  
**Department:** Commerce  
**Class:** M.Com- II Semester: 4  
**Subject:** Advanced Auditing

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	January 9 2020	January 31 2020	Company Audit: Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors. Audit Ceiling-Status, Power, Duties and Liabilities of auditors. Branch Audit - Joint Audit - Special Audit. Maintenance of Books of Account –Related Party Disclosures- Segment Reporting. Divisible Profit, Dividend and Depreciation. Representations by Management - Contents of Annual Report	Lectures, Power Point Presentations, Group Discussion
2.	February 1 2020	February 28 2020	Audit Report and Certificate: Definition - Distinction between Report and Certificate - Types of Reports/Opinion 35,Contents of Audit Report .True and Fair View- Materialit- Limited Review- Disclosures. Certificate on Corporate Governance,Cash Flow Statement Reporting	Lectures, Power Point Presentations, Group Discussion
3.	March 1 2020	March 31 2020	Audit of Different Institutions: Banks - Legislation Relevant to Audit of Banks,	Lectures, Power Point

			Approach to Bank Audit, Internal Control Evaluation, Non-Performance Assets, Long Form Audit Report. Insurance Companies - Legislation Relevant to Audit of Insurance Companies, Review of Internal Control, Audit Report Educational Institutions and Hospital Features and Basic Principles of Government Audit - Local Bodies and NonProfit Seeking Organizations. Comptroller and Auditor General and its Constitutional Role. Investigation Meaning, Purpose - Distinction between Investigation and Auditing Approach to Investigation - Types of Investigations. Assessing a Business. Investigations to Detect Fraud, Misappropriations and Defalcations - Investigations with respect to Business Combinations	Presentations, Group Discussion
4.	April 1 2020	April 30 2020	Other Thrust Areas: Cost Audit - Concepts, Objectives, Advantages, Relevant Provisions of Comp. Act. Management Audit - Tax Audit - Systems Audit - Social Audit-Environment Audit Energy Audit - Forensic Audit-Peer review. Ethics in Auditing – Auditor’s Independence. Auditing in CIS Environment. Standards on Auditing	Lectures, Power Point Presentations, Group Discussion

**Name of the Teacher/s: Ms. Vandita Kapoor**

**Department: Commerce**

**Class: M.Com II Semester: 4**

**Subject: Knowledge Management**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1.	9th Jan	31st Jan	Concept of Knowledge and Knowledge Management Knowledge Management System Tacit and Explicit Knowledge Knowledge Sharing and Models	Lecture method, Group discussion, online sources
2	1st Feb	28th Feb	Expert Systems Knowledge value chain and value creation	Lecture method, Group discussion, , online sources

			Knowledge based economy and Competitive Advantage	
3	1st March	31st March	<p>Knowledge in Management Theories</p> <p>Knowledge Intensive Firms</p> <p>Knowledge Architecture</p> <p>Organizational Design for Knowledge Management</p> <p>Critical Enabling conditions</p> <p>Revision for MSTs</p>	Lecture method, Group discussion, discussion of online sources Students' Presentations with PPTs
4	1st April	30th April	<p>Knowledge leverage and Management Strategies, Taxonomies, codification</p> <p>Reward System</p> <p>Top and Middle Management in knowledge</p> <p>Implementation</p> <p>Revision Tests</p>	Lecture method, Group discussion, discussion of newspaper articles on reward system

**Name of the Teacher/s: Dr. Gunjan**

**Department: Commerce**

**Class: M.Com-I Semester: 4**

**Subject: Security Analysis and Portfolio Management**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	09 <sup>th</sup> Jan	31 <sup>st</sup> Jan	<p>Security Market Analysis: Investment environment, Types of return and risk; Sources of risk Technical Analysis, Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis.</p>	Lecture method, Online web based applications

2	1 <sup>st</sup> Feb	28 <sup>th</sup> Feb	Forms of Market Efficiency and Valuation of Securities : Random Walk Theory Form of Market efficiency Analysis of Bond/ Debentures: Valuation of bonds Analysis of risk in bonds- duration and convexity Valuation of Equity and Options.	Lecture method Live Stock market study
3	1 <sup>st</sup> March	31 <sup>st</sup> March	Portfolio Analysis : Portfolio Management – Meaning, Evaluation & Role Risk & Return of a Portfolio, Risk Diversification Markowitz Risk-Return Optimisation Single Index Model- Portfolio Tufel Risk. Portfolio Market Risk, Portfolio Unique Risk Sharpe’s Optimisation Solution.	Lecture method, Assignment
4	1 <sup>st</sup> April	30 <sup>st</sup> April	Portfolio: Theory, Construction & Evaluation : Capital Market Theory - CAPM, Risk Free Lending Borrowing Arbitrage Pricing Theory Techniques of Portfolio Construction Active and Passive portfolio management, Bond portfolio management strategies - passive, semi-active and active along with immunization strategies Portfolio Performance Evaluation.	Lecture method, Case Studies

