

College: M.L. Dahanukar College of commerce

M. L. Dahanukar College of commerce

Online Lectures on Google Meet (Official)

Teaching plan Teacher's course plan 2021-2022

Revised Syllabus of courses of S Y B.Com

Programme at Semester III & IV

with effect from the Academic Year 2017-18

Elective Courses (EC)

ADVERTISING (APPLIED COMPONENT)- I

Course Objective:

- 1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company. It aims to orient students towards the practical aspects and techniques of advertising.**
- 2. It is expected that this course will prepare students to lay down a foundation for advanced post-graduate courses in advertising**

Department: Commerce
pm

Office hours: 7:30 am – 12.30

Lecture hours: 48 min per lecture

Name of the teachers: 1. **Dr. (Mrs) Kanchan S. Fulmali** (2 lectures on 3 division per week

1 lecture on 1 Division)

2 **Smt. Kavita Desai** (1 lecture on 3 division per week

2 lectures on 1 division)

Supplies: College library, Private publishers, Personal material, Internet

2	Module - II. Planning Advertising Campaigns	Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies	4 4 3	Dec 1 lecture & 1 week Jan 2 weeks & 1 lecture (11 Lectures)
3	Module - III. Fundamentals of Creativity in Advertising	• Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products	3 4 4	Jan 2 lectures 1 week Feb 2 weeks (11 Lectures)
4	Module - IV. Execution and Evaluation of Advertising	• Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout-Principles, Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard	4 4	Feb 2 weeks March 2 Weeks

		• Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives	4	(12 Lectures)
Last Week of March- Examination of Semester IV				

Reference Books

1. Advertising and Promotion : An Integrated Marketing Communications Perspective
George Belch and Michael Belch, 2015, 10th Edition, McGraw Hill Education
2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
3. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited
4. Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson Education Limited
5. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall
6. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
7. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing
8. Brand Equity & Advertising- Advertising’s role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
9. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.
10. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston
11. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited
12. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
13. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
14. Advertising, 10th Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-2022

Online Lectures on Google Meet (Official)

Subject: Accountancy & Financial Management-III

Semester: III

Department: Accountancy

Class: S.Y B.Com

Office hours: 7:30 am – 12.30

pm

Lecture hours: 50 min per lecture

Name of the teachers:

Ms. Pallavi Omkar Sawant- 2 lectures Per Division per week on five divisions= 10 lectures)

Mr. Samrat A. Gangurde- (2 lectures Per Division per week on five divisions= 10 lectures)

Outline of lecture schedule: 15 weeks

First term		Semester III		60 lectures 15 weeks	
Sr No	Topic	Sub-topics	No. Lectures per week	Number of week	
1.	Module- I Partnership Final Accounts	<u>Ms. Pallavi Omkar Sawant</u> Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of	10	August: 4 Weeks September: 3 Weeks	

		gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year		
2.	Module- II Piecemeal Distribution of Cash	<u>Ms. Pallavi Omkar Sawant</u> Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method	10	September: 1 Week October: 4 Weeks November: 2 Weeks
3.	Module- III Amalgamation of Firms	<u>Mr. Samrat A. Gangurde</u> i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	10	August: 4 Weeks September :3 Weeks

4.	Module- IV Conversion/ Sale of a Partnership Firm into a Ltd. Company	<u>Mr. Samrat A. Gangurde</u> i)Realisation method only ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	10	September: 1 Week October: 4 Weeks November : 2 Weeks
5.	Revision	<u>Mr. Samrat A. Gangurde</u> <u>Ms. Pallavi O. Sawant</u>	10	November: 1 Week November: 1 Week

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-2022

Online Lectures on Google Meet (Official)

Subject: Accountancy & Financial Management-IV

Semester: IV

Department: Accountancy

Class: S.Y B.Com

Office hours: 7:30 am – 12.30

pm

Lecture hours: 50 min per lecture

Name of the teachers:

Ms. Pallavi Omkar Sawant- 2 lectures Per Division per week on five divisions= 10 lectures)

