

**Lesson Plan**  
**MCM DAV College for Women, Sector – 36A, Chandigarh**  
**Monthly Teaching Plans (Odd Semester)**  
**Session – (2021-22)**  
**M.COM II**

**Name: Ms.Vandita Kapoor**

**Department: Commerce**

**Class: M.Com II (3<sup>rd</sup> Sem) Subject: Business Performance Measurement**

**Subject Code: M.C. 301**

| S.No. | Date<br>(Monthly)            |                               | Topics to be Covered   | Academic Activity<br>Undertaken*   |
|-------|------------------------------|-------------------------------|--|--|
|       | From                         | To                            |  |  |
| 1.    | 16 <sup>th</sup> Aug<br>2021 | 31 <sup>st</sup> Aug 2021     | Corporate Performance<br>Measurement<br>Product Costing in Price<br>Estimates and Profit<br>Management   | Lecture method, Group<br>discussion, discussion of<br>newspaper articles and<br>online sources |
| 2     | 1 <sup>st</sup> Sept 2021    | 30 <sup>th</sup> Sept<br>2021 | Measurement and<br>Enhancement of<br>Profitability and Quality<br>Activity Based Costing<br>and Management<br>Target and Kaizen Costing<br>Benchmarking<br>Throughput Accounting   | Lecture method, Group<br>discussion, discussion of<br>newspaper articles and<br>online sources |
| 3     | 1 <sup>st</sup> Oct 2021     | 31 <sup>st</sup> Oct 2021     | Management information<br>System and Control,<br>Environmental Costing,<br>Revision for MSTs   | Lecture method, Group<br>discussion and online<br>sources                                      |
| 4     | 1 <sup>st</sup> Nov 2021     | 30 <sup>th</sup> Nov<br>2021  | Flexible and Activity<br>Based Budgeting, Setting<br>of Performance Goals and<br>Incentives, Balanced<br>Scorecard, Responsibility<br>Accounting, Transfer<br>Pricing, Strategic<br>Profitability Analysis,<br>Economic Value Added,<br>Revision | Lecture method, Group<br>discussion.<br>Case study on<br>Responsibility<br>Accounting          |

**\*Any of these** – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion;  
(v) Case Studies etc

**Name of the Teacher/s: Ms. Jyoti Soi**

**Department: Commerce**

**Class: M.Com II (3<sup>rd</sup> Sem) Subject: Tax Planning and Management**

**Subject Code: M.C. 302**

| S.No. | Date<br>(Monthly)            |                               | Topics to be Covered  | Academic Activity<br>Undertaken*                           |
|-------|------------------------------|-------------------------------|---|--|
|       | From                         | To                            |   |  |
| 1     | 16 <sup>th</sup> Aug<br>2021 | 31 <sup>st</sup> Aug 2021     | Indian taxation structure,<br>Goods and Service Tax ,<br>Tax Planning, avoidance,<br>evasion and Management,<br>basic concepts of income<br>tax, exempted incomes | Lecture method, Group<br>discussion, PPTs, case<br>studies |
| 2     | 1 <sup>st</sup> Sept 2021    | 30 <sup>th</sup> Sept<br>2021 | Goods and Services tax,<br>income under various<br>heads of income  | Lecture method, Group<br>discussion, PPTs                  |
| 3     | 1 <sup>st</sup> Oct 2021     | 31 <sup>st</sup> Oct 2021     | Goods and Services tax<br>Deductions under chapter<br>VI, Set-off and carry<br>forward, deductions to be<br>made in total income                                  | Lecture method, Group<br>discussion, PPTs                  |
| 4     | 1 <sup>st</sup> Nov 2021     | 30 <sup>th</sup> Nov<br>2021  | Assessment of companies,<br>tax on shipping tonnage<br>income of companies, Tax<br>Planning regarding<br>business, tax planning and<br>managerial decisions       | Lecture method, Group<br>discussion, PPTs                  |

