

# College: M.L. Dahanukar College of commerce

## Teaching plan Teacher's course plan 2020-21 (Online)

Subject: Advertising and sales Management

Department: Business Management

Class: M.Com Sem IV

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-Advertising and sales Management

### OBJECTIVES:

To get students acquainted with-

- Complete information about advertising Creation
- Understanding about sales management
- Developing advertising copy
- Motivational Factors and Compensation methods of sales personnel

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

### Outline of lecture schedule: 14 weeks

Second term		Semester IV		28 lectures 14 weeks	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	<b>Module- I</b> Advertising Fundamentals and Media	<ul style="list-style-type: none"> <li>♣ Basics of Advertising : Concept and Features, Significance, Classification of Advertising, Integrated Marketing Communication (IMC) - Elements, Behavioural Model (E.K. Strong AIDA), DAGMAR Model (Russell Colley), Heirarchy of Effects (Lavidge and Steiners)</li> <li>♣ Ad Agency : Various Functional Department, Types, Measures for gaining and reasons for loosing clients, Evaluation Criteria for Selecting an Advertising Agency,</li> <li>♣ Media : New Media Options, Forms of Digital Media, Media Objectives, Criteria for Selecting Suitable Media, Methods of Setting Advertising Budget</li> </ul>	3  3  2	January  February	2 weeks *2 = 4 hours  2 weeks *2 = 4 hours

2.	<b>Module – II</b>  Creativity, Social and Regulatory Framework of Advertising	<ul style="list-style-type: none"> <li>♣ Creativity &amp; Research: Developing advertising copy - print, broadcast and digital media, Pre-test and post-test methods.</li> <li>♣ Society: Socio-economic contribution and criticisms of advertising, professional courses and careers in the field of advertising</li> <li>♣ Regulatory framework of advertising: Legal Framework of Advertising, Role of Information and Broadcasting Ministry (IBM), Self-Regulatory Bodies – Advertising Standards Council of India(ASCI) and Indian Broadcasting Foundation(IBF)</li> </ul>	3  2  3	February  2 weeks *2 = 4 hours  March  2 weeks *2 = 4 hours
3	<b>Module - III</b>  Sales Management	<ul style="list-style-type: none"> <li>♣ Introduction : Sales Management - Features, Functions and Importance, Art of Selling – Types, Process, Qualities of an Effective Salesman.</li> <li>♣ Sales force management : Selection Procedure, Training Methods, Motivational Factors and Compensation methods of sales personnel</li> <li>♣ Sales organisation : Concept, Objectives, Structure and Steps in Developing a Sales Organisation</li> </ul>	2  2  2	March  2 weeks *2 = 4 hours  April  1 weeks *2 = 2 hours
4	<b>Module - IV.</b>  Sales Planning and Controlling	<ul style="list-style-type: none"> <li>♣ Sales planning : Concept, Process, Sales Forecasting - Methods and Limitations</li> <li>♣ Sales controlling : Concept of Sales Budget and Sales Audit, Sales Quota - Methods and Types, Objectives and Factors Determining and Designing Sales Territory</li> <li>♣ Recent trends - Importance of Customer Feedback, Sales Management - Data Mining, Role of IT</li> </ul>	2  2  2	April  3 weeks *2 = 6 hours

### Suggested References by University of Mumbai

- Advertising : Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma – Prentice Hall
- Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education limited
- Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson
- Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
- Advertising and Promotion: An Integrated Marketing Communications Perspective, 10th Edition
- George Belch and Michael Belch, 2015, McGraw Hill Education
- Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing

- Contemporary Advertising, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education, 2017
- Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE) - George E Belch, Michael A Belch and Keyoor Purani –9th Edition, 2011 - McGraw Hill Education
- The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston
- Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson
- Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, The Free Press, New York, 1989
- Advertising, 8th Edition, Sandra Moriarty, Nancy D Mitchell, William D. Wells, 2009 Pearson
- S A Chunawala, Sales and Distribution Management, Himalaya Publishing House, Mumbai
- Richard R. Still, Edward W.C, Norman, A.P.G., Sales Management Decisions, Strategies and Cases, Pearson Education, 5 edition, 2009
- Khan Matin, Sales and Distribution Management, Excel Books, 2002
- Pingali Venugopal, Sales and Distribution Management, An Indian Perspective, Sage publications, 2008
- Mark W. Johnston, Greg W. Marshall, Sales Force Management, Routledge 12<sup>th</sup> Edition, 2016

Rosann L. Sprio, Gregory A. Rich, William J. Stanton, Management of a Sales Force, Mc Graw-Hill 2008

## **College: M.L. Dahanukar College of commerce**

### **Teaching plan Teacher's course plan 2020-21**

Subject: Retail Management

Department: Business Management

Class: M.Com Sem IV

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week - Wednesday

Name of the teachers:

