

M. L. Dahanukar College of Commerce

Teaching Plan

Department: BAF

Class: TYBAF

Semester: V

Subject: Financial Accounting Paper - V

Name of the Faculty: Chandan S

Month	Topics to be covered	Topics for Internal	No of Lectures
June	AS – 14 - Amalgamation, Absorption & External Reconstruction.	Amalgamation, Absorption & External Reconstruction. Internal Reconstruction	12
July	AS – 14 - Amalgamation, Absorption & External Reconstruction. Internal Reconstruction		12
August	Internal Reconstruction Underwriting of shares & debentures		13
September	Underwriting of shares & debentures Liquidation of Companies		10
October	Buy-Back of shares Revision		5

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Department: BAF

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Subject: Cost Accounting Paper – III

Name of the Faculty: Sarvottam Rege

Month	Topics to be covered	Topics for Internal	No of Lectures
June	Uniform Costing and Inter-Firm Comparison Integrated System and Non Integrated System of Accounts	Uniform Costing and Inter-Firm Comparison Integrated System and Non Integrated System of Accounts	13
July	Integrated System and Non Integrated System of Accounts Operating Costing		12
August	Operating Costing Process Costing- Equivalent Units of Production and Inter-process Profit		10
September	Process Costing- Equivalent Units of Production and Inter-process Profit Introduction to Emerging concepts in costing		12
October	Introduction to Emerging concepts in costing Revision		5

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Subject: Financial Management - Paper – II

Name of the Faculty: Siddhi Roy

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Strategic Financial Management Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager	Analyse cases involving strategic management. Assignments Class Test University Question Papers	06
July	Capital Budgeting – Project Planning & Risk Analysis Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break -Even Analysis.	Discuss capital budgeting techniques of different projects. Assignments Class Test University Question Papers	16
August	Capital Structure Theories and Dividend Decisions Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating	Discuss capital structure techniques and dividend models of companies belonging to different sectors	16

	<p>Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory.</p> <p>Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects.</p> <p>Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model</p>	<p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	
September	<p>Mutual Fund and Bond Valuation</p> <p>Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.</p> <p>Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP.</p> <p>Calculations of NAV, Entry Load and Exit Load.</p> <p>Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</p> <p>(Practical Problems on YTM and Bond Duration.)</p>	<p>Discuss current investments in top mutual funds available in the market.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	12
October	<p>Credit Management</p> <p>Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables i.e Receivables Management, Ageing Schedule and Credit Management in India.</p> <p>Revision</p>	<p>Review credit policies of different companies.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	08

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Department: BAF

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Semester: V

Subject: Taxation Paper – III

Name of the Faculty: Rohit More

Month	Topics to be covered	Topics for Internal	No of Lectures
June	Introduction to GST Registration	Introduction to GST	12
July	Levy and Collection of GST	Registration	12
August	Concept of supply		10
September	Documentation		12
October	Input Tax Credit and Computation of GST		5

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Department: BAF

Class: TYBAF

Semester: V

Subject: Financial Accounting Paper –VI

Name of the Faculty: Mario M.

	Topics to be Covered	Additional Activities Done	No. of Lectures
June	<p>Banking Company Final Accounts Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>	Assignments Class Test University Question Papers	14
July	<p>Final Accounts of Insurance Company (Excl. Life Insurance) General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.</p>	Assignments Class Test University Question Papers	12
August	<p>Non – Banking Financial Companies Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement</p>	Assignments Class Test	10
September	<p>Valuation of Goodwill and Shares Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value</p>	Assignments Class Test University Question Papers	14
October	<p>Accounting for Limited Liability Partnership Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts</p>	Assignments Class Test University Question Papers	10

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Subject: International Finance

Name of the Faculty: Prachi M

Month	Topics to be covered	Topics for Internal	No of Lectures
June	Derivatives Futures	Derivatives Futures Derivatives Options	12
July	Derivatives Options		12
August	Foreign Exchange Markets and Dealing		10
September	Foreign Exchange Exposure		12
October	Risk Management		5

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