**\*Any of these – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.**

Name of the Teacher/s: Dr. Gagandeep Kaur

Department: Commerce

Class: M.Com II (3<sup>rd</sup> Sem) Subject: Human Resource Development

Subject Code: M.C. 305

| S.No. | Date<br>(Monthly)            |                               | Topics to be Covered   | Academic Activity<br>Undertaken*                                      |
|-------|------------------------------|-------------------------------|--|---|
|       | From                         | To                            |  |   |
| 1.    | 16 <sup>th</sup> Aug<br>2021 | 31 <sup>st</sup> Aug<br>2021  | Human resource development:<br>Concept and evolution, human<br>resource mobilizations, HRD<br>Conceptual base, strategic<br>interventions in HRD sector and target<br>groups, HRD mechanisms, processes<br>and outcomes, HRD instruments,<br>HRD. HRD and Management:<br>Attitude of top management towards<br>HRD, Motivational aspects of HRD,<br>Trends and Practices, Line manager<br>and HRD. | Online Lectures,<br>Power Point<br>Presentations, Group<br>Discussion |
| 2.    | 1 <sup>st</sup> Sept<br>2021 | 30 <sup>th</sup> Sept<br>2021 | HRD Activities: HRD culture and<br>climate, Elements of HRD climate,<br>measurement of HRD climate, factors<br>to HRD climate, Determinant needs,<br>developmental supervisor, HRD for<br>Workers: HRD mechanisms for<br>workers, Role of trade unions.  | Online Lectures,<br>Power Point<br>Presentations, Group<br>Discussion |
| 3.    | 1 <sup>st</sup> Oct 2021     | 31 <sup>st</sup> Oct<br>2021  | HRD in Organizations: Government<br>organizations, educational institutions,<br>armed forces, police and industry,<br>private sectors and public sectors<br>units.   | Online Lectures,<br>Power Point<br>Presentations, Group<br>Discussion |
| 4.    | 1 <sup>st</sup> Nov<br>2021  | 30 <sup>th</sup> Nov<br>2021  | Emerging Issues in HRD: Creating<br>awareness and commitment to HRD,<br>Industrial relations and HRD,<br>Utilization of HRD efforts, Future of<br>HRD, International comparison of<br>HRD (Commonalities and<br>differences). <b>Revision of Syllabus</b>  | Online Lectures,<br>Power Point<br>Presentations, Group<br>Discussion |

\*Any of these – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion;  
(v) Case Studies etc.

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

**Department: Commerce**

**Class: M.Com II (3<sup>rd</sup> Sem) Subject: Industrial Relations**

**Subject Code: M.C. 306**

| S.No. | Date<br>(Monthly)            |                               | Topics to be Covered   | Academic Activity<br>Undertaken*   |
|-------|------------------------------|-------------------------------|--|--|
|       | From                         | To                            |  |  |
| 1.    | 16 <sup>th</sup> Aug<br>2021 | 31 <sup>st</sup> Aug 2021     | Industrial Relations:<br>Concepts and scope,<br>Historical development,<br>Unilateralist, Pluralist and<br>Marxist perspective of IR   | Lectures in blended<br>mode(offline+online),<br>Research Articles                        |
| 2     | 1 <sup>st</sup> Sept 2021    | 30 <sup>th</sup> Sept<br>2021 | Trade Unionism: role of<br>trade unions, trade union<br>in India, national level<br>federations, Goals and<br>objectives of unions and<br>union leadership,<br>Weaknesses in trade<br>unions, trade unions,<br>politics and government.<br>Theories of trade<br>unionism. Cross cultural<br>aspects of union<br>management relations,<br>Trade Union Act 1926: An<br>overview. Union<br>recognition; de-<br>unionization strategies.<br>Union Management<br>Relations: conceptual<br>framework, union<br>management perspectives,<br>organizational factors<br>affecting union<br>management relations | Lectures in blended<br>mode(offline+online),<br>Research Articles,<br>Newspaper Articles |
| 3     | 1 <sup>st</sup> Oct 2021     | 31 <sup>st</sup> Oct 2021     | Public policies and union<br>management relations, role<br>of state, constitution and<br>labour policies, ILO,<br>Major events and<br>international issues,  | Lectures in blended<br>mode(offline+online),<br>Research Articles,<br>Newspaper Articles |

