

MEHR CHAND MAHAJAN DAV COLLEGE FOR WOMEN
SECTOR 36, CHANDIGARH
TENTATIVE MONTHLY TEACHING PLAN SEMESTER III (SESSION 2023-24)

Name of the Teachers: 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 | 24 th Jul 2023 | 31 st Jul 2023 | 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. | Lecture method, discussion, online resources. |
| 2 | 1 st Aug 2023 | 31 st Aug 2023 | Activity Based Management, Target and Kaizen costing. 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 Sep 2023 | 30 th Sep 2023 | 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, |
| 4 | 1 st Oct 2023 | 31 st Oct 2023 | 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. | Lecture method, discussion method, online sources, Mid Semester Tests. |
| 5 | 1 st Nov 2023 | 18 th Nov 2023 | Objectives and methods of transfer pricing, pricing corporate services and administration of transfer pricing. | Lecture method, online sources and revision assignments |

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TENTATIVE MONTHLY TEACHING PLAN SEMESTER III (SESSION 2023-24)

Name of the Teacher/s: Ms. Jyoti Soi

Department : Commerce

Class: M.Com II (3rd Semester)

Subject: Tax Planning and Management (MC 302)

| S.No. | Date (Monthly) | | Topics to be Covered | Academic Activity Undertaken* |
|-------|---------------------------|----------------------------|--|--|
| | From | To | | |
| 1 | 24th July | 31 st July | Indian taxation structure, | Lecture method, Group discussion, PPTs, case studies |
| 2 | 1 st August | 31 st August | Goods and Service Tax , Tax Planning, avoidance, evasion and Management, basic concepts of income tax, exempted incomes | Lecture method, Group discussion, PPTs, case studies |
| 3 | 1 st September | 30 th September | Goods and Services tax, income under various heads of income | Lecture method, Group discussion, PPTs |
| 4 | 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 |
| 5 | 1 st November | 18 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, PPTs |

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TENTATIVE MONTHLY TEACHING PLAN SEMESTER III (SESSION 2023-24)

Name of the Teacher – Dr. Kanika Sofat

Department - Commerce

Class: M.Com- II Semester: III

Subject- HUMAN Resource Development (MC-305)

| S.no. | Date (Monthly) | | Topics to be Covered | Academic Activity Undertaken* |
|-------|-------------------------------------|--------------------------------------|--|---|
| | From | To | | |
| 1. | 24 th July 2023 | 31 st July 2023 | Human resource development: Concept and evolution | Online Lecture Method, Online Sources, Group Discussion |
| 2. | 1 st Aug 2023 | 31 st Aug 2023 | 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, PPTs |
| 3. | 1 st Sept 2023 | 30 th Sept 2023 | 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. | 1 st Oct 2023 | 31 st Oct 2023 | 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 |
| 5. | 1 st November 2023 | 18 th November 2023 | 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 |

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TENTATIVE MONTHLY TEACHING PLAN SEMESTER III (SESSION 2023-24)

Name of the Teacher/s: Ms. Disha Sharma

Department: Commerce

Class: M.Com II (3rd Semester)

Subject M.C. 306 (Industrial Relations)

| S.No. | Date (Monthly) | | Topics to be Covered | Academic Activity Undertaken* |
|-------|----------------------------|----------------------------|--|--|
| | From | To | | |
| 1 | 24 th July 2023 | 31 st July 2023 | Industrial Relations: Concepts and scope, Historical development, Unilateralist, Pluralist and Marxist perspective of IR | Lectures, Research Articles |
| 2 | 1 st Aug 2023 | 31 st Aug 2023 | 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 | Lectures, Research Articles, |
| 3 | 1 st Sept 2023 | 30 th Sept 2023 | 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 |
| 4 | 1 st Oct 2023 | 31 st Oct 2023 | Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HR/IR perspectives, Methods of industrial relation machinery in India; Statutory and non statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication, | Lectures, Research Articles, Library Assignments |

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| | | | Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective | |
| 5 | 1 st Nov 2023 | 18 th Nov 2023 | 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, Group Discussion, Library Assignments |

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

Name of the Teacher: Dr. Vandita Kapoor

Department: Commerce

Class: M. Com II (Sem 3) Subject: Strategic Cost Mgt (MC 309)

| S. No. | Date (Monthly) | | Topics to be Covered | Academic Activity Undertaken* |
|--------|-------------------------|-------------------------|--|--|
| | From | To | | |
| 1. | 24 th July | 10 th August | Conceptual framework of SCM, environmental influences in cost management practices, role of SCM in strategic positioning; | Lecture method |
| 2 | 11 th August | 10 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 | 11 th Sept | 5 th Oct | Nature of activity-based costing (ABC); benefits and limitations of ABC; limitation of volume-based costing system, indicates 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 an 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 budgeting; kaizen approach; ZBB; performance budgeting; human aspects of | Lecture method, Students' Presentations, Videos, |

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| | | | 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 |

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TENTATIVE MONTHLY TEACHING PLAN SEMESTER III (SESSION 2023-24)
Monthly Teaching Plans (Odd Semester)

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. | 24 th July,2023 | 31 st July,2023 | International Dimensions of accounting and control: Multinational enterprise, Internationalisation of capital markets, Internationalization of accounting profession. Operational and conceptual issue. Foreign currency translations, methods and practices. | Lectures, Power Point Presentations, Group Discussion |
| 2. | 1 st August,2023 | 31 st August,2023 | 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. | 1 st September,2023 | 30 th September,2023 | International Accounting Standard Board and International Financial Reporting Standards (IFRS): Advantages, supporting and deterring forces; | Lectures, Power Point Presentations, Group Discussion |
| 4. | 1 st October,2023 | 31 st October,2023 | 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, Case Studies |
| 5 | 1 st November,2023 | 18 th November,2023 | Transfer pricing, methods, objectives, strategies. Emerging issues in | |

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| | | | International Accounting Revision | |
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SECTOR 36, CHANDIGARH
TENTATIVE MONTHLY TEACHING PLAN SEMESTER III (SESSION 2023-24)
Monthly Teaching Plans (Odd Semester)

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. | 24 th July,2023 | 31 st July,2023 | Indian Financial System: Constituents, Functions of the Financial System | Lecture Method, Group Discussion |
| 2. | 1 st August,2023 | 31 st August,2023 | 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 |
| 3. | 1 st September,2023 | 30 th September,2023 | 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 |
| 4. | 1 st October,2023 | 31 st October,2023 | 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, Innovative Financial Instruments and Financial Services: Bonds, features and innovations : Ex-interest debentures, Deep discount bonds, and Secured premium notes. | Lecture Method, Online Sources, Group Discussion |
| 5. | 1 st November,2023 | 18 th November,2023 | Hybrid Securities: Convertible Debentures and bonds Derivatives: | Lecture Method, |

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| | | | Options, Futures and Swaps and other contemporary bond instruments, Innovative financial services: Factoring, Angel financing, Securitization, and mergers and acquisitions. Revision | Power Point Presentations and Group Discussion |
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