MCM DAV College for Women, Sector 36A, Chandigarh
Monthly Teaching Plans (Odd Semester)
Semester V (Session 2026-27)

Name of the Teachers: Dr Nidhi Sharma, Dr Meenu Singla, Ms. Kavya

Department: Commerce

Class: BCom III (5th Semester)
Sections: A, B, C, D
Subject: Direct Tax Laws-I (NBCM-501)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	18th July, 2026	31st July, 2026	Basic Concepts, Agriculture Income, Capital & Revenue	Lecture method, Class Discussions
2	1st August, 2026	31st August, 2026	Residence & Tax Liability (Basis of Charge), Income from Salaries.	Lecture method, Class Discussions
3	1st September, 2026	30th September, 2026	Income from House Property, Income from Capital Gains	Lecture method, Mid Sem Exams.
4	1st October, 2026	31st October, 2026	Profits and Gains of Business and Profession including Depreciation, Exempted Incomes	Lecture method, Assignments Allotted
5	1st November, 2026	17th November, 2026	Income from Other Sources	Lecture method, Revision

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 (NBCM 502)

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	18 July 2026	31 July 2026	Origin Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements. Understanding Annual Reports of Companies.	Lecture method, discussion, online Sources
2	01 August 2026	31 August 2026	Analysis of Financial Statements - Analysis of Balance Sheet - Equity & Liabilities, Long-term Assets, working capital & short-term items, Analysis of Income Statements, Comparative and Common Size analysis. Ratio Analysis.	Lecture method, numerical, assignments - online sources
3	01 September 2026	30 September 2026	Fund Flow Statement analysis, Cash Flow Statement analysis.	Lecture method, numerical, revision tests
4	01 October 2026	31 October 2026	Price Level Accounting, Social Accounting, Human Resource Accounting.	Lecture method, PPT, case studies
5	01 November 2026	17 November 2026	Contemporary tools of Performance Analysis - Concept of Economic Value Added (EVA) Significance & measurement, Balanced Score Card (BSC) - Concept, Objectives and Perspectives of BSC. 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 and Ms Richa Gupta
Department: Commerce
Class: BCom- III (Sections: A, B, C & D) Semester V
Subject: Production & Operations Management (NBCM-503)

S. No	DATE (Monthly)		Topics to be Covered	Academic Activity Undertaken
	FROM	TO		
1	18th Jul 2026	31st Jul 2026	Introduction of Production and Operational Management: Meaning, Objectives and Scope. Strategic Planning and Demand Forecasting. Production Process and Analysis.	Lecture method, discussion method.
2	1st Aug 2026	31st Aug 2026	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, quiz, assignments, case studies.
3	1st Sep 2026	30th Sep 2026	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. Mid Semester Tests.
4	1st Oct 2026	31st Oct 2026	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.
5	1st Nov 2026	17th Nov 2026	Activities in Supply Chain Management. Logistics Management. Revision tests.	Lecture method, discussion method, revision.

Name of the Teachers: Dr. Gunjan, Dr. Manpreet, Ms Jasleen
Department : Commerce
Class: B.Com III (5th Semester)
Subject: Security Analysis and Portfolio Management (NBCM 505)
Section (s): A,B,C, D

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	18th July 2026	31st July 2026	Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory).	Lectures, PPTs, Newspaper Articles, Group Discussion
2	1st Aug 2026	31st Aug 2026	Financial Assets: Meaning, Classification, Innovative Financial Assets Properties of Financial Assets. RISK AND RETURN ANALYSIS: Return: Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return. Risk: Meaning – Sources of Risk – Market Risk – Interest Risk – Interest Rate Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –β as a Measure of Risk. Risk and Return Trade Off.	Lectures, PPTs, Newspaper Articles, Group Discussion
3	1st Sept 2026	30th Sept 2026	Investment Analysis: Fundamental Analysis – Economic, Industry and Company Analysis; Technical Analysis. Fundamental v/s Technical Analysis. PORTFOLIO ANALYSIS AND MANAGEMENT Portfolio Analysis: Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio	Lectures, PPTs, Newspaper Articles, Group Discussion, MST
4	1st Oct 2026	31st Oct 2026	Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification. Portfolio Management – Portfolio Theories, Capital Market Line, Marvkowitz Model, Sharpe Model, Jensen and Treynor Model, Capital Asset Pricing Model,	Lectures, PPTs, Newspaper Articles, Group Discussion
5	1st Nov 2026	17th Nov 2026	Arbitrage Pricing Theory, Efficient Market Theory, Market Anomalies. Portfolio Performance Evaluation and Revision Global Investing – Benefits and Options for Global Investment	Lectures, PPTs, Newspaper Articles, Group Discussion

