

**Mehr Chand Mahajan DAV College for Women, Sector – 36A, Chandigarh**

**MONTHLY TEACHING PLAN (Odd Semester)**

**Session (2023-24)**

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

**Department: Commerce**

**Class: B. Com III (section A, B, C, D) Semester 5<sup>th</sup>**

**Subject: Income Tax Laws (BCM 501)**

<b>Sr. No.</b>	<b>Date (Monthly)</b>		<b>Topics to be Covered</b>	<b>Academic Activity Undertaken</b>
	<b>From</b>	<b>To</b>		
1	24 <sup>th</sup> July, 2023	31 <sup>th</sup> July, 2023	History & Basic Concepts & Important Definitions of Income Tax Act 1961	Offline Lecture method
2	1 <sup>st</sup> August, 2023	31 <sup>th</sup> August, 2023	Residence & Tax Liability (Basis of Charge), Capital & Revenue, Exempted Incomes	Offline Lecture method, Test Assessment
3	1 <sup>st</sup> September, 2023	30 <sup>th</sup> September, 2023	Income from Salaries, Income from House Property, Capital Gains	Offline Lecture method, Numerical assessment Assignments Allotted
4	1 <sup>st</sup> October, 2023	31 <sup>th</sup> October, 2023	Profits and Gains of Business and Profession including Depreciation	Offline Lecture method, Numerical Tests
5	1 <sup>st</sup> November, 2023	18 <sup>th</sup> November, 2023	Income from Other Sources, Agriculture Income & Its assessment	Offline Lecture method, Numerical Tests

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

**Name of the Teacher/s: Dr. Gunjan; Dr. Kiran Jindal, Dr. Arshdeep**

**Department: Commerce**

**Class: B.Com III (5th Semester)**

**Subject: BCM 502 Management Accounting**

**Section (s): A, B, C, D**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	24 <sup>th</sup> July, 2023	31 <sup>th</sup> July, 2023	Origin Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements.	Lecture method, discussion, Numerical, Online Sources
2	1 <sup>st</sup> August, 2023	31 <sup>th</sup> August, 2023	Tools of Financial Analysis-Trend Analysis, Common Size Financial Statements and Comparative Financial Statements, Ratio Analysis.	Lecture method, Numerical Assignments - Online Sources
3	1 <sup>st</sup> September, 2023	30 <sup>th</sup> September, 2023	Fund Flow Statement, Cash Flow Statement (AS-3).	Lecture method, Numerical Tests
4	1 <sup>st</sup> October, 2023	31 <sup>th</sup> October, 2023	Price Level Accounting, REVISION for MST Social Accounting, Human Resource Accounting (Concept only),	Lecture method, numerical, PPT, Mini Case lets
5.	1 <sup>st</sup> November, 2023	18 <sup>th</sup> November, 2023	Responsibility Accounting: Concepts, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.	Lecture method, PPT, Mini Case lets

\*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 Plans (Odd Semester)**  
**Session – (July 2023 - Dec 2023)**

Name of the Teacher/s: Ms Shelly Nanda (Section C&D), Ms Sahiba Sharma (Section A) and Ms. Smriti Nayyar (Section B)

Class: B.Com –Final Year (5<sup>th</sup>Semester)

Section-A,B,C,D

Subject: (BCM-504) Production and Operations Management

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	24th July, 2023	31st July, 2023	Introduction to Production and Operations Management,	Lectures Method, PPT, Group Discussion
2.	1 <sup>st</sup> August, 2023	31 <sup>st</sup> August, 2023	Strategic Planning, Demand Forecasting, Facility Location Production Process and Analysis, Capacity Planning, Product Design and Development.	Lectures Method, PPT, Group Discussion
3.	1 <sup>st</sup> September, 2023	30 <sup>th</sup> September, 2023	Facility Layout, Production Planning And Control, Sequencing Problem, Work Study	PPT, Online Sources, Case Studies Group Discussion
4.	1 <sup>st</sup> October, 2023	31 <sup>st</sup> October, 2023	Network Analysis, Work Measurement, Purchase Management	Assignments Allotted PPT, Discussion, Case Studies
5	1 <sup>st</sup> November, 2023	18 <sup>th</sup> November, 2023	Inventory Control Models, Supply Chain Management, Logistics Management, Revision	PPT, Discussion, Case Studies

