

**College: M.L. Dahanukar College of commerce**  
**Teaching plan Teacher's course plan 2021-2022**

**Online Lectures on Google Meet (Official)**

**Subject: Financial Accounting and Auditing VII – Financial Accounting**

**Semester: V**

Department: Accountancy

Class: T.Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

**Mr. Munesh Save**

**Ms. Sahifa Mazgaonkar**

**Outline of lecture schedule: 15 weeks**

<b>First term</b>		<b>Semester V</b>		<b>60 lectures 15 weeks</b>
Sr No	Topic	Sub-topics	No. Lectures	Number of week
1.	Investment Accounting (w.r.t. Accounting Standard-13)	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	12	August: 4 Weeks  September: 2 Weeks
2.	Buy Back of Shares	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources,	10	September: 2 Week  October: 3 Weeks

		maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)		
3.	Ethical Behaviour and Implications for Accountants	<b><u>Mr. Samrat A. Gangurde</u></b> Introduction, Meaning of ethical behavior Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Ethics in the accounting work environment – A research report Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of whistle – Blowing Why should student learn ethics?	08	October: 1 Weeks November: 3 Weeks
4.	Preparation of Final Accounts of Companies	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) Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange ( Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis	15	August: 4 Weeks September: 4 Weeks

		11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire ( Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.		
5.	Internal Reconstruction	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	15	October: 4 Weeks November : 3 Weeks
6.	<b>Revision</b>		4	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: Financial Accounting and Auditing IX – Financial Accounting**

**Semester: VI**

Department: Accountancy

Class: T.Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers: **Mr. Munesh Save**

**Ms. Sahifa Mazgaonkar**

**Outline of lecture schedule: 15 weeks**

<b>Second term</b>		<b>Semester VI</b>		<b>60 lectures 15 weeks</b>	
Sr No	Topic	Sub-topics	No. Lectures	Number of week	
1.	AS – 14 - Amalgamation, Absorption & External Reconstruction	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	15	August: 4 Weeks  September: 3 Weeks	
2.	Accounting of Transactions of Foreign Currency	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	15	September: 1 Week  October: 4 Weeks	
3.	Underwriting of Shares & Debentures	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	10	November: 3 Weeks	
4.	Liquidation of Companies	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	15	August: 4 Weeks  September: 4 Weeks	

5.	Accounting for Limited Liability Partnership	Statutory Provisions Conversion of partnership firm into LLP Final Accounts	15	October: 4 Weeks November: 3 Weeks
6.	<b>Revision</b>		4	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: **Financial accounting and Auditing -VIII**  
(Cost Accounting)

**Semister: V**

**Term: I**

Class: T. Y B. Com

Lecture hours: 50 min per lecture

Name of the teachers: Ms Pallavi Sawant

Mr Samrat Gangurde

Department: Accountancy

Office hours: 7:30 am – 12.30 pm

**Outline of lecture schedule: 15 weeks**

<b>Second term</b>		<b>Semester VI</b>		<b>60 lectures 15 weeks</b>	
Sr No	Topic	Sub-topics	No. Lectures	Number of weeks	

1.	<b>Module- I</b>  Introduction to Cost Accounting	(a) Objectives and Scope of Cost Accounting (b) Cost Centres and Cost Units (c) Cost Classification for Stock Valuation, Profit Measurement, Decision Making and Control (d) Coding Systems (e) Elements of Cost (f) Cost Behaviour Pattern, Separating the Components of semi-variable Costs	10	August: 4 Weeks  September: 1 Week
2.	<b>Module II</b>  Material Cost	(i) Procurement Procedures – Store Procedures and Documentation in respect of Receipts and Issue of Stock, Stock Verification (ii) Inventory Control – Techniques of Fixing of Minimum, Maximum and Reorder Levels, Economic Order Quantity, ABC Classification; Stocktaking and Perpetual Inventory (iii) Inventory Accounting  practical problems based on Calculation of EOQ, Raw Material Turnover Ratio & Preparation of stock ledger and valuation of inventories, based on FIFO and Weighted average cost	10	August: 4 Weeks  September: 1 Week
3.	<b>Module III</b>  Labour Cost	(i) Attendance and Payroll Procedures, Overview of Statutory Requirements, Overtime, Idle Time and Incentives (ii) Labour Turnover (iii) Utilisation of Labour, Direct and Indirect Labour, Charging of Labour Cost, Identifying Labour Hours with Work Orders or Batches or Capital Jobs (iv) Efficiency Rating Procedures	10	September: 3 Weeks  October: 2 Weeks

		<p>(v) Remuneration Systems and Incentive Schemes</p> <p>practical problems based on:</p> <p>Preparation of labour cost statement</p> <p>Remuneration and incentive systems based on Piece work plan, Halsey Premium Plan, Rowan system, Gantt's Task</p>		
4.	<p><b>Module - IV</b></p> <p>Overheads</p>	<p>Functional Analysis – Factory, Administration, Selling and Distribution</p> <p>Behavioural Analysis – Fixed, Variable, Semi Variable Cost</p> <p>practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates</p> <p>Basic concepts of treatment of over/under absorption of overheads - Direct Labour method and Prime Cost method</p>	10	<p>October: 2 Weeks</p> <p>November: 3 Weeks</p>
5.	<p><b>Module - V</b></p> <p>Classification of Costs and Cost Sheet</p>	<p>Classification of Costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre</p> <p>Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes</p> <p>practical problems on preparation of cost sheet</p>	10	<p>September: 3 Weeks</p> <p>October: 2 Weeks</p>
6.	<p><b>Module - VI</b></p> <p>Reconciliation of Cost and Financial Accounts</p>	<p>Practical problems based on Reconciliation of Cost and Financial Accounts</p>	10	<p>October: 2 Weeks</p> <p>November: 3 Weeks</p>