Mr. Samrat A. Gangurde- (2 lectures Per Division per week on five divisions= 10 lectures)

Outline of lecture schedule: 15 weeks

Second term		Semester IV		60 lectures 15 weeks	
Sr No	Topic	Sub-topics	No.	Number of week	

			Lectures per week	
1.	Module- I Introduction to Company Accounts	<p><u>Ms. Pallavi O. Sawant</u></p> <p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory) Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory) Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>	10	January: 4 Weeks February: 3 Weeks
2.	Module- II Redemption of Preference Shares	<p><u>Mr. Samrat A. Gangurde</u></p> <p>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: The proceeds of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards</p>	10	January: 4 Weeks February: 3 Weeks

		prescribed for them. Hence, the balance in security premium accounts not to be utilised for premium payable on redemption of preference shares.		
3.	Module- III Redemption of Debentures	<u>Ms. Pallavi O. Sawant</u> 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)	10	February: 1 Week March: 4 Weeks April: 2 Weeks
4.	Module- IV Ascertainment and Treatment of Profit Prior to Incorporation	<u>Mr. Samrat A. Gangurde</u> Marginal Costing Meaning, applications, advantages, limitations, Contribution, Breakeven Analysis, Margin of Safety and Profit Volume Graph Practical problems based on Marginal Costing excluding decision making	10	February: 1 Week March: 4 Weeks April: 2 Weeks
5.	Revision	<u>Mr. Samrat A. Gangurde</u> <u>Ms. Pallavi O. Sawant</u>	10	April: 1 Week April: 1 Week

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-2022

Online Lectures on Google Meet (Official)

Sem III

Management Accounting and Auditing

Subject: **Management Accounting**

Department: Accounts

Class: S.Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

- **Mrs. Sumita Madav** (1 Lecture Per Week in All divisions)
- **Mrs. Kavita Desai** (2 lectures Per week All divisions)

Basic course information:

Title-**Management Accounting**

OBJECTIVES:

To get students acquainted with-

- Nature of Management Accounting as different from Financial Accounting
- Analysis and interpretation of Financial Statements through ratio and comparative/trend analysis
- Meaning, structure, classification and determination of working capital.
 - Various techniques of Capital Budgeting

Note:

1. In Month of September 1 Week holiday on the occasion of Ganpati (Counted 3 Weeks)
2. In the Month of October 2 weeks for examination (Counted 2 Weeks)
3. In the Month of Nov. 2 weeks holiday on the occasion of Diwali (Counted 2 Weeks)
4. In the Mont of Dec; 1 Week holiday on the occasion of Christmas (Counted 3 Weeks)
5. In the Month of March 2 weeks for examination (Counted 2 Weeks)

Outline of lecture schedule: 30 weeks

First term		Semester V		45 lectures 15 weeks	
Sr No	Topic	Sub-topics	No. Lect	Number of weeks	

1.	Module- I Introduction to Management Accounting	Sumita Madav a) Introduction to Management Accounting- Nature, Scope and Functions, Decision Making Process, Financial Accounting v/s Management Accounting. b) Study of Balance Sheet and Income Statement / Revenue Statements in vertical form c) Relationship between items in balance Sheet and Revenue Statements d) Trend Analysis, Comparative Analysis, Common Size Statements	 4 4 4 3	August 4 Weeks 04 Lectures September 4 Week 04Lectures October 4 Weeks 4 lectures November 3 Weeks 3 Lectures (15 Lectures)
2.	Module II Ratio Analysis and Interpretation	Kavita Desai Ratio Analysis and interpretation a) Balance Sheet Ratios - Current Ratio, Liquid Ratio, Stock working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio. b) Revenue Statement Ratio GP Ratio, Expense Ratio, NP Ratio, Operating Ratio, Stock Turnover Ratio. c) Combined Ratio Return on capital employed/ proprietors' funds/ equity capital, dividend payout ratio Debt service ratio, Debtors/Creditors Turnover Ratio. Practical questions	 4 3 3	August 4 weeks 08 lectures September 1 Weeks 02 Lectures (10 Lectures)

