

M.L.Dahanukar College of Commerce

Teaching Plan: 2020 - 21

Department: B.Com (A&F)

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

Semester: V

Subject: Cost Accounting III

Name of the Faculty: CMA Sarvottam Rege

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
August	Uniform Costing & Inter Firm Comparison, Concept & logic of Integrated Accounting System, Journal Entries, Ledger postings, Practical problems	Practical case studies on Uniform costing for HUL & PG Impact of COVID on Indian Economy & way forward	14
September	Integrated Accounting practical problems continued, Concept of Non-Integrated Accounting System, Journal Entries & Practical Problems	Interfirm comparison for 2 companies in the same industry.	18
October	Operating Costing- Concept & practical problems, Activity Based Costing- Concept & practical problems	Concept of Cost Centre, Allocation, Apportionment & Absorption, Step ladder method Case of ABC- Actual implementation & failures Anger Management Corporate Politics Corporate Ethics	16
November	Process Costing-Inter Process Profit & Equivalent production.	Introduction to SAP	12
December	Revision	Live costing of Frooti	Extra Lectures
	Total Lectures		60

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Teaching Plan: 2020 - 21

Department: B.Com (A&F)

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

Semester: V

Subject: Financial Accounting V

Name of the Faculty: Chandan Shah

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
August	Buyback of Shares		12
September	Internal Reconstruction		12
October	Underwriting of Shares		12
November	Liquidation of Companies		12
December	Amalgamation of Companies		12
	Total Lectures		60

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Department: B. Com (A&F)

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

Semester: V

Subject: Financial Management II

Name of the Faculty: Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
August	<p>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</p> <p>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)</p>	<p>Analyse cases involving strategic management.</p> <p>Discussed capital budgeting techniques of different projects.</p> <p>Assignments Class Test University Question Papers</p>	18
September	<p>Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems</p> <p>Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break -Even Analysis.</p> <p>Capital Structure Theories and Dividend Decisions</p> <p>Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net</p>	<p>Discussed capital structure techniques of companies belonging to different sectors</p> <p>Assignments Class Test University Question Papers</p>	16

	Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory.		
October	<p>Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model.</p> <p>Mutual Fund and Bond Valuation 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. 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. Calculations of NAV, Entry Load and Exit Load.</p>	<p>Discussed dividend models of companies belonging to different sectors.</p> <p>Discussed current investments in top mutual funds available in the market.</p> <p>Assignments Class Test University Question Papers</p>	16
November	<p>Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)</p>	<p>Discuss different Debt instruments.</p> <p>Assignments Class Test University Question Papers</p>	05
December	<p>Credit Management 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. Revision</p>	<p>Review credit policies of different companies.</p> <p>Assignments Class Test University Question Papers</p>	05
	Total Lectures		60

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Department: B.Com (A&F)

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Semester: V

Subject: International Finance

Name of the Faculty: Prachi Malgaonkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
August	Introduction to Foreign Exchange Foreign Exchange Dealings	Current Affairs	8 8
September	Foreign Arithmetic Risk management	Finance Games	10 6
October	Derivatives – Future Derivatives Options	Test Derivatives Foreign Exchange	8 8
November	Revision and Test		8
December	Revision and Test		4
	Total Lectures		60

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Department: B.Com (A&F)

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

Semester: V

Subject: Taxation

Name of the Faculty: Rohit More

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
August	Introduction to Indirect Tax & GST		4
September	- Collection and Levy of GST	Assignments	12
October	- Supply Under GST	Assignments	14
November	Input Tax Credit & Computation	Assignments & Surprise Test	20
December	- Documentation and registration - Revision	Assignments & Surprise Test	10
	Total Lectures		60

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Department: B.Com (A&F)

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

Semester: V

Subject: Financial Account VI

Name of the Faculty: Mario Mascarenhas

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
August	BANKING COMPANY ACCOUNTS Introduction, Bills Discounting, NPA Provisioning, Profit & Loss Account, Balance Sheet, Capital Adequacy	QUIZZ/Worksheet	14
September	INSURANCE COMPANY ACCOUNTS Introduction Revenue Account (Form B-RA) Profit & Loss Account (Form B-PL) Balance Sheet (Form B-BS)	QUIZZ/Worksheet	12
October	VALUATION OF GOODWILL & SHARES Introduction Average Profit Method Super Profit Method FMP Method Intrinsic Value Method Yield Value Method	QUIZZ/Worksheet	16
November	ACCOUNTS FOR NBFCs Introduction, Types of NBFCs, NPA provisions, Capital Adequacy,	QUIZZ/Worksheet	10
December	ACCOUNTS FOR LLP & REVISION Introduction, Profit & Loss A/c, Balance Sheet	QUIZZ/Worksheet	08
	Total Lectures		60


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