Teaching plan Teacher's course plan 2021-2022

**Online Lectures on Google Meet (Official)**

Subject: **Financial accounting and Auditing -X**  
(Cost Accounting)

**Semester: VI**

**Term: II.**

Department: Accountancy

Class: T. Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers: Ms Pallavi Sawant

Mr Samrat Gangurde

**Outline of lecture schedule: 15 weeks**

<b>Second term</b>		<b>Semester VI</b>		<b>60 lectures 15 weeks</b>	
Sr No	Topic	Sub-topics	No. Lectures	Number of weeks	
1.	<b>Module- I</b> Cost Control Accounts	Advantages and Disadvantages  Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained  Practical Problems on Preparation of Cost Control Accounts	10	January: 4 Week  February: 1 Week	
2.	<b>Module- II</b> Contract Costing	Progress Payments, Retention Money, Contract Accounts, Accounting for Material, Accounting for Tax deducted at source by the Contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries	10	January: 4 Week  February: 1 Week	

		Practical Problems		
3.	<b>Module- III</b> Process Costing	Process Loss, Abnormal Gains and Losses, Joint products and by products.  Practical Problems Process Costing and joint and by products	10	February: 3 Weeks  March: 2 Weeks
4.	<b>Module- IV</b> Introduction to Marginal Costing	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: 3 Weeks  March: 2 Weeks
5.	<b>Module V</b> Introduction to Standard Costing	Various Types of Standards, Setting of Standards, Basic Concepts of Material and Labour Variance Analysis  Practical Problems based on Material and Labour Variances excluding sub variances	10	March: 2 Weeks  April: 3 Weeks
6.	<b>Module VI</b> Some Emerging Concepts of Cost Accounting	Target Costing, Life Cycle Costing  Benchmarking, ABC Costing	10	March: 2 Weeks  April: 3 Weeks

**College: M.L. Dahanukar College of commerce**

**Teaching plan Teacher's course plan 2021-2022**

**Online Lectures on Google Meet (Official)**

Subject: Direct & Indirect Tax – Income Tax

**Semister : V**

Department: Accountancy

Class: T.Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

**Samrat Gangurde (1 lectures Per Division per week on five divisions= 5 lectures)**

**Sumita Madav (2 lectures Per Division per week on five divisions= 10 lectures)**

**Outline of lecture schedule: 15 weeks**

<b>First term Semester V 45 lectures 15 weeks</b>				
Sr No	Topic	Sub-topics	No. Lect	Number of week
1.	<b>Topic- I</b> <b>Basic Term Section</b> <b>2,3,4</b>	<b><u>Ms. Sumita Madav</u></b> Introduction to Direct Taxes , Definition of Assessee, Assessment, Assessment year .Person, Business, Income , Previous year, Charge of Income Tax  Computation of Income	4	August 2 weeks
2	<b>Topic- II</b>	<b><u>Ms. Sumita Madav</u></b> Residential status - Resident & Non Resident		August 3 & 4 weeks

	<p>Scope of Total Income</p> <p>Sec 5 and Residential status</p> <p><b>Sec 6</b></p>	<p>Resident and Ordinarily Resident</p> <p>Resident But Ordinarily Resident</p> <p>Scope of Total Income - Indian Income &amp; Foreign Income</p> <p>Received, Receivable, Accrue and Arises</p> <p>Taxable or Non Taxable on Basic of Residential status</p>	4	
3	<p><b>Topic- III</b></p> <p>Head of Income</p> <p>Sec 14</p>	<p><b>Income under the head Salaries</b></p> <p>Salaries Sec 22 - 27</p> <p>Perquisites</p> <p>Profit in Lieu of Salaries - Working Notes &amp; Sums</p>		
		<p>Leave Travel Concession , Gratuity, Pension, Leave Salary, House Rent Allowance, Statutory &amp; Public PF</p> <p>Standard Deduction</p> <p>Entertainment allowance</p> <p>Professional Tax</p> <p>Sums base on Salary</p>	08	<p>August</p> <p>4 Weeks</p> <p>September</p> <p>4 weeks</p>

	<b>Topic III</b>	<u><b>Sumita Madav</b></u>  <b>Profit And Gain From Business</b> (S 28,30,31,32,35,36,37,40,40A, 40B) Receipt & Payment Account. Profit & Loss Account – Business Income Deduction Allowable, Strictly Disallowable Depreciation, Payment after due dates <b>Income from other Sources</b> Exempt Income u/s 10 Gift, Interest, Sub letting, Dividend, Winning from lottery etc.	2  2  2  2	September  3 Week   October  1 Weeks
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	<b>Topic III</b>	<u><b>Sumita Madav</b></u>  <b>Income from House Property</b> S 22 to 27 Annual Value, Reasonable lettable Value, , Municipal Taxes paid, Actual Rent, Arrears Self Occupied Property Let out Property Deemed let Property Partly vacant partly let out Property Standard Deduction. Housing loan Interest	2  2  2	October  3 Weeks
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**College: M.L. Dahanukar College of commerce**

**Teaching plan Teacher's course plan 2021-2022**

**Online Lectures on Google Meet (Official)**

Subject: Direct & Indirect Tax – Goods and Service Tax

**Semister : VI**

Department: Accountancy

Class: T.Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

**Samrat Gangurde**

**Sumita Madav**

**Outline of lecture schedule: 15 weeks**

<b>Second term</b>		<b>Semester V</b>		<b>45 lectures 15 weeks</b>	
Sr No	Topic	Sub-topics	No. Lect	Number of week	
1.	<b>Topic- I</b> <b>Introduction</b>	Introduction of GST, Need, Importance of GST Subsumed of VAT & Service Tax, Duel Model Of GST Definitions – Business. Consideration, Goods, India, Person Taxable person, Electronic Commerce Operator, Taxable Supply, Non Taxable Supply Recipient, Services, Supplier, Goods and Service Tax Network	2  2  2	January 3 weeks <b>02 lectures</b>	