3.	Module III Working Capital Management	(Kavita Desai) Working Capital Management a) Concept, nature of working capital, planning of working capital b) Estimation of working capital requirements c) Operating Cycle	4 4 2	Septembert 3 weeks 06 lectures October 2 Weeks 04 Lectures (10 Lectures)
4.	Module IV Capital Budgeting	(Kavita Desai) Capital Budgeting a) Introduction, capital budgeting process, projects b) Payback Period, Payback Profitability, Accounting Rate of Return c) Net Present Value, Profitability Index, Discounted Payback	4 4 2	October 2 weeks 04 lectures November 3 Weeks 06 Lectures (10 Lectures)

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-2022

Online Lectures on Google Meet (Official)

Subject: Auditing

Semister : IV

Term : IInd

Class: S.Y B.Com

pm

Lecture hours: 50 min per lecture

Name of the teachers:

Mrs. Sumita Madav (1 Lecture per week in 5 divisions)

Department: Accountancy

Office hours: 7:30 am – 12.30

2.	Module II Audit Planning, Procedure and Documentation	<u>Kavita Desai</u> <u>Audit Planning, Procedures and Documentation</u> a) Audit Planning- Meaning, Objectives, Factors to be considered, overall audit approach b) Audit Programme – Meaning, factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction and overall Audit Approach c) Audit Working Papers – Meaning, importance, Factors determining, Form and contents, Permanent and temporary Audit File, Auditor’s lien on working papers	3 4 3	January 21 4 weeks 08 Lectures February 21 1 week 02 lectures (10 Lectures)
3.	Module III Auditing Techniques and Internal Audit Introduction	<u>Kavita Desai</u> <u>Auditing Techniques and Internal Audit Introduction</u> a) Test Check –Meaning, Test Check v/s Routine Check, Features, Advantages/ Disadvantages b) Audit Sampling –Meaning, purpose, factors to be determined, sample size, Sampling Risk, Tolerable Error and Expected Error, Evaluation of Sample Results, Auditors’ Liability c) Internal Control- Meaning, Review of Internal Control, Internal Control Samples d) Internal Audit Meaning, Basic principles, objective, evaluation of internal audit by statutory auditors	2 2 3 3	February 21 3 weeks 06 lectures March 21 2 Weeks 04 lectures (10 Lectures)

4.	Module - IV Auditing Technique s- Vouching and Verification	Kavita Desai a) Audit of Income- Cash Sale Sales on Approval, Consignment Sales, Sales Returns, Recovery of Bad Debts b) Audit of Expenditure – Purchase/ Purchase Returns, Rent , Insurance Premium, Telephone Expenses etc. c) Audit of Assets - Book Debts – Debtors ,Stock – Auditors’ general duties, Patents, dies, loose tools, spare parts etc. d) Audit of Liabilities – Outstanding expenses, bills payable, secured/unsecured loans, contingent liabilities	2 3 3 2	March 2021 2 weeks 04 Lectures April 21 3 weeks 06 Lectures (10 Lectures)
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College: M.L. Dahanukar College of commerce

Teaching plan Teacher’s course plan 2021-22

Online Lectures on Google Meet (Official)

Revised Syllabus of courses of S Y B. Com

Programme at Semester III & IV

with effect from the Academic Year 2017-18

Elective Courses (EC)

Business Management-Marketing Management

Course Objectives:

- To make the learners aware about conceptual knowledge and evolution of Management.
- To familiarize the learners with the functions in Management.

Department: Commerce

Office hours: 7:30 am – 12.30

pm

Lecture hours: 50 min per lecture

Name of the teacher: Siddhi S Kadam

(3 lectures on 1 division per week)

Supplies: College library, Private publishers, Personal material, Internet, PPT, Videos.

