

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

**MONTHLY TEACHING PLAN (Odd Semester)**

**Session (2025-26)**

**Name of Teacher/s: Dr. Nidhi Sharma, CA. Jyoti Soi, Dr Meenu Singla**

**Department: PG Department of 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	14 <sup>th</sup> July	31 <sup>st</sup> July	Basic Concepts, Agriculture Income, Capital & Revenue	Offline Lecture method, Class Discussions
2	1 <sup>st</sup> August	31 <sup>st</sup> August	Residence & Tax Liability (Basis of Charge), Income from Salaries.	Offline Lecture method, Class Discussions
3	1 <sup>st</sup> September	30 <sup>th</sup> September	Income from House Property, Income from Capital Gains	Offline Lecture method, Mid Sem Exams.
4	1 <sup>st</sup> October	31 <sup>st</sup> October	Profits and Gains of Business and Profession including Depreciation, Exempted Incomes	Offline Lecture method, Assignments Allotted
5	1 <sup>st</sup> November	13 <sup>th</sup> November	Income from Other Sources	Offline Lecture method, Numerical Tests

**MCM DAV College for Women, Sector 36A, Chandigarh**  
**Monthly Teaching Plans (Odd Semester)**  
**TENTATIVE MONTHLY TEACHING PLAN SEMESTER V (SESSION 2025-26)**

**Name of the Teachers: Dr Kiran Jindal, Dr Arshdeep and Dr Manpreet Kaur**

**Department: Commerce**

**Class: BCom III (5th Semester)**

**Sections: A, B, C, D**

**Subject: Management Accounting (BCM 502)**

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	14 <sup>th</sup> Jul 2025	31 <sup>st</sup> Jul 2025	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, online Sources
2	1 <sup>st</sup> Aug 2025	31 <sup>st</sup> Aug 2025	Tools of Financial Analysis-Trend Analysis, Common Size Financial Statements and Comparative Financial Statements, Ratio Analysis.	Lecture method, numerical, online assignments - sources
3	1 <sup>st</sup> Sep 2025	30 <sup>th</sup> Sep 2025	Fund Flow Statement, Cash Flow Statement (AS-3).	Lecture method, numerical, revision tests
4	1 <sup>st</sup> Oct 2025	31 <sup>st</sup> Oct 2025	Price Level Accounting, Social Accounting, Human Resource Accounting.	Lecture method, PPT, mini case lets
5	1 <sup>st</sup> Nov 2025	13 <sup>th</sup> Nov 2025	Responsibility Accounting: Concepts, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.  Revision tests.	Lecture method, discussion, revision

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

**Name of the Teachers: Dr. Raman Ghuman, Ms Shelly Nanda, Ms. Smriti Nayyar and Ms Richa Gupta**

**Department: Commerce**

**Class: B.Com- III Semester: V**

**Sections: A,B,C,D**

**Subject: Production & Operations Management (BCM-504)**

S. No	DATE (Monthly)		Topics to be Covered	Academic Activity Undertaken
	FROM	TO		
1	14 <sup>th</sup> Jul 2025	31 <sup>st</sup> Jul 2025	Introduction of Production and Operational Management: Meaning, Objectives and Scope. Strategic Planning and Demand Forecasting. Production Process and Analysis.	Lecture method, discussion method.
2	1 <sup>st</sup> Aug 2025	31 <sup>st</sup> Aug 2025	Capacity Planning and Management. New Product/ Service Design and Development. Facility Location. Facility Layout. Production Planning and Control Techniques- Sequencing (Processing in Job through Two Machines).	Lecture method, discussion method, assignments, case studies, quiz.
3	1 <sup>st</sup> Sep 2025	30 <sup>th</sup> Sep 2025	Network Analysis - PERT/CPM (including Crashing). Work Measurement and Work Study: Methods, Analysis and various Charts, Time Study and Principles of Motion Economy. Purchase Management.	Lecture method, discussion method, case studies. Revision assignments.
4	1 <sup>st</sup> Oct 2025	31 <sup>st</sup> Oct 2025	Inventory Management Fundamentals : Economic Order Quantity, Quantity Discount. Reorder Level, Lead Time, Safety Stock, JIT. Supply Chain Management: Concept & Components of Supply Chain.	Lecture method, discussion method, assignments, case studies, Mid Semester Tests.
5	1 <sup>st</sup> Nov 2025	13 <sup>th</sup> Nov 2025	Activities in Supply Chain Management. Logistics Management. Revision tests.	Lecture method, discussion method, revision.