4	<b>Topic IV</b>  <b>Input Tax Credit And Payment Of Supply</b>	<u>Sumita Madav</u>  Eligibility for Taking Input Tax Credit Provisions and Concept  Input Tax Credit in special circumstances Input eligibility & Conditions  Computation of Tax Liability and Payment of Tax GST Computations & Claims	  2  2  3	<b>02 Lectures</b>  3 weeks  March
5	<b>Topic V</b>	Registration Under GST Law  Person not liable Registration Compulsory Registration Procedure for Registration Deemed Registration Cancellation of Registration	  1  1  1  1  1	<b>01 Lecture</b>  January  4 weeks and  February  1 week

		Computation of Value of Taxable Supply University Sums Sumita Madav	3	01 Lectures March 2 week & April
		Computation of Value of Taxable Supply University Sums	5	1 week  2 lectures April 2 week
		<b>Total Lectures</b>	45	

**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 B.Com. Programme at Semester V & VI with effect from the  
Academic Year 2018-2019*

*Elective Courses (EC)*

*2. Ability Enhancement Courses (AEC)*

**BUSINESS MANAGEMENT**

Subject: **Business Management**

Department: Commerce

Class: T. Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

3 lectures in One division per week

Name of the teacher:

- **Siddhi S Kadam (45 Lectures)**

Basic course information:

Title- Business Management

**OBJECTIVES:**

- 1) To enable students to know the nature of management and the evolution of management thought and the need for acquiring management skills.
- 2) To help students get insights into the management functions of planning, organizing and staffing.

**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 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**

<b>First term Semester V 45 lectures 15 weeks</b>				
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks

1.	<b>Module – I</b>  <b>Introduction to Management</b>	<ul style="list-style-type: none"> <li>▪ Management – Definition and Characteristics</li> <li>▪ Management – as science, art and profession – Levels of management and management skills</li> <li>▪ Development of Management Thought – Scientific Approach Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era.</li> <li>▪ Functions of Management in a typical business organization</li> </ul>	2  3  4  3	June  2 weeks  06 lectures  July  2 Weeks  06 Lectures  (12 Lectures)
2.	<b>Module – II</b>  <b>PLANNING</b>	<ul style="list-style-type: none"> <li>• Planning, forecasting, decision making and problem solving</li> <li>• Nature, characteristics, merits and limitations of planning.</li> <li>• Classification and components of plans</li> <li>• Essentials of a good plan and planning process</li> <li>• Management by objectives (MBO) – Importance and relevance.</li> </ul>	2  3  2  2  2	July  2 Weeks  06 Lectures  August  1 Weeks & 2 Lectures  05 Lectures  (11 Lectures)
3.	<b>Module – III</b>  <b>Organizing as a Managerial Function</b>	<ul style="list-style-type: none"> <li>• Definition and Principles</li> <li>• Departmentalisation</li> <li>• Formal organisations – Functional, SBU, Matrix, Committees</li> <li>• Informal organisations – Relevance and Importance</li> <li>• Authority, responsibility, accountability and span of control</li> <li>• Organizational hierarchy – charts</li> <li>• Delegation of authority and decentralization</li> </ul>	1  1  2  2  2  1  1	August  2 week & 1 Lecture  07 Lecture  September  1 weeks & 1 Lecture  04 Lectures



<ul style="list-style-type: none"> <li><b>Last week of October- Online/ Offline Examination of Semester VI</b></li> </ul>				
<b>Second term</b>		<b>Semester VI</b>	<b>45 lectures 15 weeks</b>	
1	<b>Module – I</b> <b>Product</b>  <b>Directing and Leading</b>	<ul style="list-style-type: none"> <li>• Communication as an important tool for effective direction and leadership</li> <li>• Barriers to Communication</li> <li>• Ethical issues in using social media for communication</li> <li>• Role of a leader in business organisations - qualities of a good leader</li> <li>• Style of leadership</li> <li>• Leadership continuum – developing an effective leader – path goal theory</li> <li>• Transactional and transformational leader</li> </ul>	2  1  1  2  2  2  1	November 2 Weeks <b>06 Lectures</b> December 1 week & 2 Lectures <b>05 Lectures</b> <b>(11 Lectures)</b>
2	<b>Module – II</b> Co-ordination and Motivation	<ul style="list-style-type: none"> <li>• Co-ordination as essence of management</li> <li>• Co-ordination vs co-operation vs conciliation</li> <li>• Motivation – meaning and importance of motivation</li> <li>• Financial and non-financial motivators</li> <li>• Theories of Motivation – Maslow’s theory – Herzberg’s theory – McGregor’s theory</li> </ul>	2  2  2  2  3	December 1 week & 1 Lecture <b>04 Lectures</b> January 2 Weeks & 1 Lecture <b>07 Lectures</b> <b>(11 Lectures)</b>
3	<b>Module – III</b> Controlling and	<ul style="list-style-type: none"> <li>• Definition and steps in controlling.</li> </ul>	3	January

	information Management	<ul style="list-style-type: none"> <li>• Strategic and operational controlling techniques.</li> <li>• Requirements of an effective control system.</li> <li>• Flow of information in a typical organisation - Need for managing information.</li> <li>• Designing and developing modern MIS - Introduction to ERP.</li> </ul>	2 2 2 2	1 Weeks & 2 Lectures <b>05 Lectures</b> February 2 weeks <b>06 Lectures</b> <b>(11 Lectures)</b>
4	<b>Module – IV</b>  Contemporary Issues in Management	<ul style="list-style-type: none"> <li>• Challenges in organisational growth and development - management perspective</li> <li>• Change management</li> <li>• Importance of time management and tools for effective time management</li> <li>• Addressing diversity due to human resource mobility</li> <li>• Conflict management</li> </ul>	3 2 3 2 2	February 2 weeks <b>06 Lectures</b> March 2 Weeks <b>06 Lectures</b> <b>(12 Lectures)</b>
<b>Last Week of March- Examination of Semester IV</b>				

**Books recommended:**

1. Essentials of Management by Koontz and Weihrich / McGraw Hill
2. Principles of Management by Koontz and O. Donnel / Tata McGraw Hill, New Delhi
3. Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.
4. Guide to Management Ideas by Tim Hindle, The Economist
5. Principles of Management by Terry G. R. AITBS
6. Business Organization and Principles of Management by Dutta Choudhury, Central Education.