Note:

1. In Month of September 1 Week holiday on the occasion of Ganpati (Counted 3 Weeks)
2. In the Month of October 2 weeks for examination (Counted 2 Weeks)
3. In the Month of Nov; 2 weeks holiday on the occasion of Diwali (Counted 2 Weeks)
4. In the Month of Dec; 1 Week holiday on the occasion of Christmas (Counted 3 Weeks)
5. In the Month of March 2 weeks for examination (Counted 2 Weeks)

Outline of lecture schedule: 30 weeks

First term Semester III 45 lectures 15 weeks				
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1.	Module - I. Marketing Management and Marketing Environment	<ul style="list-style-type: none"> • Marketing management: Definition, need and importance of marketing management, Functions of Marketing Management • Marketing Environment: Micro and Macro Environment with specific reference to India • Emerging Marketing opportunities in India – Marketing at the bottom of the pyramid, growing middle class • International marketing environment. 	4 3 3 2	June 2 weeks 06 lectures July 2 Weeks 06 Lectures (12 Lectures)
2.	Module - II. Understanding Competition and Strategic Marketing	<ul style="list-style-type: none"> • Marketing strategy: Definition and Features • Steps in strategic marketing planning process • SWOT Analysis • Michael Porter’s Five Forces Model • Analysing competition. 	2 3 2 2 2	June 2 weeks 02 lectures July 4 Weeks 04 Lectures August 4 Weeks 04 Lectures September 1 Weeks 01 Lectures (11 Lectures)

3.	Module - III. PRODUCT	<ul style="list-style-type: none"> • Definition, Product Levels – Customer Value Hierarchy • Product Classification: Based on durability and tangibility, consumer goods classification and industrial goods classification • Product Life Cycle: Stages and features of each stage • Product Positioning: Meaning and Importance • Steps in Product Positioning 	2 3 2 2 2	August 4 weeks 08 Lectures September 2 weeks 03 Lectures (11 Lectures)
4	Module - IV. PRICING	<ul style="list-style-type: none"> • Meaning and objective of Pricing • Factors affecting pricing decisions • Methods of pricing: Mark-up pricing, Target-return Pricing, Perceived-value Pricing, Value Pricing, Going-Rate Pricing and Auction Pricing • Steps in Pricing. 	2 3 4 2	September 1 week & 1 Lecture 03 Lectures October 2 weeks 04 Lectures September 2 Weeks 02 Lectures October 2 Weeks 02 Lectures (11 Lectures)
Last week of October- Online/ Offline Examination of Semester III				
Second Term		Semester IV	45 lectures 15 weeks	

1	MODULE - I DISTRIBUTION	<ul style="list-style-type: none"> • Types of middlemen • Factors affecting channel by middlemen • Functions performed by middlemen • Logistics: Meaning and components • E-marketing: Meaning, merits and demerits of e-marketing • Online retailing – successful online retailers in India and abroad 	2 2 2 2 2 2	November 2 Weeks 04 Lectures December 3 weeks 06 Lectures January 1 Week 02 Lectures (12 Lectures)
2	Module - II. PROMOTION	<ul style="list-style-type: none"> • Elements of promotion mix • Objectives of promotion and marketing communication • Factors affecting promotion mix decisions • Steps in designing a marketing communication program • Role of social media in marketing communication 	2 3 2 2 2	November 2 Weeks 02 Lectures December 3 weeks 03 Lectures January 4 Weeks 04 Lectures February 2 Weeks 02 Lectures (11 Lectures)

3	Module - III. Understanding Buyer Behaviour	<ul style="list-style-type: none"> • Comparing consumer markets (individuals and households) with organizational buyers (Industrial / Business houses) • Factors affecting consumer behaviour • Steps in consumer purchase decision process (with respect to high involvement and low involvement products) • Factors affecting organizational buyer behaviour • Steps in the organizational purchase decision process (with respect to different buying situations) 	3 2 2 2 2	January 3 Weeks 06 Lectures February 2 weeks & 1 Lecture 05 Lectures (11 Lectures)
4	Module - IV. Marketing of services and Rural Marketing	<ul style="list-style-type: none"> • Services: definition and features • Marketing mix for services marketing • Managing service quality and productivity • Rural market scenario in India • Factors contributing to the growth of rural markets in India • Challenge of Rural Marketing • Strategies to cope with the challenges of rural marketing. 	2 2 2 1 1 1 2	February 1 weeks & 1 Lecture 03 Lectures March 2 Weeks 04 Lectures February 2 weeks 02 Lectures March 2 Weeks 02 Lectures (11 Lectures)
Last Week of March- Examination of Semester IV				

