

M.L.Dahanukar College of Commerce

Teaching Plan

Department: BBI

Class: TYBBI

Semester: V

Subject: Fin. Reporting Analysis

Name of the Faculty Member: Mario Mascarenhas

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
Sept 2020	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.	Assignments Class Test University Question Papers	14
Oct 2020	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.	Assignments Class Test University Question Papers	12
Nov 2020	Preparation of Final Accounts of Companies Relevant Provisions of Companies Act related to Preparation of Final Account (excluding cash flow statement) Preparation of Financial Statements as per Companies Act. (excluding cash flow statement) AS 1 in Relation to Final Accounts of Companies (Disclosure of Accounting Policies)	Assignments Class Test University Question Papers	10
Dec 2020	Cash Flow Analysis & Ethical Behaviour and Implications for Accountants Cash Flow Analysis as per AS 3 (Indirect Method Only) Ethical Behaviour and Implications for Accountants Introduction, Meaning of Ethical Behaviour Financial Reports – Link between Law, Corporate Governance, Corporate Social Responsibility and Ethics. Importance and Relevance of Ethical Behavior in Accounting Profession. Implications of Ethical Values for the Principles Versus Rule Based Approaches to Accounting Standards The Principal Based Approach and Ethics The Accounting Standard Setting Process and Ethics The IFAC Code of	Assignments Case studies University Question Papers	14

	Ethics for Professional Accountants Contents of Research Report in Ethical Practices Implications of Unethical Behavior on Financial Reports Company Codes of Ethics The increasing role of Whistle – Blowing Need to learn ethics.		
Dec 2020	Introduction to IFRS IFRS 1- First Time Adoption of International Financial Reporting Standards IFRS 2- Share Based Payment	Assignments Case studies	10

Mario M.

Sign of Faculty

Mitali S.

Sign of Co-ordinator

M.L.Dahanukar College of Commerce

Teaching Plan: 2020 – 21

Department: B.Com (B&I)

Class: T .Y.B.Com (B&I)

Semester: V

Subject: Strategic Management

Name of the Faculty: Ms. Delisha D'souza

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
August 2020	Unit 1: Strategic Management an Overview Definitions, Strategic Decision Making, Levels of Strategic Management, Process of Strategic Management, Principles of Good Strategy, Elements of Strategic Management, Models of Strategic Management.	- Case Study Discussion	12
September 2020	Strategic Management Environment Importance of Politics in Strategic Management, Social, Political, and Technological forces, Role of Competition, National and Global Business Environment. Components of Environment, Environmental Scanning, Analysis of Strategies and Choice of Strategy. Ethics, Social Responsibility, Impact of Legal Factors in Strategic Management, SWOT Analysis.	- Case Study Discussion - Group PPT presentations by students on SWOT, PESTLE Analysis and CSR with company examples.	16
October 2020	Levels of Strategies and Analysis Corporate Level Strategies- Concentration, Integration and Diversification, Internationalization, Digitization. Process of Strategic Choice, Factors of Strategic Choice, Strategic Analysis.	- Case Study Discussion - Group PPT presentation by students on Types of Strategies with company examples.	14
November 2020	Activating Strategy and Implementation	- Case Study discussion	8

	Process and Nature of Strategy implementation, Barriers, Model of Strategy Implementation- Structural, Behavioural and Functional.		
December 2020	Strategic Evaluation and Control Standards, Benchmarking, Gap Analysis. Features and Importance of Evaluation, Barriers in Evaluation, Types. Strategic Control- Setting Standards, Comparison, Control Process, Systems, Approaches, Techniques of Evaluation and Control. Role of Information System	- Case Study examples to be discussed	10
	Total Lectures		60

Delisha D'souza

Sign of Faculty

Dr. Mitali Shelankar

Sign of Co-ordinator

M .L. Dahanukar College of Commerce

Teaching Plan: 2020 - 21

Department: B.Com (B&I)

Class: T .Y.B.Com (B&I)

Semester: V

Subject: International Banking and Finance

Name of the Faculty: Rashmi Bendre

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures
August 2020	Meaning and Scope of International Finance, Balance of Payment, Components, Deficit in Balance of Payment, Concept of Currency Convertibility. International Monetary System, Gold Standard, Features, Bretton Wood System, Background and Features, Reasons for its Failure, Smithsonian Agreement, SDRs, European Monetary System. Current Exchange Rate Systems - Fixed and Flexible Exchange Rate, Merits Demerits, Types of Fixed Exchange Rate, Hard Pegs and Soft Pegs, Types of Flexible Exchange Rate, Managed and Free Float.	Case study	14
September 2020	Types of Capital Flows, FDI, FPI, FII Euro Currency Markets, Origin and Reasons of growth, a Brief Understanding of Eurocurrency Deposit, Loans Bonds and Notes Market ,Concept of Offshore	Case study	18

