

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

**Teaching Plan: 2021 - 22**

**Department: B.Com (A&F)**

**Class: S.Y.B.Com (A&F)**

**Semester: IV**

**Subject: Business Law (Company Law) - III**

**Name of the Faculty: CS Swapnil Shenvi**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
November	Units I – Introduction to Company and Important Terms Unit II – Incorporation of Company	Activity on Incorporation of Company	8
December	Unit II – Incorporation of Company	Discussion of Real Life Case Studies	16
January	Unit III – Prospectus and Allotment of Securities	Discussion of Real Life Case Studies	16
February	Unit IV – Private Placement Unit V – Share Capital and Debentures		12
March	Revision of entire syllabus		8
	<b>Total Lectures</b>		<b>60</b>

**Sign of Faculty**

**Sign of Coordinator**

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

**Teaching Plan: 2021 - 22**

**Department: B.Com (A&F) Class: S.Y.B.Com (A&F)**

**Semester: IV**

**Subject: Direct Taxation - III**

**Name of the Faculty: Dr. Sadaf Hashmi**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
November	<b>1. Clubbing of Income -</b>  Section 60 to 65	Relevant articles on taxation	08
December	<b>2. Set Off &amp; Carry Forward of Losses</b>  Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income  Sec: 71 – Set Off Loss from One Head against Income of another Head  Sec: 71B – Carry Forward & Set off Losses from House Property  Sec: 72 – Carry Forward & Set Off of Losses of Business Losses  Sec: 73- Losses in Speculation Business  Sec: 74- Loss under the head Capital Gains  <b>3. Computation of Tax liability of Individual &amp; HUF</b>	Case studies on tax planning	20
January	<b>4. Computation of Income of Partnership Firm in</b>  Relation to Sec: 40(b) & Tax Thereon with Applicable Rate of Tax	Case studies on unethical tax evasions	12

	<p><b>5. Return of Income – Sec 139</b></p> <p>Excluding u/s 139(4A), 139(4B), 139(4C) &amp; 139 (4D)</p>		
February	<p><b>6. Tax Deduction at Source</b></p> <p>Advance Tax U/S 207, 208, 209, 210 &amp; 211</p> <p>Interest Payable U/S 234A, 234B, 234C</p> <p>Basic Aspects of Deduction of Taxes at Source</p> <p>Sec: 192 – TDS on Salary</p> <p>Sec: 194A – TDS on Interest</p> <p>Sec: 194C – TDS on Contractor</p> <p>Sec: 194H – TDS on Commission</p> <p>Sec: 194I – TDS on Rent</p> <p>Sec: 194J – TDS on Professional Fees</p> <p><b>Advance Tax U/S 207, 208, 209, 210 &amp; 211</b></p> <p>Sec: 207 – Income Liable to Advance Tax</p> <p>Sec: 208 – Liability of Advance Tax</p> <p>Sec: 209 – Computation of Advance Tax</p> <p>Sec: 210 – Payment of Advance Tax by Assessee on His Own Account</p> <p>Sec: 211 – Due Dates of Payment of Advance Tax</p>	Union Budget – Discussion & Analysis	10
March	<p><b>Interest Payable U/S 234A, 234B, 234C</b></p>	Ethical practices in taxation – articles and case studies	10

	<p>Sec: 234A – Interest for default in furnishing return of income</p> <p>Sec: 234B – Interest for default in payment of advance tax</p> <p>Sec: 234C – Interest for deferment of advance tax</p> <p><b>7. DTAA U/S 90 &amp; 91</b></p> <p><b>8. Tax Planning and Ethics in Taxation - Basic Concepts</b></p>		
	<b>Total Lectures</b>		<b>60</b>



**Sign of Faculty**

**Sign of Coordinator**

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

**Teaching Plan: 2021 - 22**

**Department: B.Com (A&F)**

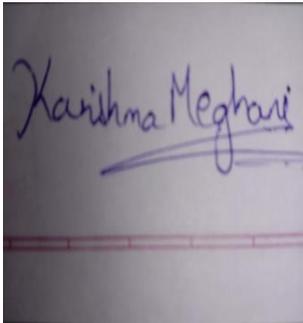
**Class: S.Y.B.Com (A&F)**

**Semester: IV**

**Subject: Financial Accounting (Special Accounting Areas)**

**Name of the Faculty: Karishma Meghani**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
November	Redemption of Preference Shares		14
December	Redemption of Debentures		16
January	Profit Prior to Incorporation		8
February	Final Accounts of Companies		14
March	Foreign Branch Account		8
	<b>Total Lectures</b>		<b>60</b>



