

**M. L. Dahanukar College of Commerce**

**Teaching Plan**

**Department: BCAF**

**Class: SYBAFSemester: III**

**Subject: Financial Accounting III**

**Name of the Faculty Member: Prachi M/**

**Aniket Prabhulkar**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>June</b>	<b>Partnership Final Accounts</b> 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
<b>July</b>	Retirement of Partner, Death of Partner and illustrations related to it. University Exam questions <b>Piecemeal Distribution of Cash</b> Piecemeal Distribution- Distribution Stages Settlement of liabilities Proportionate Capital Method		6 3  2 2 3

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

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**M.L.Dahanukar College of Commerce**

**Teaching Plan**

**Department: BCAF**

**Class: SYBAF**

**Semester: III**

**Subject: Cost Accounting II**

**Name of the Faculty Member: Mitali Shelankar**

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

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**M.L.Dahanukar College of Commerce**

**Teaching Plan**

**Department: BCAF**

**Class: SYBAF**

**Semester: III**

**Subject: Taxation II**

**Name of the Faculty Member: Shriniwas Bala**

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

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

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**M.L.Dahanukar College of Commerce**

**Teaching Plan**

**Department: BCAF**

**Class: SYBAF**

**Semester: III**

**Subject: Business Law II**

**Name of the Faculty Member: Swapnil**

**Comment [S1]:** Please put your teaching plan, this is incomplete

**Shenvi**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>June</b>	<b>Module 1: The Indian Partnership Act 1932.</b> 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		<b>14</b>
<b>July</b>	<b>Module 1: The Indian Partnership Act 1932.</b> Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.  <b>Module 2: The Limited Liability Partneship Act 2008.</b> Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		<b>16</b>
<b>August</b>	<b>Module 2: The Limited Liability Partneship Act 2008.</b> Chp 7. Liability of LLP, Conversion & Winding up of LLP.		<b>4</b>

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**M.L.Dahanukar College of Commerce**

**Teaching Plan**

**Department: BCAF**

**Class: SYBAF**

**Semester: III**

**Subject: Economics II**

**Name of the Faculty Member: H Oberoi**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>June</b>	Macro Economics, Circular Flow of Income, Measurement of National Product, Trade Cycles		07
<b>July</b>	Keynesian Economics- Theory of Effective Demand, Consumption Function, Investment Function, Theory of Multiplier, Money Supply, Demand For Money, Money and prices	Presentation	12
<b>August</b>	Inflation, Monetary Policy, Role of the Government, Fiscal Policy, Instruments of Fiscal Policy, Public Expenditure	Presentation	10
<b>September</b>	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
<b>October</b>	Free Trade vs Protection, Foreign Investment, Structure of Balance of Payments, Disequilibrium in Balance of Payments and Measures to Correct it, Foreign Exchange Market, Fixed vs Flexible Exchange Rate		10

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**Teaching Plan**

**Department: BCAF**

**Class: SYBAF**

**Semester: III**

**Subject: Information Technology I Name of the Faculty Member: Shamal Parab**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
June	Introduction to Computers – Fundamentals, Characteristics, Parts of a Computer, Basic Structure, Advantages and Disadvantages History of Computers , Generations, difference, uses of computer, future of computers and technology Computer Hardware, Memory, Processing, Input Output devices Software- Application and system. Working with softwares, types Computer Networks,Data Storage Management,	Group Discussion, Hardware parts shown	10
July	Office Productivity Tools – (a) MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge and Print Review and Set-up Working with MS Word , (b) MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets Advanced Formulae, Using Tools, Printing Review and Set-up , Working with MS Excel (c) Power Point: Create Slides, Animation, Page Designing, Insert Multimedia, transitions, themes	Practical assignments	15

	View Page,slide show, timings, header footer, Print Review and Set-up, Working with MS powerpoint		
August	Web – Internet, characteristics, uses, advantages, disadvantages Use of Various Web Browser, websites, web server Search engines, search directories, Information Searching Tool , Downloading Email services, creating account, composing mail, Introduction to Internet and emerging technologies E-Commerce and its applications Electronic data interchange Intranet and extranet	Case study	15
September	Payment systems Other Emerging technologies Value Chains and Infrastructure in E-commerce Web based tools, E-commerce software, security threats Payments, strategies, markets and communities in E-Commerce Business Plans for E-commerce	Revision and past paper solving	10

12 Computer Lab sessions will be conducted for Unit 2

Software required – Microsoft Office, Tally ERP 9

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**Teaching Plan**

**Department: BCAF**

**Class: SYBAF**

**Semester: III**

**Subject: Foundation Course III Name of the Faculty Member: Siddhi Roy**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>June</b>	Module I - An Overview of the Financial System Saving and Investment Money, Inflation and Interest Banking and Non-Banking Financial Intermediaries	Mock Trading  Assignments  Class Test	06
<b>July</b>	Module II – Financial Markets Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India	Mock Trading  Assignments  Class Test	16
<b>August</b>	Module II – Financial Markets Bond Market in India Debt Market in India Module III – Financial Instruments Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others	Mock Trading  Learning of  Online Trading  Software  Assignments  Class Test	16

<b>September</b>	Module IV – Financial Services Merchant Banking: Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper Revision for Semester Exams	Mock Trading  Assignments  Class Test	12
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