

Lesson Plan

MCM DAV College for Women, Sector – 36A, Chandigarh
Monthly Teaching Plans (Odd Semester)
Session – (2021-22)

Name of the Teacher/s: Ms. Sidaq, Dr. Nidhi Tanwar, Dr. Arshdeep

Department: Commerce

Class: B Com (3rd Semester) **Section:** A, B, C, D **Subject:** Issues in Indian Commerce /BCM301

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	16 th August 2021	31 st August 2021	Foreign Direct Investment: Concept, Historical Perspective, Incentives for Attracting Foreign Capital, Implication for Indian industry, Role of Foreign Investment Promotion Board (FIPB) – Automatic Route and Sectoral Limits, Difference between FDI and Foreign Portfolio Investment (FPI).	Online and offline Lecture Method, PPTs, Group Discussion, videos
Departmental Meeting to Coordinate and Review the Monthly completion of Syllabus as per lesson plans				
2.	1 st September 2021	30 th September 2021	“Make in India” An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead. International Finance: Introduction, Need, Importance, Sources-External Commercial (FCCBs) Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR).	Online and offline Lecture Method, PPTs, Group Discussion, videos
Departmental Meeting to Coordinate and Review the Monthly completion of Syllabus as per lesson plans				

3.	1 st October 2021	31 st October 2021	Infrastructure: Growth of Infrastructure- Energy, Transport and Communication. Public-Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models - Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT).	Online and offline Lecture Method, PPTs, Group Discussion, videos
Departmental Meeting to Coordinate and Review the Monthly completion of Syllabus as per lesson plans				
4.	1 st November 2021	30 th November 2021	Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Commodity Exchanges in India. Corporate Debt Restructuring: Concept, Importance, Methods, Authorities-Serious Fraud Investigation Office (SFIO), Investors Protection in India- Need, and Initiatives by the Central Government. Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL	Online and offline Lecture Method, PPTs, Group Discussion, videos

*Any of these – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.
Other Methods adopted by the teacher – Please write the specific teaching method

Name of the Teachers: Dr. Kiran Jindal
Dr. Amandeep

Department: Commerce

Class: B.Com III Semester
B, C, D

Subject: Cost Accounting/BCM 302

Section (s): A,

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	16 th August 2021	31 st August 2021	Introduction, nature, scope and advantage of cost accounting, Difference between cost and financial accounting. Installation of costing system, classification of cost, cost sheet	Lecture Method, cost sheet using MS Excel.

3	1 st September 2021	30 th September 2021	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	1 st October 2021	31 st October 2021	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	1 st November 2021	30 th November 2021	Operation costing, service costing, cost ledger accounting, integrated accounting, reconciliation of cost and financial accounting.	Lecture method using problem solving technique

*Any of these – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.
Other Methods adopted by the teacher – Please write the specific teaching method

Name of Teacher: Ms. Nidhi Sharma, Ms. Disha Sharma, Dr. Manpreet Kaur, Dr. Manika Kohli

Department: Commerce

Class: B.Com II (Section A, B, C, D)-Semester 3

Subject: Company Law (BCM 303)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	18 th August 2021	31 st August 2021	Introduction, Types of Companies, Formation of a Company	Online and Offline Lecture method, Cases, Class Discussion
2	1 st September 2021	30 th September 2021	Memorandum of Association, Articles of Association,	Online and Offline Lecture method,

			Prospectus, Directors	Cases
3	1 st October 2021	31 st October 2021	Share Capital, Members and Shareholders, Transfer and Transmission of Shares	Class Discussion, Assignments
4	1 st November 2021	30 th November 2021	Board Meetings, Winding Up of Company, Key Managerial Personnel	Online and Offline Lecture method, Cases, Class Discussion

