

M.L.Dahanukar College of Commerce

Teaching Plan: 2020 - 21

Department: B.Com (A&F)

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

Semester: IV

Subject: Business Law (Company Law) - III

Name of the Faculty: CS Swapnil Shenvi

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	Units I – Introduction to Company and Important Terms Unit II – Incorporation of Company	Activity on Incorporation of Company	16
February	Unit II – Incorporation of Company Unit III – Prospectus and Allotment of Securities	Discussion of Real Life Case Studies	16
March	Unit IV – Private Placement Unit V – Share Capital and Debentures	Discussion of Real Life Case Studies	16
April	Revision of entire syllabus		12
	Total Lectures		60

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M.L.Dahanukar College of Commerce

Teaching Plan: 2020 - 21

Department: B.Com (A&F)

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

Semester: IV

Subject: Financial Accounting IV

Name of the Faculty: Chandan Shah

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	Final Accounts of Companies		15
February	Redemption of Preference Shares / Debentures		15
March	Profit Prior to Incorporation		15
April	Foreign Currency Conversion (As per AS 11)		15
	Total Lectures		60

Chandan Shah

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Teaching Plan: 2020 - 21

Department: B.Com (A&F)

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

Semester: IV

Subject: Foundation Course IV (Introduction to Management)

Name of the Faculty: Ms. Priya Tiwari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	Introduction to Basic Management Concepts Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs. Management Levels of Management Principles of Management	Quiz	15
February	Planning Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making Organising Definition, nature and significance Process of organisation	Case Study, Quiz	15
March	Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation Staffing Meaning, Importance of Staffing Recruitment and its sources Selection procedure	Presentations	15
April	Distinction between Recruitment and Selection Employment tests and types of Interview Directing and Controlling Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system	Presentations, Quiz	15
	Total Lectures		60

Ms. Priya Tiwari

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Teaching Plan: 2020 - 21

Department: B.Com (A&F)

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

Semester: IV

Subject: Information Technology in Accountancy - II

Name of the Faculty: Shailja Shah

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	Business Process – Introduction, Definition and meaning, Flow for accounting, purchase, sales and finance, Classification, Business Process Management - Introduction and Definition, Life Cycle, Implementation (Need, Key factors and Importance), Automation of Business Processes – Benefits, Risks, Challenges, Accounting System Automation, IT and Business Process Management, Information Systems – Meaning, Use of IT in Accountancy		15
February	Computerized Accounting System – Introduction, Uses and Benefits, Role, Need and Requirements, Limitations, Development and Design, Determining how the accounting will be processed, Financial and other reports, Accounting Software – Introduction, Advantages, Uses, Types, TALLY		17
March	Concept of MIS Reports in Computer Environment – Introduction, Need, Characteristics, Output, Role, Guidelines for developing MIS Reports, Functional aspects, Problems, Knowledge required for studying MIS		15
April	IT and Auditing – Need and Importance, Auditing in IT environment		13
	Total Lectures		60

Shailja

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Teaching Plan: 2020 - 21

Department: B.Com (A&F)

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

Semester: IV

Subject: Management Accounting

Name of the Faculty: Rashmi Bendre

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	Study of balance sheet of limited companies. Study of Manufacturing, Trading, Profit and Loss A/c of Limited Companies Vertical Form of Balance Sheet and Profit & Loss A/c- Comparative Statement & Common Size	Annual Report Study	16
February	Vertical Form of Balance Sheet and Profit & Loss A/c- Trend Analysis Ratio analysis and Interpretation (based on vertical form of financial statements) including conventional and functional classification restricted to: Different modes of expressing ratios:-Rate, Ratio, Percentage, Number. Limitations of the use of Ratios. Balance sheet ratios: Current ratio, Liquid Ratio, Stock Working capital ratio, Proprietary ratio, Debt Equity Ratio, Capital Gearing Ratio.	Sectoral analysis with the help of comparative, common size and trend analysis	16
March	Revenue statement ratios: Gross profit ratio, Expenses ratio, Operating ratio, Net profit ratio, Net Operating Profit Ratio, Stock turnover Ratio, Debtors Turnover, Creditors Turnover Ratio Combined ratios: Return on capital	Study the companies with help of various financial websites	20

	<p>Employed (including Long term borrowings), Return on Proprietors fund (Shareholder fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio</p> <p>Working capital-Concept, Estimation of requirements in case of Trading & Manufacturing Organizations.</p> <ul style="list-style-type: none"> • Working capital-Concept, Estimation of requirements in case of Trading & Manufacturing Organizations. 		
April	Preparation of cash flow statement (AccountingStandard-3(revised		12
	Total Lectures		60

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Department: B.Com (A&F)

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

Semester: IV

Subject: Research Methodology in Accounting and Finance

Name of the Faculty: Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	<p>Introduction to research Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem: Meaning and Selection Review of Literature</p>	<p>Writing of Review of Literature of Research Papers.</p> <p>Assignments Class Test University Question Papers</p>	16
February	<p>Research Design and Accounting Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs Data collection and Processing Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size</p>	<p>Framing of Hypothesis and Objectives of various research topics.</p> <p>Assignments Class Test University Question Papers</p>	16
March	<p>Data collection and Processing Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central</p>	<p>Framing of Questionnaires</p> <p>Assignments Class Test University Question Papers</p>	16

	Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing		
April	Interpretation and report writing Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types	Discussing and writing Research Papers and Articles Assignments Class Test University Question Papers	12
	Total Lectures		60

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Teaching Plan: 2020 - 21

Department: B.Com (A&F)

Class: S.Y.B.Com (A&F) – Div. B

Semester: IV

Subject: Direct Tax – Taxation Paper - III

Name of the Faculty: AniketPrabhulkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	Clubbing of Income		12
February	Set Off and Carry Forward, Computation of Tax Liability of Individual & HUF and Partnership firm		16
March	Computation of Tax Liability of Partnership firm, Return of Income, TDS, Advance Tax		16
April	Interest, DTAA u/s 90 & 91, Tax Planning and Ethics in Taxation Revision		16
	Total Lectures		60

AniketPrabhulkar

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CS SwapnilShenvi

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M.L.Dahanukar College of Commerce

Teaching Plan: 2020 - 21

Department: B.Com (A&F)

Class: S.Y.B.Com (A&F) – Div. A & C

Semester: IV

Subject: Direct Tax – Taxation Paper - III

Name of the Faculty: Shrinivas Bala

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	Clubbing of Income		15
February	Set Off and Carry Forward, Computation of Tax Liability of Individual & HUF and Partnership firm		15
March	Computation of Tax Liability of Partnership firm, Return of Income, TDS, Advance Tax		15
April	Interest, DTAA u/s 90 & 91, Tax Planning and Ethics in Taxation Revision		15
	Total Lectures		60

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