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

**Name of Teacher: Ms. Sidaq, Dr. KanikaSofat, Dr. AmandeepKaur& Ms. Smriti(Section A, B,C & D)**

**Department: Commerce**

**Class: B.com -3<sup>rd</sup> Year (Semester-5<sup>th</sup>)**

**Subject: Entrepreneurship and Small Business (BCM-505)**

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	Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics Entrepreneurial mindset. Distinction between manager and entrepreneur. Distinction between entrepreneur and intrapreneur. Innovation-meaning, features, and need. Latest innovations in manufacturing and service sectors.	Lecture Method, Discussion
2	1 <sup>st</sup> August, 2023	31 <sup>st</sup> August, 2023	Social and commercial entrepreneurship. Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio- economic Environment. Business Planning. Entrepreneurial Development Programmes-- their Relevance and Achievement, Role of Government in Organizing EDPs.	Lecture Method, Case Study discussion, Sample Business plans discussion
3	1 <sup>st</sup> September, 2023	30 <sup>th</sup> September, 2023	MSMEs –Definition, Registration process and its procedure, Benefits of registration. MSMEs--- Seed Bed of Entrepreneurship; Start up- Its Concept, steps and need. Product Planning and Management; Marketing Management; Growth and Diversification Strategies.	Lecture Method, Discussion
4	1 <sup>st</sup> October , 2023	31 <sup>st</sup> October, 2023	Logistics management—meaning, features, and its role in business enterprises; Role of MSMEs in the National Economy; Role of e-commerce and m-commerce in promoting small business.	Lecture Method, Discussion, Assignments Allotted.
5.	1 <sup>st</sup> November, 2023	18 <sup>h</sup> November, 2023	Small Business and Modern Technology. Tax Considerations/tax benefits to MSMEs; MSME’S Exemptions Revision	Lecture Method, Discussion

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

Name of the Teacher: Dr. Pallvi Rani, Dr. Rupinder Kaur and Ms. Kavya Khara

Department: PG Department of Commerce

Class: B.Com. 5th Sem

Subject: BCM 506: FINANCIAL MARKETS AND SERVICES

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	24 <sup>th</sup> July	31 <sup>st</sup> July	Financial Markets: Meaning, Functions and Types.	Lecture, Discussion, Online Material
2	1 <sup>st</sup> August	31 <sup>st</sup> August	Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India.	Lecture, Discussion
3	1 <sup>st</sup> September	30 <sup>th</sup> September	Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market, Secondary market, Operational Mechanism of Capital Market.	Lecture, Online Material, Assignment
4.	1 <sup>st</sup> October	31 <sup>st</sup> October	Financial Services: Meaning, Characteristics, Importance and Kinds of Financial services, Financial Services and Economic Environment, Players in Financial services. Merchant Banking: Concept, Evolution and Functions of Merchant banks. Mutual Funds: Concept, Types, Advantages, Problems of Mutual Funds in India, Constitution and Management of Mutual Funds.	Lecture, Case Studies, Mid Semester Examination
5.	1 <sup>st</sup> November	18 <sup>th</sup> November	Exchange Traded Funds, Factoring.	Lecture, Discussion and Revision

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

Name of the Teacher: Dr. Pallvi Rani

Department: PG Department of Commerce

Class: B.Com. 5th Sem

Subject: BCH 507: STRATEGIC FINANCIAL MANAGEMENT

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	24 <sup>th</sup> July	31st July	Introduction to Strategic Financial Management. Interface of Financial Policy and Strategic Management. Significant references for Strategic Financial Management.	Lecture, Discussion, Online Material
2	1st August	31st August	Financial aspects of Corporate Restructuring. Monitoring the Restructuring Process. Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures Financial Engineering. Financial Innovation: Relevance, Drivers and Implications.	Lecture, Discussion
3	1st September	30th September	Ethical Aspects of Strategic Financial Management. Financial Aspects of Supply Chain Management and Distribution Chain Management. Innovative Approach to Internal Cost-Profit Analysis. Valuation of a Business Enterprise.	Lecture, Online Material, Assignment, Presentations
4.	1st October	31st October	Strategic Business Unit. Financing Choices and Decisions: Differences in Financing of Venture Firm, Mature Companies and Firms in High Growth Stage, Deal Structuring and Pricing, IPOs and their Under-pricing. Asset -stripping.	Lecture, Case Studies, Mid Semester Examination
5.	1st November	18th November	Investment Appraisal Techniques, Capital Rationing, Impact of Inflation on Capital Budgeting Decisions.	Lecture, Discussion and Interactive sessions and Revision.

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

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

**Department: Commerce**

**Class: B.Com (5th Semester) Subject: Compensation Management (BCM:509)**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	24/07/2023	31/07/2023	Compensation Management - Concept, Principles and Practices; Theories of Compensation; Compensation in a Knowledge Based World	Lectures, Power Point Presentations, Group Discussion, Online Sources
2.	01/08/2023	31/08/2023	Foundations of Compensation - Performance Evaluation Job Evaluation - Job Grading and Job Design, Executive Compensation; Compensation and Organizational Strategy- Monetary and Non-Monetary Rewards; Fringe Benefits, Developing Strategic Compensation Alternatives	Lectures, Power Point Presentations, Group Discussion, Online Sources
3.	01/09/2023	30/09/2023	Challenges of Compensation Design and Compensation Policies in India. Components of Compensation -Basic Pay, D.A., Incentives Plans, Profit Sharing Schemes; Provident fund, Gratuity and Pension. Payroll Accounting -Tax planning, Tax Efficient Compensation Package.	Lectures, Power Point Presentations, Group Discussion, Online Sources
4.	01/10/2023	31/10/2023	International Compensation Management - Components and Approaches; Compensation Laws- Payment of Wages Act, Payment of Gratuity Act,	Lectures, Power Point Presentations, Group Discussion, Online Sources
5.	1/11/2023	18/11/2023	Employees State Insurance Act and Workmen's Compensation Act. Payment of Gratuity Act, Employees State Insurance Act, and Workmen's Compensation Act. <b>Revision of full syllabus</b>	Lectures, Power Point Presentations, Group Discussion, Online Sources

\*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