

M. L. Dahanukar College of Commerce

Teaching Plan

Department: BCAF

Class: SYBAF

Semester: III

Subject: Financial Accounting

Name of the Faculty Member: Chandan S

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Partnership Final Accounts Definition of Partnership, Adjustment relating to interest on capital, interest on drawing, salary, interest on loan, sharing of profit , appropriation , admission of partner and illustrations related to it		6
July	Retirement of Partner, Death of Partner and illustrations related to it. University Exam questions Piecemeal Distribution of Cash Piecemeal Distribution- Distribution Stages Settlement of liabilities Proportionate Capital Method		6 3 2 2 3

August	Amalgamation of Firms		
	Amalgamation – Realisation Method Accounting		2
	Goodwill Adjusted / Good will Capital Adjusted		3
	Sole Traders Amalgamation into Firm and Illustration		3
September	Conversion of Partnership Firm into Limited Company		
	Purchase Consideration and Journal Entries		3
	Books of Firm		2
	Books of Companies		2
	Accounting of Transactions of Foreign Exchange		
	Translation of Foreign Exchange Balance		
	Accounting for Exchange Difference		2
			2
	Illustrations		2

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M.L.Dahanukar College of Commerce

Teaching Plan

Department: BAF

Class: SYBAF

Semester: 3

Subject: Cost Accounting

Name of the Faculty Member: Mitali S

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Classification of Cost		15
July	Financial and Cost Reconciliation		
August	Contract Costing		10
September	Process Costing		16
October	Revision		5

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M.L.Dahanukar College of Commerce

Teaching Plan

Department: BAF

Class: SYBAF

Semester: III

Subject: Taxation II

Name of the Faculty Member: Nihali M

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	<ul style="list-style-type: none">• Definitions u/s – 2 :• Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business,• Capital asset, Income, Person, Previous Year, Transfer• Basis of Charge :• Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income• Exclusions from Total Income:• Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts,• Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.• Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.• Various Heads of Income• Salary Income:• Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension –• Commutation, Leave Encashment, Compensation, Voluntary Retirement,• Payment from Provident Fund	Sharing news and current affairs	16
July	<ul style="list-style-type: none">• Income From House Property :• Section 22 – 27, Including Section 2 – Annual Value• Profits & Gains From Business & Profession :		

	<ul style="list-style-type: none"> • Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE • including.: Section 2 – Business 	Sharing news and current affairs	12
August	<ul style="list-style-type: none"> • Capital Gains : • Section 45, 48, 49, 50, 54 and 55 • Income from Other Sources: • Section 56 – 59 • 80 A- Restriction on claim in Chapter VI- A deductions • 80 C – Payment of LIC/PF and other eligible investments • 80CCC – Contribution to certain Pension Fund • 80D – Medical Insurance Premium • 80 DD- Maintenance and medical treatment of handicapped dependent • 80E – Interest on Educational Loan • 80 TTA- Interest on Saving Bank account • 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person 	Sharing news and current affairs	10
September	<ul style="list-style-type: none"> • Computation of Total Income of Individual and HUF with respect to above heads and deductions 	Sharing news and current affairs	14
October	<ul style="list-style-type: none"> • Computation of Total Income of Individual and HUF with respect to above heads and deductions 	Sharing news and current affairs	4

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M.L.Dahanukar College of Commerce

Teaching Plan

Department: BAF

Class: S.Y.BAF

Semester: 3rd

Subject: Business Law

Name of the Faculty Member: Jayesh Jadhav

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Module 1: The Indian Partnership Act 1932. Chp 1. The Concept of Partnership Chp 2. Registrtrion and effects of Non-registration Chp 3. Rights and Duties of Partners Chp 4. Authority & Liability of Partners		14 Lectures per Division.
July	Module 1: The Indian Partnership Act 1932. Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership. Module 2: The Limited Liability Partneship Act 2008. Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		16 Lectures per Division.
August	Module 2: The Limited Liability Partneship Act 2008. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		4 Letures Per Division.

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M.L.Dahanukar College of Commerce

Teaching Plan

Department: BAF

Class: SYBAF

Semester: 3

Subject: MACRO ECONOMICS

Name of the Faculty Member:

OBEROI HARMINDER SINGH

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Macro Economics, Circular Flow of Income, Measurement of National Product, Trade Cycles		07
July	Keynesian Economics- Theory of Effective Demand, Consumption Function, Investment Function, Theory of Multiplier, Money Supply, Demand For Money, Money and prices	Presentation	12
August	Inflation, Monetary Policy, Role of the Government, Fiscal Policy, Instruments of Fiscal Policy, Public Expenditure	Presentation	10
September	Public Debt, Union Budget- Structure of the Budget, Deficit Concepts, Federal Responsibility and Budget Management Act, Open Economy- Ricardian Theory of Trade, Heckscher- Ohilin Theory, Terms of Trade, Gains From Trade	Presentation	16
October	Free Trade vs Protection, Foreign Investment,		10

	Structure of Balance of Payments, Disequilibrium in Balance of Payments and Measures to Correct it, Foreign Exchange Market, Fixed vs Flexible Exchange Rate		
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M.L.Dahanukar College of Commerce

Teaching Plan

Department: BAF

Class: SYBAF

Semester: III

Subject: IT 1

Name of the Faculty Member: Shamal Parab

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Basics of Computers, Characteristics, Parts of computers, Networking history, types, topologies	Pictionary game played	10
July	MS Word, MS Excel, MS PowerPoint	HTML	10
August	Web, browsers, email, Internet technologies, EDI, Internet history, types of internet connections	Presentations on emerging technologies	10
September	Ecommerce, types, Applications of Ecommerce, Payment systems, accounting software	Tally practicals	10
October	Ecommerce, advantages, disadvantages, role and strategies, value chains, web based tools, security threats, support activities, business plans implementing Ecommerce.	SAP and its working	10

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M.L.Dahanukar College of Commerce

Teaching Plan

Department: BAF

Class: S.Y.

Semester: III

**Subject: Foundation Course
in Commerce**

Name of the Faculty Member: Aniket Prabhulkar

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Module I – Complete		5
	Module II – Financial Markets and Capital Markets (upto Primary Market)		9
July	Module II – Capital Markets (Secondary Market), Debt Market and Bond Market		6
	Module III – Financial Instruments		10
August	Module IV – Financial Services (Merchant Banking)		6
	Revision for Internals		8
September	Module IV – Other Financial Services		6
	Revision for Semester Exams		8

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