Reference Books:

1. Philip Kotler (2003). Marketing Management: Eleventh Edition. New Delhi: Pearson Education
2. V. S. Ramaswani and S Namakumari (2002). Marketing: Planning, Implementation and Control (3rd Edition) New Delhi, Macmillan India

3. Michael Porter – Competitive Advantage
4. Theodore Levitt – Marketing Management
5. Fundamentals of Marketing – William Stanton
6. Customer Driven Services Management (1999) Response Books

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-2022 Subject:
Foundation Course II Department: **Economics**

Class: SY B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 48 min per lecture

- Name of the teacher: **Mrs. RACHANA JOSHI** 2 lectures on every division per week
- Name of the teacher: **Mr. D.D.SAVALE** 1 lectures on every division per week
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First term		Semester III		
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1.	Unit 1	<p>A) TYPES AND NATURE OF HUMAN RIGHTS</p> <p>B) VIOLATIONS faced by vulnerable groups namely SC,ST,WOMEN,CHILDREN,MINORITY COMMUNITIUES,DISABLED AND ELDERELY POPULATION</p> <p>C) Constitutional provisions and laws</p> <p>Right to equality , Right to freedom, right against exploitation</p> <p>Prevention of atrocities Act 1989,</p> <p>Domestic violence act 2005.</p> <p>Vishakha Guidelines for preventing sexual harassment at workplace 1997</p>	<p>12</p> <p>2</p> <p>2</p> <p>6</p> <p>1</p>	June – 20

		<p>Child labour act 1986</p> <p>The Person with disability act 1995</p> <p>D) Redressal Mechanism at National and state level</p> <p>NHRC, NCSC, NCST, NCW, NCM</p>	1	
2.	<p>UNIT 2</p> <p>Dealing with environmental concerns</p>	<p>A) Threats to the the environment arising from extinction loss of habitat, degradation of environment, pollution , climate change,</p> <p>B) Case studies</p> <p>C) The concept of disaster and general effect of disasters on human life</p> <p>D) Dealing with disaster-</p> <p>E) Human right issue in addressing disaster</p>	<p>11</p> <p>2</p> <p>3</p> <p>2</p> <p>2</p> <p>2</p>	July -20
3.	<p>UNIT III</p> <p>SCIENCE AND TECHNOLOGY -I</p>	<p>A) Development of science</p> <p>B) Nature of Science</p> <p>C) Science and scientific temper – Significance of observation and experimentation</p> <p>D) Science and superstition</p> <p>E) Science in everyday life</p>	<p>11</p> <p>2</p> <p>2</p> <p>2</p> <p>3</p> <p>2</p>	August-20

4	Module IV Soft skills for effective interpersonal communication	Effective listening , verbal and non verbal communication Barriers to effective communication Formal , informal communication Writing formal application Group discussion Leadership skills Styles of leadership and team building	4 2 2 4 1 1 1 2	SEPT -20 SHARE WITH MR. D.D.SAVALE
Module IV Soft skills for effective interpersonal communication	Leadership skills Styles of leadership and team building		3 1 1 1	SEPT -20 D.D.SAVALE