7. Principles of Management, Daver Rustoms, Crown.
8. Principles of Management, Tripathi P.C. Tata McGraw Hill, New York.
9. Management Theory and Practice by Dale, Ernest / McGraw Hill, New York
10. Practice pf Management by Peter Drucker / Allied Publisher , New Delhi
11. Management by Ricky W Griffin / Houghton Mifflin Company
12. Management by Gary Dessler / Prentice Hall
13. Management by Stephen Robbins, Mary Coulter / Prentice Hall

*Class: T.Y.B.Com.*

*Subject: Computer Systems and Applications*

## **1. Teaching Plan for the Academic Year 2021-2022**

*Total No. of Lectures Expected to be Conducted: 45*

### **SEMESTER-V**

### **Theory Teaching Plan**



		Computer using Projector.	7	
<b>August 2020-</b> (18 Working Days)	<ul style="list-style-type: none"> <li>• Simple queries</li> <li>• Multi-table Queries</li> <li>• Nested Queries</li> </ul> <p><b><i>Class Test of 20 Marks in Last Week of August</i></b></p>	Explanati on directly on Computer using Projector.	5  4	9
<b>September 2020-</b> ( 20 Working Days)	<b><u>Unit- III Spreadsheets</u></b> <ul style="list-style-type: none"> <li>• Creating and Navigating worksheets</li> <li>• Multiple Spreadsheets</li> <li>• Functions</li> <li>• Data Analysis</li> </ul>	Explanati on directly on Computer using Projector	2 2 3 2	9
<b>October 2020</b>	Examinations and assessment			

### **Practicals Plan**

- a) June 2020 Three Practical's
  - i) Basic word processing
  - ii) Preparing spreadsheet of Salary and Result.
  - iii) Mathematical and Financial Functions.
- b) July 2020 Four Practical's

- iv) Data analysis, sorting, subtotals, pivot tables.
- v) Creating tables with different fields. Two tables 1. Student data 2. Employee Data and populating them with 10 observations each.
- vi) Updates alter, insert, delete, and rename command on tables prepared in practical 5.
- vii) Creating tables and use of commands such as drop, primary key and secondary key
- c) August 2020 Three Practical's
  - viii) Simple Queries : From ,Where, Group By, Having Order, Distinct
  - ix) Simple Queries: Filter Data by using conditions. Using logical and relational operators.
  - x) Multi table queries and nested Queries
- d) September 2020 Three Practical's
  - xi) Revision 1
  - xii) Revision 2
  - xiii) Practical Examination of 20 marks.

2. *Class: T.Y..B.Com. Subject: Elements of Operations Research*

## Teaching Plan for the Academic Year 2021-2022

*Total No. of Lectures Expected to be Conducted: 45*

### **SEMESTER-I**

Month & No. of Expected Workings Days In the Month.	Name of the Topic	Method of Teaching	No. of Lectures	Total No. of Lectures Expected To Be Conducted In The Month
June 2020– (19 Working Days)	<u>Unit- I</u>  <u>Introduction:</u>	Lecture Method using	4	9

	<ul style="list-style-type: none"> <li>Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research.</li> </ul> <p><b><u>Replacement Theory:</u></b></p> <ul style="list-style-type: none"> <li>Replacement Methods for items that deteriorate with time assuming value of money i) constant ii) Changes with time.</li> </ul>	chalk and talk.	5	
<p><b>July 2020</b> (28 Working Days)</p>	<p><b><u>Replacement Theory:</u></b></p> <ul style="list-style-type: none"> <li>Replacement of item that fail completely using individual and group replacement.</li> </ul> <p><b><u>Unit-II Linear Programming:</u></b></p> <ul style="list-style-type: none"> <li>Mathematical formulation of LPP .</li> <li>Solution to the LPP using Graphical Method.</li> <li>Simplex Method and Big M Method</li> </ul>	<p>Lecture Method using chalk and talk.</p> <p>In addition to chalk and talk method solution using TORA</p>	<p>3</p> <p>2</p> <p>2</p> <p>5</p>	12
<p><b>August 2020</b> (18 Working Days)</p>	<p><b><u>Unit-II Linear Programming:</u></b></p> <ul style="list-style-type: none"> <li>Duality in LPP</li> <li>Detection of optimum solution to primal using optimum solution of the dual.</li> </ul> <p><b><u>Unit- III Transportation Problem</u></b></p> <ul style="list-style-type: none"> <li>Description and formulation of transportation problem</li> <li>Initial solution on TP by i) NWCM ii) LCEM iii) VAM.</li> <li>Solution by MODI method</li> </ul>	<p>Lecture Method using chalk and talk.</p> <p>In addition to chalk and talk method solution using TORA</p>	<p>1</p> <p>2</p>	9

	<i>Class Test of 20 Marks in Last Week of August</i>		1 3 2	
<b>September 2020</b> ( 20 Working Days)	<b><u>Unit- III Transportation Problem</u></b> <ul style="list-style-type: none"> <li>• Solution by MODI method</li> <li>• Existence of Alternate optimum solution</li> <li>• Impact of change in some cost coefficients on optimum solution.</li> <li>• Maximization type Problems</li> <li>• Unbalanced transportation problems</li> </ul>	Lecture Method using chalk and talk.  In addition to chalk and talk method solution using TORA	2 2 1 2 2	9
<b>9October 2020</b>	Examinations and assessment			

### **T.Y.B.Com. Applied Component**

#### **Elements of Operations of Research – Sem.- VI**

##### **Unit I : CPM & PBRT**

1. Critical path method, Project evaluation and Review Techniques, - 3 lectures  
Calculations of earliest time, latest time, different floats.

