

**MCM DAV College for Women, Sector 36A, Chandigarh**  
**Monthly Teaching Plans (Odd Semester)**  
**Session 2023-24**

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

**Department: PG Department of Commerce**

**Class: B. Com. II (Sem III)**

**Section: A, B, C, D**

**Subject: BCM 301 (Issues in Indian Commerce)**

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*	
	From	To			
1	24 <sup>th</sup> July 2023	31 <sup>st</sup> July 2023	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 PPTs, Discussion, Sources	Method, Group Online
2	1 <sup>st</sup> August 2023	31 <sup>st</sup> August 2023	“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 PPTs, Discussion, Sources	Method, Group Online
3	1 <sup>st</sup> September 2023	30 <sup>th</sup> September 2023	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: Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Commodity Exchanges in India.	Lecture PPTs, Discussion, Sources	Method, Group Online
4	1 <sup>st</sup> October 2023	31 <sup>st</sup> October 2023	Corporate Debt Restructuring: Concept, Importance, Methods, Authorities-Serious Fraud Investigation Office (SFIO), Investors Protection in India- Need, and Initiatives by the Central Government.	Lecture PPTs, Discussion, Sources	Method, Group Online
5	1 <sup>st</sup> November 2023	18 <sup>th</sup> November 2023	Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL	Lecture PPTs, Discussion, Sources	Method, Group Online

**MCM DAV College for Women, Sector – 36A, Chandigarh**

**TENTATIVE MONTHLY TEACHING PLAN (Odd Semester)**

**Session (2023-24)**

**Name of Teachers: Dr. Amandeep Kaur (Section-A & B) & Ms. Richa Gupta (Section C)  
Ms. Shelly Nanda (Section D)**

**Department: Commerce**

**Class: B.Com-2<sup>nd</sup> Year (Semester-3<sup>rd</sup>)**

**Subject: Cost Accounting (BCM-302)**

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	24th July, 2023	31st July, 2023	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs	Lecture Method, Discussion
2	1 <sup>st</sup> August, 2023	31st August, 2023	Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	Lecture Method, Discussion
3	1 <sup>st</sup> September, 2023	30 <sup>th</sup> September, 2023	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Preparation of Cost Sheet, Operation Costing, Service Costing.	Lecture Method,
4	1 <sup>st</sup> October, 2023	31st October, 2023	Cost Ledger Accounting, Reconciliation of Cost and Financial Accounts. Overheads: Collection, Classification, Allocation, Apportionment and	Lecture Method, Discussion, Assignments Allotted.
5.	1 <sup>st</sup> November, 2023	18 <sup>th</sup> November, 2023	Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate. Revision	Lecture Method, Revision

**Mehr Chand Mahajan DAV College for Women, Sector – 36A, Chandigarh**  
**MONTHLY TEACHING PLAN (Odd Semester)**  
**Session (2023-24)**

**Name of Teacher: Ms. Nidhi Sharma, Ms. Shelly Nanda, Ms. Disha Sharma, Ms. Kavya, Ms. Pahul Sidhu**

**Department: Commerce**

**Class: B.Com II (Semester 3) Section: A,B, C, D**

**Subject: BCM 303 (Company Law)**

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	24 <sup>th</sup> July 2023	31 <sup>st</sup> July 2023	Introduction, Types of Companies, Formation of a Company	Lecture method, Group Discussion
2	1 <sup>st</sup> Aug 2023	31 <sup>st</sup> Aug 2023	Memorandum of Association, Article of Association, Prospectus,	Lecture method, Group Discussion
3	1 <sup>st</sup> Sept 2023	30 <sup>th</sup> Sept 2023	Share Capital, Members & Shareholders, Transfer & Transmission of Shares, Directors	Lecture method, Group Discussion
4	1 <sup>st</sup> Oct 2023	31 <sup>st</sup> Oct 2023	Board Meetings, Winding Up of Company	Lecture method, Group Discussion
5	1 <sup>st</sup> Nov 2023	18 <sup>th</sup> Nov 2023	Key Managerial Personnel	Lecture method, Group Discussion

**Lesson Plan**  
**MCM DAV College for Women, Sector – 36A, Chandigarh**  
**Monthly Teaching Plans (Odd Semester)**  
**Session – (2023-24)**

**Name of the Teachers: Dr. Mamta Ratti, Ms. Sidaq, Dr Rupinder**

**Department: PG Department of Commerce**

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

**Section : A, B, C, D**

**Subject: Banking & Insurance**

S. No	DATE (Monthly)		Topics to be Covered	Academic Activity Undertaken
	FROM	TO		
1	24 <sup>th</sup> July 2023	31 <sup>st</sup> July 2023	Unit I Indian Banking	Lecture Method, Online Sources
2	1 <sup>st</sup> August 2023	31 <sup>st</sup> August 2023	Unit I Reforms in Indian Banking	Lecture Method, Online Sources
3	1 <sup>st</sup> Sept 2023	30 <sup>th</sup> Sept 2023	Unit I Emerging Trends in Banking	Lecture method, discussion, online material
4	1 <sup>st</sup> Oct 2023	31 <sup>st</sup> Oct 2023	Unit II Insurance Concept, Nature of Insurance, Functions of Insurance	Lecture method, discussion, Online Sources, Mid Semester Tests
5	1 <sup>st</sup> Nov 2023	30 <sup>th</sup> Nov 2023	Unit II Insurance and IRDA, Grievance Mechanism and Insurance Ombudsman; Revision of the whole subject	Lecture method, discussion, Online Sources.

