

# College: M.L. Dahanukar College of commerce

## Teaching plan Teacher's course plan 2021-22

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: 15 weeks

Second term		Semester IV		30 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	6	January 3 weeks *2 = 6 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

		<ul style="list-style-type: none"> <li>• (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)</li> </ul>		
5	<b>Module V</b> Financial Policy and Corporate Strategy	Meaning of strategic financial management <ul style="list-style-type: none"> <li>• Strategic financial decision making framework</li> <li>• Functions of Strategic Financial Management</li> <li>• Financial Planning</li> </ul>	4	April 2 weeks *2 = 4 hours

# M. L. Dahanukar College of Commerce

Teaching Plan ( 2021-22)

Sub : Corporate Financial Accounting

Class : M.COM-IV

Total Number of lectures : 100

No. of Lectures – 02 in a week per Division

Munesh Save (share 100%)

Month	weeks	Number of lectures	Topics	Teaching Mode
January-2022	1	2	Consolidated Financial Statement-	Google Meet (PPT)/offline
	2	2	Consolidated Financial Statement-	Google Meet (PPT)/offline
	3	2	Consolidated Financial Statement- explanation to financial statement	Google Meet (PPT)/offline
	4	2	Consolidated Financial Statement	Google Meet (PPT)/offline
February-2022	1	2	Valuation of Business for Amalgamation & Merger: Meaning, Need & Approach	Google Meet (PPT)/offline
	2	2	Valuation of Business for Amalgamation & Merger: Methods of Valuation (Practical Problems)	Google Meet (PPT)/offline
	3	2	Valuation of Business for Amalgamation & Merger: Methods of Valuation (Practical Problems)	Google Meet (PPT)/offline
	4	2	Valuation of Business for Amalgamation & Merger: Methods of Valuation (Practical Problems)	Google Meet (PPT)/offline
March-2022	1	2	International Financial Reporting Standard (IFRS)	Google Meet (PPT)/offline
	2	2	Operating segments (IND AS 108)	Google Meet (PPT)/offline
	3	2	Borrowing Cost (IND AS 23)	Google Meet (PPT)/offline
	4	2	Earnings per share(IND AS 33)	Google Meet (PPT)/offline
April-2022	1	2	Income taxes (IND AS 12)	Google Meet (PPT)/offline
	2	2	Income taxes (IND AS 12)	Google Meet (PPT)/offline
	3	2	Property Plant & Equipments (IND AS 16)	Google Meet (PPT)/offline

# College: M.L. Dahanukar College of commerce

## Teaching plan Teacher's course plan 2021-22

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: 14 weeks

Second term		Semester II 28 lectures 14 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</li></ul>	8	January 4 weeks *2 = 8 hours

		definitions, administration		
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	February 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	March 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	April 2 weeks* 2 = 4 hours