	Banking. International Equity Markets, Concept of Depository Receipts, GDR, Characteristics, Mechanism of Issue, Participants Involved, ADR, Types and Characteristics, Concept of IDR. International Bond Market, Concepts of Domestic Bond, Concept and Types of Foreign Bonds, Concept and Types of Euro Currency Bonds, Concepts of Foreign Currency Convertible and Foreign Currency Exchangeable Bonds, Participatory Notes.		
October 2020	Introduction, Market and Market Participants, Foreign Exchange Management in India, Retail and Whole Sale Component of Indian Foreign Exchange Market, Role of FEDAI, FEMA and Regulatory Framework, Dealing Room Operations. Foreign Exchange Arithmetic, Exchange Rate Quotations, Direct, Indirect and Cross rate, Percentage Spread, Arbitrage, Geographical, Triangular and Interest Rate (formula method only), Calculation of Forward Rates using Schedule of Swap Points, AFM, Determinants of Exchange Rate – Purchasing Power and Interest Rate Parity.		16
November 2020	Risk Management and Derivatives, Transaction, Translation and Economic Risk Faced by Corporates,		16

	Transaction, Position, Settlement, Pre-settlement, Gap/Mismatch Risk faced by Banks, Internal and External Hedging, Foreign Currency Derivative Instruments for Risk Management, Forward, Futures, Swaps and Options, Country Risk Management.		
December 2020	Introduction, Definition, Features of International Banking, Reasons for Growth of International Banking, Recent Trends in International Banking, Emergence of Crypto currency - Overview, Brief Overview of Bitcoin and other Crypto Currencies, Note on Mining and Crypto Currency Exchanges, Advantages, Disadvantages of Crypto Currency. Functions of International Banking, Correspondent Banking, International Payment Systems, NRI accounts, Export Finance, Import Finance, International Merchant Banking, Financing Project Exports, Derivative Offering, Remittances, Compliance related- Interbank Functions, Internal Functions, Letter of Credit and Bank Guarantees. International Lending Operation, Loan Syndication, Parties Involved, Phases /Stages in Loan Syndication, Types of Syndication, Role of LIBOR, Risk in International Lending,	Case Study	16

	Role of International Credit Rating Agencies.		
	Total no. of lectures		60

Rashmi Bendre
Sign of Faculty

Dr. Mitali Shelankar
Sign of Coordinator

M.L.Dahanukar College of Commerce

Teaching Plan: 2020 - 21

Department: B.Com (B&I)

Class: T .Y.B.Com (B&I)

Semester: V

Subject : Financial Service Management

Name of the Faculty: Rakhi Pitkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
August 2020	Introduction to Financial Services, Merchant Banking		12
September 2020	Mutual funds, Factoring & Forfeiting		12
October 2020	Securitization of Debt, Derivatives	Presentations conducted	12
November 2020	Housing Finance, Consumer finance		12
December 2020	Depositories, Pledge and Hypothecation	Planned to give as an assignment of solving of last 5 years papers	12
	Total Lectures		60

Mrs. Rakhi Pitkar

Sign of Faculty

Dr Mitali Shelankar

Sign of Coordinator

M.L.Dahanukar College of Commerce

Teaching Plan: 2020 – 21

Department: B.Com (B&I)

Class: T .Y.B.Com (B&I)

Semester: V

Subject: Research Methodology

Name of the Faculty: Dr. Mitali Shelankar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
August 2020	Introduction to Research		12
September 2020	Meaning, Objectives and Importance of Research Types of Research, Research Process	Preparation of Research Design	12
October 2020	Data Collection and Processing, Types of Data and Sources- Primary and Secondary Data Sources Methods of Collection of Primary data	Data Analysis using Excel	12
November 2020	Data Analysis and Interpretation and Advanced Statistical Techniques		18
December 2020	Research Report	Preparing Sample Bibliography	06
	Total Lectures		60

Dr. Mitali Shelankar

Dr. Mitali Shelankar

Sign of Faculty

Sign of Coordinator

M.L. Dahanukar College of Commerce

Teaching Plan

Department: B. Com (Banking and Insurance)

Class: TYBBI

Semester: V

Subject: Auditing-I

Name of the Faculty: Aman Dubey

Month	Topics to be covered	Topics for Internal	No of Lectures
August 2020	Introduction to Auditing Basics, Errors & Frauds Principles of Audit Types of Audit	Introduction to Auditing Basics, Errors & Frauds Principles of Audit Types of Audit	13
September 2020	Audit Planning, Procedures and Documentation		12
October 2020	Auditing Techniques and Internal Audit Introduction Auditing Techniques: Vouching		10
November 2020	Auditing Techniques: Verification Audit of Assets Book Debts / Debtors, Stocks		12
			60

C.A Aman Dubey

Dr. Mitali Shelankar

Sign of Faculty

Sign of Coordinator

