

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: III

Subject: Financial Accounting III

Name of the Faculty: Riteeka Kamble

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Partnership Final Accounts	MCQs, Case study	16
July	Piecemeal distribution of cash	Case study	14
August	Amalgamation of firms & Conversion/Sale of a Partnership firm into a ltd. company	Rapid revision notes	20
September	Accounting of transaction of foreign currency	MCQs, Case study	10
	Total Lectures		60

Riteeka Kamble

Dr. Siddhi Roy

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: III

Subject: Cost Accounting I

Name of the Faculty: Dr. Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Module I - Introduction to Cost Accounting Evolution, Objectives and Scope of Cost Accounting, Importance and Advantages of Cost Accounting, Difference between Cost Accounting and Financial Accounting, Limitations of, Financial Accounting, Definitions: Cost, Costing and Cost Accounting, Classification of Cost on Different Bases. Material Cost: Concept, Material Control Procedure, Documentation, Stock Ledger, Bin Card Stock Levels, Economic Order Quantity (EOQ).	Classification of costs of different products. Assignments Class Test	16
July	Module II – Labour & Overheads Costing Labour Cost: Concept, Composition of Labour Cost, Labour Cost Records, Overtime / Idle Time / Incentive Schemes. Overheads: Concept, Classification of overheads on different bases, Apportionment and Absorption of Overheads	Creating a cost model for products Assignments Class Test	14
August	Module III – Classification of Costs and Cost Sheet & Reconciliation of cost and financial Accounts Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet,	Assignments Class Test	20

	Total Costs and Unit Costs, Different Costs for different purpose. Preparation of cost sheet, estimated cost sheet and reconciliation of cost and financial accounts statement.		
September	Module IV – Contract Costing Definition and Characteristics of Contract Costing, Retention money, Contract accounts, Contractee's Account, Accounting for material, Accounting for plant used in a contract. Treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Revision	Assignments Class Test	10
	Total Lectures		60

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Semester: III

Subject: Taxation II

Name of the Faculty: Adv. Minal Jaisinghani

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Income from House Property, Salary	MCQs, Case study	12
July	Income from Capital Gain, Other sources	Case study	20
August	Income from Business Profession	Rapid revision notes	14
September	Computation and revision	MCQs, Case study	14
	Total Lectures		60

Minal Jaisinghani

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Semester: III

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)
June	Agreement, Contract, Proposal, Acceptance,	MCQs, Case study	06
July	Consideration, capacity to contract, free consent	Case study	10
August	Free consent, Indian Partnership Act	Rapid revision notes	07
September	Indian Partnership Act and Revision	MCQs, Case study	07
	Total Lectures		30

CS Kruti Vyas

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Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: III

Subject: Financial Literacy

Name of the Faculty: Rahul Pandey

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Module 01 - Introduction to Financial Literacy and Banking and Digital Payment. <ul style="list-style-type: none">Financial Literacy – Meaning, Needs, Benefits to Individuals, Community and Financial System. Consequences of Financial Illiteracy.Saving – Meaning and Importance of saving, Types of income, Types of expenses (Essential and Non – essential), Management of spending and financial discipline.Investment – Meaning, Investment Avenues (Equity Shares, Bank Deposits, Mutual Fund Schemes, Post Office Deposits and Certificates, Life Insurance Policies, Derivatives)	Financial Literacy Quiz and Case Discussion	06
July	Investment Avenues – (Money market instruments, Provident Fund Schemes, National Saving Certificate, Government and Semi-government Securities, Equity-linkage Saving Scheme, National Pension Scheme, Exchange-traded fund, Real Estate, Gold and Gold ETFs, Alternative investments), Key Investment Strategies, Risk vs. reward concept. <ul style="list-style-type: none">Banking and Digital Payment: Banking products and services, Digitalisation of financial transactions: Debit	Financial Freedom – Long-Term Goal Planning.	10

	Cards, ATM Cards and Credit Cards, Net banking and UPI, digital wallets, Security and precautions against Ponzi schemes, online frauds and unregistered Investment Advisors.		
August	Module 2 - Introduction to Financial Planning, Insurance Planning and Tax Planning <ul style="list-style-type: none"> Financial Planning – Importance, Financial Planning Process, Goal Setting: Setting SMART financial goals (short-term, medium-term, long-term), Income tracking and expense categorization, creating and managing a personal budget, Digital tools and apps for budgeting, Financial Diary, and Its benefits to individual and economy. Insurance Planning: Meaning and importance of Insurance 	Maintaining Personal Financial Diary	07
September	Types of Life insurance, Types of non-life insurance (Health, Motor, Property, Travel and Liability) <ul style="list-style-type: none"> Personal Tax Planning: Introduction to basic Tax Structure in India for personal taxation, Aspects of Personal tax planning, Exemptions and deductions for individuals, e-filing. 	Presentation session by students	07
	Total Lectures		30

Rahul Pandey

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Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: III

Subject: Evolution of Numismatic

Name of the Faculty: Dr. Pragalbh Jha

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Origins of Modes of Exchange, Barter Economy, Modes of Exchange in the Proto Historical Period, Origins of Money Economy in India, Nature and Typology of Silver Punch Marked Coins-Janapada Series, Nature and Typology of Silver and Copper Punch Marked Coins-Imperial Series.	Class Discussion Case studies	06
July	Nature of the Money Economy, Numismatics and Metallurgy, Numismatics as a source of History, Numismatics as a source of Polity, Numismatics as a source of Cultural Data, Numismatics as a source of the Fiscal Economy (Taxes and Revenue).	Map practice	10
August	Brief History of the Kushana Dynasty, Coins of Vima Kadphises, Kanishka I and Huvishka, Coins of Later Kushanas, Brief History of the Satavahana Dynasty, Typology and Nature of the Satavahana Coinage, Coins of Simukha, Satakarni I, Gautamiputra Satakarni, Vasishthiputra Pulumavi	Video documentary and class discussion	07
September	Brief History of Indian Tribal States, Coins of Yaudheyas, Coins of Malavas, Coins of the Arjunayanas, Coins of the Vrishnis, Coins of the Audumbaras.	Overview and Revision	07
	Total Lectures		30

Dr. Pragalbh Jha

Dr. Siddhi Roy

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