2. Three time estimates with Normal Probability distribution of expected time of activities. - 6 lectures
3. Crashing of activities systematically to reduce cost and time - 6 lectures

**Unit II : Inventory Management**

1. Basic concepts, introduction, types of inventory, lead time, safety stock, Reorder level. - 3 lectures
2. EOQ model - 3 lectures
3. EOQ model with price discount - 3 lectures
4. EOQ model with planned shortages - 3 lectures

**Unit III : Game Theory**

1. Introduction of Game theory, Pay offs, Zero sum game - 3 lectures
2. Minimax and maximum approach of solving game using Saddle points - 3 lectures
3. Principal of dominance and method of solving 2 x 2 zero sum game. - 3 lectures
4. Graphical method of solving 2 x n and m x 2 game. - 3 lectures

**M.L. Dahanukar College of commerce**

**Teaching plan 2021-2022**

Subject: **Business Economics**

Department: **Economics**

Class: T Y B.Com SEM V

Office hours: 7:30 am – 12.30 pm

1 lecture on every division per week

**Rachana Joshi**

1 lecture on every division per week

**Rakesh Pise**

1 lecture on every division per week

First term

**Semester V**

Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1.	<b>Module - I</b> Macroeconomics overview of India	Overview of New economic policy 1991  Sustainable development goals and policy measures  Foreign Investment Policy Measures in India	15	Rakesh Pise  Jun 20  July -20  Aug-20  Sep-20
2.	Module II <b>Agriculture During post reform period</b>	National Agricultural policy 2000  Agricultural pricing and agricultural finance  Agricultural marketing Development	<b>10</b>	Mrs. Rachana joshi  Jun 20  July -20  Aug-20
3.	Module III <b>The Industry and service sector during post reform period</b>	Policy measures –competition act 2002  Industrial pollution in india  Service sector	<b>10</b>	Jun 20  July -20  Aug-20

4	<b>Module - IV</b> <b>Banking and financial Market</b>	Banking sector  Money market  Capital market	<b>10</b>	Mrs. Rachana joshi  Sep.20

## **M.L. Dahanukar College of commerce**

### **Teaching plan 2021-2022**

Subject: BUSINESS ECONOMICS SEM VI

Department: **Economics**

Class: TY B.Com

Office hours: 7:30 am – 12.30 pm

RACHANA JOSHI

1 lectures on every division per week

RAKESH PISE

2 lectures on every division per week

First term		Semester VI		
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1	<b>Module I</b> <b>Introduction to International Trade</b>	Theories of International Trade  Terms of Trade  Gains From Trade with offer curve	<b>10</b>	Nov-20  Dec 20  Jan 21  Feb 21

2	<b>Module II Commercial policy</b>	Commercial policy  Tariff and non tariff barriers  International economic integration	<b>10</b>	Nov-20 Dec 20 Jan 21 Feb 21
3	<b>MODULE 3 BOP AND INTERNATIONAL ECONOMIC ORGANIZATION</b>	Concept and structure of BOP  Causes of disequilibrium  Measures to correct disequilibrium in BOP  WTO agreement with reference to TRIM'S , TRIP'S AND GATS	15	Nov-20 Dec 20 Jan 21 Feb 21 March-21
4	<b>MODULE 4 Foreign Exchange Market</b>	foreign exchange market  Purchasing power parity theory  Role of Central Bank  RBI intervention in foreign exchange rate management	<b>10</b>	MARCH 21

**College: M.L. Dahanukar College of commerce**

**Teaching plan Teacher's course plan 2021-2022**

***Revised Syllabus of Courses of B.Com. Programme at Semester V & VI  
with effect from the Academic Year 2018-2019***

Online Lectures on Google Meet (Official)

***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***3. Export Marketing Paper – I & II***

Subject: **Export Marketing**

Department: Commerce

Class: T.Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 48 min per lecture

3 lectures on two division per week

Name of the teachers:

- **Dr. (Mrs) Kanchan S. Fulmali**

Basic course information:

Title-Export Marketing

**OBJECTIVES:**

To get students acquainted with-

- India's Export Marketing potential
- Practical significance of Export Marketing
- Conceptual understanding and clarity of terminology used in Export Marketing

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

**Outline of lecture schedule: 30 weeks**

<b>First term</b>		<b>Semester V</b>		<b>45 lectures 15 weeks</b>	
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks	
1.	<b>Module – I Introduction to Export Marketing:</b>	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing	4		June

		<p>b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector</p> <p>c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)</p>	4	<p>2 weeks</p> <p>July</p> <p>2 Weeks</p> <p>(12 Lectures)</p>
2.	<b>Module – II Global Framework for Export Marketing</b>	<p>a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers</p> <p>b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO)</p> <p>c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection</p>	4	<p>July</p> <p>2 weeks</p> <p>Aug</p> <p>1 Week</p> <p>Aug</p> <p>2 lectures</p> <p>(11 Lectures)</p>
3.	<b>Module – III India's Foreign Trade Policy</b>	<p>a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP</p> <p>b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports</p> <p>c) Benefits to Status Holders &amp; Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ</p>	4	<p>Aug</p> <p>1week (1 Lecture)</p> <p>2 Weeks</p> <p>(5 Lectures)</p> <p>Sept</p> <p>2 Weeks</p> <p>(6 holidays)</p> <p>(11 Lectures)</p>