|   |                          |                           |  |  |
|---|--------------------------|---------------------------|--|--|
|   |                          |                           | 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, Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective                                |  |
| 4 | 1 <sup>st</sup> Nov 2021 | 30 <sup>th</sup> Nov 2021 | Industrial Democracy: Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioral science input/contribution and models. Comparative Industrial Relations: Principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, politico-economic structure). Experience of UK, Yugoslavia, West Germany, Scandinavian countries and Japan | Lectures, Recorded Sessions, PPTs, Research Articles, Newspaper Articles, Group Discussion |

\***Any of these** – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.

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

**Department: Commerce**

**Class: M.Com II (3<sup>rd</sup> Sem) Subject: Strategic Cost Management**

**Subject Code: M.C. 309**

| S.No. | Date<br>(Monthly)            |                               | Topics to be Covered   | Academic Activity<br>Undertaken*                         |
|-------|------------------------------|-------------------------------|--|--|
|       | From                         | To                            |  |  |
| 1.    | 16 <sup>th</sup> Aug<br>2021 | 31 <sup>st</sup> Aug 2021     | Conceptual framework of<br>SCM, environmental<br>influences in cost<br>management practices,<br>role of SCM in strategic<br>positioning;   | Lecture method   |
| 2     | 1 <sup>st</sup> Sept 2021    | 30 <sup>th</sup> Sept<br>2021 | cost management tools-life<br>cycle costing, target<br>costing, kaizen costing,<br>JIT & theory of<br>constraints, BPR and<br>bench marking.<br>Nature of activity-based<br>costing (ABC); benefits<br>and limitations of ABC;<br>limitation of volume-based<br>costing system, indicates<br>of ABC; activity<br>hierarchic; cost drivers;<br>designing an ABC system,<br>Activity based<br>management; operational<br>and strategic application of<br>ABC; customer<br>profitability analysis,<br>process value analysis,<br>financial measures of<br>activity efficiency; Nature<br>of value-chain analysis;<br>activity analysis an linkage<br>analysis; application of<br>linkage analysis in cost<br>reduction and value<br>addition. | Lecture method,<br>Videos of Production<br>Houses, Cases |
| 3     | 1 <sup>st</sup> Oct 2021     | 31 <sup>st</sup> Oct 2021     | Functional-based planning<br>and control; budgeting –<br>nature, administration and<br>effectiveness; budgeting<br>cycle; activity-based<br>budgeting; kaizen  | Lecture method,<br>Numerical, Students'<br>Presentations |

|    |                          |                              |   |   |
|----|--------------------------|------------------------------|---|---|
|    |                          |                              | <p>approach; ZBB;<br/> performance budgeting;<br/> human aspects of<br/> budgeting; responsibility<br/> centers and financial<br/> control - nature and role of<br/> responsibility centers;<br/> accounting and evaluation<br/> of responsibility centers,<br/> measuring the<br/> performance of investment<br/> centre – ROI, RI, EVA;<br/> transfer pricing and its<br/> applications.</p>  |   |
| ,4 | 1 <sup>st</sup> Nov 2021 | 30 <sup>th</sup> Nov<br>2021 | <p>Strategic-based<br/> performance measurement<br/> system: Balanced score<br/> card-prospective and<br/> limitations; establishing<br/> objectives and<br/> performance measures in<br/> different perspectives of<br/> balance score card;<br/> productivity measurement<br/> and control; productivity<br/> efficiency; partial and total<br/> productivity measurement;<br/> measuring changes in<br/> activity and process<br/> efficiency. quality cost<br/> management – definition,<br/> types, components and<br/> reporting, discussion on<br/> previous year question<br/> papers, REVISION</p> | <p>Lecture method,<br/> Students' Presentations,<br/> Videos,</p> |

