

M.L. Dahanukar College of Commerce

Teaching Plan: 2022-2023

Department: B.Com (A&F)

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

Semester: IV

Subject: Direct Taxation - III

Name of the Faculty: Asst. Prof. Saurabh M. Panchamia

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	1. Clubbing of Income - Section 60 to 65	Relevant articles on taxation	08
December	2. Set Off & Carry Forward of Losses 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 3. Computation of Tax liability of Individual & HUF	Case studies on tax planning	20
January	4. Computation of Income of Partnership Firm in	Case studies on unethical tax evasions	12

	<p>Relation to Sec: 40(b) & Tax Thereon with Applicable Rate of Tax</p> <p>5. Return of Income – Sec 139</p> <p>Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)</p>		
February	<p>6. Tax Deduction at Source</p> <p>Advance Tax U/S 207, 208, 209, 210 & 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>Advance Tax U/S 207, 208, 209, 210 & 211</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>Interest Payable U/S 234A, 234B, 234C</p> <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>7. DTAA U/S 90 & 91</p> <p>8. Tax Planning and Ethics in Taxation - Basic Concepts</p>	Ethical practices in taxation – articles and case studies	10
	Total Lectures		60

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M.L.Dahanukar College of Commerce

Teaching Plan: 2022 - 23

Department: B.Com (A&F)

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

Semester: IV

Subject: Financial Accounting IV

Name of the Faculty: Prachi Malgaonkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Profit Prior to Incorporation		8
December	Foreign Currency Conversion	Case Study of Converted Accounts	12
January	Redemption of Preference Share		16
February	Redemption of Debenture		16
March	Company Final Accounts	Financial Statement Analysis	8
	Total Lectures		60

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Teaching Plan: 2022 - 23

Department: B.Com (A&F)

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

Semester: IV

Subject: Foundation Course IV

Name of the Faculty: Ms. Priya Tiwari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Introduction to Basic Management 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	Planning Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making Organising 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	16
February	Staffing Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview	Presentations, Quiz	16
March	Directing and Controlling 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	4
	Total Lectures		60

Ms. Priya Tiwari

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Teaching Plan: 2022 - 23

Department: B.Com (A&F)

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

Semester: IV

Subject: Information Technology in Accountancy-II

Name of the Faculty: FARHAN M. SHAIKH

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Introduction, Definition and Meaning of business process. Flow of business process for accounting, purchase, sales and finance. Classification of business processes. Introduction, Definition and Meaning of Business Process Management. Principles and practices of Business Process Management. Business Process Management life cycle. Theories of Business Management Process. Implementation of Business process Management – need, key factors and importance.		12
December	Automation of business Processes – benefits, risks, challenges. Accounting systems automation. IT and Business Process Management. Information systems – Meaning, Use of IT in accountancy. Computerized accounting system: Introduction and meaning, Uses and Benefits, Role, Need and requirements of computerized accounting. Basic requirements of computerized accounting system, Limitations of computerized accounting system. Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports.		12

January	<p>Accounting Software: Introduction and meaning, Advantages of accounting software, Uses of Accounting software, Various accounting softwares. Accounting software TALLY – Accounting and reports.</p> <p>Concept of MIS Reports in Computer Environment: Introduction, Concept of MIS, Need for MIS, Characteristic of MIS, Outputs of MIS, Role of MIS</p>	Practical sessions to implement and understand the practicality of TALLY and MIS Reports in Accountancy	16
February	<p>Guidelines for Developing MIS reports.</p> <p>Functional Aspects of the MIS: Problems in MIS, Knowledge required for studying MIS, MIS and Computer. IT and Auditing: Need and importance of IT in auditing, Auditing in IT environment.</p>		16
March	Revision and Doubt solving		4
	Total Lectures		60



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M.L.Dahanukar College of Commerce

Teaching Plan: 2022 - 23

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

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Units I – Introduction to Company and Important Terms Unit II – Incorporation of Company	Activity on Incorporation of Company	12
December	Unit II – Incorporation of Company	Discussion of Real Life Case Studies	12
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		16
March	Revision of entire syllabus		4
	Total Lectures		60

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Teaching Plan: 2022 - 23

Department: B.Com (A&F)

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

Semester: IV

Subject: Management Accounting

Name of the Faculty: Mr. Danish Hallari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Intro to MA, analysis & interpretation of accounts	Discussion of MCQs, Case studies, recent practical examples	12
December	Analysis & interpretation of accounts, Ration analysis	Discussion of MCQs, Case studies, recent practical examples	12
January	Ratio analysis, cash flow analysis	Discussion of MCQs, Case studies, recent practical examples	16
February	Cash flow analysis, Working capital management	Discussion of MCQs, Case studies, recent practical examples	16
March	Working capital management	Discussion of MCQs, Case studies, recent practical examples	4
	Total Lectures		60



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Teaching Plan: 2022 - 23

Department: B.Com (A&F)

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

Semester: IV

Subject: Research Methodology in Accounting and Finance

Name of the Faculty: Dr. Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	<p>Introduction to research 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. Formulation of research problem: Meaning and Selection Review of Literature</p>	<p>Writing of Review of Literature of Research Papers.</p> <p>Assignments</p> <p>Class Test</p>	12
December	<p>Research Design and Accounting 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 Secondary data: Sources and Limitations Factors affecting the choice of method of data collection.</p>	<p>Framing of Hypothesis and Objectives of various research topics.</p> <p>Assignments</p> <p>Class Test</p>	12
January	<p>Data collection and Processing Data Collection: Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation</p>	<p>Framing of Questionnaires</p> <p>Assignments</p> <p>Class Test</p>	16

	Statistical Analysis: Tools and Techniques, Measures of Central Tendency.		
February	Data collection and Processing Statistical Analysis: Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing Interpretation and report writing Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types	Discussing and writing Research Papers and Articles Assignments Class Test	16
March	Revision		04
	Total Lectures		60

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