

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

Name of the Teacher: Ms. Raman Ghuman
Department: Commerce
Class: M.Com- II Semester: III
Subject: Business Performance Measurement (MC-301)

S. No	DATE (Monthly)		Topics to be Covered	Academic Activity Undertaken
	FROM	TO		
1	13 th Aug 2022	31 st Aug 2022	Corporate Performance Measurement - Need and Importance; Historical Overview; Product Costing in price estimates and profit management; Techniques to measure and enhance profitability and quality of products and services; Activity Based Management, Target and Kaizen costing.	Lecture method, discussion, online resources.
2	1 st Sep 2022	30 th Sept 2022	Benchmarking and environmental costing; Flexible Budgeting, and Activity Based Budgeting , Setting of performance goals and incentives, and the use of diagnostic tools and control; systems to achieve the goals; Strategic Profitability Analysis; Measuring performance using Economic Value Added (EVA) methodology; Comparison between Return on Investment (ROI) and EVA methodology of measuring performance.	Lecture method, Online sources, assignments, numerical solving.
3	1 st Oct 2022	31 st Oct 2022	Measurement of Corporate Performance through Balanced Scorecard and its value creation potential; Rationality behind balance score card; performance dimensions of the balance score card; Throughput Accounting; Comparison of Activity Based Costing.	Lecture method, discussion method, online sources, Mid Semester Tests
4	1 st Nov 2022	25 th Nov 2022	Information Systems aspects of management control; Control-needs of Information flow, and its consolidation in multi-locational setting; Management Control System and its applications; Responsibility Accounting - Meaning and Methodology, types of responsibility centres, organizational structure of responsibility centres; objectives and methods of transfer pricing, pricing corporate services and administration of transfer pricing	Lecture method, discussion method, online sources, revision assignments.

Name of the Teacher: Ms. Jyoti Soi

Department : Post Graduate Department of Commerce

Class: M.Com II (3rd Semester)

Subject: Tax Planning and Management(302)

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	13th August	31 st August	Indian taxation structure, Goods and Service Tax , Tax Planning, avoidance, evasion and Management, basic concepts of income tax, exempted incomes	Lecture method, Group discussion, PPTs, case studies
2	1 st September	30 th September	Goods and Services tax, income under various heads of income	Lecture method, Group discussion, PPTs
3	1 st October	30 th October	Goods and Services tax Deductions under chapter VI, Set-off and carry forward, deductions to be made in total income	Lecture method, Group discussion, PPTs, case studies
4	1 st November	25 th November	Assessment of companies, tax on shipping tonnage income of companies, Tax Planning regarding business, tax planning and managerial decisions	Lecture method, Group discussion, case studies

*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 – Dr. Kanika Sofat

Department - Commerce

Class-M.C.OM – 2ND Year (3RD Sem)

Subject-HUMAN RESOURCE DEVELOPMENT(MC-305)

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	13 th August	30 th August	Human resource development: Concept and evolution	Online Lecture Method, Online Sources, Group Discussion
2.	1st September	30 st September	HRD conceptual base, Strategic interventions in HRD sector and target group, HRD mechanisms, processes and outcomes, HRD Instruments, HRD and management	Online Sources, Group Discussion, PPT s
3.	1st October	15 th October	Motivational Aspects of HRD, Trends and practices, Line manager and HRD. HRD Activities: HRD Culture and climate, elements of HRD climate, measurements of HRD	Discussion Method, Online Sources, Case Studies, PPT ,Assignments
4.	15 st October	31 th October	Factors to HRD climate, Determinant needs, developmental supervisor, HRD workers: HRD mechanisms for workers, role of trade unions.	Discussion Method, Online Sources, Case Studies, PPT, Revision Test
4.	1st November	25 th November	HRD in Organizations: Government organizations, educational institutions, armed forces, police & industry, private and public sectors. Emerging Issues in HRD: Creating awareness and commitment to HRD, Industrial relations to HRD, Utilization of HRD efforts. Future of HRD. International comparison of HRD.	Discussion Method, Online Sources, Case Studies, PPT, Revision Test