M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-2022

Subject: **Foundation Course IV**

Department: **Economics**

Class: SY B.Com

Office hours: 7:30 am – 12.30 pm

Rachana Joshi

2 lectures on every division per week

D.D.SAVALE

1 lectures on every division per week

First term		Semester Iv		
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1.	Unit I Significant Rights of citizens	A Rights of consumers B Rights to information C Protection of citizen's / public interest- D Citizen's charters	12 03 03 03 03	Nov 20 3 rd week and upto 2 nd week of Dec 18
2.	Unit II Approaches to understanding Ecology	A Understanding approaches to ecology B Environmental Principles 1 C Environmental Principles 2	11 03 04 04	Dec 20 3 rd week Jan 21
3.	Unit III Science and Technology II	Part A A Laser Technology B Satellite technology C I.C.T. D Biotechnology and genetic engineering Part B Issues of control, Access and misuse of technology	11 07 04	Feb-21 March -21
4	Unit IV	PART A	11	

	Introduction to competitive Exams	A Basic information on competitive exams	04	March 21
	Mr. D.D.SAVALE	PART B B Soft skills required for competitive exams	07	

M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan

Revised Syllabus of Courses of B.Com. Programme at Semester III with Effect from the Academic Year **2021-2022** Ability Enhancement Courses (AEC) 2B * Skill Enhancement Courses (SEC)
Group B 7. Business Law - I

Course Objective:

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business
- To familiarize the students with case law studies related to Business Laws of Semester III and IV.

Department: Business Law
pm

Office hours: 7:30 am – 12.30

Lecture hours: 48 min per lecture

4 lectures on every division per week

Name of the teachers: **Asst Prof. Sachin .S Joshi**

OBJECTIVES:

Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 30 weeks

First term		Semester III (60 lectures)		
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks

1.	<p>Module - I.</p> <p>Indian Contract Act-1872</p> <p>Part-I</p>	<p>Contract- Agreement-Def, Essentials of valid contract, Classification of contracts</p> <p>Offer and Acceptance-Valid Rules,Types of offer,Communication and Revocation of Offer and Acceptance</p> <p>Capacity to Contract</p> <p>Consideration- Concept, Importance,legal rules, No Consideration No Contract its exceptions,</p>	<p>3</p> <p>3</p> <p>2</p>	<p>June</p> <p>2weeks</p> <p>(8Lectures)</p>
2.	<p>Module - II.</p> <p>Indian Contract Act-1872</p> <p>Part-I</p> <p>Module - III.</p>	<ul style="list-style-type: none"> • Unlawful Consideration • Consent (Ss.13, 14-18, 39.53, 55, 66)- Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. • Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of EContract& Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) • Modes of Discharge of Contract, Remedies on breach of Contract.(73-75) • Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, 	<p>1</p> <p>3</p> <p>3</p> <p>3</p>	<p>July</p> <p>4 weeks</p> <p>(16Lectures)</p>

	<p>Special Contracts</p>	<p>Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety</p> <ul style="list-style-type: none"> • Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee • Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee. (Ss. 173, 174, 177) 	6	
3.	<p>Module - III.</p> <p>Special Contracts</p> <p>Module - IV.</p> <p>The Sale Of Goods Act- 1930</p>	<ul style="list-style-type: none"> • Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights & Duties of Principal and Agent. <p>Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7,8),</p> <ul style="list-style-type: none"> • Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied 	4	<p>Aug</p> <p>4 weeks</p> <p>(16 Lectures)</p>
			4	

		<p>Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</p> <ul style="list-style-type: none"> • Property – Concept , Rules of transfer of property (Ss. 18-26) • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64) 	4	
4	<p>Module - V.</p> <p>The Negotiable Instrument (Ammended) Act-2015</p>	<ul style="list-style-type: none"> • Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments. • Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139,142) 	6	<p>Sept</p> <p>4 weeks</p> <p>(16Lectures)</p>
		<p>Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A)</p>	4	<p>October</p> <p>1 week</p> <p>(4 lecture)</p>
Semester Examination Iv (60 Lectures)				

	Indian Partnership Act – 1932	<ul style="list-style-type: none"> • Director – Qualifications & Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meet • Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). 	4	
4	Module - IV. Consumer Protection Act, 1986 & Competition Act 2002	<ul style="list-style-type: none"> • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. • Consumer Protection Act – Concept, Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. 	4	Feb 4 weeks (16lectures)
		<ul style="list-style-type: none"> • Consumer Protection Councils & Redressal Agencies – District, State & Nation • Consumer Protection Councils & Redressal Agencies – District, State & Nation 		