**Name of the Teacher/s: Dr. Gunjan; Dr. Gagandeep Kaur Dr. Manpreet, and Ms Neha Goyal**

**Department: Commerce**

**Class: B.Com III (Sem-V)**

**Subject: BCM 505: Entrepreneurship and Small Business**

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

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	14 <sup>th</sup> July	31 <sup>st</sup> July	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. Social and commercial entrepreneurship.	Lecture method, discussion,
2	1 <sup>st</sup> Aug	31 <sup>st</sup> Aug	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, discussion, assignment, case study: women entrepreneurs
3	1 <sup>st</sup> Sept	30 <sup>th</sup> Sept	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;	Lecture method, class Tests, MST
4	1 <sup>st</sup> Oct	31 <sup>st</sup> Oct	Growth and Diversification Strategies. Logistics management—meaning, features, and its role in business enterprises Role of MSMEs in the National Economy; Role of ecommerce and m-commerce in promoting small business. Small Business and Modern Technology.	Lecture method, discussion,
5	1 <sup>st</sup> Nov	13 <sup>th</sup> Nov	Tax Considerations/tax benefits to MSMEs; MSME’S Exemptions.	Lecture method, discussion,

**Name of the Teacher: Dr. Pallvi Rani, Dr. Rupinder Kaur, Ms. Smriti Nayyar, Ms. Amanjot Kaur**

**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	14 July, 2025	31 July, 2025	Financial Markets: Meaning, Functions and Types.	Lecture, Discussion, Online Material
2	1 August, 2025	31 August, 2025	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 September, 2025	30 September, 2025	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 October, 2025	31 October, 2025	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.	1November, 2025	13 November, 2025	Exchange Traded Funds, Factoring.	Lecture, Discussion and Revision

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

**Department - Commerce**

**Class-B. Com Vth Semester**

**Subject- BCH: 507 Strategic Financial Management (Accounting and Finance Honours)**

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1.	14 July, 2025	31 July, 2025	Introduction to Strategic Financial Management. Interface of Financial Policy and Strategic Management.	Online Lecture Method, Online Sources, Group Discussion
2.	1 August, 2025	31 August, 2025	Significant references for Strategic Financial Management. Strategic Business Unit.	Online Lecture Method, Online Sources, Group Discussion
3	1September, 2025	30 September, 2025	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.	Online Lecture Method, Online Sources, Group Discussion
4	1 October, 2025	31 October, 2025	Financial aspects of Corporate Restructuring. Monitoring the Restructuring Process. Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures Financial Engineering.	Online Lecture Method, Discussion Method, Online Sources
5	1November, 2025	13 November, 2025	Financial Innovation: Relevance, Drivers and Implications. 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.	Online Lecture Method, Case Studies, PPT

**Name of Teacher: Dr. Mamta Ratti**

**Department: Commerce**

**Class: B.Com II (Semester 5)**

**Subject: COMPENSATION MANAGEMENT (BCH 509)**

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	14 <sup>th</sup> July 2025	31 <sup>st</sup> July 2025	Concept, Principles and Practices;	Lecture method, Group Discussion
2	1 <sup>st</sup> Aug 2025	31 <sup>st</sup> Aug2025	Theories of Compensation; Compensation in a Knowledge Based World. Foundations of Compensation - Performance Evaluation, Job Evaluation - Job Grading and Job Design; Executive Compensation	Lecture method, Group Discussion
3	1 <sup>st</sup> Sept 2025	30 <sup>th</sup> Sept 2025	Compensation and Organizational Strategy- Monetary and Non-Monetary Rewards; Fringe Benefits, Developing Strategic Compensation Alternatives; Challenges of Compensation Design and Compensation Policies in India.	Lecture method, Group Discussion
4	1 <sup>st</sup> Oct 2025	31 <sup>st</sup> Oct 2025	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. International Compensation Management - Components and Approaches	Lecture method, Group Discussion, PPTs
5	1 <sup>st</sup> Nov 2025	13 <sup>th</sup> Nov 2025	.Compensation Laws- Payment of Wages Act, Payment of Gratuity Act, Employees State Insurance Act, and Workmen's Compensation Act.	Lecture method, Group Discussion, PPTs