

M.L.Dahanukar College of Commerce

Teaching Plan: 2020 - 21

Department: B.Com (A&F)

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

Semester: VI

Subject: COST ACCOUNTING IV

Name of the Faculty: CMA SARVOTTAM REGE

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	Marginal Costing (CVP BEP analysis)	Practical industry cases	15
February	Marginal Costing (Decision Making)	Practical industry cases	15
March	Budgetary Control	Practical industry cases	15
April	Standard Costing	Concepts thru practical examples	15
	Total Lectures		60

Sign of Faculty

Sign of Coordinator

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Semester: VI

Subject: Financial Account VII

Name of the Faculty: Mario Mascarenhas

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	INVESTMENT ACCOUNTING (AS13) Fixed and Variable income insecurities Cum-Interest and Ex-Interest price quotations Investment Account in columnar format	QUIZZ/Worksheet	14
February	Final Accounts of Co-operative Societies Co-societies act and provisions Format of form N Practical problems Consumer societies Housing societies	QUIZZ/Worksheet	16
March	Mutual Funds SEBI guidelines, Types of schemes, organisation structure, Investment Valuation, Calculation of NAV, Income Recognition, Accounting Policies and Entries IFRS Introduction, Scope Purpose	QUIZZ/Worksheet	16
April	Final Accounts of Electricity Company Accounting related provision in Act Calculation of Depreciation Capital service line contribution Security deposit Accounting for grant Final Accounts	QUIZZ/Worksheet	14
	Total Lectures		60


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Semester: VI

Subject: Financial Management III

Name of the Faculty: Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	<p>Business Valuation Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.</p> <p>Mergers and Acquisitions Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger.</p>	<p>Understanding Valuation of Companies</p> <p>Discussing mergers of companies and its impact on their market value.</p> <p>Assignments Class Test University Question Papers</p>	16
February	<p>Mergers and Acquisitions Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p> <p>Corporate restructuring and Take over Introduction – Meaning, Need and</p>	<p>Understanding internal and external restructuring techniques.</p> <p>Assignments Class Test</p>	16

	Importance, Forms of Restructuring, Advantages and Disadvantages	University Question Papers	
March	<p>Corporate restructuring and Take over Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)</p> <p>Working Capital Finance Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's</p>	<p>Analysing assets and liabilities of companies.</p> <p>Assignments Class Test University Question Papers</p>	16
April	<p>Lease and Hire Purchase Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase</p>	<p>Understanding lease and hire purchase agreements.</p> <p>Assignments Class Test University Question Papers</p>	12
	Total Lectures		60

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Semester: VI

Subject: Security Analysis and Portfolio Management

Name of the Faculty: Prachi Malgaonkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	Portfolio Management -Introduction Portfolio Analysis and Selection	Online Market Analysis	7 8
February	Portfolio Revision and Evaluation Fundamental Analysis	Financial Vocabulary	8 7
March	Technical Analysis CAPM & APT	Trend Analysis on Money Control	8 7
April	Efficient Market Theory Revision and Test		8 7
	Total Lectures		60

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Department: B.Com (A&F)

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Semester: VI

Subject: Taxation

Name of the Faculty: Rohit More

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
January	GST Payment of Tax	Assignments	15
February	GST Returns Accounts, Audit, Assessment & Records	Assignments	10
March	Custom Act I – <ul style="list-style-type: none">- Introduction- Levy, Taxable event, exemption- Valuation- Types of Duties	Assignments & Surprise Test	20
April	Custom Act II– <ul style="list-style-type: none">- Import & Export Procedure- Provisions of Baggage, Post, Stores- Warehousing- Duty Drawback	Assignments & Surprise Test	15
	Total Lectures		60

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