

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

Name of the Teacher/s: Ms. Disha Sharma

Department: Commerce

Class: M.Com II (4th Semester)

Subject: Project Planning and Control

Sub Code: MC 401

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	16 th Jan	31 st Jan	Project Identification, Formulation and Planning : Understanding environment for business opportunities Idea generation, short listing and selection of product/service stages in Venture Appraisal- Technical, Financial, Economic and Social Appraisal	Lectures, PPTs, Research Articles, Group Discussion
2	1 st Feb	28 th Feb	Location, Factory Design and Layout. Commercial vs. National Profitability Social Cost - Benefit Analysis (broader concept only). Feasibility Report Preparation for new Enterprise - format and contents. Market and Financial Appraisal : Market Survey – Design, Data Sources and Methodology	Lectures, PPTs, Research Articles, Group Discussion
3	1 st March	31 st March	Market Segmentation and product differentiation, Forecasting Future demand and Distribution Analysis, , Estimation of Financial Requirement. Application of Capital Budgeting	Lectures, PPTs, Research Articles, Group Discussion

			Techniques, Risk and Uncertainty Analysis for the new enterprise, Planning Capital Structure and Financing, Project Organisation and Control Network Analysis – PERT & CPM Cost and Time Over-run	
4	1 st April	29 th April	Preparation of the Sales Plan and Report, Project Financial viability Study. Project Implementation and Management: Project Follow up and Monitoring.	Lectures, PPTs, Research Articles, Group Discussion

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Name of the Teacher : Ms. Raman Ghuman

Department: Commerce

Class: M.Com II Semester: IV

Subject: Knowledge Management (MC 402)

S.No	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	16 th Jan 2023	31 st Jan 2023	Concept of knowledge, Major Philosophical Schools, Knowledge in economic and management theories. Tacit and explicit knowledge.	Lecture Method, Discussion Method, online sources.
2	1 st Feb 2023	28 th Feb 2023	Knowledge as competitive resource, Knowledge intensive organization, Knowledge value chain. Knowledge management systems, Barriers to knowledge sharing,	Lecture Method, Discussion Method, online sources, Activity based learning.
3	1 st March 2023	31 st March 2023	Expert systems. Knowledge creation as a tool of excellence, Models of knowledge creation process, Critical enabling conditions, Cross leveraging knowledge. Knowledge management strategy and business strategy.	Lecture method, Group Discussion, Case Study method. Mid semester tests.
4	1 st April 2023	29 th April 2023	Knowledge architecture, Organizational design for knowledge management, Role of Top and Middle management, Knowledge based reward systems.	Lecture method, Group Discussion, Case Study method, Revision tests

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Name of the Teacher/s: Dr. Kanika Sofat

Department: Commerce

Class: M.com 2nd Year (4th Semester)

MC. 403 – BUSINESS ETHICS AND CORPORATE GOVERNANCE

S.no	From	to	Topics to be covered	Academic Activity undertaken
1	15 th January 2023	31 th January 2023	Business Ethics: Introduction to Business Ethics, Ethics, Morals & Values, Concepts of Utilitarianism and Universalism – Theory of rights, theory of Justice – Virtue ethics – ethics of care – Law and Ethics. The Nature of Ethics in Management Business Standards and Values, Value Orientation of the Firm. Typical Problems in Business Ethics: Environmental Pollution & Society	Lectures, Power Point Presentations, Group Discussion
2	1 st Feb 2023	15 th Feb 2023	Marketing Ethics (in Products, Pricing, Promotion and Place) and Consumer protection – Ethics in Human Resources management (Recruitment and promotion policies, Working Conditions,, Down Sizing Workforce), Ethical issues at the top management, Ethics in financial markets and investor protection – Ethical responsibility towards competitors and business partners.	Lectures, Power Point Presentations, Group Discussion
3	16 th Feb 2023	28 th Feb 2023	Complexity of Ethical Issues: Conflicts in decision making from ethical and economic point of view, Ethical Dilemma, Solving ethical dilemma Managerial integrity and decision making. Ethical Leadership: Personal Integrity and self development – wisdom based leadership. Corporate Governance: History of Corporate form and models, Corporate Objectives and goals, Ownership pattern – Issues in managing public limited firms	

3	1 st March 2023	15 th March 2023	Agency problems. Nature & Evolution of Corporate Governance: Global and National Perspectives – Global Corporate Governance models, Anglo American and Relationship model (Germany, Japan and France) Claims of Various Stakeholders, Why governance – Changes in eighties Cadbury Report, Hampel Report and OECD Committee Recommendations – SOX Act	Lectures, Power Point Presentations, Group Discussion
4	16 th March 2023	31 st March 2023	Internal Corporate Governance Mechanism: Board of Directors— Functional Committees of Board; Code of conduct, whistle blowers. External Corporate Governance Mechanism: Regulators, Gate keepers, Institutional Investors, Corporate raiders,	
5	1 st April 2023	15 th April 2023	Corporate Governance Ratings Corporate Governance in India: corporate form in India 50s to 90s – developments in Corporate Governance in India in nineties and 2000s – CII, Kumaramangalam, Narayanamoorthy, Naresh Chandra, JJ Irani Committee reports – Legal and Regulatory Changes – introduction and modification of Clause 49, Corporate governance in practice in India .	
6	16 th April 2023	29 th April 2023	Cases: 1. A Dent in Wal Mart’s Public Image - The PR Strategy. 2. China Aviation Oil’s Collapse: Singapore INC’s challenges. 3. Child labor in Coca Industry. 4. Obesity Concerns: Burger Kings Product Revenges. 5. Bhopal Gas Tragedy	Lectures, Power Point Presentations, Group Discussion