- **Mrs. Rachana Joshi**

Basic course information: Title-Retail Management

#### **OBJECTIVES:**

To get students acquainted with-

- Retail sector in India
- Consumer Behaviour in Retail Context
- Merchandising Planning Process, Retail Branding
- Use of Technologies in retailing

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

**Outline of lecture schedule: 14 weeks**

Second term		Semester IV		28 lectures 14 weeks	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	<b>Module- I</b> Introduction to Retail Management	<ul style="list-style-type: none"> <li>• Retailing: Concept, Scope and Importance of Retailing and Retail Management, Retail Formats, Theories of Retail change, Retail Environment Economic, Legal, Technological &amp; Competitive</li> <li>• Retail sector in India: Size, and Drives of Retail changes, FDI in Retailing in Indian Context</li> <li>• Recent Trends in Retailing: Modern Retail Formats, Mall System, Challenges Faced by the Retail Sector, Ethics in Retailing.</li> </ul>	3  2  3	January 2 weeks *2 = 4 hours February 2 weeks *2 = 4 hours	
2.	<b>Module – II</b> Retail Management Strategy	<ul style="list-style-type: none"> <li>• Retail Strategies: Promotional Strategies, Retail Planning Process, Retail - Market Segmentation - Concept and Significance</li> <li>• Relationship Marketing Strategies: CRM in Retailing, Retail Value Chain, Retail life Cycle, HRM in retailing- Growing importance of HR and Challenges faced by HR in retailing</li> <li>• Consumer Strategies: Consumer Behaviour in Retail Context, Buying Decision Process, Customer Service as a Part of Retail Strategy.</li> </ul>	3  2  3	February 2 weeks *2 = 4 hours March 2 weeks *2 = 4 hours	
3	<b>Module - III</b> Retail Location, Layout and Merchandising	<ul style="list-style-type: none"> <li>• Retail Location &amp; Merchandising: Importance, Types, Steps involved in choosing a Retail Location.</li> <li>• Merchandising: Concept and Merchandising Planning Process, Retail Branding, Merchandising Buying, Visual Merchandising</li> <li>• Store Design and Layout: Store Design - Elements, Store Layout - Importance, Steps for Designing</li> </ul>	2  2  2	March 2 weeks *2 = 4 hours April 1 weeks *2 = 2 hours	
4	<b>Module - IV.</b> Use of Technology and Career options	<ul style="list-style-type: none"> <li>• Technologies: Use of Technologies in retailing - Electronic Data Interchange (EDI), Radio Frequency Identification (RFI), Data Base Management system</li> <li>• E-Retailing: Formats, Challenges, Green Retailing - Concept and Importance</li> <li>• Retail as a Career: Various Career Options, Responsibilities of Store Manager, Functions of Merchandising Manager</li> </ul>	2  2  2	April 3 weeks *2 = 6 hours	

## **Suggested References by University of Mumbai**

- Retailing Management – Swapana Pradhan, McGraw Hill Education.
- Retail Management – Patrick Dunne & Robert Lusch, Cengage learning.
- E-Retailing – D.P. Sharma, Himalaya Publishing House.
- Retail Management – Gibson Vedamani – Jaico Book
- Retail Management – Chetan Bajaj, Rajnish Tuli and Nidhi Shrivastava, Oxford University Pero.
- Retail Management – An India Perspective - R.Global and Pradip Manjrekar
- Retailing Management – Michel levy and Barton Weitz, TMSH.
- Retail Marketing - Dravid Gilbert-
- Retailing- George H, Lucas Jr., Robert P. Bush, Larry G Greshan-
- The Art of Retailing - A. J. Lamba
- Retail Management; A Strategic Approach- Barry Berman, Joel R Evans-
- Retail Management: Arif sheikh & Kaneez Fatima : Himalaya Publication

## **College: M.L. Dahanukar College of commerce**

### **Teaching plan Teacher's course plan 2020-21**

Subject: Tourism Management

Department: Business Management

Class: M.Com Sem IV

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week - Monday

Name of the teachers:

- **Mrs. Rachana Joshi**
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Basic course information:

Title-Tourism Management

### **OBJECTIVES:**

To get students acquainted with-

- Tourism Industry in India
- Tourism Marketing
- Setting up of Travel Agency and Tour Operations and their Approval
- Tourism Development
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Supplies: College library, Private publishers, Personal material, Internet

