

M.L.Dahanukar College of Commerce

Teaching Plan: 2021 - 22

Department: B.Com (A&F)

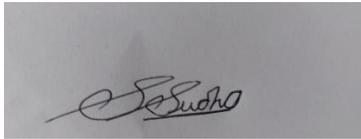
Class: T.Y.B.Com (A&F)

Semester: V

Subject: FINANCIAL ACCOUNTING

Name of the Faculty: Dr.Sudha Subramaniam

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
June	Underwriting of Shares and Debentures		8
July	Buyback of Shares		12
August	Amalgamation, Absorption and External Reconstruction		13
September	Internal Reconstruction		13
October	Liquidation of Companies		14
	Total Lectures		60



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Department: B.Com (A&F)

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

Semester: V

Subject: Cost Accounting III

Name of the Faculty: CMA Sarvottam Rege

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
June	Integrated Accounting System		20
July	Non-Integrated Accounting System	Live costing of Frooti	10
August	Operating Costing Uniform Costing & Inter-firm comparison	SAP-ERP Basics	10
September	Process Costing- Inter Process Profit Process Costing-Equivalent Production		15
October	Activity Based Costing		05
	Total Lectures		60



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Department: B.Com (A&F)

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Semester: V

Subject: Indirect Taxation

Name of the Faculty: CS Swapnil Shenvi

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
June	<ul style="list-style-type: none">• Introduction to GST	Discussion on Real Life Cases	8
July	<ul style="list-style-type: none">• Decision on Taxable and Non-Taxable Supply	Discussion on Real Life Cases	10
August	<ul style="list-style-type: none">• Time, Place and Value of Supply	Discussion on Real Life Cases	14
September	<ul style="list-style-type: none">• Computation of GST Liability	Working on GST Portal	14
October	<ul style="list-style-type: none">• GST Registration• GST Documentation	Working on GST Portal	14
	Total Lectures		60

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Department: B.Com (A&F)

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

Semester: V

Subject: International Finance

Name of the Faculty: Prachi Malgaonkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
June	Derivatives Futures		12
July	Derivatives Options	Case Studies on	12
August	Foreign Exchange Markets and Dealing	PNB Fraud	12
September	Foreign Exchange Exposure	Vijay Mallya	12
October	Risk Management	BOFORS Scam	12
	Total Lectures		60

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Department: B.Com (A&F)

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

Semester: V

Subject: Financial Account VI

Name of the Faculty: Mario Mascarenhas

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
June	BANKING COMPANY ACCOUNTS Introduction, Bills Discounting, NPA Provisioning, Profit & Loss Account, Balance Sheet, Capital Adequacy	QUIZZ/Worksheet	14
July	INSURANCE COMPANY ACCOUNTS Introduction Revenue Account (Form B-RA) Profit & Loss Account (Form B-PL) Balance Sheet (Form B-BS)	QUIZZ/Worksheet	12
August	VALUATION OF GOODWILL & SHARES Introduction Average Profit Method Super Profit Method FMP Method Intrinsic Value Method Yield Value Method	QUIZZ/Worksheet	16
September	ACCOUNTS FOR NBFCs Introduction, Types of NBFCs, NPA provisions, Capital Adequacy,	QUIZZ/Worksheet	10
October	ACCOUNTS FOR LLP & REVISION Introduction, Profit & Loss A/c, Balance Sheet	QUIZZ/Worksheet	08
	Total Lectures		60


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

Semester: V

Subject: Financial Management II

Name of the Faculty: Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
June	<p>Strategic Financial Management Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager</p> <p>Capital Budgeting – Project Planning & Risk Analysis Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)</p>	<p>Analyse cases involving strategic management.</p> <p>Discussed capital budgeting techniques of different projects.</p> <p>Assignments Class Test University Question Papers</p>	12
July	<p>Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems</p> <p>Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break -Even Analysis.</p> <p>Capital Structure Theories and Dividend Decisions Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach,</p>	<p>Discussed capital structure techniques of companies belonging to different sectors</p> <p>Assignments Class Test University Question Papers</p>	16

	Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory.		
August	<p>Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects.</p> <p>Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model.</p> <p>Mutual Fund and Bond Valuation</p> <p>Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.</p> <p>Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP.</p> <p>Calculations of NAV, Entry Load and Exit Load.</p>	<p>Discussed dividend models of companies belonging to different sectors.</p> <p>Discussed current investments in top mutual funds available in the market.</p> <p>Assignments Class Test University Question Papers</p>	16
September	<p>Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</p> <p>(Practical Problems on YTM and Bond Duration.)</p> <p>Credit Management</p> <p>Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables i.e. Receivables Management, Ageing Schedule and Credit Management in India.</p> <p>Revision</p>	<p>Discuss different Debt instruments.</p> <p>Review credit policies of different companies.</p> <p>Assignments Class Test University Question Papers</p>	16
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