	<p style="text-align: center;">Module V IPR</p>	<ul style="list-style-type: none"> • Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, AntiCompetition Agreements, • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights & Remedies. (Ss. 104-115) • IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, <p>Rights of Copyright holder, Infringement of Copyrights & Remedies. (Ss. 51, 52)</p> <ul style="list-style-type: none"> • IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks & Remedies 	<p style="text-align: center;">2</p> <p style="text-align: center;">2</p> <p style="text-align: center;">4</p>	<p style="text-align: center;">March 2 weeks (8ectures)</p>
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Reference Books

1. Law of Contract: Avatar Singh, Eastern Book Company.
2. Merchantile Law: by M.C.Kucchal.
3. Business Law :N.D.Kapoor
4. The Law of Contract: An Outline by Dr. NilimaChandiramani, Avinash Publications.
5. Law of Sale of Goods and Partnership: A Concise Study by Dr. NilimaChandiramani, Shroff Publishers.
6. The Sale of Goods Act: P. RamanathaAiyar, University Book Agency.
7. The Negotiable Instruments Act: Bhashyam&Adiga, Bharat Law House.
8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
9. Khergamvala on the Negotiable Instruments (Amendment)Act,2015,Lexis Ne
1. Guide to the Companies Act,2013 by A Ramaiya , Lexis Nexis.
2. Company Law by G.K.Kapoor.
3. Company Law by N.D.Kapoor.
4. Company Law by P.C. Tulsian.
5. Law and practice of Intellectual Property in India by Dr.VikasVashishth,Bharat Law House.
6. Law of Partnership along with Limited Liability Partnership by Avatar Singh , Eastern Book Company.
7. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera
8. Consumer Protection Law and Practice by Dr.V.K.Agarwal, Bharat Law House
- . 9. Competition Law by Avatar Singh, Eastern Book Company
10. Competition Law in India by T. Ramappa, Oxford University Press.
11. Intellectual Property Rights by Narayan.
12. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.W

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-2022

Subject: **secretarial Practice** Department: commerce

Class: SY B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 48 min per lecture

3 lectures per week

Name of the teachers:

- **Siddhi Kadam**
- **Objectives** - To develop an understanding, at an advanced level, of the company secretary's role in putting into practice statutory provisions, rules and regulations, and observing established and best practices.

Basic course information:

Title-Secretarial Practice

First term		Semester III		
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1.	Module - I.	Qualities , Qualification , Appointments ,Termination , Removal , Role , Power & Duties- Secretary as a advisor to Chairman & Board- Company Secretary as a liason officer between the Company and Stock Exchanges- Company and Depository Participants (DP)- and Company and Registrar of Companies (ROC). Secretarial Standards issued by ICSI. Career as Company Secretary. Role of Company Secretary in Practice under Companies Bills 2012. Specimen	3 1` 1 1 1 2 2	03-june & 2 lec in july (11 lec)

		auditors , Resignation of auditors, their rights & duties. Statutory Audit Procedure.	1 1 1 1	
6	Module - II.	. Procedure in respect of statutory meeting, annual general meeting, extra ordinary general meeting, class meeting, Directors meeting: Board & Committee meetings. Meaning & Types of motions and Resolutions, Voting & polls, Minutes, Proxies, Role of the company secretary before, during and after meetings.	2 2 2 2 2	3 (10 lec)
7	Module - III.	Dematerialization of Shares/ Securities – Concept, History, Need and Importance, Procedure, Benefits to the Parties, Agencies/ Depository Participants (DP). Rematerialization. Secretarial duties related to this process. Concept – IPO and Scripts of Companies. Listing of shares in Stock Exchanges – procedure, formalities and secretarial duties.	2 2 4 2	3 weeks (11 lec)
8	Module - IV.	On-line trading – Concept, BOLT - (BSE), Procedure, Advantages and disadvantages. Miscellaneous: Concepts, Regulations & Disclosure – Dividend, dividend reinvestment plan (DRIPS), unclaimed dividends and untraceable shareholders. payment of dividends and interest. Annual report & Circulars of companies.	1 2 1 1 2 2	Feb 3 weeks