## Outline of lecture schedule: 28 weeks

Second term		Semester IV		28 lectures 28 weeks	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	<b>Module- I</b> Introduction to Tourism Management	<ul style="list-style-type: none"> <li>• Tourism – Concept, Characteristics Importance and Types of Tourism</li> <li>• Tourism Industry: Concept, Nature, Structure and Components, Career options in Tourism.</li> <li>• Tourism Destination: Concept, Elements, Tourism Destination Planning – Process and Importance.</li> </ul>	2 2 2	January 2 weeks *2 = 4 hours February 1 weeks *2 = 2 hours	
2.	<b>Module – II</b> Tourism Marketing	Tourism Product: Concept, Characteristics, Types, Tourism Product Planning- Need and Importance. <ul style="list-style-type: none"> <li>• Tourism Pricing: Influencing factors, Pricing objectives, Tourism Pricing Policies</li> <li>• Tourism Promotion: Importance, Elements of Tourism Promotion, Role of Advertising, Promotional Plan – Implementation Procedure</li> </ul>	2 2 2	February 3 weeks *2 = 6 hours	
3	<b>Module - III</b> Tourism Practices	<ul style="list-style-type: none"> <li>• Travel Intermediaries: Travel Agency and Tour operators – Definition and Differentiation, Types, Importance and Functions.</li> <li>• Setting up of Travel Agency and Tour Operations and their Approval: Business setting Procedure and process, Types of organization to be set up- Proprietorship, Partnership, Franchise, Approval from Ministry of Tourism and IATA</li> <li>• International Tourism: Concept, Importance, Role of Institutions and organizations in promoting International Tourism -WTTC , IATO, TAAI, ITDC.</li> </ul>	2 3 3	March 4 weeks *2 = 8hours	
4	<b>Module - IV.</b> Tourism Development	<ul style="list-style-type: none"> <li>•Sustainable Tourism Development: Concept, Principles, Approaches to Sustainable Tourism, Code of Conduct for safe and sustainable Tourism in India</li> </ul>	3 2	April 4 weeks *2 = 8 hours	

		<ul style="list-style-type: none"> <li>• Government Policies: National Action Plan, National Tourism Policy, Government incentives for Tourism Development and Promotion.</li> <li>• Future Growth and Development of Indian Tourism - Factors influencing growth of Tourism Industry in India, Major Tourism schemes of Government of India- Visa on Arrival (VoA), PRASAD Scheme, HRIDAY Scheme, Travel Circuits; Incredible India Campaign.</li> </ul>	3	
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**Suggested References by University of Mumbai**

**1. TOURISM MANAGEMENT BY VIPUL PUBLICATIONS**

**VIKRAM AHROTRI**

**2. TOURISM MANAGEMENT BY SMS PUBLICATIONS**

**S. PARVEEN**

# College: M.L. Dahanukar College of commerce

## Teaching plan Teacher's course plan 2020-21

Subject: Financial Management

Department: Account

Class: M.Com Sem IV

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- Financial Management

### OBJECTIVES:

To get students acquainted with-

- Needs of Finance and Sources
- Basic Principle of Measuring Project Cash Flows
- Management of Cash and Marketable Securities
- Zero Based Budget

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

### Outline of lecture schedule: 14 weeks

Second term		Semester IV		28 lectures 14 weeks	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	<b>Module- I</b> Types of Financing	<ul style="list-style-type: none"><li>• Introduction</li></ul> Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Owners Capital / Equity Capital Preference share capital Retained Earning Debentures or Bonds Loans from Financial Institutions / Banks Short Term Sources of Finance Trade Credit Accrued Expenses and Deferred Income Advances From Customers Commercial Papers Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans Inter Corporate Deposits Certificate of Deposits Public Deposits	4	January 2 weeks *2 = 4 hours	

2.	<b>Module – II</b> Investment Decisions : Capital Budgeting	Introduction <ul style="list-style-type: none"> <li>• Nature of Capital Budgeting</li> <li>• Purpose of Capital Budgeting</li> <li>• Capital Budgeting Process</li> <li>• Types of Capital Investment</li> <li>• Decisions Project Cash Flows and Net profit</li> </ul> Approval <ul style="list-style-type: none"> <li>• Basic Principle of Measuring Project Cash Flows</li> <li>• Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle</li> <li>• Probability technique for measurement of cash flow</li> <li>• Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods</li> <li>• A Comparison; Project Selection Under Capital Rationing</li> <li>• (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)</li> </ul>	8	February 4 weeks *2 = 8 hours
3	<b>Module - III</b> Management of Working Capital	Meanings, Concepts and policies of working capital Management of working capital Issues in working capital Estimating working capital needs (only Theory) Operating or working capital cycle (only Theory) Management of components of working capital <ul style="list-style-type: none"> <li>• Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India.</li> <li>• Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies.</li> <li>• Inventory Management: Objectives; and Techniques.</li> </ul>	8	March 4 weeks *2 = 8 hours
4	<b>Module - IV.</b> Financial Planning	Introduction <ul style="list-style-type: none"> <li>• Meaning of Budget</li> <li>• Essentials of a budget,</li> <li>• Types of Budgets</li> <li>• Advantages of Budgeting</li> <li>• Zero Based Budget</li> </ul>	4	April 2 weeks *2 = 4 hours