	<p><b>Export Procedure and Documentation</b></p>	<p>b. Shipping and Custom Stage Formalities; Role of Clearing &amp; Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT)</p> <p>c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin</p>	<p>5</p> <p>3</p>	<p>1 weeks</p> <p>March</p> <p>2 weeks &amp; 1 Week (2 lectures)</p> <p>(11 Lectures)</p>
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### Suggested References by University of Mumbai

1. International Marketing : Analysis & Strategy: SakOnkvist, John J. Shaw, Prentice Hall,
2. International Marketing-Dana –NicoletaLascu, Biztantra , New Delhi.
3. International Marketing – Francis Cherunilam – Himalaya Publishing House, Mumbai.
4. International Marketing Management – An Indian Perspective – R. L. Varshney and B. Bhattacharya, Sultan Chand & Sons.
5. International Marketing – P. K. Vasudeva – Excel Books, New Delhi.
6. Pepsi Handbook of India Exports – Global Business Press, New Delhi
7. Export Import procedure- documentation and logistics, C Rama Gopal, New age Publication
8. Export Management – P. K. Khurana – Galgotia Publishing Company, New Delhi.
9. Export Management – T. A. S. Balagopal – Himalaya Publishing House, Mumbai.
10. Export Management – D. C. Kapoor – Vikas Publishing House Pvt. Ltd., New Delhi
11. New Import Export Policy - Nabhi Publications
12. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
13. A Guide on Export Policy Procedure & Documentation– Mahajan
14. How to Export – Nabhi Publications
15. WTO and Indian perspective: JayantaBagchi, Eastern Law houses,
16. WTO and India : A critical study of its first decade : JK Mittal, D.Raju, New Era Law Publication
17. International Business: Environment and Operations, Danoes, John D. Radebaugh, Lee H., and Daniel P. Sullivan, 12th ed., Prentice Hall, 2009.

18. International Business: A Managerial Perspective, Griffin, Ricky W. and Pustay, Michael W, Prentice Hall, 2009.
  19. International Business, Hill, Charles, W.L., McGraw Hill Company, New York, 2009
  20. EXIM Management, S. Soundaian, MJP Publishers
  21. International Marketing, Cateora, Graham and Salwan, 13th ed., Tata McGraw-Hill Publishing Co. Ltd.
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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 B.Com. Programme at Semester V  
with effect from the Academic Year 2018-2019*

*Elective Courses (EC)*

*1 B. Discipline Related Elective (DRE) Courses*

**3. Commerce – V & VI**

**Marketing/Human Resource Management**

Subject: **MHRM**

Department: Commerce

Class: T.Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

- **Dr. (Mrs) Kanchan S. Fulmali** (2 lectures Per week one each for two div)
- **Smt. Rohini Madavi** (5 Lectures Per week one each for five div)
- **Smt. Kavita Desai** (4 Lectures for two div (2 Each) and 3 lecture for each div)

Basic course information:

Title-MHRM

**OBJECTIVES:**

To get students acquainted with-

- The basic concept of MIS and MR, factors and steps of Consumer behaviour
  - Importance of Marketing Mix & New marketing like Rural, Green





		<p>c) Sales Management- Concept, Components, Emerging trends in selling  Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling</p>	<p>4</p> <p>3</p>	<p>04 Lectures</p> <p>August</p> <p>4 Weeks</p> <p>04 Lectures</p> <p>September</p> <p>1 Week</p> <p>01 Lectures</p> <p>(11 Lectures)</p>
2.	<p><b>Module - IV</b></p> <p><b>Key Marketing Dimensions</b></p> <p><b>Smt. Madavi</b></p>	<p><b>Kavita Desai</b></p> <p>a)Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations  Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics:</p> <p><b>Rohini Madavi</b></p> <p>b) Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing  Digital Marketing-Concept, trends in Digital Marketing  Green Marketing- concept, importance</p> <p><b>Dr. Fulmali</b></p> <p>c)Challenges faced by Marketing Managers in 21st Century  Careers in Marketing – Skill sets required for effective marketing  Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples</p>	<p>4</p> <p>4</p>	<p>September</p> <p>2 week Lecture</p> <p>02 Lectures</p> <p>October</p> <p>2 weeks</p> <p>02 Lectures</p> <p>September</p> <p>2 Weeks</p> <p>02 Lectures</p> <p>October</p> <p>2 Weeks</p> <p>02 Lectures</p> <p>September</p> <p>2 Weeks</p> <p>02 Lectures</p> <p>October</p>

			4	2 Weeks 02 Lectures (12 Lectures)
<b>Last week of October- Online/ Offline Examination of Semester V</b>				

### **Suggested References by University of Mumbai**

1. Marketing Management - An Asian Perspective- Philip Kotler, Siew Meng Leong, Swee Hoon Ang, Chin Tiong Tan; Prentice Hall
2. Marketing Management - Dr. C.B. Gupta, Dr. N. Rajan Nair; Sultan Chand and Sons
3. Marketing Management in MNCs - P.K. Ravishankar; Pacific Publication
4. Consumer Behaviour and Retail Management - A. Hari Hara Nath Reddy. G. Rama Krishna, K. Venugopal Rao; Manglam Publications
5. Marketing Management - Rajan Saxena; Tata McGraw- Hill Publishing Company Limited
6. Strategic Human Resource Management- Jeffery A. Mellow, Thomson South Western
7. Human Resource And Personnel Management-Text and Cases- K. Ashwathappa, Tata McGraw-Hill's
8. Personnel And Human Resource Management-P. Subba Rao, Himalaya
9. Human Resource Management –Garry Dessler And Biju Varkkey, Pearson
10. Human Resource Management-(Contemporary Perspective)- Ian Beardwell, Len Holden, McMillan
11. Strategic HRM : An Indian Perspective- Anuradha Sharma, Aradhana Khandekar, Response Books
12. Strategic HRM- Mahapatra, New Age Publishing

**College: M.L. Dahanukar College of commerce**

**Teaching plan Teacher's course plan 2020-21**

**Online Lectures on Google Meet (Official)**

***Revised Syllabus of Courses of B.Com. Programme at Semester V & VI***

***with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

**2. Ability Enhancement Courses (AEC)**

**BUSINESS MANAGEMENT**

**Management organisation and Development**

Subject: **Business Management**

Department: Commerce

Class: T. Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

3 lectures in One division per week

Name of the teacher:

- **Dr. Kanchan Fulmali (45 Lectures)**

Basic course information

Title- Business Management Management organisation and Development

**OBJECTIVES:**

- 1) To enable students to know the nature of management and the evolution of management thought and the need for acquiring management skills.
- 2) To help students get insights into the management functions of planning, organizing and staffing.