**MCM DAV College for Women, Sector – 36A, Chandigarh**

**Monthly Teaching Plans (Odd Semester)  
Session – (2023-24)**

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

**Department : Commerce**

**Class: B.Com II (3<sup>rd</sup> Semester) Section (s): A,B,C and D**

**Subject: BCM 306 (Goods and Service Tax)**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	24 <sup>th</sup> July 2023	31 <sup>st</sup> July 2023	Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST	Lectures, PPTs, Research Articles, Newspaper Articles, Group Discussion
2	1 <sup>st</sup> Aug 2023	31 <sup>st</sup> Aug 2023	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, Research Articles, Newspaper Articles, Group Discussion
3	1 <sup>st</sup> Sept 2023	30 <sup>th</sup> Sept 2023	Time and Value of supply, IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, Power to grant exemption from tax, place of supply under IGST; Input tax credit	Lectures, PPTs, Research Articles, Newspaper Articles, Group Discussion

4	1 <sup>st</sup> Oct 2023	31 <sup>st</sup> Oct 2023	Valuation in GST (basics), Tax invoice, credit and debit notes, Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST	Lectures, PPTs, Research Articles, Newspaper Articles, Group Discussion
5	1 <sup>st</sup> Nov 2023	18 <sup>th</sup> Nov 2023	GST Portal: GST Eco system, GST suvidha provider.	Lectures, PPTs, Research Articles, Newspaper Articles, Group Discussion

**Mehr Chand Mahajan DAV College for Women, Sector – 36A, Chandigarh**  
**MONTHLY TEACHING PLAN (Odd Semester)**  
**Session 2023-24**

**Name of Teacher: Dr. Rupinder Kaur**

**Department: Commerce**

**Class: B.Com.II (Semester 3<sup>rd</sup>)**

**Section: B**

**Subject: BCH 307: Accounting Theory and Reporting Practices (Accounting Honours)**

S.No.	Date (Monthly)		Topics to be covered	Academic Activity Undertaken
	From	To		
1	27 <sup>th</sup> July 2023	31 <sup>st</sup> July 2023	The History and Development of Accounting	Lecture Method & Discussion Method
2	1 <sup>st</sup> Aug. 2023	31 <sup>st</sup> Aug. 2023	Nature and Uses of Accounting, Traditional approaches to the formulation of an Accounting theory	Lecture Method & Discussion Method
3	1 <sup>st</sup> Sept. 2023	30 <sup>th</sup> Sept. 2023	Regulatory approach to the formulation of an Accounting theory, The events, behavioural and human information processing approach, The predictive and positive approaches to the formulation of Accounting theory	Lecture Method, Discussion Method & Assignments allotted
4	1 <sup>st</sup> Oct. 2023	31 <sup>st</sup> Oct. 2023	A Conceptual framework for Financial Accounting and Reporting, The structure of Accounting theory	Lecture Method, Discussion Method & Mid Semester Tests
5	1 <sup>st</sup> Nov. 2023	18 <sup>th</sup> Nov. 2023	Alternative assets-Valuation and Income Determination Model	Lecture Method, Discussion Method & Revision

Name of the Teacher : Dr. Mamta Ratti

Department: Post Graduate Department of Commerce

Class: B.Com II 3<sup>rd</sup> Semester

Subject: Advertising & Brand Mgt (BCH-309)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	July 24th, 2023	July 30 <sup>th</sup> 2023	Introduction of the Subject, Relevance to career building	Online Sources
2	August 1 <sup>st</sup> , 2023	August 30 <sup>th</sup> 2023	Unit I Advertising	Class Discussions, Practical Assignments, Survey Method
3	September 1st, 2023	September 30 <sup>th</sup> , 2023	Unit I Advertising and Consumer Behaviour Media Planning	Lecture Method, Online Sources
4	October 1 <sup>st</sup> , 2023	October 31 <sup>st</sup> , 2023	Unit II Brand-Concept, Mid-Semester Tests	Lecture Method, Online Sources, <b>Mid Semester Tests</b>
5	November 1 <sup>st</sup> , 2023	November 18 <sup>th</sup> , 2023	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

Section: D, MGT. Honours