

MCM DAV College for Women, Sector – 36A, Chandigarh
Tentative Monthly Teaching Plans For Second Year B.Com. (Odd Semester)
Session – (2025-26)

Name of Teachers: Ms. Shelly Nanda (Section C),
Dr Kiran Jindal & Dr Mamta Ratti (Section A) Dr. Amandeep Kaur (Section-B &D)
Class: B.Com-2nd Year (Semester-3rd)
Subject: Cost Accounting (NBCM-301)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Undertaken	Activity
	From	To			
1	14 th July, 2025	31st July, 2025	Introduction: Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet.	Lecture Discussion	Method,
2	1 st August, 2025	31st August, 2025	Material: Accounting and control of purchases, storage and issue of materials. an overview of methods of pricing of materials issues — FIFO, LIFO, Simple Average and Weighted Average price methods, Techniques of Inventory Control.	Lecture Discussion	Method,
3	1 st September, 2025	30 th September, 2025	Labour: Meaning and Components of Labour Cost, its computation and control, Labour Turnover - Concept, Accounting and Control of Idle time and Overtime, Methods of Wage Payment and Incentive Plans. Methods of Costing: Job costing, Batch Costing	Lecture	Method,
4	1 st October, 2025	31st October, 2025	Overheads: Collection, Classification, Allocation, Apportionment (Primary and Secondary Distribution) and Absorption of Overheads, Machine Hour Rate., Operation Costing	Lecture Discussion, Allotted.	Method, Assignments
5.	1 st November, 2025	13 th November, 2025	Contract Costing, Reconciliation of Cost and Financial Accounts.	Lecture	Method, Revision

Name of the Teacher/s: CA Jyoti Soi, Dr. Disha Sharma, Dr. Pallvi Rani, Dr. Ritu Rani
Department : Commerce
Class: B.Com II (3rd Semester)
Subject: Goods and Service Tax (NBCM 302)
Section (s): A, B, C and D

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1.	14 th July 2025	31 st July 2025	Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST	Lectures, PPTs, Newspaper Articles, Group Discussion
2	1 st Aug 2025	31 st Aug 2025	Reasons for GST introduction, Pros and cons of GST, Registration procedure under GST, Taxable event and supply, CGST/ SGST Act, 2017, Levy and collection of CGST/ SGST, Composition Levy scheme	Lectures, PPTs, Newspaper Articles, Group Discussion
3	1 st Sept 2025	30 th Sept 2025	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, Newspaper Articles, Group Discussion
4	1 st Oct 2025	31 st Oct 2025	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, Newspaper Articles, Group Discussion
5	1 st Nov 2025	13 th Nov 2025	GST Portal: GST Eco system, GST suvidha provider; Classes of officers under GST, their appointment and powers.	Lectures, PPTs, Newspaper Articles, Group Discussion

Name of the Teachers: Dr. Raman Ghuman, Ms Sahiba Sharma, and Ms Richa Gupta
Department: Commerce
Class: B.Com- II Semester: III
Subject: Marketing Management

S. No	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	14thth Jul 2025	31st Jul 2025	Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix. Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process.	Lecture method, discussion method.
2	1st Aug 2025	31st Aug 2025	Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning. Product Planning and Market Strategies: Product Life Cycle, New Product Development, Product Concepts and Classification, Branding, Packaging and Labelling	Lecture method, discussion method, assignments, case studies, quiz.
3	1st Sep 2025	30th Sep 2025	Pricing Decision: Pricing Policies and Strategies. Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels Management Decision, Causes and Managing Channel Conflict, Physical Distribution.	Lecture method, discussion method, case studies. Quiz, Revision assignments.
4	1st Oct 2025	31st Oct 2025	Promotion Decisions: Communication Process. Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Personal Selling.	Lecture method, discussion method, assignments, case studies, Mid Semester Tests.
5	1st Nov 2025	13th Nov 2025	Recent trends in online marketing; e- marketing, mobile marketing, digital marketing and social media marketing. Revision tests.	Lecture method, discussion method, revision.

Name of the Teachers: Dr. Kiran Jindal

Department: Commerce

Class: B.Com and BBA III Semester

Subject: Foreign Trade Procedure and Documentation (B.COM/BBA – MDC 301A)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	July 14th 2025	July 31, 2025	Classification of Export Documents: Commercial Documents & Regulatory Documents, Differences. Standardization of export documents – History.	Lecture Method
2	August 1st, 2025	August 31st , 2025	Aligned Documentation System (ADS): Advantages, Master Documents I & II . Auxiliary Commercial Documents: Features, Preforma Invoice, Shipping Instruction, Insurance Declaration, Shipping Order, Mate's Receipt, Application for Certificate of Origin, Letter to Bank for Negotiation.	lecture Method
3	September 1st, 2025	September 30th, 2025	Principal Commercial Documents: Characteristics, Commercial Invoice, Packing List, Certificate of Inspection, Insurance Policy. Bill of Lading: Types, Air Way Bill. Certificate of Origin, Bill of Exchange, Shipment Advice. L/C: Importance, Parties to L/C, Contents of L/C, Types of L/C. Regulatory Documents: Features. GR form, ARE form, Shipping Bill / Bill of Export, Dock Challan.	lecture Method
4	October 1st, 2025	October 31st, 2025	Freight Payment Certificate. Insurance Premium Payment Certificate. Receipt for Payment of Port Charges: Vehicle Ticket. Other Certificates. Export Procedure: Steps. Import Procedure: Documents used for Imports, Bill of Entry –Electronic Processing of Export Documentation.	lecture Method
5	November 1st, 2025	November 13th, 2025	Electronic Data Interchange (EDI): Meaning – Advantages – Indian Customs EDI System (ICES) – Indian Customs and Excise Gateway (ICEGATE): features.	Lecture method

