

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-22

Subject: Entrepreneurial Management Department: Business Economics

Class: M.Com SEM III

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week - Monday

Name of the teachers: Mrs Rachana Joshi

Basic course information: Title- Entrepreneurial Management

OBJECTIVES

To get students acquainted with-

- Entrepreneurial Environment
- Entrepreneurial Culture
- Classification of Project, Search of Business Idea
- Promotion and development Entrepreneurship

Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 32 weeks

First term		Semester III		32 lectures 32 weeks	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	Module- I Entrepreneurship Development Perspective	<ul style="list-style-type: none">• Entrepreneurship – Concept, Factors affecting growth of Entrepreneurship, Types of Entrepreneurs, Requirements of Entrepreneurial structure.• Entrepreneurial Culture -Elements of culture, Steps to change Entrepreneurial culture, Entrepreneurial v/s Administrative culture.• Theories of Entrepreneurship- Schumpeter Dynamic Entrepreneurship Innovation Theory, Theory of High Achievement by McClelland, Theory of Personnel Resourcefulness	3 2 3	August 4 weeks *2 = 8 hours	

2.	Module - II Creating Entrepreneurial Venture	<ul style="list-style-type: none"> • Entrepreneurial Environment- Significance, SWOC Analysis, Problems of Entrepreneurship • Financial Analysis of Entrepreneurial Venture- Significance, Tools of Financial Analysis, Sources of development finance • Social Entrepreneurship- Features, Importance, Arguments (for and against) Social Entrepreneurship, Women Entrepreneurs – concept and special Government schemes for women entrepreneurs in India. 	2 3 3	September 4 weeks *2 = 8 hours
3	Module - III Project Management	<ul style="list-style-type: none"> • Project - Concepts and Classification of Project, Search of Business Idea, Project Cycle. • Project formulation-----Steps for project formulation, Project Design and network analysis – concept and network analysis techniques: PERT/ CPM. • Project Management – Concept, Phases, Project Identification and Project Feasibility Analysis. 	2 3 2	October 4 weeks *2 = 8 hours
4	Module - IV. Assistance and Incentives for Promotion and Development of Entrepreneurship	<ul style="list-style-type: none"> • Incentives – Need, Promotion and development Entrepreneurship-Types of Assistance and incentives -Fiscal, Financial, Promotional, Marketing, and Organisational. • NPSD - National Policy for Skill Development and Entrepreneurship 2015. • Institutions in aid of Entrepreneurship Development - The National institute for Entrepreneurship and small business development, District Industry Centre (DIC), National Alliance of young Entrepreneurs 	3 2 3	November/ December 4 weeks *2 = 8 hours

REFERENCES- 1. ENTREPRENERIAL MANAGEMANT by Manan publications
MICHEAL VAZ AND MEETA SEN

2. ENTREPRENERIAL MANAGEMANT by VIPUL PUBLICATIONS
ROMEO MASCARHANAS

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2020-21

Subject: Advanced Financial Accounting

Department: Account

Class: M.Com Sem III

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week - Wednesday

Name of the teachers:

- **Mr. Samrat Gangurde**

Basic course information: Title- Advanced Financial Accounting

OBJECTIVES:

To get students acquainted with-

- Requirements as per Accounting Standards
- Provisioning of Non- Performing Assets
- Accounting Provision for Insurance Act
- Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules

Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 16 weeks

1st term	Semester III		32 lectures	16 weeks
sr No.	Topic	Sub-topics	No. Lect.	Number of weeks
1.	Module- I Foreign Currency Conversion (As per Applicable Accounting Standards)	<ul style="list-style-type: none">• Requirements as per Accounting Standards• Foreign Branches	8	August 4 weeks *2 = 8 hours
2.	Module - II	<ul style="list-style-type: none">• Final Accounts of Banking Companies	2 3	September 4 weeks *2

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2020-21

Subject: **HRM**

Department: Business Management

Class: M.Com Sem III

Office hours: 6 PM to 8 PM

Lecture hours: 2hours lecture in a week - Tuesday

Name of the teachers:

- **Dr. (Mrs) Kanchan S. Fulmali**

Basic course information: Title-HRM

OBJECTIVES:

To get students acquainted with-

- Role of HRM in business
- Comparison between Traditional and Strategic Human Resource Management
- Challenges of HR and Training and development
- Various labour Laws and Recent trends

Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 16 weeks

First term		Semester III		32 lectures 16 weeks	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	Module- I Human Resource Management	<ul style="list-style-type: none"> • Human Resource Management (HRM). – Concept, Traditional HRM v/s Strategic HRM , Objectives of HRM, Organisation Structure of HRM Department – Changing Role of H.R. Manager. • Human Resource Planning- Concept, Factors affecting HRP, Information Management in HRP – HRIS (Human Resource Information System), Job Analysis, Psychological and Behavioural Issues in HRP. • Recruitment and Selection of managerial personnel - Factors affecting recruitment process, Role of Recruitment agencies, Online process of selection. 	3 3 2	August 4 weeks *2 = 8 hours	

2.	Module - II Human Resource Development	<ul style="list-style-type: none"> • Training and Development - Designing of the effective training programme Evaluation of the effective training programme, Challenges before trainers, Management Development Programme – Techniques. • Performance Appraisal- Process, Guidelines for conducting appraisal Interviews, Ethical aspects in performance appraisal. • Career Advancement and Succession Planning- Self-Development Mechanism and Knowledge enrichment, Managing Promotion and Transfers, Managing dismissal, Succession Planning- Problems and Issues, Culture as a factor in Succession Planning. 	3 2 3	September 4 weeks *2 = 8 hours
3	Module - III Latest Development in H.R.M. And Labour Legislation	<ul style="list-style-type: none"> • Industrial Relation Act – Prominent features and recent changes in Trade Union Act 2016, Factories Act 1961, Industrial Disputes Act 1950. • Prominent features and recent changes to Child and Women Labour Act 1986, Social Security Act 2016, Prevention of Sexual harassment Act, 2013. • Prominent features and recent changes to Employees Acts like payment of Gratuity Act 2015, Provident Fund Act 1952, Minimum Wages Act 2016 and Payment of Wages Act 1991, Workmen Compensation Act 2014/ESI Scheme. 	2 3 3	October 4 weeks *2 = 8 hours
4	Module - IV. Emerging Issues In H.R.M	Health and Safety – Safety measures and safety programmes, Stress and its Impact on Job Performance, Role of organization in ensuring mental and physical health of employees <ul style="list-style-type: none"> • Work life balance – Need and Importance, Employee Engagement, Managing Millennials (Gen Y) • Talent Management – Concept , Importance, Process, Talent Management and VUCA Environment(Volatility, Uncertainty, Complexity, Ambiguity), H.R. Practices at Global level 	3 2 3	November/ December 4 weeks *2 = 8 hours

Suggested References by University of Mumbai

1. Strategic Human Resource Management- Jeffery A. Mellow, Thomson South Western

2. Human Resource And Personnel Management-Text and Cases- K. Ashwathappa, Tata McGraw-Hill's
3. Personnel And Human Resource Management-P. Subba Rao, Himalaya
4. Human Resource Management –Garry Dessler And Biju Varkkey, Pearson
5. Human Resource Management-(Contemporary Perspective)- Ian Beardwell, Len Holden, McMillan
6. Strategic HRM : An Indian Perspective- Anuradha Sharma, Aradhana Khandekar, Response Books
7. Strategic HRM- Mahapatra, New Age Publishing

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2020-21

Subject: Advanced Financial Accounting

Department: Account

Class: M.Com Sem III

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week - Wednesday

Name of the teachers:

- **Mr. Samrat Gangurde**

Basic course information: Title- Advanced Financial Accounting

OBJECTIVES:

To get students acquainted with-

- Requirements as per Accounting Standards
- Provisioning of Non- Performing Assets
- Accounting Provision for Insurance Act
- Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules

Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 16 weeks

First term		Semester III		32 lectures 16 weeks	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	Module- I Foreign Currency Conversion (As per Applicable Accounting Standards)	<ul style="list-style-type: none">• Requirements as per Accounting Standards• Foreign Branches	8	August 4 weeks *2 = 8 hours	
2.	Module - II	<ul style="list-style-type: none">• Final Accounts of Banking Companies	2 3	September 4 weeks *2	

	Final Accounts & Statutory Requirements for Banking Companies	<ul style="list-style-type: none"> Provisioning of Non- Performing Assets Form & Requirements of Final Accounts 	3	= 8 hours
3	Module - III Accounting & Statutory Requirements of Insurance Companies	<ul style="list-style-type: none"> Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for 1) Life Insurance Business 2) General Insurance Business Forms and Requirements of Final Accounts for 1) Life Insurance Business 2) General Insurance Business 	4 4	October 4 weeks *2 = 8 hours
4	Module - IV. Accounting & Statutory Requirements of Co-operative Societies	<ul style="list-style-type: none"> Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules Forms and Requirements of Final Accounts 	4 4	November/ December 4 weeks *2 = 8 hours

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2020-21

Subject: Direct Taxation

Department: Account

Class: M.Com Sem III

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week- Monday

Name of the teachers:

- Mr. Swapnil Shenvi**

Basic course information:

Title-Direct Taxation

OBJECTIVES:

To get students acquainted with-

- To enhance the abilities of learners to develop the objectives of Direct Taxation

- To enable the learners to understand, develop and apply the techniques of investment in the financial decision making
- To enhance the abilities of learners to analyse the taxation part of companies, HUF and partnership firms
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Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 28 weeks

Second term		Semester II 28 lectures 28 weeks		
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks
1.	Module- I Definitions and Basis of Charge	<ul style="list-style-type: none"> • Definitions: Person, Assessee, Income • Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income 	8	September 4 weeks *2 = 8 hours
2.	Module - II Heads of Income	<ul style="list-style-type: none"> • Income from Salary • Income from House Property • Profits and Gains from Business and Profession • Income from Capital Gains • Income from Other Sources 	8	October 4 weeks *2 = 8 hours
3	Module - III Deductions u/s 80 and Exclusions from the Total Income	<ul style="list-style-type: none"> • Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U • Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend 	8	November 4 weeks *2 = 8 hours
4	Module - IV. Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and	<ul style="list-style-type: none"> • Computation of Income & Tax of Individual and Partnership Firm 	4	November 2 weeks *2 = 4 hours

	Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)			
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**M. L. Dahanukar College of
Commerce**
Teaching Plan (2020-21)
Sub : ADVANCED COST ACCOUNTING
Class : M.COM-III
Total Number of lectures : 30
No. of Lectures - 02 in a week per Division
Munesh Save (share 100%)

Month	weeks	Number of lectures	Topics	Teaching Mode
September-2020	2	2	Process Costing-Introduction , Features concepts of Normal & abnormal loss	Google Meet (PPT)
	3	2	Process costing- simple practical questions	Google Meet (PPT)
	4	2	Process costing- Inter process profit	Google Meet (PPT)
October-2020	1	2	Process costing-computation of equivalence production	Google Meet (PPT)
	2	2	Cost Allocation – meaning type, cost and cost drivers, methods of allocating central costs	Google Meet (PPT)

	3	2	Cost Allocation – meaning type, cost and cost drivers, methods of allocating central costs	Google Meet (PPT)
	4	2	Activity Based costing	Google Meet (PPT)
November-2020	1	2	Responsibility accounting – meaning, features, objectives	Google Meet (PPT)
	2	2	Responsibility accounting – responsibility centres-cost profit, revenue and investment	Google Meet (PPT)
	3	2	Concepts of controllability- introduction measuring managerial performance	Google Meet (PPT)
	4	2	Preparation of managerial reports using segmented costs and controllable cost approach	Google Meet (PPT)
December-2020	1	2	Transfer price- introduction advantages, disadvantages, setting transfer price etc	Google Meet (PPT)
	2	2	Target costing- introduction concepts objectives, Target costing and cost plus pricing	Google Meet (PPT)
	3	2	Inflation accounting – meaning, features , conversion of income statement balance sheet, stocks and nets assets block using current purchasing power method	Google Meet (PPT)
	4	2	Revision and doubt clearing	Google Meet (PPT)

**M. L. Dahanukar College of
Commerce**

Teaching Plan (2020-21)

Sub : Corporate Financial Accounting

Class : M.COM-IV

Total Number of lectures : 15
No. of Lectures - 01 in a week per Division
Munesh Save (share 50%)

Month	weeks	Number of lectures	Topics	Teaching Mode
January-2021	1	1	Consolidated Financial Statement-meaning , stand alone financial statement	Google Meet (PPT)
	2	1	Consolidated Financial Statement-applicability, advantages and disadvantages	Google Meet (PPT)
	3	1	Consolidated Financial Statement-explanation to financial statement	Google Meet (PPT)
	4	1	Consolidated Financial Statement	Google Meet (PPT)
February-2021	1	1	Consolidated Financial Statement	Google Meet (PPT)
	2	1	Consolidated Financial Statement	Google Meet (PPT)
	3	1	Consolidated Financial Statement	Google Meet (PPT)
	4	1	Consolidated Financial Statement	Google Meet (PPT)
March-2021	1	1	Operating segments (IND AS 108)	Google Meet (PPT)
	2	1	Operating segments (IND AS 108)	Google Meet (PPT)
	3	1	Earnings per share(IND AS 33)	Google Meet (PPT)
	4	1	Earnings per share(IND AS 33)	Google Meet (PPT)
April-2021	1	1	Income taxes (IND AS 12)	Google Meet (PPT)
	2	1	Income taxes (IND AS 12)	Google Meet (PPT)
	3	1	Property Plant & Equipments (IND AS 12)	Google Meet (PPT)