

**MCM DAV College for Women, Sector – 36A, Chandigarh**  
**Monthly Teaching Plans (Odd Semester)**  
**Session – (2025-26)**

**Name of the Teacher/s:** Dr. Disha Sharma  
**Department:** PG Department of Commerce  
**Class:** M.Com II (3<sup>rd</sup> Semester)  
**Subject:** Business Performance Measurement  
**Subject Code:** M.C. 301

S.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	Corporate Performance Measurement - Need and Importance; Historical Overview	Lectures, Research Articles
2	1 <sup>st</sup> Aug 2025	31 <sup>st</sup> Aug 2025	Product Costing in price estimates and profit management; Techniques to measure and enhance profitability and quality of products and services; Activity Based Management, Target and Kaizen costing; benchmarking and environmental costing; Flexible Budgeting, and Activity Based Budgeting	Lectures, Research Articles, Newspaper Articles
3	1 <sup>st</sup> Sept 2025	30 <sup>th</sup> Sept 2025	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.	Lectures, Research Articles
4	1 <sup>st</sup> Oct 2025	31 <sup>st</sup> Oct 2025	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. Information Systems aspects of management control; Control-needs of Information flow, and its consolidation in multi-locational setting	Lectures, Research Articles, Newspaper Articles, Library Assignments
5	1 <sup>st</sup> Nov 2025	13 <sup>th</sup> Nov 2025	Management Control System and its applications; Responsibility Accounting - Meaning and Methodology, types of responsibility centres, organizational structure of responsibility centres; objectives and methods of transfer pricing, pricing corporate services and administration of transfer pricing	Lectures, PPTs, Research Articles, Newspaper Articles, Group Discussion, Library Assignments

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**Name of the Teacher/s:** CA Jyoti Soi  
**Department :** PG Department of Commerce  
**Class:** M.Com II (3<sup>rd</sup> Semester)  
**Subject:** Tax Planning and Management  
**Subject Code:** M.C. 302

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	14th July	31 <sup>st</sup> July	Indian taxation structure,	Lecture method, Group discussion, PPTs, case studies
2	1 <sup>st</sup> August	31 <sup>st</sup> 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 <sup>st</sup> September	30 <sup>th</sup> September	Goods and Services tax, income under various heads of income	Lecture method, Group discussion, PPTs
4	1 <sup>st</sup> October	30 <sup>th</sup> 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 <sup>st</sup> November	13 <sup>th</sup> 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

**\*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

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**Name of the Teacher/s:** Dr. Kanika Sofat  
**Department :** PG Department of Commerce  
**Class :** M.Com II (3<sup>rd</sup> Semester)  
**Subject :** Human Resource Development  
**Subject Code:** M.C. 305

S.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	Human resource development: Concept and evolution	Online Lecture Method, Online Sources, Group Discussion
2.	1st August 2025	31 <sup>st</sup> August 2025	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.	1st September 2025	30 <sup>th</sup> September 2025	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.	1st October 2025	31 <sup>th</sup> October 2025	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.	1st November 2025	13 <sup>th</sup> November 2025	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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**Name of the Teacher/s: Ms. Sahiba Sharma**

**Department: PG Department of Commerce**

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

**Subject: Industrial Relations**

**Subject Code: M.C. 306**

S.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	Industrial Relations: Concepts and scope, Historical development, Unilateralist, Pluralist and Marxist perspective of IR. 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.	Lecture Method, Research Articles
2	1 <sup>st</sup> Aug 2025	31 <sup>st</sup> Aug 2025	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. Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HR/IR perspectives, perspectives in India.	Lecture Method Research Articles, Group Discussion
3	1 <sup>st</sup> Sept 2025	30 <sup>th</sup> Sept 2025	Industrial Democracy: Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioral science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective. Methods of industrial relation machinery in India; Statutory and non-statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication.	Lecture Method, Research Articles, Group Discussion
4	1 <sup>st</sup> Oct 2025	31 <sup>st</sup> Oct 2025	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.	Lecture Method, Research Articles, Group Discussion, Library Assignments
5	1 <sup>st</sup> Nov 2025	13 <sup>th</sup> Nov 2025	Managing Industrial Relations: Regulatory mechanisms, employee discipline, suspension, dismissal and retrenchment, employee grievance handling, Collective bargaining, negotiation skills, industrial conflict resolution. Labour Welfare: Rationale need and requirements Revision	Lecture Method, PPTs, Group Discussion, Library Assignments