**\*Any of these** – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.

**Name of the Teacher/s- Ms. Sidaq**  
**Department- Commerce**  
**Class – M.Com II (3<sup>rd</sup> Sem) Subject –International Accounting**  
**Subject Code: M.C. 310**

| S.No. | Date<br>(Monthly)            |                               | Topics to be Covered   | Academic Activity<br>Undertaken*                       |
|-------|------------------------------|-------------------------------|--|--|
|       | From                         | To                            |  |  |
| 1.    | 16 <sup>th</sup> Aug<br>2021 | 31 <sup>st</sup> Aug<br>2021  | International dimensions of accounting, IASB, Internationalization of capital markets, Internationalization of accounting profession                           | Online and offline<br>Lecture Method, videos           |
| 2.    | 1 <sup>st</sup> Sept 2021    | 30 <sup>th</sup> Sept<br>2021 | Foreign currency translations, Reporting issues, Foreign operation disclosure, Social responsibility disclosure, Strategic planning management control system, | Online and offline<br>Lecture Method, Group Discussion |
| 3.    | 1 <sup>st</sup> Oct 2021     | 31 <sup>st</sup> Oct<br>2021  | IFRS, International standard setting process, International financial statements, Ratio analysis, Country differences in accounting principles                 | Online and offline<br>Lecture Method                   |
| 4.    | 1 <sup>st</sup> Nov 2021     | 30 <sup>th</sup> Nov<br>2021  | International transfer pricing, Emerging issues in International accounting, Revision of Unit 1,2,3 and 4,   | Lecture Method, Group Discussion, Online Sources       |

**\*Any of these** – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.



**Name of the Teacher/s:** Ms. Nidhi Sharma and Dr. Japneet Kaur  
**Department:** Commerce  
**Class:** M.Com II (3<sup>rd</sup> Sem) **Subject:** Workshop on Financial Markets and Instruments  
**Subject Code:** MC 315

| S. No. | From                      | To                         | Topics to be Covered   | Academic Activity Undertaken  |
|--------|---------------------------|----------------------------|--|---|
| 1.     | 16 <sup>th</sup> Aug 2021 | 31 <sup>st</sup> Aug 2021  | Indian Financial System: Constituents, Functions of the Financial System Inter-relationship between Financial System and Industrial Development Efficiency Indicators of Financial System, Financial Development Ratios RBI and Financial System Monetary Policy and Stability of Financial System, Financial Sector Reform in India, Globalisation of Indian Financial System | Lecture method, Case studies, Power point presentation                                    |
| 2.     | 1 <sup>st</sup> Sept 2021 | 30 <sup>th</sup> Sept 2021 | Financial Markets: Major Segments of Financial Markets: Money Market, Capital Market, Foreign Exchange market and Govt. Security Market, Money Market: Call Money Market, Bill Market, Repo Market, T Bill, Commercial Paper, Certificate of Deposits, Capital Market: Primary and Secondary Market, Cash/Spot Market and Derivative Market, and Equity and Debt Market        | Lecture method, Case studies, Group Discussion, Power point presentation Management games |
| 3.     | 1 <sup>st</sup> Oct 2021  | 31 <sup>st</sup> Oct 2021  | Securities Market: Methods of Issue of securities, Securities  | Lecture method, Case studies, Power point presentation, Group                             |

|           |                          |                           |  |  |
|-----------|--------------------------|---------------------------|--|--|
|           |                          |                           | trading and Settlement, and Listing of securities, Functions of Stock Exchanges: Operations of OTCEI, and NSE Role of SEBI: Fair market practice and Investor Protection Recent Trends and developments in Security market   | Discussion   |
| <b>4.</b> | 1 <sup>st</sup> Nov 2021 | 30 <sup>th</sup> Nov 2021 | Innovative Financial Instruments and Financial Services: Bonds, features and innovations : Ex-interest debentures, Deep discount bonds, and Secured premium notes. Hybrid Securities: Convertible Debentures and bonds Derivatives: Options, Futures and Swaps and other contemporary bond instruments. Innovative financial services: Factoring, Angel financing, Securitisation, and mergers and acquisitions. | Lecture method, Case studies, Power point presentation, Online sources |

**\*Any of these** – (i) Lecture Method; (ii) PPT; (iii) Online Sources; (iv) Group Discussion; (v) Case Studies etc.