		• (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)		
5	<b>Module V</b> Financial Policy and Corporate Strategy	Meaning of strategic financial management • Strategic financial decision making framework • Functions of Strategic Financial Management • Financial Planning	4	April 2 weeks *2 = 4 hours

## **College: M.L. Dahanukar College of commerce**

### **Teaching plan Teacher's course plan 2020-21**

Subject: Indirect Taxation

Department: Account

Class: M.Com Sem IV

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-Indirect Taxation

#### **OBJECTIVES:**

To get students acquainted with-

- To enhance the abilities of learners to develop the objectives of Indirect Taxation
- To enable the learners to understand, develop and apply the techniques of time, place and supply of goods
- To enhance the abilities of learners to analyse the tax liability under GST Act
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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.	<b>Module- I</b> Overview of Goods and Service Tax	<ul style="list-style-type: none"> <li>• Introduction and Meaning of GST and IGST</li> <li>• Scope of GST Present/old Tax Structure v/s GST</li> <li>• GST in Other Countries</li> <li>• Existing taxes proposed to be subsumed under GST</li> <li>• Principles adopted for subsuming the taxes</li> <li>• Dual GST</li> <li>• Benefits of GST</li> <li>• GST Council</li> <li>• GST Network (GSTN) and GST regime</li> <li>• Integrated Goods and Services Tax Act, 2017: title and definitions, administration</li> </ul>	8	February 4 weeks *2 = 8 hours
2.	<b>Module - II</b> Registration under GST	<ul style="list-style-type: none"> <li>• Rules and Procedure of registration</li> <li>• Special provisions relating to casual taxable person and non-resident taxable person</li> <li>• Amendment of registration</li> <li>• Cancellation of registration</li> <li>• Revocation of cancellation of registration</li> </ul>	8	March 4 weeks *2 = 8 hours
3	<b>Module - III</b> Collection of Tax under Integrated Goods and Services Tax Act, 2017	<ul style="list-style-type: none"> <li>• Sec 5 and Sec 6</li> </ul>	4	April 2 weeks *2 = 4 hours
4	<b>Module - IV.</b> Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017	<ul style="list-style-type: none"> <li>• Sec 10 and Sec 12</li> </ul>	4	April 2 weeks *2 = 4 hours

5	<b>Module - V</b> Payment of GST	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Time of GST Payment</li> <li>• How to make payment</li> <li>• Challan Generation &amp; CPIN</li> <li>• TDS &amp; TCS</li> </ul>	4	May 2 weeks* 2 = 4 hours
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## 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 Sahifa Mazgaonkar  
(share 50%)

Month	weeks	Number of lectures	Topics	Teaching Mode
January-2021	1	1	Corporate Financial Reporting: Introduction and Need of Reporting	Google Meet (PPT)
	2	1	Corporate Financial Reporting: Contents of Financial Report	Google Meet (PPT)
	3	1	Corporate Financial Reporting: Contents of Financial Report	Google Meet (PPT)
	4	1	Corporate Financial Reporting: Recent Trends in Financial Reporting	Google Meet (PPT)
February-2021	1	1	Corporate Financial Reporting: Recent Trends in Financial Reporting	Google Meet (PPT)
	2	1	Valuation of Business for Amalgamation & Merger: Meaning, Need & Approach	Google Meet (PPT)

	3	1	Valuation of Business for Amalgamation & Merger: Methods of Valuation (Practical Problems)	Google Meet (PPT)
	4	1	Valuation of Business for Amalgamation & Merger: Methods of Valuation (Practical Problems)	Google Meet (PPT)
March-2021	1	1	Valuation of Business for Amalgamation & Merger: Methods of Valuation (Practical Problems)	Google Meet (PPT)
	2	1	Valuation of Business for Amalgamation & Merger: Methods of Valuation (Practical Problems)	Google Meet (PPT)
	3	1	Valuation of Business for Amalgamation & Merger: Methods of Valuation (Practical Problems)	Google Meet (PPT)
	4	1	International Financial Reporting Standard (IFRS)	Google Meet (PPT)
April-2021	1	1	International Financial Reporting Standard (IFRS)	Google Meet (PPT)
	2	1	Borrowing Cost (IND AS 23)	Google Meet (PPT)
	3	1	Borrowing Cost (IND AS 23)	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 16)	Google Meet (PPT)
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