**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 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**

<b>First term</b>		<b>Semester V</b>		<b>45 lectures 15 weeks</b>	
Sr. No.	Topic	Sub-topics		Number of lectures	Number of weeks



		<ul style="list-style-type: none"> <li>▪ Emergence of virtual organisation – merits and limitation</li> </ul>	2	
			1	
			1	
			1	
<b>4.</b>	<b>Module - IV.</b>  <b>STAFFING</b>	<ul style="list-style-type: none"> <li>▪ Importance of human resource in organisations</li> <li>▪ Estimation of human resource requirements</li> <li>▪ Human Asset Accounting</li> <li>▪ Job Analysis</li> <li>▪ Recruitment and selection</li> <li>▪ Training and Development</li> <li>▪ Performance Appraisal</li> </ul>	1	September 1 week & 2 Lecture
			1	05 Lectures
			1	October 2 weeks
			1	06 Lectures
			2	(11 Lectures)
			2	
			2	
			2	
			2	

<b>Last week of October- Online/ Offline Examination of Semester VI</b>				
<b>Second term</b>		<b>Semester VI</b>		<b>45 lectures 15 weeks</b>
<b>1.</b>	<b>MODULE – I</b>  <b>Directing and Leading</b>	<ul style="list-style-type: none"> <li>▪ Communication as an important tool for effective direction and leadership</li> <li>▪ Barriers to Communication</li> <li>▪ Ethical issues in using social media for communication</li> <li>▪ Role of a leader in business organisations - qualities of a good leader</li> <li>▪ Style of leadership</li> <li>▪ Leadership continuum – developing an effective leader – path goal theory</li> <li>▪ Transactional and transformational leader</li> </ul>	2	November 2 Weeks
			1	06 Lectures
			1	December 1 week & 2 Lectures
			2	05 Lectures
			2	(11 Lectures)
			2	
			1	

2.	<b>Module - II.</b>  <b>Co-ordination and Motivation</b>	<ul style="list-style-type: none"> <li>▪ Co-ordination as essence of management</li> <li>▪ Co-ordination vs co-operation vs conciliation</li> <li>▪ Motivation – meaning and importance of motivation</li> <li>▪ Financial and non-financial motivators</li> <li>▪ Theories of Motivation – Maslow’s theory – Herzberg’s theory – McGregor’s theory</li> </ul>	2 2 2 2 3	December 1 week & 1 Lecture 04 Lectures January 2 Weeks & 1 Lecture 07 Lectures  (11Lectures)
3.	<b>Module - III.</b>  <b>Controlling and information Management</b>	<ul style="list-style-type: none"> <li>▪ Definition and steps in controlling.</li> <li>▪ Strategic and operational controlling techniques.</li> <li>▪ Requirements of an effective control system.</li> <li>▪ Flow of information in a typical organisation - Need for managing information.</li> <li>▪ Designing and developing modern MIS - Introduction to ERP.</li> </ul>	3 2 2 2 2	January 1 Weeks & 2 Lectures 05 Lectures February 2 weeks 06 Lectures  (11 Lectures)
4.	<b>Module - IV.</b>  <b>Contemporary Issues in Management</b>	<ul style="list-style-type: none"> <li>▪ Challenges in organisational growth and development - management perspective</li> <li>▪ Change management</li> <li>▪ Importance of time management and tools for effective time management</li> <li>▪ Addressing diversity due to human resource mobility</li> <li>▪ Conflict management</li> </ul>	3 2 3 2 2	February 2 weeks 06 Lectures March 2 Weeks 06 Lectures  (12 Lectures)
<b>Last Week of March- Examination of Semester VI</b>				

**Books recommended:**

1. Essentials of Management by Koontz and Wehrich / McGraw Hill
2. Principles of Management by Koontz and O. Donnel / Tata McGraw Hill, New Delhi
3. Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.
4. Guide to Management Ideas by Tim Hindle, The Economist
5. Principles of Management by Terry G. R. AITBS
6. Business Organization and Principles of Management by Dutta Choudhury, Central Education.
7. Principles of Management, Daver Rustoms, Crown.

8. Principles of Management, Tripathi P.C. Tata McGraw Hill, New York.
  9. Management Theory and Practice by Dale, Ernest / McGraw Hill, New York
  10. Practice of Management by Peter Drucker / Allied Publisher , New Delhi
  11. Management by Ricky W Griffin / Houghton Mifflin Company
  12. Management by Gary Dessler / Prentice Hall
  13. Management by Stephen Robbins, Mary Coulter / Prentice Hall
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**College: M.L. Dahanukar College of commerce**

**Teaching plan: Teacher's course plan 2020-21**

**Online Lectures on Google Meet (Official)**

Subject: **Financial Management**

**(Business Management Group Paper IV)**

**Semester: V**

**Term: I**

Class: T. Y B. Com

Lecture hours: 50 min per lecture

Name of the teachers:

