**Post Graduate Government College for Girls, Sector-42, Chandigarh**

**Teaching Plan for Bachelors (Third and Fifth Semester) and Post Graduate (Third Semester)**

**Session (2020-2021)**

**Class:** M.Com. 3rd Sem.  **Name of the Teacher:** Indu

**Subject:** Business Performance Measurement **Paper:**

|  |  |  |
| --- | --- | --- |
| **S. No** | **Dates** | **Topics to be Covered** |
| Week 1 | 03/08/2020 – 08/08/2020 | Corporate Performance Measurement- need and importance, Historical overview |
| Week 2 | 10/08/2020 – 14/08/2020 | Product costing in price estimates and profit Mgt., Techniques to measure and enhance profitability and quality of products and services. |
| Week 3 | 17/08/2020 – 22/08/2020 | Activity based mgt. |
| Week 4 | 24/08/2020 – 29/08/2020 | Target and kaizen costing, |
| Week 5 | 31/08/2020- 05/09/2020 | benchmarking and environmental costing |
| Week 6 | 07/09/2020- 12/09/2020 | Flexible budgeting and Activity based budgeting, |
| Week 7 | 14/09/2020- 19/09/2020 | Strategic profitability analysis, measuring performance setting of performance goals and incentives and use of diagnostic tools and control |
| Week 8 | 21/09/2020- 26/09/2020 | Systems of achieve the goals using EVA methodology, |
| Week 9 | 28/09/2020- 03/10/2020 | Comparison between ROI and EVA methodology of measuring performance |
| Week 10 | 05/10/2020- 10/10/2020 | Measurement of corporate performance through balanced scorecard and its value creation potential, |
| Week 11 | 12/10/2020- 16/10/2020 | Rationality behind balance score card, performance dimensions of the balance score card |
| Week 12 | 19/10/2020- 24/10/2020 | Comparison of activity based costing |
| Week 13 | 27/10/2020- 30/10/2020 | Information systems aspects of mgt control |
| Week 14 | 03/11/2020- 07/11/2020 | Control needs of information flow and its consolidation in multi-locational setting |
| Week 15 | 09/11/2020- 12/11/2020 | Mgt. control system and its applications, Responsibility accounting- meaning and methodology |
| Week 16 | 16/11/2020- 21/11/2020 | Types of responsibility centres, organizational structure of responsibility centres |
| Week 17 | 23/11/2020- 28/11/2020 | Objectives and methods of transfer pricing, pricing corporate services and administration of transfer pricing |