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Name of the Teacher : Ms. Jyoti Soi

Department: Commerce

Class: M.Com II Semester: IV

Subject: Advanced Corporate Accounting (MC 413)

S.No	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	16 th Jan 2023	31 st Jan 2023	Profit prior to incorporation, Valuation of Goodwill Valuation of shares Acquisition of Business Few concepts relating to investment accounting	Lecture method, Group discussion
2	1 st Feb 2023	28 th Feb 2023	Preparation of investment ledger Amalgamation, Absorption and external Reconstruction	Lecture method, Group discussion
3	1 st March 2023	31 st March 2023	Basic concepts relating to Holding companies, Calculation of cost of control, capital reserve, preparation of Consolidated Balance Sheet	Lecture method, Group discussion
4	1 st April 2023	29 th April 2023	Amalgamation of firms with same and separate set of books Internal reconstruction	Lecture method, Group discussion

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Name Of The Teacher : Dr. Vandita Kapoor

Department: Commerce

Class: M.Com II Semester: IV

Subject: Mc. 414 - Security Analysis and Portfolio Management

S.No	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	16 th Jan 2023	31 st Jan 2023	Security Market Analysis: Investment environment, Types of return and risk; Sources of risk Technical Analysis, Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis	Lecture Method, Online Web-Based Applications
2	1 st Feb 2023	28 th Feb 2023	Forms of Market Efficiency and Valuation of Securities : Random Walk Theory Form of Market efficiency Analysis of Bond/ Debentures: Valuation of bonds Analysis of risk in bonds-duration and convexity Valuation of Equity and Options	Lecture Method, Online Web-Based Applications
3	1 st March 2023	31 st March 2023	Portfolio Analysis : Portfolio Management – Meaning, Evaluation & Role Risk & Return of a Portfolio, Risk Diversification Markowitz Risk-Return Optimisation Single Index Model-Portfolio Tufel Risk. Portfolio Market Risk, Portfolio Unique Risk Sharpe’s Optimisation Solution.	Lecture Method, Online Web-Based Applications
4	1 st April 2023	29 th April 2023	Portfolio: Theory, Construction & Evaluation : Capital Market Theory - CAPM, Risk Free Lending Borrowing Arbitrage Pricing Theory Techniques of Portfolio Construction Active and Passive portfolio management, Bond portfolio management strategies - passive, semi-active and active along with immunization strategies Portfolio Performance Evaluation	Lecture Method, Online Web-Based Applications

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Name of the Teacher : Dr. Gagandeepkaur
Department: Commerce
Class: M.Com II Semester: IV
Subject: MC. 415 - ADVANCED AUDITING

S.No	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	16 th Jan 2023	31 st Jan 2023	Company Audit: Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors. Audit Ceiling- Status, Power, Duties and Liabilities of auditors. Branch Audit - Joint Audit - Special Audit. Maintenance of Books of Account – Related Party Disclosures- Segment Reporting. Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor’s Responsibility). Representations by Management - Contents of Annual Report (A Brief Idea).	Lecture Method, Discussion Method, online sources.
2	1 st Feb 2023	28 th Feb 2023	Audit Report and Certificate: Definition - Distinction between Report and Certificate - Types of Reports/Opinion 35 (Clean, Qualified, Disclaimer, Negative and Piecemeal) Contents of Audit Report (As per Companies Act and Standards on auditing). True and Fair View (Concept and Guiding Factors)- Materiality(Concepts and Relevance) - Limited Review- Disclosures. Certificate on Corporate GovernanceCash Flow Statement Reporting	Lecture Method, Discussion Method, online sources, Activity based learning.

3	1 st March 2023	31 st March 2023	<p>Audit of Different Institutions: Banks - Legislation Relevant to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-Performance Assets (Concept, Provisions), Long Form Audit Report.</p> <p>Insurance Companies - Legislation Relevant to Audit of Insurance Companies (Life and General Insurance), Review of Internal Control, Audit Report (Matters as per IRDA).</p> <p>Educational Institutions and Hospital Features and Basic Principles of Government Audit - Local Bodies and NonProfit Seeking Organizations (including NGOs). Comptroller and Auditor General and its Constitutional Role. Investigation Meaning, Purpose - Distinction between Investigation and Auditing Approach to Investigation - Types of Investigations. Assessing a Business (Due Diligence Review, Valuation). Investigations to Detect Fraud, Misappropriations and Defalcations - Investigations with respect to Business Combinations.</p>	Lecture method, Group Discussion, Case Study method. Mid semester tests.
4	1 st April 2023	29 th April 2023	<p>Other Thrust Areas: Cost Audit - Concepts, Objectives, Advantages, Relevant Provisions of Comp. Act. Management Audit - Tax Audit - Systems Audit - Social Audit-Environment Audit Energy Audit - Forensic Audit-Peer review (Concepts, Objectives and Regulatory Requirements). Ethics in Auditing – Auditor’s Independence. Auditing in CIS Environment. Standards on Auditing (Concepts, Purpose and Present Position as to Number and Title as issued by ICAI).</p>	Lecture method, Group Discussion, Case Study method, Revision tests