

Lesson Plan
MCM DAV College for Women, Sector 36A, Chandigarh
Monthly Teaching Plans (Odd Semester)
Session 2022-23

Name of the Teacher/s: Ms. Sidaq, Dr. Arshdeep, Dr. Kiran Jindal

Department: PG Department of Commerce

Class: B.Com-2nd Year (Semester-3rd)

Section: A, B, C, D

Subject: Issues in Indian Commerce

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	13 th August 2022	31 st August 2022	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).	Lecture Method, PPTs, Group Discussion, Online Sources
2	1 st September 2022	30 th September 2022	“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).	Lecture Method, PPTs, Group Discussion, Online Sources
3	1 st October 2022	31 st October 2022	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), Stock Exchanges in India:	Lecture Method, PPTs, Group Discussion, Online Sources

			Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Commodity Exchanges in India.	
4	1 st November 2022	25 th November 2022	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	Lecture Method, PPTs, Group Discussion, Online Sources

Name of Teacher : Ms. Richa Gupta, Dr. Amandeep Kaur, Dr. Ritu Rani

Department: PG Department of Commerce

Class: B.Com-2nd Year (Semester-3rd)

Sections: A,B,C,D

Subject: Cost Accounting (BCM-302)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	13th August, 2022	31 st August, 2022	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs.	Lecture Method.
2	1 st September,2022	30 th September,2022	Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues. Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime.	Lecture Method, Discussion, Assignments Allotted.
3	1 st October,2022	31 st	Methods of Wage Payment	Lecture Method.

		October,2022	and Incentive Plans, Labour Turnover.Preparation of Cost Sheet-Operation Costing, Service Costing. Cost Ledger Accounting, Reconciliation of Cost and Financial Accounts.	
4	1 st November,2022	25 th Novmber,2022	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	Lecture Method, Assignments Allotted.

Name of Teacher: Ms. Nidhi Sharma, Ms Shelly Nanda,
Ms. Disha Sharma, Dr. Manika Kohli

Department: PG Dept of Commerce

Class: B.Com-2nd Year (Semester-3rd)

Section : A, B, C, D

Subject: Company Law (BCM 303)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	13 th August 2022	31 st August 2022	Introduction, Types of Companies, Formation of a Company	Online and Offline Lecture method, Cases, Class Discussion
2	1 st September 2022	30 th September 2022	Memorandum ofAssociation, Articles of Association, Prospectus, Directors	Online and Offline Lecture method, Cases
3	1 st October 2022	31 st October 2022	Share Capital, Members and Shareholders, Transfer and Transmission of Shares	Class Discussion, Assignments

4	1 st November 2022	25 th November 2022	Board Meetings, Winding Up of Company, Key Managerial Personnel	Online and Offline Lecture method, Cases, Class Discussion
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Name of the Teachers: Dr. Mamta Ratti, Ms. Sidaq, Ms. Smriti

Department: PG Department of Commerce

Class: B.Com-2nd Year (Semester-3rd)

Section : A, B, C, D

Subject: Banking & Insurance

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	August 13 th , 2022	August 30 th 2022	Unit I Indian Banking System	Lecture Method, Online Sources
2	September 1 st , 2022	September 30 th , 2022	Unit I Reforms in Indian Banking, Emerging Trends in Banking	Lecture Method, Online Sources
3	October 1 st , 2022	October 31 st , 2022	Unit II Insurance Concept, Nature of Insurance, Functions of Insurance	Lecture Method, Online Sources, Mid Semester Tests
4	November 1 st , 2022	November 25 th , 2022	Unit II Insurance and IRDA, Grievance Mechanism and Insurance Ombudsman; Revision of the whole subject	Lecture method using problem solving technique; Personal attention given to the students who faces problems during exam preparations

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

Department: PG Department of Commerce
Class: B.Com-2nd Year (Semester-3rd)
Section : A, B, C, D
Subject: Goods and Services Tax

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	13 th August	31 st August	Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST	Lectures, ppts, group discussions, case studies
2	1 st September	30 th September	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	Lectures, ppts, group discussions, case studies
3	1 st October	31 st October	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	Lectures, ppts, group discussions, case studies
4	1 st November	25 th November	Levy and collection of IGST, Power to grant exemption from tax, place of supply under IGST; Input tax credit;	Lectures, ppts, group discussions, case studies

			Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST	
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Name of the Teacher/s **Dr.Manpreet Kaur**

Department **Commerce**

Class: B.Com-2nd Year (Semester-3rd)

Subject: ACCOUNTING THEORY AND REPORTING PRACTICES BCH 307

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	13 th August	31 st August	The History and Development of Accounting, Nature and Uses of Accounting	Lecture Method and Presentation
2.	1 st September	30 th September	Traditional Approaches to the Formulation of An Accounting Theory, Regulatory Approach to the Formulation of An Accounting Theory	Lecture Method, Presentation and Group Discussion
3.	1 st October	31 st October	The Events, Behavioural and Human Information Processing Approach. The Predictive and Positive Approaches to the Formulation of Accounting Theory, A Conceptual Framework for Financial Accounting and Reporting.	Lecture Method and Online Sources
4.	1 st November	25 th November	The Structure of Accounting Theory, Alternatives Asset-Valuation and Income Determination Models.	Lecture Method, Power point Presentations Online Sources and Case Studies

Name of the Teachers: Dr. Mamta Ratti

Department: Post Graduate Department of Commerce

Class: B.Com II 3rd Semester

Subject: Advertising & Brand Mgt

Section: D, MGT. Honours

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	August 13 th , 2022	August 30 th , 2022	Unit I Advertising	Lecture Method, Online Sources
2	September 1 st , 2022	September 30 th , 2022	Unit I Advertising and Consumer Behaviour Media Planning	Lecture Method, Online Sources
3	October 1 st , 2022	October 31 st , 2022	Unit II Brand-Concept, Mid- Semester Tests	Lecture Method, Online Sources, Mid Semester Tests
4	November 1 st , 2022	November 25 th , 2022	Unit II Brand Equity, Role of e-Communities in Brand Management; Semester End Examinations related Revisions	Lecture method using problem solving technique Personal attention given to the students who faces problems during exam preparations