

M.L.Dahanukar College of Commerce

Teaching Plan: 2022 - 23

Department: B.Com (A&F)

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

Semester: VI

Subject: Cost Accounting IV

Name of the Faculty: Dr. Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
December	Budgeting and Budgetary Control: Meaning & objectives, Advantages and limitations of budgets		4
January	Budgeting and Budgetary Control: Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting Practical problems of preparing flexible budgets and functional budgets	Discussed budgeting techniques of companies belonging to different industries Assignments Class Test University Question Papers	12
February	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis: Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor Practical problems based on using the marginal costing formulae and key factor	Discussed marginal costing techniques applied by companies. Assignments Class Test University Question Papers	16
March	Managerial Decision Making: Make or buy Sales mix decisions	Discussed decision making techniques	16

	Exploring new markets Plant shut down decision Practical problems Standard Costing and Variance Analysis: Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances Practical problems	applied by companies Assignments Class Test University Question Papers	
April	Standard Costing and Variance Analysis: Practical problems Revision	Discussed standard costing techniques applied by companies. Assignments Class Test University Question Papers	10
	Total Lectures		60

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Department: B.Com (A&F)

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Semester: VI

Subject: Financial Accounting - VII

Name of the Faculty: Mr. Danish Hallari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
December	Final Accounts of Electric Company	MCQs, Case studies, recent practical examples	4
January	Final Accounts of Electric Company	MCQs, Case studies, recent practical examples	12
February	Final accounts of Co-operative society	MCQs, Case studies, recent practical examples	16
March	Investment Accounting, Mutual Funds	MCQs, Case studies, recent practical examples	16
April	Mutual Funds, Intro to IFRS	MCQs, Case studies, recent practical examples	10
	Total Lectures		60



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Semester: VI

Subject: GST

Name of the Faculty: CS Swapnil Shenvi

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
December	Unit I – Payment of Tax and Refunds		2
January	Unit I – Payment of Tax and Refunds		6
February	Unit II – Returns		8
March	Unit III – Accounts, Audit, Assessment and Records		8
April	Revision of Entire Syllabus		6
	Total Lectures		30

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Department: B.Com (A&F)

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

Semester: VI

Subject: Management Control Systems

Name of the Faculty: Aakash Sant

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
December	None		0
January	Developments in Management Accounting and Control Systems, Financial goal setting		16
February	Financial goal setting, Responsibilities Centress		16
March	Transfer Pricing		16
April	Inflation Accounting		12
	Total Lectures		60

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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)
December	Financial Analysis	Balance sheet reading	4
January	Portfolio Planning		12
February	Portfolio Analysis		16
March	Portfolio Evaluation and Revision	Industrial Comparison	16
April	Technical Analysis	Online trade	12
	Total Lectures		60

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Department: B.Com (A&F)

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

Semester:VI

Subject: Indirect Taxes III

Name of the Faculty: Prachi Malgaonkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
December	Custom Act I		4
January	Custom Act I		6
February	Custom Act II		8
March	Custom Act II		8
April	Foreign Trade Policy		4
	Total Lectures		30

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Teaching Plan: 2022 - 23

Department: B.Com (A&F)

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

Semester: VI

Subject: Financial Management

Name of the Faculty: Prof Karishma Meghani

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
December	Chapter 1- Conceptual Framework of Valuation – Book Value, Market Value, Economic Value		4
January	Chapter 1- 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. Chapter 2 - 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.		12
February	Chapter 2- Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems) Chapter 3 - Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)		16
March	Chapter 4 - Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a		16

	finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase		
April	Chapter 5 -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		10
	Total Lectures		60

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