Name of the Teachers: Ms. Shelly Nanda, Dr. Mamta Ratti, Ms. Sidaq, Ms. Ritu

Department: Commerce

Class: B.Com II **Semester-** III **Subject:** Banking & Insurance/ BCM 305

Section: A, B,C,D

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	16 th August 2021	31 st August 2021	Unit I Indian Banking System	Lecture Method, Online Sources
2	1 st September 2021	30 th September 2021	Unit I Reforms in Indian Banking, Emerging Trends in Banking	Lecture Method, Online Sources
3	1 st October 2021	31 st October 2021	Unit II Insurance Concept, Nature of Insurance, Functions of Insurance	Lecture Method, Online Sources, Mid Semester Tests
4	1 st November 2021	30 th November 2021	Unit II Insurance and IRDA, Grievance Mechanism and Insurance Ombudsman	Lecture method using problem solving technique
5	1 st December 2021	16 th December 2021	Revision of the whole subject	Personal attention given to the students who faces problems during exam preparations

*Any of these – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.
Other Methods adopted by the teacher – Please write the specific teaching method

Name of the Teacher/s: Ms. Jyoti Soi/ Ms. Disha Sharma

Department : Commerce

Class: B.Com II (3rd Semester) Subject: Goods and Service Tax (BCM 306)

Section (s): A, B, C, D

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	16 th August 2021	31 st August 2021	Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST	Online+Offline Lectures, Newspaper Articles, Group Discussion
2	1 st September 2021	30 th September 2021	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	Online+Offline Lectures, Newspaper Articles, Group Discussion
3	1 st October 2021	31 st October 2021	Time and Value of supply, valuation in GST (basics), Tax invoice, credit and debit notes, ITC, GST Portal: GST Eco system, GST suvidha provider. IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce	Online+Offline Lectures, Newspaper Articles, Group Discussion
4	1 st November 2021	30 th November	Levy and collection of IGST, Power to grant exemption	Online+Offline Lectures, Newspaper Articles, Group Discussion

		2021	from tax, place of supply under IGST; Input tax credit; Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST	Discussion
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*Any of these – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.
Other Methods adopted by the teacher – Please write the specific teaching method

Name of the Teacher/s Dr. Japneet Kaur
Department Commerce
Class B.COMHons (3rd Sem)
Subject (BCH 307)Accounting Theory and Reporting Practices

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	16 th August 2021	31 st August 2021	The History and Development of Accounting, Nature and Uses of Accounting, Traditional Approaches to the Formulation of An Accounting Theory	Lecture method, Case studies, Power point presentation
2	1 st September 2021	30 th September 2021	Regulatory Approach to the Formulation of An Accounting Theory; The Events, Behavioural and Human Information Processing Approach.	Lecture method, Case studies, Group Discussion, Power point presentation Management games
3	1 st October 2021	31 st October 2021	The Predictive and Positive Approaches to the Formulation of Accounting Theory, A Conceptual Framework for Financial Accounting and Reporting	Lecture method, Case studies, Power point presentation, Group Discussion
4	1 st November 2021	30 th November 2021	The Structure of Accounting Theory, Alternatives Asset-	Lecture method, Case studies, Power point

			Valuation and Income Determination Models	presentation, Online sources
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***Any of these** – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.
Other Methods adopted by the teacher – Please write the specific teaching method

Name of the Teachers: Dr. Mamta Ratti

Department: Commerce

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

Subject: Advertising & Brand Mgt

Section: D, MGT. Honours BCM 309

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	16 th August 2021	31 st August 2021	Unit I Advertising	Lecture Method, Online Sources
2	1 st September 2021	30 th September 2021	Unit I Advertising and Consumer Behaviour Media Planning	Lecture Method, Online Sources
3	1 st October 2021	31 st October 2021	Unit II Brand-Concept, Mid-Semester Tests	Lecture Method, Online Sources, Mid Semester Tests
4	1 st November 2021	30 th November 2021	Unit II Brand Equity, Role of e-Communities in Brand Management	Lecture method using problem solving technique
5	1 st December 2021	16 th December 2021	Semester End Examinations & Revisions	Personal attention given to the students who faces problems during exam preparations

***Any of these** – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.
Other Methods adopted by the teacher – Please write the specific teaching method