

M. L. Dahanukar College of Commerce (Autonomous)**Teaching Plan: 2024 - 25****Department: B.Com (A&F)****Class: S.Y. B.Com (A&F)****Semester: IV****Subject: Financial Accounting – IV****Name of the Faculty: Riteeka Kamble**

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Preparation of final accounts of companies. <ul style="list-style-type: none">• Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)• Preparation of financial statements as per Companies Act. (excluding cash flow statement)• AS 1 in relation to final accounts of companies (disclosure of accounting policies)	Assignments	10
December	Preparation of final accounts of companies. <ul style="list-style-type: none">• Preparation of financial statements as per Companies Act. (excluding cash flow statement)• AS 1 in relation to final accounts of companies (disclosure of accounting policies) Redemption Of Preference Shares <ul style="list-style-type: none">• Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.• Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013.• (Question on entries and/or Balance Sheet	Assignments	10
January	Redemption Of Debentures <ul style="list-style-type: none">• Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures.• Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)	Assignments	16
February	Ascertainment And Treatment Of Profit Prior To Incorporation <ul style="list-style-type: none">• Principles for ascertainment• Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes	Assignments	16
March	Foreign Branch Conversion as per AS 11 and incorporation in HO accounts		8
	Total Lectures		60

Riteeka Kamble

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Dr. Siddhi Roy

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

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. Mitali Shelankar / Dr. Reena Vora

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Introduction to research Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance.	Writing of Review of Literature of Research Papers. Assignments Class Test	10
December	Introduction to research Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem: Meaning and Selection Review of Literature Research Design and Accounting Meaning of Introduction, need, features of 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.	Framing of Hypothesis and Objectives of various research topics. Assignments Class Test	10
January	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 Statistical Analysis: Tools and Techniques, Measures of Central	Framing of Questionnaires Assignments Class Test	16

	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.	Discussing and writing Research Papers and Articles Assignments Class Test	16
March	Interpretation and report writing Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types Revision		8
	Total Lectures		60

Dr. Mitali Shelankar / Dr. Reena Vora

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

Department: B.Com (A&F)

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

Semester:

Subject: FC IV (Introduction to Management)

Name of the Faculty: Priya Tiwari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 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		10
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		10
January	Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation		16
February	Staffing Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview		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		8
	Total Lectures		60

Priya Tiwari

Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

Department: B.Com (A&F)

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

Semester: IV

Subject: Taxation III

Name of the Faculty: Minal Jaisinghani

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Clubbing of Income, Set off & Carry forward of losses	Rapid revision notes	10
December	Computation of Income of Individual & HUF, Computation of Income of partnership firm	Rapid revision notes, Case Study, Engaging Video presentations, MCQs	10
January	Return of income, TDS, Advance Tax, Interest Payable	Rapid revision notes, Case Study, Engaging Video presentations, MCQs	16
February	DTAA, Tax Planning	Rapid revision notes, Case Study, Engaging Video presentations, MCQs	16
March			8
	Total Lectures		60

Minal Jaisinghani

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

Department: B.Com (A&F)

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

Semester: IV

Subject: Business Law

Name of the Faculty: CS Kruti Vyas

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Companies Act	CASE STUDY DISCUSSION	10
December	Companies Act		10
January	Incorporation of Companies		16
February	Public offer/private offer		16
March	Share capital and debenture		8
	Total Lectures		60

Kruti Vyas

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M. L. Dahanukar College of Commerce (Autonomous)**Teaching Plan: 2024 – 25****Department: B.Com (A&F)****Class: S.Y.B.Com (A&F)****Semester: IV****Subject: Information Technology in Accountancy-II****Name of the Faculty: LEKSHMI PRASHANT**

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Unit 1: Introduction, Definition and Meaning of BP, Flow of BP for accounting, Flow of business process of sales and purchase, classification of business process Introduction, definition and meaning of business process management, Principles of BPM, BPM Life cycle		04
December	Theories of BPM, Implementation, needs, BPA benefits, Challenges of BPA, IT and BPM, Information system, meaning and use Unit 2: Computerised accounting, Roles and needs of computing, Basic requirements, Limitations, development, and design of a computerised system, Steps in developing an ideal system, implementation Generic considerations before sourcing accounting software, advantages, and types of software		12
January	Accounting Software Tally, introduction, features, and application areas, Applications of Tally, Installation Company creation in Tally, Ledger Creation, Voucher Creation, Accounts and Reports generation in Tally Invoices and Examples in Tally	Practical sessions to implement and understand the practicality of TALLY and MIS Reports in Accountancy	16
February	Unit 3: Introduction to MIS, Characteristics of MIS, MIS output, Roles, Guidelines for developing MIS, Functional aspects in MIS, Problems in MIS, Knowledge required for studying MIS, MIS, and Computer, MIS uses and needs		16
March	Unit 4: Introduction to IT auditing, Need, and importance of IT in accounting, Benefits Types of IT audit, Auditing in IT environment, scope, impact, Auditing approaches, Uses of CAAT, Testing CAAT, Internal controls in a computer environment Generic controls in Auditing, Classification of CAAT Other CAAT, Impact of computer-based system, Cloud computing, CIS environment		12
	Total Lectures		60

LEKSHMI PRASHANT

Dr. Siddhi Roy

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M.L.Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

Department: B.Com (A&F)

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

Semester: IV

Subject: Management Accounting

Name of the Faculty: Dr. Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Unit 1: Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	Discussion of MCQs, Case studies, recent practical examples	04
December	Unit 2: Analysis and Interpretation of Accounts Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis Trend Analysis. Comparative Statement. Common Size Statement.	Discussion of MCQs, Case studies, recent practical examples	12
January	Unit 3: Financial Statement analysis: Ratio analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios Revenue Statement Ratios: Combined Ratio	Discussion of MCQs, Case studies, recent practical examples	16
February	Unit 4: Cash Flow Analysis Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)	Discussion of MCQs, Case studies, recent practical examples	16
March	Unit 5: Working Capital Management Concept, Nature of Working Capital , Planning of Working Capital, Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization and Operating Cycle Practical Problems	Discussion of MCQs, Case studies, recent practical examples	12
	Total Lectures		60

Dr. Siddhi Roy

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