Mehr Chand Mahajan DAV College for Women, Sector – 36A, Chandigarh
Monthly Teaching Plan (Odd Semester)
Session – 2026 -2027

Name of the Teacher: Dr. Amandeep Kaur
Department: PG Department of Commerce
Class: M. Com II (3rd Semester)
Subject: Business Performance Measurement (M.C. 301)

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1.	18th July 2026	31st July 2026	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, Online sources, Case studies
2	1st Aug 2026	31st Aug 2026	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	Lecture Method, Online sources
3	1st Sept 2026	30th Sept 2026	Comparison between Return on Investment (ROI) and EVA methodology of measuring performance. Measurement of Corporate Performance through Balanced Scorecard and its value creation potential;. Rationality behind balance score card; performance dimensions of the balance score card;	Lecture Method, Online sources
4	1st Oct 2026	31st Oct 2026	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; Management Control System and its applications;	Lecture Method, Online Sources
5	1st Nov 2026	17th Nov 2026	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.	Lecture Method, Online Sources

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Monthly Teaching Plan (Odd Semester)
Session – 2026 -2027

Name of the Teacher: CA. (Dr.) Jyoti Soi
Department: PG Department of Commerce
Class: M.Com II (3rd Semester)
Subject: Tax Planning and Management (M.C. 302)

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken*
	From	To		
1	18th July 2026	31st July 2026	Indian Taxation Structure, Exempted Incomes, Basic Concepts of Income Tax	Lecture method, Group discussion, PPTs, Case studies
2	1st Aug 2026	31st Aug 2026	Goods and Service Tax, Tax planning, Tax avoidance, Tax evasion and Tax management,	Lecture method, Group discussion, PPTs, Case studies
3	1st Sept 2026	30th Sept 2026	Taxability of income under various heads	Lecture method, Group discussion, PPTs
4	1st Oct 2026	31st Oct 2026	Deductions under chapter VI, Set-off and carry forward	Lecture method, Group discussion, PPTs
5	1st Nov 2026	17th Nov 2026	Assessment of companies, Tax on shipping tonnage income of companies, Tax Planning regarding new business, Tax planning and and various managerial decisions	Lecture method, Group discussion, PPTs

Mehr Chand Mahajan DAV College for Women, Sector – 36A, Chandigarh
Monthly Teaching Plan (Odd Semester)
Session – 2026 -2027

Name of Teacher: Dr. Gagandeep Kaur
Department: PG Department of Commerce
Class: - M. Com II (3rd Semester)
Subject: Human Resource Development (M.C.305)

Sr. No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	18th July 2026	31st July 2026	Human resource development: Concept and evolution, human resource mobilizations, HRD Conceptual base, strategic interventions in HRD sector and target groups, HRD mechanisms, processes and outcomes, HRD instruments,	Lectures, Power Point Presentations, Group Discussion, Online Sources
2	1st Aug 2026	31st Aug 2026	HRD and Management: Attitude of top management towards HRD Motivational aspects of HRD, Trends and Practices, Line manager and HRD, HRD Activities: HRD culture and climate, Elements of HRD climate, measurement of HRD climate	Lectures, Power Point Presentations, Group Discussion, Online Sources
3	1st Sept 2026	30th Sept 2026	Factors to HRD climate, Determinant needs, developmental supervisor, HRD for Workers: HRD mechanisms for workers, Role of trade unions	Lectures, Power Point Presentations, Group Discussion, Online Sources
4	1st Oct 2026	31st Oct 2026	HRD in Organizations: Government organizations, educational institutions, armed forces, police and industry, private sectors and public sectors units	Lectures, Power Point Presentations, Group Discussion, Online Sources
5	1st Nov 2026	17th Nov 2026	Emerging Issues in HRD: Creating awareness and commitment to HRD, Industrial relations and HRD, Utilization of HRD efforts, Future of HRD, International comparison of HRD (Commonalities and differences), Revision.	Lectures, Power Point Presentations, Group Discussion, Online Sources

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

Name of the Teacher: Dr. Disha Sharma
Department: Commerce
Class: M. Com II (3rd Semester)
Subject: Industrial Relations (M.C. 306)

