

M.L.Dahanukar College of Commerce

Teaching Plan: 2021 - 22

Department: B.Com (A&F)

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

Semester: VI

Subject: Cost Accounting IV

Name of the Faculty: CMA Sarvottam Rege

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Marginal Costing CVP Analysis		12
December	Marginal Costing Decision Making	Live case study on decision making	12
January	Budgetary Control	How to Prepare Corporate Budget	12
February	Standard Costing- Material & Labour	How to set Standards for new product	12
March	Standard Costing- Overheads	SAP Basics	12
	Total Lectures		60

Sign of Faculty

Sign of Coordinator

M.L.Dahanukar College of Commerce

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Department: B.Com (A&F)

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

Semester: VI

Subject: Financial Accounting VI

Name of the Faculty: Mario Mascarenhas

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Introduction		02
December	INVESTMENT ACCOUNTING (AS13) Fixed and Variable income insecurities Cum-Interest and Ex-Interest price quotations Investment Account in columnar format	QUIZZ/Worksheet	14
January	Final Accounts of Co-operative Societies Co-societies act and provisions Format of form N Practical problems Consumer societies Housing societies	QUIZZ/Worksheet	16
February	Mutual Funds SEBI guidelines, Types of schemes, organisation structure, Investment Valuation, Calculation of NAV, Income Recognition, Accounting Policies and Entries IFRS Introduction, Scope Purpose	QUIZZ/Worksheet	16
March	Final Accounts of Electricity Company Accounting related provision in Act Calculation of Depreciation Capital service line contribution Security deposit Accounting for grant Final Accounts	QUIZZ/Worksheet	12
	Total Lectures		60

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Department: B. Com (A&F)

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

Semester: VI

Subject: Financial Management III

Name of the Faculty: Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Introduction to the syllabus Concepts and definitions		02
December	<p>Module I - Business Valuation Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.</p> <p>Module II - Mergers and Acquisitions Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger.</p>	<p>Understanding Valuation of Companies</p> <p>Discussing mergers of companies and its impact on their market value.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	12
January	<p>Module II - Mergers and Acquisitions Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p> <p>Module III - Corporate restructuring and Take over Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages</p>	<p>Understanding internal and external restructuring techniques.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	16

February	<p>Module III - Corporate restructuring and Take over Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)</p> <p>Module IV - Working Capital Finance Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's</p>	<p>Analysing assets and liabilities of companies.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	16
March	<p>Module V - Lease and Hire Purchase Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase Revision</p>	<p>Understanding lease and hire purchase agreements.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	14
	Total Lectures		60

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Department: B.Com (A&F)

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

Semester: VI

Subject: GST

Name of the Faculty: Swapnil Shenvi

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Unit I – Payment of Tax and Refunds		4
December	Unit I – Payment of Tax and Refunds		8
January	Unit II – Returns		8
February	Unit III – Accounts, Audit, Assessment and Records		8
March	Revision of Entire Syllabus		2
	Total Lectures		30

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Department: B.Com (A&F)

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

Semester: VI

Subject: Indirect Tax (Custom)

Name of the Faculty: CMA Shriniwas Bala

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Introduction Custom Law		2
December	Types Of Duties & Valuation Under Custom		8
January	Import Duty Calculation & Import Export Procedure		8
February	Baggage, Warehousing & Duty Drawback		8
March	Foreign Trade Policy		4
	Total Lectures		30

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Department: B.Com (A&F)

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

Semester: VI

Subject: SAPM

Name of the Faculty: Prachi Malgaonkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Financial Analysis	Balance sheet reading	10
December	Portfolio Planning		10
January	Portfolio Analysis		15
February	Portfolio Evaluation and Revision		15
March	Technical Analysis		10
	Total Lectures		60

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