		Thoughts: Origin & Significance of Indian Ethos to Management.	4	
2	Planning & Decision Making	<ul style="list-style-type: none"> • Planning - Steps, Importance, Components, Coordination – Importance • M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components • Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making. 	2 4 4	July 7 lectures Aug -3 lectures
3	Organising	<ul style="list-style-type: none"> • Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation. • Departmentation -Meaning -Bases, Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation. • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation 	4 3 5	August 9 lectures Sept – 3 lectures
4	Directing &Controlling	<ul style="list-style-type: none"> • Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication 	4	Sept – 9 lectures

3	Indian Financial System	<ul style="list-style-type: none"> • Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL • SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators. • Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA. 	5 4 3	Jan 10 lectures Feb- 2 lectures
4	Recent Trends in Finance	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups. 	4 5 3	Feb -10 lectures Mar 3 lectures

M.L. Dahanukar College of commerce

Teaching plan 2021-2022

Subject: **Business Economics**

Department: **Economics**

Class: SY B.Com SEM III

Office hours: 7:30 am – 12.30 pm

2 lectures on every division per week

RAKESH PISE & Rachna Joshi
week

1 lecture on every division per

First term Semester III				
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1.	Module - I Introduction to Macroeconomics	Circular flow of income: Measurement of National product Trade cycle Classical macro economics Say's law of market	10 2 2 2 2 2	June - July-
2.	Module II Basic concept of Keynesian Economics	Concept of Aggregate Demand Consumption function Investment Function Investment multiplier effect	10 2 3 3 2	July- Aug-
3.	Module III Post Keynesian Development in macro economics	IS-LM Model: Framework, Inflation and unemployment Phillips curve-causes Stagflation	10 2 2 2 2	Aug- Sept -

		Supply side economics	2	
4	Module - IV Money , Prices and Inflation	Money supply Determinants of money supply Factors influencing velocity of circulation of money Demand for money Classical and Keynesian approaches Keynes liquidity preference theory of interest Friedman’s restatement of demand for money Quantity theory of money Fisher equation of exchange Cambridge cash balance approach Demand & cost push inflation Effect and nature of inflation Policy measures to curb inflation Monetary policy and inflation targeting	15 2 1 1 1 2 1 1 1 1 1 2 2 2	June - July - Aug- Sept

M.L. Dahanukar College of commerce

Teaching plan 2021-2022

Subject: BUSINESS ECONOMICS SEM IV

Department: **Economics**

Class: S.Y B.Com

Office hours: 7:30 am – 12.30 pm

D.D.SAVALE

2 lectures on every division per week

RAKESH PISE

1 lectures on every division per week

First term Semester IV				
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1	Module I The Role of Government in an Economy	Concept of public finance , Meaning, scope and functions Major Fiscal Functions Principle of maximum social advantage Relation between efficiency , markets and government The concept of public goods and role of government	10 2 2 2 2 1 1	 Nov 20 Dec-20
2	Module II Public Revenue	Sources of Revenue Shifting of tax burden Economic Effects of taxation Redistributing and anti inflationary nature of taxation	10 3 3 4	 Jan-21 Feb-21
3	MODULE 3 Public expenditure and Public debt	.Public expenditure Significance of public expenditure Public debt	10 4 2 4	 Feb-21 March -21

4	MODULE 4 Fiscal Management and Financial administration	Contra cyclical fiscal policy and discretionary fiscal policy Budget Structure of union budget Deficit concepts Fiscal responsibility and budget management act Intergovernmental fiscal relations Fiscal federalism and fiscal decentralization Centre-state financial relations 14 finance commission recommendation	15 1 2 2 1 2 1 2 2 1 1	 Nov- Dec Jan- Feb- March-
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