

**M. L. Dahanukar College of Commerce**

**Teaching Plan: 2023 - 24**

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

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

**Semester: II**

**Subject: Business Communication II**

**Name of the Faculty: Rashmi Warang**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
November	Unit 1 - Principles of Effective Presentation	Student's presentation on given topic	4
December	Unit 1 – Effective use of OHP, Transperencies, PPT Unit 2 – Interviews, Group Discussion, Meetings, Conference.	Practice of group discussion in class, Self intro part of interview	15
January	Unit 2 – Public relation Unit 3 – Writing trade letters, Consumer grievance letter	Practice of writing letters	15
February	Unit 3 – Letter of inquiry, letter of complaints, claims, adjustments, sales letter, promotional leaflets and fliers	Practice of writing letters	15
March	Unit 4 – Language and writing skills Report Writing and Summarisation	Practice of writing report and summary in class	11
	<b>Total Lectures</b>		<b>60</b>

Rashmi Warang

Dr. Siddhi Roy

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**Semester: II**

**Subject: Auditing - Introduction and Planning - I**

**Name of the Faculty: Riteeka Kamble**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
December	<p><b>INTRODUCTION TO AUDITING</b> Introduction to Auditing Basics– Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. Errors &amp; Frauds– Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud Principles of Audit –Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audi Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting Types of Audit – Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit</p>	<p><b>PPT, Group Discussions, Quiz</b></p>	15
January	<p><b>AUDIT PLANNING, PROCEDURES AND DOCUMENTATION</b> Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Work, Overall Audit Approach Audit Working Papers - Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working</p>	<p><b>Assignment</b></p>	15

	Papers, Auditors Lien on Client's Books Audit Notebook – Meaning, Structure, Contents, General Information, C		
February	<p><b>AUDITING TECHNIQUES</b></p> <p>Test Check -Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions. Audit Sampling -Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample.</p> <p>Internal Control -Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p>		15
March	<p><b>INTERNAL AUDIT</b></p> <p>Internal Audit -Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal</p>		15
	<b>Total Lectures</b>		<b>60</b>

Riteeka Kamble

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

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**Semester: II**

**Subject: Financial Accounting II**

**Name of the Faculty: Aniket Prabhulkar**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
November	Accounting from Incomplete Records		2
December	Accounting from Incomplete Records, Consignment Accounts		12
January	Consignment Accounts, Branch Accounts		18
February	Branch Accounts, Fire Insurance Claims		16
March	Fire Insurance Claims		12
	<b>Total Lectures</b>		<b>60</b>

Aniket Prabhulkar

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**Semester: II**

**Subject: Business Law**

**Name of the Faculty: Minal Jaisinghani**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures</b>
Dec	Indian Contract Act		08
Jan	Indian Contract Act		10
Feb	Sale of Goods Act		12
Mar	Negotiable Instruments Act, Consumer Protection Act		14
Apr	Revision		16
	<b>Total Lectures</b>		<b>60</b>

Minal Jaisinghani

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

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

**Semester: II**

**Subject: Foundation Course II**

**Name of the Faculty: Pragalbh Jha**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
November	Module 1: Globalization and Indian Society Understanding the concepts of liberalization, privatization and globalization, Growth of information technology and communication and its impact manifested in everyday life	Related classroom discussion	6
December	Module 1 contd: Impact of globalization on Industry, changes in employment and increasing migration, Changes in agrarian sector due to globalization, rise in corporate farming and increase in farmers' suicides. Module 2: Human Rights Concept of Human Rights origin and evolution of the concept	Discussion on current agro sector news	12
January	Module 2 contd: The Universal Declaration of Human Rights. Human Rights constituents with special reference to Fundamental Rights stated in the Constitution. Module 3: Ecology- Importance of Environment Studies in the current developmental context, Understanding concepts of Environment, Ecology and their interconnectedness, Environment as natural capital and connection to quality of human life, Environmental Degradation- causes and impact on human life, Sustainable development - concept and components	Correlating with Fundamental Rights as stated in the Indian Constitution.  Case study of sustainable development model	16
February	Module 3 contd: Poverty and Environment, Module 4: Understanding Stress & Conflict- Causes of stress and conflict in individuals and society, Agents of socialization and the role played by them in developing the individual, Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict.	Discussion on a specific geographical region of poverty and environmental impact.	16

March	Module 5: Managing Stress & Conflict in Contemporary Society- Types of conflicts and use of coping mechanisms for managing individual stress, Maslow's theory of self-actualisation, Different methods of responding to conflicts in society, Conflict-resolution and efforts towards building peace and harmony in society.	Case study example with solution	10
	Total Lectures		<b>60</b>

Pragalbha Jha

Dr. Siddhi Roy

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

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

**Semester: II**

**Subject: Business Mathematics**

**Name of the Faculty: Mrs. Anushri Joshi**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
November	Unit 1: Ratio , Proportion		4
December	Unit 1(Continued): Percentage, Variation. Unit 3: Simple Interest concept with problems		16
January	Unit 3 (Continued): Compound Interest Compounding more than once a year , Effective rate of interest , Annuity immediate – Present value and future value , problems on sinking fund, E.M.I. and amortization Table.		16
February	Unit 2 : Profit and loss , Discount – Trade and cash discount , Commission- problems on commission and brokerage Unit 4: Shares – Concept , Face value, Market value , Dividend , Bonus shares, Splitting of shares		16
March	Unit 4 (Continued): Problems on rate of return on investment in shares. Mutual Funds : NAV , Loads on mutual fund , problems on rate of return , Systematic Investment Plan (S.I.P.)		8
	<b>Total Lectures</b>		<b>60</b>

Anushri Joshi

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**Semester: II**

**Subject: Innovative Financial Service**

**Name of the Faculty: Mario Mascarenhas**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
November	<ul style="list-style-type: none"><li>• Introduction to Financial Services</li><li>• Bill Discounting</li></ul>	PPT/Quiz	6
December	<ul style="list-style-type: none"><li>• Factoring and Forfaiting</li><li>• Issue Management and Intermediaries</li><li>• Stock Broking</li></ul>	PPT/Quiz	12
January	<ul style="list-style-type: none"><li>• Securitization</li><li>• Lease and Hire-Purchase</li><li>• Housing Finance</li></ul>	PPT/Quiz	16
February	<ul style="list-style-type: none"><li>• Venture Capital</li><li>• Consumer Finance</li></ul>	PPT/Quiz	16
March	<ul style="list-style-type: none"><li>• Plastic Money</li><li>• Credit Rating</li></ul>	PPT/Quiz	10
	<b>Total Lectures</b>		<b>60</b>

Mario Mascarenhas

Dr. Siddhi Roy

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