Name of Teacher: Dr. Nidhi Sharma, Dr. Disha Sharma, Dr Gunjan

Department: Commerce

Class: B.Com II, BBA II, BBA BFSI II (Semester 3)

Subject: Company Law (MDC 301)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	14 th July 2025	31 st July 2025	Introduction: Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies under Companies Act, 2013	Lecture method, Group Discussion
2	1 st Aug 2025	31 st Aug 2025	Formation of Company – Promotion & Registration, Pre-incorporation Contract and Provisional Contracts Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management, Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus, shelf prospectus, offer for sale, private placement	Lecture method, Group Discussion
3	1 st Sept 2025	30 th Sept 2025	Share Capital – Kinds of Shares, Book Building Process, Block deals of shares by large investors in a company, reverse book building process, Information Memorandum, Dematerialization of Shares, ASBA System, Transfer & Transmission of Shares.	Lecture method, Group Discussion
4	1 st Oct 2025	31 st Oct 2025	Members and Shareholders – Their Rights and Duties, Management – Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Removal of Directors, Other Managerial Personnel and Remuneration, role of independent directors	Lecture method, Group Discussion, PPTs
5	1 st Nov 2025	13 th Nov 2025	Meetings – Board Meetings, AGM, EGM – process and requisites of holding valid meetings Resolutions-meaning and types	Lecture method, Group Discussion, PPTs

Name of the Teacher/s: Dr. Rupinder Kaur, Dr. Meenu Singla
Department: PG Department of Commerce
Class: B. Com. / BBA / BBA(BFSI) / BA 2nd year (Sem III)
Section: A, B, C, D
Subject: COM-SEC - 301 (Personality Development and Professional Skills)

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	14th July 2025	31st July 2025	Interpersonal skills: Components of Self-concept, Factors affecting self-concept, Self Management Techniques, Forms of Interpersonal Relationships, Competencies and enhancing interpersonal skills.	Lecture Method, PPTs, Group Discussion, Online Sources
2	1st August 2025	31st August 2025	Personal skills: Improving reading skills, Problem solving skills, Creativity skills, Listening skills, Management skills	Lecture Method, PPTs, Group Discussion, Online Sources
3	1st September 2025	30th September 2025	Career Development: Public Speaking and Presentation skills, Group Discussion, Types of group discussion, Tips for successful participation in GD, Job interviews and its types, preparation and do's and don'ts for an interview, Resume writing and job application.	Lecture Method, PPTs, Group Discussion, Online Sources
4	1st October 2025	31st October 2025	Work culture, Ethics and Stress management: Meaning and Learning Organisational Culture, Work Environment and Ethics, Sources of Stress and ways to cope up with stress.	Lecture Method, PPTs, Group Discussion, Online Sources
5	1st November 2025	13th November 2025	Non-verbal communication: workplace etiquettes, personal appearance, posture, and gestures, facial expressions, conduct at the workplace, telephone and email etiquettes.	Lecture Method, PPTs, Group Discussion, Online Sources

Name of Teacher: Dr. Mamta Ratti

Department: : PG Department of Commerce

Class: B. Com. / BBA / BBA(BFSI) / BA 2nd year (Sem III)

Subject: INTERNATIONAL BANKING (COM/BBA (SEC) – 301 B)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	14 th July 2025	31 st July 2025	Meaning, Features, Services and Types.	Class Room Lecture, Interactive sessions, and Group Discussions, Case Studies
2	1 st Aug 2025	31 st Aug2025	• Letter of Credit, Sanctioning Credit Limit for Discounting of Bills, Types of Credit, Bank Guarantees. • Format of Foreign Transactions, International Banking Vis-AVis Domestic Banking ,Foreign Trade Financing, International Financial Transactions: Lending and Borrowing Across Borders.	Class Room Lecture, Interactive sessions, PPT, and Group Discussions, Case Studies
3	1 st Sept 2025	30 th Sept 2025	• Loans: Introduction, Types of Loans, Loan Procedure Processing, Sanctioning ,Monitoring and Recovering Commercial Loans, Credit Information Bureau of India Ltd. (CIBIL) Score, Prime Lending Rate, Ir4CLR, RBI Base Rate and Its Impact on Loans	Class Room Lecture, Interactive sessions, PPT, and Group Discussions,
4	1 st Oct 2025	31 st Oct 2025	Multinational Banking: Meaning, Activities and Organizational Structures, International Economic Institutions: IMF, World Bank, Asian Development Bank(ADB)- Role and Functions. • World Trade Organization (WTO): Headquarters, Functions and Objectives, Current Members.	Class Room Lecture, Interactive sessions, PPT, and Group Discussions, Case Studies
5	1 st Nov 2025	13 th Nov 2025	Practical Work 1. Loan Sanctioning Proformas 2. Pre-Shipment and Post Shipment Forms 3. o Import- Export Proformas	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies