

**Mehr Chand Mahajan DAV College for Women, Sector -36 A, Chandigarh**  
**MONTHLY TEACHING PLAN (Even Semester)**  
**Session (2022-23)**

**Name of the Teacher/s: Ms. Nidhi Sharma, Dr. Ritu Rani**

**Department: P G Department of Commerce**

**Class: B.COM III (Semester 6)**

**Subject: Direct Tax Laws (BCM 601)**

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	16 <sup>th</sup> Jan 2023	31 <sup>st</sup> Jan 2023	Deemed Incomes and Clubbing of Incomes, Set-off and Carry Forward of Losses	Lecture method
2	1 <sup>st</sup> Feb 2023	28 <sup>th</sup> Feb 2023	Deductions to be made in Computing the Total Income, Double Taxation Relief, Computation of Tax Liability, Assessment of Individual, HUF, Persons & Firm	Lecture method, Numerical assessment, Assignments Allotted
3	1 <sup>st</sup> March 2023	31 <sup>st</sup> March 2023	Income Tax Authorities, Procedure of Assessment, Penalties & Prosecution, Deductions & Collection of tax at source.	Lecture method, Numerical test
4	1 <sup>st</sup> April 2023	29 <sup>th</sup> April 2023	Rebate & Relief, Advance Payment of Tax, Appeals & Revision.	Lecture method, Numerical Tests

**MCM DAV College for Women, Sector – 36A, Chandigarh**  
**Monthly Teaching Plans (Odd Semester)**  
**Session (2023-2023)**

**Name of the Teacher/s: Dr. Gunjan, Dr. Kiran Jindal, Dr. Arshdeep**  
**Department: Commerce**  
**Class: B. Com III (6th Semester)**  
**Subject: BCM 602 Financial Management**  
**Section(s): A, B, C, D**

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	16 <sup>th</sup> Jan	31 <sup>st</sup> Jan	Financial Management: Meaning, Scope and Objectives of Financial Management, Sources of Corporate Finance , Time Value of Money- Compounding Techniques and Discounting Techniques.	Lecture method, discussion, Numerical Practice,
2	1 <sup>st</sup> Feb	28 <sup>th</sup> Feb	Capital Budgeting, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge). Cost of Capital: Determination of Cost of Capital, Components of Cost of Capital.	Lecture method, discussion, Numerical Practice, Assignments Allotment
3	1 <sup>st</sup> March	31 <sup>st</sup> March	SEBI Guidelines for Raising Corporate Finance. Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure.	Lecture method, discussion, Numerical Practice, Assignments
4	1 <sup>st</sup> April	29 <sup>th</sup> April	Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management). Dividend Policy- Relevance and Irrelevance Theories.	Lecture method, discussion, Numerical Practice, Review of Previous year Question papers

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

**MCM DAV College for Women, Sector – 36A, Chandigarh**  
**MONTHLY TEACHING PLAN (Even Semester)**  
**Session (2022-23)**

**Name of Teacher: Dr. Amandeep Kaur (B.Com III- B & D) & Kavya (B.Com III- A & C)**

**Department: Commerce**

**Class: B.com -3<sup>rd</sup> Year (Semester- 6<sup>th</sup>)**

**Subject: Issues in Financial reporting (BCM 603)**

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	16 <sup>th</sup> Jan, 2023	31 <sup>st</sup> Jan, 2023	Financial Reporting - Nature and Objectives, Conceptual Framework- FASB, IASB	Lecture Method, Discussion, online sources
2	1 <sup>st</sup> Feb, 2023	28 <sup>th</sup> Feb, 2023	Joint Conceptual Framework- IASB & FASB , IASB, Global Convergence, Disclosure requirements of IFRS	Lecture Method, Discussion, online sources
3	1 <sup>st</sup> March, 2023	31 <sup>st</sup> March, 2023	Accounting for changing Price Level, Human Resource Accounting, Social Accounting, Ind AS 108 (Operating Segment), Ind AS 34 (Interim Reporting), Ind AS 116 (Leases),	Lecture Method, Discussion, online sources
4	1 <sup>st</sup> April, 2023	29 <sup>th</sup> April, 2023	Ind AS 38 (Intangibles), Comparison between Indian GAAP, US GAAP & IFRS, Recent Trends in Financial Reporting Revision	Lecture Method, Discussion, online sources

## Lesson Plan

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

Name of the Teacher/s: Dr. Mamta Ratti & Ms. Ruhani  
Department: PG Department of Commerce  
Class: B. Com III, Semester 6  
Subject: Social and Business Ethics (BCM 604)

S.No.	From	To	Topics to be Covered	Academic Undertaken	Activity
1	January 16, 2023	January 31, 2023	Introduction to Business Ethics, Theories of Business Ethics	Lecture Method and Case Studies	
2	February 1, 2023	February 28, 2023	Ethical Issues in Management, Values, Morals and Business Ethics, Conflict of Interest, Ethics in Accounting, Finance, Marketing and Consumer Protection.	Lecture Method, Weblinks Case Studies and Group Discussion	
3	March 1, 2023	March 31, 2023	Whistle Blower Policies, Corporate Social Responsibility under Company Act 2013, Ethical Issues in Corporate Governance.	Lecture Method and Examples	
4	April 1, 2023	April 29, 2023	Ethics at Workplace, Environmental Issues-Protection of Natural Environment, Prevention of Pollution, Depletion and Conservation of Natural resources.	Lecture Method and Group Discussion Doubt Clearing and Problem-solving Sessions	

