

M.L.Dahanukar College of Commerce

Teaching Plan: 2020 - 21

Department: B.Com (A&F)

Class: F.Y.B.Com (A&F)

Semester: II

Subject: Introduction and Planning of Auditing

Name of the Faculty: Aakash Sant

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 50 minutes) |
|--------------|-----------------------------|---|---|
| January | Introduction to Audit | | 4 |
| | Errors and Frauds | | 5 |
| | Types of Audit | | 4 |
| | Sundry topic | | 3 |
| February | Audit Planning | | 4 |
| | Audit Procedure | | 8 |
| | Audit documentation | | 4 |
| March | Audit checking | | 3 |
| | Routine Checking | | 4 |
| | Test Check | | 3 |
| | Audit Sampling | | 6 |
| April | Internal Audit | | 5 |
| | Revision and Test | | 3 |
| | Total Lectures | | 56 |

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M.L.Dahanukar College of Commerce

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Department: B.Com (A&F)

Class: F.Y.B.Com (A&F)

Semester: II

Subject: Introduction and Planning of Auditing

Name of the Faculty: Prachi Malgaonkar

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 50 minutes) |
|--------------|--|---|---|
| January | Introduction to Audit Errors and Frauds Types of Audit | | 5 5 5 |
| February | Audit Planning, Procedure and documentation Test Checking | | 8 7 |
| March | Audit Sampling Internal Control and Internal Check | | 7 8 |
| April | Internal Audit Revision and Test | | 7 8 |
| | Total Lectures | | 60 |

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Department: B.Com (A&F)

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Semester: II

Subject: BUSINESS LAW

Name of the Faculty: MINAL PRAKASH JAISINGHANI

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 50 minutes) |
|--------------|--------------------------------|---|---|
| January | INDIAN CONTRACT ACT 1872 | | 20 |
| February | SALE OF GOODS ACT 1930 | | 15 |
| March | NEGOTIABLE INSTRUMENT ACT 1881 | | 15 |
| April | CONSUMER PROTECTION ACT | | 10 |
| | Total Lectures | | 60 |

Minal Prakash Jaisinghani

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Teaching Plan: 2020 - 21

Department: B.Com (A&F)

Class: F.Y.B.Com (A&F)

Semester: II

Subject: Business Mathematics

Name of the Faculty: Anushri Joshi

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 50 minutes) |
|----------|--|--------------------------------------|------------------------------------|
| January | <p>Unit 1: Ratio , Proportion , variation Ratio : Defn., types of ratio, Problems Proportion : Defn , types , problems Variation :Defn , types , problems. Percentage : Defn , problems, Unit 3: Interest and Annuity. Simple Interest: Defn , Amount , Problems.</p> | | 14 |
| February | <p>Unit 3(continued) : <u>Compound interest</u> : Defn , Compounding more than once , <u>Effective and stated rate of interest</u>, Mixed problems on simple and compound interest , <u>present and future value, NPV of the project.</u> <u>Annuity</u> : Defn , Types of annuity , Problems on Present value and Amount of annuity , Sinking fund , E.M.I , Amortisation. Unit 2 : Profit-loss , Discount , Commission. <u>Profit-loss</u> :Defn , % profit and loss , Cost price , Selling price, Problems.</p> | | 16 |
| March | <p>Unit 2(continued) : <u>Discount</u> :Defn , Types of discount , problems, mixed problems on profit- loss and discount. <u>Commission:</u> Defn , types of commission agent , problems. Unit 4: Shares and Mutual fund Shares : Concept , defn , face valuemarket value, problems on dividend , brokerage</p> | | 16 |
| April | <p>Unit 4 (continued): Problems on net gain(profit) , rate of return , Shares traded below par ,</p> | | 14 |

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|--|---|--|-----------|
| | above par. Problems on Bonus shares and splitting of shares . Mutual Fund: Defn , Problems on entry load , exit load , N.A.V. , Dividend, Net income , rate of return, Problems on dividend reinvestment plan Problems on : S.I.P. | | |
| | Total Lectures | | 60 |

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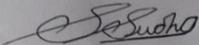
Semester: II

Subject: Foundation Course

Name of the Faculty: Dr.Sudha Subramaniam

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 50 minutes) |
|----------|---|--------------------------------------|------------------------------------|
| January | Unit 1-Globalisation & Indian Society- Understanding the concepts of liberalization, privatization and globalization, Growth of information technology and communication and its impact manifested in everyday life, Impact of globalization on industry: changes in employment and increasing migration, Changes in agrarian sector due to globalization, rise in corporate farming and increase in farmers' suicides. | Student promo | 15 |
| February | Unit2-Human Rights- Concept of Human Rights, origin and evolution of the concept, The Universal Declaration of Human Rights, Human Rights constituents with special reference to Fundamental Rights stated in the Constitution. | Student promo | 15 |
| March | Unit 3-Ecology- Importance of Environment Studies in the current developmental context, Understanding concepts of Environment, Ecology and their interconnectedness, Environment as natural capital and connection to quality of human life, Environmental Degradation- causes and impact on human life, Sustainable development - concept and components, poverty and environment | Student promo | 15 |
| April | Unit 4 and Unit 5 Unit 4-Understanding Stress and Conflict- Causes of stress and conflict in individuals and society, Agents of socialization and the role played by them in developing the individual, | Student promo | 15 |

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|--|--|--|-----------|
| | <p>Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict.</p> <p>Unit 5-Managing Stress and Conflict in Contemporary Society- Types of conflicts and use of coping mechanisms for managing individual stress, Maslow's theory of self-actualisation, Different methods of responding to conflicts in society, Conflict-resolution and efforts towards building peace and harmony in society.</p> | | |
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Department: B.Com (A&F)

Class: F.Y.B.Com (A&F)

Semester: II

Subject: Financial Accounting - II

Name of the Faculty: AniketPrabhulkar

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 50 minutes) |
|--------------|--|---|---|
| January | Accounting from Incomplete Records | | 12 |
| February | Accounting from Incomplete Records, Consignment Accounts | | 16 |
| March | Consignment Accounts | | 16 |
| April | Branch Accounts, Fire Insurance Claims | | 16 |
| | Total Lectures | | 60 |

AniketPrabhulkar

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CS SwapnilShenvi

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Department: B.Com (A&F)

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Semester: II

Subject: Innovative Financial Services

Name of the Faculty: Pankaj Vasudeo Kataria

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 50 minutes) |
|----------|--|--------------------------------------|------------------------------------|
| January | <p><u>Introduction to Traditional Financial Services</u></p> <p>Financial Services: Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework.</p> <p>Factoring and Forfaiting: Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems.</p> | | 15 |
| February | <p>Bill Discounting: Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.</p> <p><u>Issue Management and Securitization</u></p> <p>Issue Management and Intermediaries: Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue</p> <p>Stock Broking: Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading</p> | | 15 |

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|-------|---|--|----|
| March | <p>Securitization: Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization</p> <p><u>Financial Services and its Mechanism</u></p> <p>Lease and Hire-Purchase: Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.</p> <p>Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies</p> | | 15 |
| April | <p>Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario</p> <p><u>Consumer Finance and Credit Rating</u></p> <p>Consumer Finance: Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance</p> <p>Plastic Money: Growth of Plastic Money Services in</p> | | 15 |

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|--|---|--|-----------|
| | <p>India, Types of Plastic Cards- Credit card Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario.</p> <p>Smart Cards- Features, Types, Security Features and Financial Applications</p> <p>Credit Rating: Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating</p> | | |
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Semester: II

Subject: Business Communication-II

Name of the Faculty: Manasi Mule

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 50 minutes) |
|----------|---|--|------------------------------------|
| January | Presentations- Principles of effective presentation, Effective use of OHP, Effective use of transparencies, how to make a power point presentation. Interviews: Group Discussion, preparing for an interview, types of interviews, selection, appraisal, grievance, exit, preparation of candidate and interviewer. | Presentations and resume writing How to study for technical round in an interview. General questions of interview. | 20 |
| February | Meetings-need and Importance of meetings, conduct of meeting and group dynamics, role of the chairperson, role of participants, drafting of notice, agenda and resolutions. Conference- meaning and importance of conference, organizing a conference, modern methods of vide and tele-conferencing. Public Relations-Meaning, functions of PR department, external and internal measures of PR | How to write notice, agenda and minutes of the meeting. Grammar | 20 |
| March | Trade letters- Letter of inquiry, letter of complaints, claims, adjustments, sales letters, promotional leaflets and fliers, consumer grievance letters, letters under right to information act, order, status, credit and collection. | Assignment on writing such letters in form of email. Making them understand the importance of Statement of Purpose | 10 |
| April | Reports- parts, types, feasibility reports, investigative reports. Summarization- identification of main and supporting /sub points . | Assignment on writing reports, summarization. Group discussions for MBA. | 10 |
| | Total Lectures | | 60 |

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