

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

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		6
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	Discussed decision making	16

	Sales mix decisions 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	techniques 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

Dr. Siddhi Roy

Sign of Faculty

Dr. Siddhi Roy

Sign of Coordinator

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Teaching Plan: 2024 - 25

Department: B.Com (A&F) Class: T.Y.B.Com (A&F) 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	6
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

Danish Hallari

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

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

Subject: Management Control System

Name of the Faculty: Dr. Mitali Shelankar / Shweta Gupta

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Introduction to course, M2: Financial Goal Setting Analysis of Incremental ROI, Sensitivity Analysis, Developing Financial Goals along Organizational Hierarchy. Concept and Technique of Responsibility Budgeting - Analytical framework for Developing Responsibility Budgets	Practical sums and examples	5
December	Integrating Responsibility Budgets Integrating Responsibility Budgeting with MBO System. M1: Developments in Management Accounting and Control Systems – Introduction- The Modern economic environment, Traditional production processes, The background to change, The new manufacturing computer-aided design, Computer-aided manufacturing, Computer-integrated manufacturing, Flexible manufacturing systems, Value chain, Production operations systems and Management strategies, Material requirements planning, Manufacturing Resources Planning,	Real life examples and application of concepts	6
January	Optimised Production Technology (OPT), ERP, CRM and SCM Just-in-time concept, Total Quality Management (TQM) and Synchronous Manufacturing. Control in	Real life examples and application of	9

	special sectors: Scrap Control, Control of R & D – Project Control, Administrative Cost Control and the emphasis on continuous improvement.	concepts	
February	M3: Responsibility Centres Introduction to Cost, Revenue, Profit and Investment Centres, Reporting of Responsibility Centre. Performance Measures -Investment Centres/Strategic Business Units, Return on Investment, The problems with ROI and Residual income (RI)	Practical sums and examples	8
March	M4: Transfer Pricing Introduction - Aims and Features, General rules, Cost-based prices, Market-based prices, Marginal cost, Dual pricing, Profit-maximising transfer prices, Negotiated transfer prices and other behavioural considerations	Practical sums and examples	9
April	M5: Inflation Accounting Introduction - Need, Brief History, Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation. Financial Reporting to Management under conditions of change in price level.	Practical sums and examples	11
	Total Lectures		48

Dr. Mitali Shelankar / Shweta Gupta

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Teaching Plan: 2024 - 25

Department: B.Com (A&F)

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

Semester: VI

Subject: Indirect Tax

Name of the Faculty: Samir Soni

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
Nov	Payment of tax and refund		06
Dec	Payment of tax and refund Return under GST Accounts/Audit/Assessment		14
Jan	Introduction to Customs (warehouse/Jewellery and baggage)		14
Feb	Procedure under custom act (Computation of custom duty/Duty drawback/ Export import procedure)		14
	Total Lectures		48

Samir Soni

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

Department: B.Com (A&F)

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

Subject: Security Analysis and Portfolio Management

Name of the Faculty: Rahul Pandey

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Module 01 - Portfolio Management – An Introduction and Process ♦ Investment : Meaning, Characteristics, Objectives, Investment v/s Speculation, Investment v/s Gambling and Types of Investors. ♦ Portfolio Management : Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. ♦ Investment Environment in India and Factors Conducive for Investment in India.	Mock Investment Portfolio Creation	(06 Lectures)
December	♦ Portfolio Analysis : Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk-Return Trade-off. ♦ Portfolio Selection : Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model. Module 02 - Portfolio Management – Valuation ♦ Portfolio Revision: Meaning, Need, Constraints and Strategies		(12 Lectures)
	♦ Portfolio Evaluation: Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and	Mock Investment Portfolio Analysis	

January	<p>Decomposition of Performance.</p> <p>Module 03 - Fundamental Analysis</p> <ul style="list-style-type: none"> ◆ Economy Analysis : Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. ◆ Industry Analysis : Concept of Analysis, Industry Life Cycle, Industry Characteristics 		(10 Lectures)
February	<ul style="list-style-type: none"> ◆ Company Analysis : Financial Statements, Analysis of Financial Statements, (Practical Questions on Debt Equity Ratios, Total Debt Ratio, Proprietary Ratios, Interest Coverage Ratio, Profitability Ratios Related to Sales, Investment and Equity Shares Efficiency or Activity Ratios) and Assessment of Risk (Leverages) <p>Module 04 - Technical Analysis</p> <ul style="list-style-type: none"> ◆ Dow Theory ◆ Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory 	Industry and Company Analysis Project	(08 Lectures)
March	<ul style="list-style-type: none"> ◆ Mathematical Indicators : Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index ◆ Market Indicators ◆ Fundamental Analysis v/s Technical Analysis <p>Module 05 - Efficient Market Theory and CAPM</p> <ul style="list-style-type: none"> ◆ Random Walk Theory ◆ The Efficient Market Hypothesis ◆ Forms of Market Efficiency ◆ Competitive Market Hypothesis ◆ CAPM : Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM 	Live Chart Pattern Analysis in market hours	(10 Lectures)

April	◆ Arbitrage Pricing Theory (APT) : The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT v/s CAPM		(02 Lectures)
	Total Lectures		48

Rahul Pandey
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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

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

Semester: VI

Subject: Financial Management - III

Name of the Faculty: Mario Mascarenhas

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Introduction to the syllabus Concepts and definitions		02
December	Module I - Business Valuation Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, 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. Module II - Mergers and Acquisitions Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and	Understanding Valuation of Companies Discussing mergers of companies and its impact on their market value. Assignments Class Test University Question Papers	10

	<p>Acquisitions, Benefits</p> <p>of Merger for Acquiring firm, Reasons of companies to offer themselves for sale,</p> <p>Reasons for failure of Mergers and Reverse Merger.</p>		
January	<p>Module II - Mergers and Acquisitions</p> <p>Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p> <p>Module III - Corporate restructuring and Take over</p> <p>Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages</p>	<p>Understanding internal and external restructuring techniques.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	12
February	<p>Module III - Corporate restructuring and Take over</p> <p>Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)</p> <p>Module IV - Working Capital Finance</p> <p>Introduction – Key features and Characteristics of Trade Credit,</p>	<p>Analysing assets and liabilities of companies.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	12

	<p>Bank Credit,</p> <p>Commercial Papers, Certificate of Deposits and Factoring.</p> <p>Practical Problems based on Factoring and calculations of yield of CP's and CD's</p>		
March	<p>Module V - Lease and Hire Purchase</p> <p>Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating</p> <p>Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease.</p> <p>Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments.</p> <p>Choice between Leasing and Hire Purchase</p> <p>Revision</p>	<p>Understanding lease and hire purchase agreements.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	12
	Total Lectures		48

Mario Mascarenhas

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