Name of the Teacher/s: Ms. Disha Sharma

Department: Commerce

Class: M.Com II (3rd Sem) Subject: Industrial Relations

Subject Code: M.C. 306

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	13 th Aug 2022	31 st Aug 2022	Industrial Relations: Concepts and scope, Historical development, Unilateralist, Pluralist and Marxist perspective of IR	Lectures, Research Articles
2	1 st Sept 2022	30 th Sept 2022	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. Union Management Relations: conceptual framework, union management perspectives, organizational factors affecting union management relations	Lectures, Research Articles, Newspaper Articles

3	1 st Oct 2022	31 st Oct 2022	Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues,	Lectures, Research Articles, Newspaper Articles
			changes affecting HR/IR perspectives, perspectives in India, Methods of industrial relation machinery in India; Statutory and nonstatutory 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 st Nov 2022	25 th Nov 2022	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, 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. Gagandeep Kaur
Department: Commerce
Class: M.Com (3rd Semester)
Subject: International Accounting (M.C. 310)

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	13/08/2022	31/08/2022	International Dimensions of accounting and control: Multinational enterprise, Inter-nationalisation of capital markets, Internationalization of accounting profession. Operational and conceptual issue. Foreign currency translations, methods and practices.	Lectures, Power Point Presentations, Group Discussion
2.	01/09/2022	30/09/2022	Specific Reporting Issues: Regulatory Disclosure Requirements; Foreign Operations Disclosure; Social Responsibility Disclosures. Managerial Accounting Issues: Strategic Planning; Management Control Systems; Performance Evaluation of foreign operations	Lectures, Power Point Presentations, Group Discussion
3.	01/10/2022	31/10/2022	International Accounting Standard Board and International Financial Reporting Standards (IFRS): Advantages, supporting and deterring forces; International and Regional Efforts in Standard Setting; International Standards setting process, Harmonization; Financial Statement Analysis of companies and countries differences in accounting principles, foreign currency statements and Ratio Analysis	Lectures, Power Point Presentations, Group Discussion
4.	01/11/2022	25/11/2022	Transfer pricing, methods, objectives, strategies. Emerging issues in International Accounting Revision	Lectures, Power Point Presentations, Group Discussion, Case Studies

Name of the Teacher: Ms Sahiba Sharma
Department :Post Graduate Department of Commerce
Class: M.Com II (Sem 3)
Subject: MC 315 - WORKSHOP ON FINANCIAL MARKETS & INSTRUMENTS

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	13 th August	31 st August	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, Power Point Presentations and Group Discussion
2	1 st September	30 th September	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, Power Point Presentations and Group Discussion
3	1 st October	31 st October	Securities Market: Methods of Issue of securities, Securities 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.	Lecture Method, Online Sources, Group Discussion
4	1 st November	25 th November	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. REVISION	Lecture Method, Power Point Presentations and Group Discussion

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

Name of the Teacher: Dr. Vandita Kapoor

Department: Commerce

Class: M. Com II (Sem 3)

Subject: Strategic Cost Mgt

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	20 th Aug	5 th Sept	Conceptual framework of SCM, environmental influences in cost management practices, role of SCM in strategic positioning;	Lecture method
2	6 th Sept	20 th Sept	cost management tools-life cycle costing, target costing, kaizen costing, JIT & theory of constraints, BPR and bench marking.	Lecture method, Videos of Production Houses
3	21 st Sept	5 th Oct	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, Activitybased management; operational and strategic application of ABC; customer profitability analysis, process value analysis, financial measures of activity efficiency; Nature of value-chain analysis; activity analysis and linkage analysis; application of linkage analysis in cost reduction and value addition.	Lecture method, Numericals
,4	6 th Oct	31 st Oct	Functional-based planning and control; budgeting – nature, administration and effectiveness; budgeting cycle; activity-based	Lecture method, Students' Presentations, Videos,

			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.	
	1 st Nov	15 th Nov	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;	Lecture method, discussions, Students' Presentations
	16 th Nov	25 th Nov	quality cost management – definition, types, components and reporting, discussion on previous year question papers, REVISION	Lecture method, discussions, Students' Presentations

*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