**Dr. Dr. Sahifa Mazgaonkar (3 lectures per week )**

Department: Commerce

Office hours: 7:30 am – 12.30 pm

**Outline of lecture schedule: 15 weeks**

<b>Second term</b>		<b>Semester V</b>		<b>lectures 15 weeks</b>	
Sr No	Topic	Sub-topics	No. Lectures	Number of weeks	
1.	<b>Module- I</b> Introduction to Financial Management	Definition, Nature, Functions, Objectives, Importance and preparation of Financial Statement	09	August: 3 Weeks	

2.	<b>Module II</b> Study of Financial Statements	Objectives of Financial Statement Analysis and Interpretation, Steps involved in analysis, Comparative Statement, Common Size Statement and Trend Analysis	12	August 1 Week September: 3 Week
3.	<b>Module III</b> Ratio analysis	Meaning, Objectives, Classification, Importance and Limitation, Balance Sheet Ratios, Revenue Statement Ratios, Combined Ratios	12	September: 1 Week October: 3 Weeks
4.	<b>Module - IV</b> Sources of Finance and Cash Flow Analysis	Classification of Sources of Finance with reference to Period, ownership and source of generation, Internal and external financing, Cash Flow statement: Meaning, Uses, Preparation	12	October: 1 Week November: 3 Weeks

**College: M.L. Dahanukar College of commerce**

**Teaching plan Teacher's course plan 2020-21**

***Revised Syllabus of Courses of B.Com. Programme at Semester V & VI  
with effect from the Academic Year 2018-2019***

Online Lectures on Google Meet (Official)

***Elective Courses (EC)***

**1 A. Discipline Specific Elective (DSE) Courses**

**Group B: Business Management**

**2. Business Management VI : Financial Management**

Subject: Financial Management

Department: Commerce & BM

Class: T.Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 48 min per lecture

3 lectures on two division per week

Name of the teachers: Mr **Samrat Ashok Gangurde**

Basic course information:

Title- **Financial Management**

### **OBJECTIVES:**

To get students acquainted with-

- Introduction of Financial Management
- Study of Financial Statement & Ratio Analysis
- Learn about sources of finance and cash flow analysis

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

### **Outline of lecture schedule: 30 weeks**

<b>Second term</b>		<b>Semester VI</b>		<b>45 lectures 15</b>	
		<b>weeks</b>			
1	<b>Module – I</b> Capital Budgeting and Evaluation techniques	<ul style="list-style-type: none"><li>• Capital Budgeting - Meaning and Importance</li><li>• Evaluation techniques</li><li>• Pay-back method and ARR</li><li>• NPV and Profitability index</li></ul>	3 3 5	Nov 1 week Dec 2 weeks 1 Week (2 lectures)	

		<ul style="list-style-type: none"> <li>Choice of evaluation techniques, uses and limitations</li> </ul>		(11 Lectures)
2	<b>Module – II</b> Working Capital Management	<ul style="list-style-type: none"> <li>Working Capital – Meaning and Importance</li> <li>Factors determining Working Capital requirements, Working Capital cycle</li> <li>Classification of Working Capital – Gross and Net Working Capital, Permanent and Variable Working Capital, Positive and Negative Working Capital, Cash and Net Current Assets concept of Working Capital</li> <li>Management of Working Capital</li> <li>Estimation of Working Capital requirement</li> </ul>	3 4 4	Dec 1 week ( 1 Lecture) Jan 3 weeks Last week 1 Lectures  (11 Lectures)
3	<b>Module – III</b> Receivable Management, Cash Management and Marketable Securities Management	<ul style="list-style-type: none"> <li>Receivables Management – Meaning and importance, aspects of receivable management, Credit Policy and Credit Evaluation</li> <li>Control of accounts receivables – Day’s Sales Outstanding, Ageing Schedule, ABC Analysis</li> <li>Cash Management – Meaning, motives of holding cash, ways of speeding up cash collections</li> <li>Preparation of Cash Budget</li> <li>Understanding the role of marketable securities in corporate financial management</li> </ul>	3 5 3	Jan Last week 2 Lectures Feb 3 Weeks (11 Lectures)
4	<b>Module – IV</b>  Basic Principles of Cost Accounting	<ul style="list-style-type: none"> <li>Cost Accounting – Meaning, classification of costs and non-cost items</li> <li>Preparation of Cost sheet</li> <li>Marginal Costing - Meaning, features, advantages and limitations of marginal costing,</li> <li>Break Even Analysis</li> <li>Application of marginal costing</li> </ul>	3 5 3	Feb 1 weeks March 2 weeks & 1 Week (2 lectures)  (11 Lectures)

#### Reference Books:

- Fundamentals of Financial Management (5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi

- Financial Management – Analytical and Conceptual Approach (12th edition) by Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad
- Financial Management by Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi
- Financial Management – Theory and Practice (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Fundamentals of Financial Management (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
- Financial Management and decision making by Samuels, John (1999) International Thomson Nusiness Press : London
- Financial Management - problems & solutions (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
- Financial Management : theory, concepts and cases(5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
- Financial Management : principles & problems (7th edition) by Srivastava, R.M. &Verma Shubhra (2002) Pragati Prakashan: Meerut
- Fundamentals of Financial Management – problems and solutions (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

**M. L. Dahanukar College**

**Teaching Plan (2020-2021)**

**Subject- Psychology of Human Behavior at Work**

**Class- TYBCom Sem-V**

<b>Sr. No</b>	<b>Month</b>	<b>Topics</b>
1	June	Unit 1- What is organizational Behavior?
2	July	Unit 2- Attitudes and Job Satisfaction

3	August	Unit 3- Motivation Concepts
4	September	Unit 4- Leadership
5	October	Revision

**Subject- Psychology of Human Behavior at Work**

**Class- TYBCom Sem-VI**

<b>Sr. No</b>	<b>Month</b>	<b>Topics</b>
1	November	Unit 1- Understanding Work teams
2	December	Unit 2- Conflict and Negotiation
3	January	Unit 3- Emotions and Moods
4	February	Unit 4- Organizational change and stress management
5	March	Revision

