

**M. L. Dahanukar College of Commerce (Autonomous)**

**Teaching Plan: 2025 - 26**

**Department: B. Com (A&F)**

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

**Semester: V**

**Subject: Financial Accounting V**

**Name of the Faculty: Riteeka Kamble**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>No. of Lectures (60 min)</b>
June	Underwriting of shares & Debenture Buy back of shares	MCQs, Case study, Rapid revision notes	06
July	Amalgamation of companies	MCQs, Case study, Rapid revision notes	16
August	Internal reconstruction of companies	MCQs, Case study, Rapid revision notes	12
September	Liquidation of companies	MCQs, Case study, Rapid revision notes	09
		<b>Total Lectures</b>	<b>48</b>

Riteeka Kamble

Dr. Siddhi Roy

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**Sign of Coordinator**

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

**Semester: V**

**Subject: Financial Accounting VI**

**Name of the Faculty: Danish Hallari**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>No. of Lectures (60 min)</b>
June	Final accounts of banking company	MCQs, Case Study, Rapid Revision Notes	09
July	Final accounts of Insurance company	MCQs, Case Study, Rapid Revision Notes	15
August	Non-banking financial companies	MCQs, Case Study, Rapid Revision Notes	12
September	Valuation of goodwill & shares, Accounting for LLP	MCQs, Case Study, Rapid Revision Notes	12
		<b>Total Lectures</b>	<b>48</b>

Danish Hallari

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**Semester: V**

**Subject: Cost Accounting III**

**Name of the Faculty: Dr. Siddhi Roy**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 60 minutes)</b>
June	Module I - Uniform Costing and Inter-Firm Comparison Integrated Accounting System Uniform costing Meaning of and need for Uniform costing, Essentials for success of Uniform costing, Advantages and limitations of Uniform costing, Areas of Uniformity, Uniform cost manual. Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations Practical problems Module II – Integrated System and Non-integrated System of Accounts – Integrated System Meaning; Features, Advantages and Disadvantages.	Discussed uniform costing modules of different firms.  Assignments Class Test University Question Papers	09
July	Module II – Integrated System and Non-integrated System of Accounts –  Integrated System Journal Entries and Preparing Integrated Ledgers. Practical problems  Non-Integrated system Meaning; Features, Advantages and disadvantages, Journal entries and Preparing Cost Control Accounts, Practical problems	Discussed costing techniques of companies belonging to different industries  Assignments Class Test University	15

		Question Papers	
August	<p>Module III – Operating Costing</p> <p>Meaning of operating costing; Determination of per unit cost; Pricing of services, Collection of costing data, Practical problems based on costing of hospitals, hotels, goods and passengers transport service.</p> <p>Module IV – Process Costing – Equivalent units of Production and Inter Process Profit</p> <p>Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method).</p>	<p>Discussed operating costing models of different industries.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	12
September	<p>Module IV – Process Costing – Equivalent units of Production and Inter Process Profit</p> <p>Inter Process transfer at Profit</p> <p>Practical problems.</p> <p>Module V – Activity Based Costing System</p> <p>Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.</p>	<p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	12
	<b>Total Lectures</b>		<b>48</b>

Dr. Siddhi Roy

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**Teaching Plan: 2025 - 26**

**Department: B. Com (A&F)**

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

**Semester: V**

**Subject: Financial Management II**

**Name of the Faculty: Mario Mascarenhas**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 60 minutes)</b>
June	<b>Strategic Financial Management</b> Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager <b>Capital Budgeting – Project Planning &amp; Risk Analysis</b> Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)	Analyse cases involving strategic management.  Discussed capital budgeting techniques of different projects.  Assignments Class Test University Question Papers	12
July	<b>Capital Rationing</b> – Meaning, Need and Dealing with Capital Rationing Problems <b>Risk Analysis in Capital Budgeting</b> – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break -Even Analysis.	Discussed capital structure techniques of companies belonging to different sectors	12

	<p><b>Capital Structure Theories and Dividend Decisions</b></p> <p><b>Capital Structure Theories</b> – Background, Assumptions, Definitions and Taxation and Capital Structure</p> <p>Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory.</p>	<p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	
August	<p><b>Dividend Decisions</b>- Need, Importance, Formulation, Legal and Procedural Aspects.</p> <p>Dividend Decision Models - Walter, Gordon, Graham &amp; Dodd Model and M-M Model.</p> <p><b>Mutual Fund and Bond Valuation</b></p> <p>Introduction to Mutual Fund- History &amp; Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.</p> <p>Classification of Mutual Fund -</p> <p>Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan Debt Funds and SIP.</p> <p>Calculations of NAV, Entry Load and Exit Load.</p>	<p>Discussed dividend models of companies belonging to different sectors.</p> <p>Discussed current investments in top mutual funds available in the market.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	12
September	<p><b>Bond Valuation</b> - Meaning, Measuring Bond Returns – Yield to Maturity, yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</p> <p>(Practical Problems on YTM and Bond Duration.)</p> <p><b>Credit Management</b></p> <p>Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables i.e. Receivables Management, Ageing Schedule and</p>	<p>Discuss different Debt instruments.</p> <p>Review credit policies of different companies.</p>	12

	Credit Management in India. Revision	Assignments Class Test University Question Papers	
	<b>Total Lectures</b>		<b>48</b>

Mario Mascarenhas

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**Teaching Plan: 2025 - 26**

**Department: B. Com (A&F)**

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

**Semester: V**

**Subject: Taxation IV (GST)**

**Name of the Faculty: Urvasi Bhagat**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>No. of Lectures (60 min)</b>
June	Introduction to Indirect Taxation and GST, Basics, Framework, Types (CGST, IGST, etc.)	Orientation, Tax system quiz	09
July	Definitions (Sections 2(13) to 2(108)), GST Council, GSTN	Chart on GST terms, Case examples	13
August	Levy and Collection of Tax, Concept of Supply	GST bill analysis, Case discussion	12
September	Documentation, Input Tax Credit, Registration under GST	ITC Computation Exercise, Registration role play	12
		<b>Total Lectures</b>	<b>48</b>

Urvasi Bhagat

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**Department: B. Com (A&F)**

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

**Semester: V**

**Subject: Financial Analysis and Business Valuation    Name of the Faculty: CA Vaishnavee Limaye**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>No. of Lectures (60 min)</b>
June	Financial Modelling, Financial Analysis (Theory)	Class Test, Quiz	09
July	Financial Analysis (Practical), Growth Analysis, Basics of Valuation	Assignment, Class Test	15
August	Valuation Models, Fixed Assets, Inventories	Quiz, Assignment, Class Test	12
September	Valuation of Investments, Shares, Intangibles, Liabilities	Assignment, Quiz	12
		<b>Total Lectures</b>	<b>48</b>

CA Vaishnavee Limaye

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**Department: B. Com (A&F)**

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**Semester: V**

**Subject: International Finance**

**Name of the Faculty Member: Labhesh Chaudhari**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>No. of Lectures (60 min)</b>
June	<b>Derivatives – Futures</b> - Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin	Case Studies	12
July	<b>Derivatives – Options</b> - Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.	Quiz	12
Aug	<b>Foreign exchange Market and dealings</b> - Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates.	Case Studies	12
Sept	<b>Foreign Exchange Exposure and Risk Management</b> - Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest	Case Studies & Revision	12

	Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options		
	<b>Total no. of Lectures</b>		<b>48</b>

Labhesh Chaudhari

Dr. Siddhi Roy

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**Sign of Coordinator**