Name of the Teacher/s: Dr. Gunjan, Dr Kiran Jindal
Department: Commerce
Class: UG III (Semester V)
Subject:(VAC 201) Issues in Indian Commerce
Section: Group 1 & 2

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	18th July	31st July	Foreign Direct Investment: Concept, Historical Perspective, Incentives for Attracting Foreign Capital, Implication for Indian industry,	Lecture method, discussion,
2	1st Aug	31st Aug	Role of Foreign Investment Promotion Board(FIPB) – Automatic Route and Sectoral Limits, Difference between FDI and Foreign Portfolio Investment (FPI). "Make in India" An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead. Infrastructure: Growth of Infrastructure-Energy, Transport and Communication.	Lecture method, discussion, Class Tests Assignments-Topics
3	1st Sept	30th Sept	Public-Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models -Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT) Stock Exchanges in India: Organization, Nature, Functions, Benefits, Growth,	Lecture method, Class Tests Submission of Assignments, MST
4	1st Oct	31st Oct	Trading in Stock Markets- Electronic Trading, Commodity Exchanges in India.	Lecture method, Class Tests
5	1st Nov	17th Nov	Investors Protection in India- Need, and Initiatives by the Central Government	Review of Previous year Question Papers

***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

Name of the Teacher/s: Dr. Rupinder Kaur, Dr. Smriti Nayyar
Department: PG Department of Commerce
Class: B. Com. / BBA / BBA(BFSI) / BA 3rd year (Sem V)
Subject: NBCM 106A (Financial Literacy) - VAC

S. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	18th July 2026	31st July 2026	Introduction to Financial Planning and Budgeting: Meaning, Importance and Need for Financial Planning; Personal Budget, Family Budget, Business Budget; Procedure for Financial Planning and preparing budget.	Lecture Method, PPTs, Group Discussion, Online Sources
2	1st August 2026	31st August 2026	Avenues for savings from surplus. Financial Literacy – Components of financial literacy – Financial Institutions: Meaning, Banking and Non-Banking Financial Institutions.	Lecture Method, PPTs, Group Discussion, Online Sources
3	1st September 2026	30th September 2026	Banking and Insurance: Meaning and Types of Banks, Various Services offered by Banks, Types of Bank Deposit Accounts, Formalities to open various types of bank accounts, KYC Norms.	Lecture Method, PPTs, Group Discussion, Online Sources
4	1st October 2026	31st October 2026	Various types of loans: Short term, medium term and long term loans. Insurance: Meaning and types. Life Insurance	Lecture Method, PPTs, Group Discussion, Online Sources
5	1st November 2026	17th November 2026	Health Insurance Plan, Property Insurance, General Insurance- Types.	Lecture Method, PPTs, Group Discussion, Online Sources

Name of the Teacher/s: Dr. Meenu Singla
Department: PG Department of Commerce
Class: B. Com. / BBA / BBA(BFSI) / BA 3rd year (Sem V)
Subject: Introduction to Consumer Law and Practice (VAC)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	18 July 2026	31 July 2026	Understanding Consumer and Consumerism. Origin and growth of Consumer Movement in India and global. Changing facets of Consumer Rights and Education in India.	Lecture Method, PPTs, Notes
2	1 August 2026	31 August 2026	Basic features of Consumer Protection Acts, 1986 and 2019. Globalisation, Market and Consumer Behaviour. Emerging trends in Consumer Protection and other related laws. E-Commerce	Lecture Method, Discussion, PPTs
3	1 September 2026	30 September 2026	Consumer and Corporate Social Responsibility. Consumer Privacy and Data Protection. Consumer Laws: Practice and Procedure. Role of ADR and Mediation. Consumer Protection Laws and its limitations and guidelines.	Lecture Method, Discussion, PPTs
4	1 October 2026	31 October 2026	Role and working of Central Consumer Protection Authority. Role and Working of Consumer Disputes Redressal Commission. Specimen Forms of Complaints, Appeals and Revision before Consumer Redressal Forum. Defences to Consumer Complaints and Appeals. Consumer Protection Laws: Way Forward.	Lecture Method, Discussion
5	1 November 2026	17 November 2026	Landmark Decisions: Case studies. Project Presentations	MCQs, PPTs, Presentations