\*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 Plan (Odd Semester)**  
**Session 2025-26**

**Name of the Teacher/s: Dr. Vandita Kapoor**

**Department: PG Department of Commerce**

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

**Subject: Strategic Cost Management**

**Subject Code : MC. 309**

S. 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	Conceptual framework of SCM, environmental influences in cost management practices, role of SCM in strategic positioning;	Lecture method
2	1 <sup>st</sup> Aug,2025	31 <sup>st</sup> Aug,2025	Cost management tools- life cycle costing, target costing, kaizen costing, JIT & theory of constraints, BPR and bench marking; 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, Activity based management; operational and strategic application of ABC.	Lecture method, Videos of Production Houses
3	1 <sup>st</sup> Sept,2025	30 <sup>th</sup> Sept,2025	Customer profitability analysis, process value analysis, financial measures of activity efficiency; Nature of value-chain analysis; activity analysis and linkage analysis; application of linkage analysis in cost reduction	Lecture method, Numericals

			and value addition.	
4	1 <sup>st</sup> Oct,2025	31 <sup>st</sup> Oct,2025	Functional-based planning and control; budgeting – nature, administration and effectiveness; budgeting cycle; activity-based budgeting; kaizen approach; ZBB; performance budgeting; human aspects of 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.	Lecture method, Students' Presentations, Videos,
	1 <sup>st</sup> Nov,2025	13 <sup>h</sup> Nov,2025	Strategic-based performance measurement system: Balanced score card measurement and productivity efficiency; partial and total productivity measurement; measuring changes in activity and process efficiency; quality cost management – definition, types, components and reporting, discussion on previous year question papers, REVISION	Lecture method, discussions, Students' Presentations

**\*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

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**Name of the Teacher/s:** Dr. Gagandeep Kaur  
**Department:** PG Department of Commerce  
**Class:** M.Com II (3<sup>rd</sup> Semester)  
**Subject:** International Accounting  
**Subject Code:** M.C. 310

S.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	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 <sup>st</sup> August,2025	31 <sup>st</sup> August,2025	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 <sup>st</sup> September,2025	30 <sup>th</sup> September,2025	International Accounting Standard Board and International Financial Reporting Standards (IFRS): Advantages, supporting and deterring forces;	Lectures, Power Point Presentations, Group Discussion
4.	1 <sup>st</sup> October,2025	31 <sup>st</sup> October,2025	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 <sup>st</sup> November,2025	13 <sup>th</sup> November,2025	Transfer pricing, methods, objectives, strategies. Emerging issues in International Accounting  Revision	
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**Name of the Teacher/s : Dr. Vandita Kapoor**

**Department: PG Department of Commerce**

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

**Subject: Workshop On Financial Markets And Instruments**

**Subject Code: M.C. 315**

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	14 <sup>th</sup> July	31 <sup>st</sup> July	Indian Financial System: Constituents, Functions of the Financial System Inter-relationship between Financial System and Industrial Development Efficiency Indicators of Financial System	Lecture cum Discussion method
2	01 <sup>st</sup> Aug	31 <sup>st</sup> Aug	Financial Development Ratios RBI and Financial System Monetary Policy and Stability of Financial System, Financial Sector Reform in India, Globalization of Indian Financial System. 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	Lecture cum Discussion method, PPT, Allocation of topics as assignments
3	01 <sup>st</sup> Sept	30 <sup>th</sup> Sept	Equity and Debt Market, 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.	Lecture cum Discussion method, Assignments' Discussion
4	1 <sup>st</sup> Oct	31 <sup>st</sup> Oct	Innovative Financial Instruments and Financial Services: Bonds, features and innovations: Ex-interest debentures, Deep discount bonds, and secured premium notes. Hybrid Securities: Convertible Debentures and bonds Derivatives: Options, Futures and Swaps and other contemporary bond instruments.	Lecture cum Discussion method, MST, PPTs
5	1 <sup>st</sup> Nov	13 <sup>th</sup> Nov	Innovative financial services: Factoring, Angel financing, Securitization, and mergers and acquisitions.	Lecture cum Discussion method