**Name of the Teacher/s: Dr. Gagandeep Kaur**

**Department: Commerce**

**Class: M.Com (4<sup>th</sup> Semester)**

**Subject: Business Ethics and Corporate Governance**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	January 09 2020	January 31 2020	Business Ethics: Introduction to Business Ethics, Ethics, Morals & Values, Concepts of Utilitarianism and Universalism, Theory of rights, theory of Justice, Virtue ethics, ethics of care, Law and Ethics. The Nature of Ethics in Management Business Standards and Values, Value Orientation of the Firm. Typical Problems in Business Ethics: Environmental Pollution & Society, Marketing Ethics (in Products, Pricing, Promotion and Place) and	Lectures, Power Point Presentations, Group Discussion

			Consumer protection, Ethics in Human Resources management (Recruitment and promotion policies, Working Conditions,, Down Sizing Workforce), Ethical issues at the top management, Ethics in financial markets and investor protection, Ethical responsibility towards competitors and business partners	
2.	February 1 2020	February 28 2020	Complexity of Ethical Issues: Conflicts in decision making from ethical and economic point of view, Ethical Dilemma, Solving ethical dilemma Managerial integrity and decision making. Ethical Leadership: Personal Integrity and self development, wisdom based leadership. Corporate Governance: History of Corporate form and models, Corporate Objectives and goals, Ownership pattern, Issues in managing public limited firms, Agency problems. Nature & Evolution of Corporate Governance: Global and National Perspectives, Global Corporate Governance models, Anglo American and Relationship model (Germany, Japan and France) Claims of Various Stakeholders, Why governance – Changes in eighties Cadbury Report, Hampel Report and OECD Committee Recommendations, SOX Act	Lectures, Power Point Presentations, Group Discussion
3.	March 1 2020	March 31 2020	Internal Corporate Governance Mechanism: Board of Directors— Functional Committees of Board; Code of conduct, whistle blowers. External Corporate Governance Mechanism: Regulators, Gate keepers, Institutional Investors, Corporate raiders, Corporate Governance Ratings Corporate Governance in India: corporate form in India 50s to 90s – developments in Corporate Governance in India in nineties and 2000s – CII, Kumaramangalam, Narayanamoorthy, Naresh Chandra, JJ Irani Committee reports – Legal and Regulatory Changes – introduction and modification of Clause 49,	Lectures, Power Point Presentations, Group Discussion

			Corporate governance in practice in India	
4.	April 1 2020	April 30 2020	<p>Cases:</p> <ol style="list-style-type: none"> <li>1. A Dent in Wal Mart's Public Image - The PR Strategy.</li> <li>2. China Aviation Oil's Collapse: Singapore INC's challenges.</li> <li>3. Child labor in Coca Industry.</li> <li>4. Obesity Concerns: Burger Kings Product Revenges.</li> <li>5. Bhopal Gas Tragedy</li> </ol>	Lectures, Power Point Presentations, Group Discussion, Case Studies

**Name of the Teachers: Ms. Jyoti Soi**  
**Department: Commerce**  
**Class: M.Com Semester: 4**  
**Subject: Advanced Corporate Accounting**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
	9 <sup>th</sup> Jan	31 <sup>st</sup> Jan	Investment Accounts : Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.	Lecture, PPT, E Books,
	1 <sup>st</sup> Feb	29 <sup>th</sup> Feb	Company Merger and Reconstruction: Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company transactions (including inter-company share holding). Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction.	Lecture, PPT, Group Discussion, Case Studies
	1st March	31 <sup>st</sup> Mar	Business Acquisition and Conversion of partnership into limited company and Limited Liability Partnership (LLP): Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into	Lecture, PPT, Group Discussion, Case Studies

			<p>Limited Company – with and without same set of books Amalgamation of firms, accounting in the books transferor and transferee firm.</p> <p>Valuation: Goodwill – Valuation using different methods i.e., Average Profit, Super Profit, Capitalization and Annuity. Shares – Valuation using different methods: Intrinsic, Earnings, Dividend Yield, EarningsPrice, Cum-div and Ex-div, Majority and Minority view and Fair Value.</p>	
	1 <sup>st</sup> Apr	30 <sup>th</sup> Apr	<p>Meaning of Holding Company &amp; Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent &amp; Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intergroup Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding). Sampling</p>	Lecture PPT, Group Discussion,