

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-22

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: 14 weeks

| First term | | Semester III | | 28 lectures 14 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 1 weeks *2 September 3 weeks *2 = 8 hours | |

| | | | | |
|----|--|---|---|-------------------------------------|
| 2. | Module - II Final Accounts & Statutory Requirements for Banking Companies | <ul style="list-style-type: none"> • Final Accounts of Banking Companies • Provisioning of Non- Performing Assets • Form & Requirements of Final Accounts | 8 | October 4 weeks *2 = 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 | 6 | November 3 weeks *2 = 6 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 | 6 | December 3 weeks *2 = 6 hours |

M. L. Dahanukar College of Commerce

Teaching Plan (2021-22)

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-2021 | 2 | 2 | Process Costing-Introduction , Features concepts of Normal & abnormal loss | Google Meet (PPT)/offline |
| | 3 | 2 | Process costing- simple practical questions | Google Meet (PPT)/offline |
| | 4 | 2 | Process costing- Inter process profit | Google Meet (PPT)/offline |
| October-2021 | 1 | 2 | Process costing-computation of equivalence production | Google Meet (PPT)/offline |
| | 2 | 2 | Cost Allocation – meaning type, cost and cost drivers, methods of allocating central costs | Google Meet (PPT)/offline |
| | 3 | 2 | Cost Allocation – meaning type, cost and cost drivers, methods of allocating central costs | Google Meet (PPT)/offline |
| | 4 | 2 | Activity Based costing | Google Meet (PPT)/offline |
| November-2021 | 1 | 2 | Responsibility accounting – meaning, features, objectives | Google Meet (PPT)/offline |
| | 2 | 2 | Responsibility accounting – responsibility centres-cost profit, revenue and investment | Google Meet (PPT)/offline |
| | 3 | 2 | Concepts of controllability- introduction measuring managerial performance | Google Meet (PPT)/offline |
| | 4 | 2 | Preparation of managerial reports using segmented costs and controllable cost approach | Google Meet (PPT)/offline |
| December-2021 | 1 | 2 | Transfer price- introduction advantages, disadvantages, setting transfer price etc | Google Meet (PPT)/offline |
| | 2 | 2 | Target costing- introduction concepts objectives, Target costing and cost plus pricing | Google Meet (PPT)/offline |
| | 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)/offline |
| | 4 | 2 | Revision and doubt clearing | Google Meet (PPT)/offline |

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-22

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: 14 weeks

| First term | | Semester II 28 lectures 14 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 | 2 | August 1 week *2 = 2 hours |
| 2. | Module - II Heads of | <ul style="list-style-type: none">• Income from Salary• Income from House Property• Profits and Gains from Business and Profession | 8 | September 4 weeks *2 |

| | | | | |
|---|---|--|---|-------------------------------------|
| | Income | <ul style="list-style-type: none"> • Income from Capital Gains • Income from Other Sources | | = 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 | October 4 weeks *2 = 8 hours |
| 4 | Module - IV. Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5) | <ul style="list-style-type: none"> • Computation of Income & Tax of Individual and Partnership Firm | 4 | November 2 weeks *2 = 4 hours |
| 5 | Module - IV. Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5) | <ul style="list-style-type: none"> • Computation of Income & Tax of Individual and Partnership Firm | 6 | December 3 weeks *2 = 6 hours |