

M. L. Dahanukar College of Commerce

Teaching Plan: 2023 - 24

Department: B.Com (A&F)

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

Semester: IV

Subject: Research Methodology in Accounting and Finance

Name of the Faculty: Dr. Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	<p>Introduction to research Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance.</p>	<p>Writing of Review of Literature of Research Papers.</p> <p>Assignments</p> <p>Class Test</p>	04
December	<p>Introduction to research Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem: Meaning and Selection Review of Literature</p> <p>Research Design and Accounting Meaning of Introduction, need, features of good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs</p> <p>Data collection and Processing Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection.</p>	<p>Framing of Hypothesis and Objectives of various research topics.</p> <p>Assignments</p> <p>Class Test</p>	12
January	<p>Data collection and Processing Data Collection: Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency.</p>	<p>Framing of Questionnaires</p> <p>Assignments</p> <p>Class Test</p>	16

February	Data collection and Processing Statistical Analysis: Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing.	Discussing and writing Research Papers and Articles Assignments Class Test	16
March	Interpretation and report writing Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types Revision		12
	Total Lectures		60

Dr. Siddhi Roy

Sign of Faculty

Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce

Teaching Plan: 2023 - 24

Department: B.Com (A&F)

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

Subject: Financial Accounting - IV

Name of the Faculty: Riteeka Kamble

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	PREPARATION OF FINAL ACCOUNTS OF COMPANIES. <ul style="list-style-type: none">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)	Assignments	04
December	PREPARATION OF FINAL ACCOUNTS OF COMPANIES. <ul style="list-style-type: none">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) REDEMPTION OF PREFERENCE SHARES <ul style="list-style-type: none">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.(Question on entries and/or Balance Sheet)	Assignments	12
January	REDEMPTION OF DEBENTURES <ul style="list-style-type: none">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)	Assignments	16
February	ASCERTAINMENT AND TREATMENT OF PROFIT PRIOR TO INCORPORATION <ul style="list-style-type: none">Principles for ascertainmentPreparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes	Assignments	16
March	FOREIGN BRANCH Conversion as per AS 11 and incorporation in HO accounts		12
	Total Lectures		60

Riteeka Kamble
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M. L. Dahanukar College of Commerce

Teaching Plan: 2023 - 24

Department: B.Com (A&F)

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

Semester: IV

Subject: FC IV (Introduction to Management)

Name of the Faculty: Mrunmayi Belwalkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Unit 1: Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management		04
December	Unit 1: Levels of Management, Principles of Management Unit 2: Definition and Importance of Planning Process of Planning		12
January	Unit 2: Limitations of Planning Features of Sound Planning Features and process of decision making Unit 3: Definition, nature and significance Process of organisation Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits, Departmentation and Delegation		16
February	Unit 4: Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview		16
March	Unit 5: Meaning and Importance of directing Principles of Directing Leadership trails and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system		12
	Total Lectures		60

Mrunmayi Belwalkar

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Dr. Siddhi Roy

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M.L.Dahanukar College of Commerce

Teaching Plan: 2023 - 24

Department: B.Com (A&F)

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

Semester: IV

Subject: Direct Taxes - II

Name of the Faculty: CA Vidhi Manek

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Clubbing of Income, Set off & Carry forward of losses	Rapid revision notes	04
December	Computation of Income of Individual & HUF, Computation of Income of partnership firm	Rapid revision notes, Case Study, Engaging Video presentations, MCQs	12
January	Return of income, TDS, Advance Tax, Interest Payable	Rapid revision notes, Case Study, Engaging Video presentations, MCQs	16
February	DTAA, Tax Planning	Rapid revision notes, Case Study, Engaging Video presentations, MCQs	16
March			12
	Total Lectures		60

CA Vidhi Manek

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Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce

Teaching Plan: 2023 - 24

Department: B.Com (A&F)

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

Semester: IV

Subject: Business Law

Name of the Faculty: ADV.Desai Ashwini

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Companies Act	CASE STUDY DISCUSSION	04
December	Companies Act		12
January	Incorporation of Companies		16
February	Public offer/private offer		16
March	Share capital and debenture		12
	Total Lectures		

Ashwini Desai
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Dr. Siddhi Roy
Sign of Coordinator

M.L.Dahanukar College of Commerce

Teaching Plan: 2023 - 24

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

Semester: IV

Subject: Information Technology in Accountancy-II

Name of the Faculty: FARHAN M. SHAIKH

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Introduction, Definition and Meaning of business process.		04
December	Flow of business process for accounting, purchase, sales and finance. Classification of business processes. Introduction, Definition and Meaning of Business Process Management. Principles and practices of Business Process Management. Business Process Management life cycle. Theories of Business Management Process. Implementation of Business process Management – need, key factors and importance. Automation of business Processes – benefits, risks, challenges. Accounting systems automation. IT and Business Process Management. Information systems – Meaning, Use of IT in accountancy. Computerized accounting system: Introduction and meaning, Uses and Benefits, Role, Need and requirements of computerized accounting. Basic requirements of computerized accounting system, Limitations of computerized accounting system. Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports.		12
January	Accounting Software: Introduction and meaning, Advantages of accounting software, Uses of Accounting software, Various accounting softwares. Accounting software TALLY – Accounting and reports. Concept of MIS Reports in Computer	Practical sessions to implement and understand the practicality of TALLY and MIS Reports in Accountancy	16

	Environment: Introduction, Concept of MIS, Need for MIS, Characteristic of MIS, Outputs of MIS, Role of MIS		
February	Guidelines for Developing MIS reports. Functional Aspects of the MIS: Problems in MIS, Knowledge required for studying MIS, MIS and Computer. IT and Auditing: Need and importance of IT in auditing, Auditing in IT environment.		16
March	Revision and Doubt solving		12
	Total Lectures		60

Farhan M. Shaikh

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Dr. Siddhi Roy

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M.L.Dahanukar College of Commerce

Teaching Plan: 2023 - 24

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

Semester: IV

Subject: Management Accounting

Name of the Faculty: Mr. Danish Hallari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Intro to MA, analysis & interpretation of accounts	Discussion of MCQs, Case studies, recent practical examples	04
December	Analysis & interpretation of accounts, Ratio analysis	Discussion of MCQs, Case studies, recent practical examples	12
January	Ratio analysis, cash flow analysis	Discussion of MCQs, Case studies, recent practical examples	16
February	Cash flow analysis, Working capital management	Discussion of MCQs, Case studies, recent practical examples	16
March	Working capital management	Discussion of MCQs, Case studies, recent practical examples	12
	Total Lectures		60

Danish Hallari

Dr. Siddhi Roy

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