**Sign of Faculty**

**Sign of Coordinator**

M. L. Dahanukar College of Commerce

## Teaching Plan: 2021 - 22

Department: B.Com (A&F)

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

Semester: IV

Subject: Foundation Course IV (Introduction to Management)

Name of the Faculty: Ms. Priya Tiwari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	<b>Introduction to Basic Management</b> Concepts Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs. Management Levels of Management Principles of Management	Quiz	12
December	<b>Planning</b> Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making <b>Organising</b> Definition, nature and significance Process of organization	Case Study, Quiz	12
January	Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation	Presentations	12
February	<b>Staffing</b> Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview	Presentations, Quiz	12
March	<b>Directing and Controlling</b> Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system	Presentations	12
	<b>Total Lectures</b>		<b>60</b>

Ms. Priya Tiwari

Sign of Faculty

Sign of Coordinator

## M.L.Dahanukar College of Commerce

### Teaching Plan: 2021 - 22

Department: B.Com (A&F)

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

Semester: IV

Subject: IT in Accountancy - II

Name of the Faculty: Shailja Shah

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Business Process – Introduction, Definition and meaning, Flow for accounting, purchase, sales and finance, Classification, Business Process Management - Introduction and Definition, Life Cycle, Implementation (Need, Key factors and Importance), Automation of Business Processes – Benefits, Risks, Challenges, Accounting System Automation, IT and Business Process Management, Information Systems – Meaning, Use of IT in Accountancy	Assignment on Business Process, Business Process Management	15
December	Computerized Accounting System – Introduction, Uses and Benefits, Role, Need and Requirements, Limitations, Development and Design, Determining how the accounting will be processed, Financial and other reports, Accounting Software – Introduction, Advantages, Uses, Types	Assignment on CAM	15
January	Concept of MIS Reports in Computer Environment – Introduction, Need, Characteristics, Output, Role, Guidelines for developing MIS Reports, Functional aspects, Problems, Knowledge required for studying MIS	Assignment on MIS	15
February	IT and Auditing – Need and Importance, Auditing in IT environment		10
March	TALLY		5
	<b>Total Lectures</b>		<b>60</b>

Shailja

Sign of Faculty

Sign of Coordinator

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

**Teaching Plan: 2021 - 22**

**Department: B.Com (A&F)**

**Class: S.Y.B.Com (A&F)**

**Semester: IV**

**Subject: Management Accounting.**

**Name of the Faculty: Prof. Danish Hallari**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
November	Introduction to management accounting, Analysis and interpretation of accounts.	Rapid revision notes & MCQ discussion	8
December	Analysis and interpretation of accounts, Ratio Analysis	Rapid revision notes & MCQ discussion	12
January	Ratio Analysis, Cash flow Analysis	Rapid revision notes & MCQ discussion	16
February	Cash flow Analysis, Working capital Analysis	Rapid revision notes & MCQ discussion	14
March	Working capital Analysis	Rapid revision notes & MCQ discussion	10
	<b>Total Lectures</b>		<b>60</b>



**Sign of Faculty**

**Sign of Coordinator**

## M.L.Dahanukar College of Commerce

### Teaching Plan: 2021 - 22

Department: B.Com (A&F)

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

Semester: IV

Subject: Research Methodology in Accounting & Finance

Name of the Faculty: Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	<b>Module I – Introduction to research</b> Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research.	Writing of Review of Literature of Research Papers.  Assignments  Class Test	08
December	<b>Module I – Introduction to research</b> Formulation of research problem: Meaning and Selection Review of Literature  <b>Module II – Research Design and Accounting</b> Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs Data collection and Processing Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data	Framing of Hypothesis and Objectives of various research topics.  Assignments  Class Test	16
January	<b>Module II – Research Design and Accounting</b> Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size  <b>Module III – Data collection and Processing Data Presentation:</b> Significance in Research, Stages in Data Processing:	Framing of Questionnaires  Assignments  Class Test	16

	Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.		
<b>February</b>	<b>Module III – Data collection and Processing Data Presentation:</b> Use of computer and internet in data collection and processing  <b>Module IV – Interpretation and report writing</b> Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types	Discussing and writing Research Papers and Articles  Assignments  Class Test	16
<b>March</b>	Revision for Semester Exams	Class Test	04
	<b>Total Lectures</b>		<b>60</b>

**Sign of Faculty**

**Sign of Coordinator**