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	18th July 2026	31st July 2026	Industrial Relations:Concepts and scope, Historical development, Unilatarist, Pluralist and Marxist perspective of IR	Lectures, Research Articles
2	1st Aug 2026	31st Aug 2026	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, Newspaper Articles
3	1st Sept 2026	30th Sept 2026	Trade Union Act 1926: An overview. Union recognition; de-unionization strategies. Union Management Relations, ILO, Major events and international issues, changes affecting HR/IR perspectives, Comparative Industrial Relations: Principles of comparative analysis, variables of comparative analysis	Lectures, Research Articles
4	1st Oct 2026	31st Oct 2026	Public policies and union management relations, role of state, constitution and labour policies, Methods of industrial relation machinery in India; Statutory and non-statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication, Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective	Lectures, Research Articles, Newspaper Articles, Library Assignments
5	1st Nov 2026	17th Nov 2026	Industrial Democracy, Worker's participation: Strategy, practices, behavioral science input/contribution and models.	Lectures, PPTs, Research Articles, Newspaper Articles, Group Discussion, Library Assignments

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Mehr Chand Mahajan DAV College for Women, Sector – 36A, Chandigarh
Monthly Teaching Plan (Odd Semester)
Session – 2026 -2027

Name of Teacher: Dr Nidhi Sharma
Department: PG Department of Commerce
Class: M. Com II (3rd Semester)
Subject: Strategic Cost Management (M.C. 309)

Sr.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	18th July 2026	31st July 2026	Conceptual framework of SCM, environmental influences in cost management practices.	Lecture method, Class Discussions
2	1st Aug 2026	31st Aug 2026	Cost management tools-life cycle costing, target costing, kaizen costing, JIT & theory of constraints, BPR and bench marking; Nature of activity-based costing (ABC); Activity based management.	Lecture method, Class Discussions
3	1st Sept 2026	30th Sept 2026	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, Mid Sem Exams.
4	1st Oct 2026	31st Oct 2026	Functional-based planning and control; budgeting – nature, administration and effectiveness; budgeting cycle; activity-based budgeting; kaizen approach; ZBB; performance budgeting; transfer pricing and its applications.	Lecture method, Assignments Allotted
5	1st Nov 2026	17th Nov 2026	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.	Lecture method

Mehr Chand Mahajan DAV College for Women, Sector – 36A, Chandigarh
Monthly Teaching Plan (Odd Semester)
Session – 2026 -2027

Name of Teacher/s: Dr. Ritu Rani
Department: PG Department of Commerce
Class: M. Com II (3rd Semester)
Subject: International Accounting (M.C. 310)

Sr.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	18th July 2026	31st July 2026	Introduction to international accounting: worldwide accounting diversity, international convergence, international financial reporting standards (IFRS)	Lectures, Newspaper Articles, G D
1	1st Aug 2026	31st Aug 2026	International authority and the standard setting process, Progress towards International Harmonization, national standard setting authority and Convergence with IFRS, Accounting Standards, framework for the preparation and presentation of financial statements-according to IFRS presentation of financial Statements, accounting policies, accounting estimates and errors.	Lectures, PPTs, Newspaper Articles,
2	1st Sept 2026	30th Sept 2026	Income- revenue and construction contracts, assets-inventories, intangible assets, investment properties, agriculture, impairment of assets, exploration for and evaluation of mineral resources, liabilities-provisions, contingent liabilities and contingent assets, employee benefits, share-based payments, income taxes, financial instruments.	Lectures, PPTs, Newspaper Articles, Group Discussion
3	1st Oct 2026	31st Oct 2026	Group Accounts- regulatory framework, consolidated statement of financial position, consolidated statement of comprehensive income, investment in associates, joint ventures, the effects of changes in foreign exchange rates.	Lectures, PPTs, Group Discussion
4	1st Nov 2026	17th Nov 2026	Disclosure and analysis- Earnings per share, cash flows, operating segments, noncurrent assets held for sale and discontinued operations, events after the reporting period, related party disclosures, interim financial reporting.	Lectures, PPTs, Group Discussion

Mehr Chand Mahajan DAV College for Women, Sector 36-A, Chandigarh
Monthly Teaching Plan (Odd Semester)
Session (2026-27)

Name of the Teacher: Ms. Sahiba Sharma
Department: PG Department of Commerce
Class: M. Com II (3rd Semester)
Subject: Workshop on Financial Markets and Instruments (M.C. 315)

S.No.	Date (Monthly)		Topics to be Covered	Academic Activity Undertaken
	From	To		
1	18th July 2026	31st July 2026	Indian Financial System: Constituents, Functions of the Financial System 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, Group Discussion
2	1st Aug 2026	31st Aug 2026	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, Group Discussion, Online Sources, PPT
3	1st Sept 2026	30th Sept 2026	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 Method, Online Sources, PPT
4	1st Oct 2026	31st Oct 2026	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 Method, Group Discussion, Online Sources
5	1st Nov 2026	17th Nov 2026	Innovative financial services: Factoring, Angel financing, Securitisation, and mergers and acquisitions.	Lecture Method, Group Discussion