**Name of the Teachers: Ms. Raman Ghuman, Ms Shelly Nanda and Dr Pallvi Rani**  
**Department: Commerce**  
**Class: B.Com-III Semester: 6**  
**Subject: Operations Research (BCM 605)**

S.No	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	16 <sup>th</sup> Jan 2023	31 <sup>st</sup> Jan 2023	Operations Research: Meaning, significance, and scope. Game theory: Two person zero sum game, Pure and mixed strategies.	Lecture Method
2	1 <sup>st</sup> Feb 2023	28 <sup>th</sup> Feb 2023	Assignment problems including travelling salesman's problem. Special cases in assignment problems; unbalanced problems, maximization objective. Transportation problems including trans-shipment problems; Special cases in transportation problems; unbalanced problems, degeneracy; maximization objective and multiple optimal solutions.	Lecture Method & Problem Solving Method Discussion Method. Assignment.
3	1 <sup>st</sup> Mar 2023	31 <sup>st</sup> Mar 2023	Linear programming: Meaning, assumptions, advantages, scope and limitations: Formulation of Problem and its solution by graphical and simplex methods (including Big M Method), special cases in simplex method; infeasibility, degeneracy, unboundedness and multiple optimal solutions; Duality in Linear Programming, Dual problems and rules of conversion of Primal to Dual.	Lecture Method & Problem Solving Method, Assignment. Mid Semester Tests.
4	1 <sup>st</sup> Apr 2023	29 <sup>th</sup> Apr 2023	Simulation; meaning, process, advantages, limitations and applications. Decision theory: decision making under uncertainty and risk, Decision Trees. Replacement problem: Individual and Group replacement problems.	Lecture Method, Problem Solving Method, Revision tests

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

**Name of the Teacher: Dr. Pallvi Rani**

**Department: Commerce**

**Class: B.Com VI Semester**

**Subject: BCH 607 INVESTMENT MANAGEMENT (Accounting and Finance Honours)**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	16 <sup>th</sup> Jan	31 <sup>th</sup> Jan	Financial System in India – Money Market, Capital Market, Debt Market, Need for correlating these – Bullion Market and Foreign Exchange Market. Organization and Functioning of Securities Markets in India – Nature and Function, Organizational Structure, Role and Function of Primary Market and Secondary Markets, Type of Market Transactions based upon – Long and Short Orders, Size of Order, Price Limit of Orders, Time limit of orders, Special type of orders and order execution. Margin Trading.	Lecture Method, Group Discussion, Business News
2.	1 <sup>st</sup> Feb	28 <sup>th</sup> Feb	Valuation of Securities – Valuation of Bonds, Valuation of Debentures, Valuation of Preference Shares, Valuation of Equity Shares and Share Valuation: CAPM Model.	Lecture Method, Group Discussion, Business News
3.	1 <sup>st</sup> March	31 <sup>st</sup> March	Market Indices – Concept, Method of Computing India's Leading Stock Indices, and Overview of various Benchmark	Lecture Method, Group Discussion, Business News

			Indices, Market capitalization Indices, Sectoral Indices and Broad market Indices. Security Credit Rating – Introduction, Factors Affecting Assigned Ratings, Credit Rating Agencies in India, Functions, Approaches and Framework Used and Business Models, Benefits of Credit Rating, Regulatory Concerns.	
4.	1 <sup>st</sup> April	29 <sup>th</sup> April	Risk Management Through Derivatives – Introduction to Derivatives Market and Securities, Forward and Future Contracts – Overview, Hedging, Optimal Hedge Ratio, Valuation, Application and Strategies. Options – Overview, Valuation Models and Strategies. Swaps.	Lecture Method, Group Discussion, Business News

**Monthly Teaching Plans (Even Semester)  
Session – (2022-23)**

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

**Department: Commerce**

**Class: B.Com (6<sup>th</sup> Semester)**

**Subject: Training and Development (BCH 609)**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	16 January	31 January	Introduction to Training Concept: Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training, Process Of Training: Steps In Training Concept of Training Need; Identification of Training Need, Methods of Training and Techniques of Training, On the Job.	Lectures, Power Point Presentations, Group Discussion
2	1 February	28 February	Off the Job, Lecture, Role Play ,Case Study, Vestibule Training, Simulation Techniques, in Basket Exercise, Syndicate Method, T- Group Training, Psychological Lab, Business Game, Activity Based Training, Programme Instruction Training, Choosing the Right Training Techniques	Lectures, Power Point Presentations, Group Discussion
3	1 March	31 March	Development Programs: Organisation of Training and Development Programs, Training Design, Kinds of Training and Development Programs-Competence Based and Role Based Training; Designing Training and Orientation and Socialization Evaluation of Training and Development Effectiveness: Reasons for Evaluating Training and Development Programs	Lectures, Power Point Presentations, Group Discussion
4	1 April	29 April	Problems in Evaluation; Methods of Evaluating Effectiveness of Training Efforts. Revision	Lectures, Power Point Presentations, Group Discussion