

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

Department: B. Com (A&F)

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

Semester: I

Subject: Financial Accounting - I

Name of the Faculty: Danish Hallari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
July	Accounting Standards and Inventory Valuation.	MCQs, Case study, Rapid revision notes	16
August	Expenditure & Receipts, manufacturing final accounts.	MCQs, Case study, Rapid revision notes	16
September	Departmental Accounts.	MCQs, Case study, Rapid revision notes	16
October	Consignment Accounts.	MCQs, Case study, Rapid revision notes	12
	Total Lectures		60

Danish Hallari

Dr. Siddhi Roy

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

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Department: B. Com (A&F)

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

Semester: I

Subject: Auditing - I

Name of the Faculty: Riteeka Kamble/ Rahul Pandey

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
July	Introduction To Auditing 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 & 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	PPT, Group Discussions, Quiz	10
August	Types of Audit – Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit Audit Planning, Procedures and Documentation 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	Assignment	10
September	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	Revision	10

	Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books Audit Notebook – Meaning, Structure, Contents, General Information, C		
	Total Lectures		30

Riteeka Kamble / Rahul Pandey

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Department: B. Com (A&F)

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Semester: I

Subject: Micro Economics

Name of the Faculty: Harminder Singh Oberoi

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures
July	Introduction: Scope and importance of Business Economics – basic tools – opportunity Cost Principle – Incremental and Marginal Concepts, Basic economic relations – functional relations: equations – Total, Average and Marginal relations – use of Marginal analysis in decision making.	Quiz	10
Aug	The basics of market demand, market supply and equilibrium price – shifts in the demand and supply curves and equilibrium. Demand Analysis: Demand Function – nature of demand curve under different markets: Meaning, significance, types and measurement of elasticity of demand (Price, Income cross and promotional) – relationship between elasticity of demand and revenue concepts.	Quiz	10
Sept	Demand estimation and forecasting: Meaning and significance – methods of demand estimation: survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)	Quiz Case Studies	10
	Total Lectures		30

Harminder Singh Oberoi

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Department: B. Com (A&F)

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

Semester: I

Subject: E-Commerce

Name of the Faculty: Sneha Chavan

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
July	Introduction to E-commerce Ecommerce- Meaning, Features of E-commerce, Categories of E-commerce, Advantages & Limitations of E-Commerce, Traditional Commerce vs E-Commerce Factors Responsible for Growth of E-Commerce, Issues in Implementing E-Commerce Impact of E-Commerce on Business, Ecommerce in India, Trends in E-Commerce in Various Sectors: Retail, Banking, Tourism, Government, Education Meaning of M-Commerce, Benefits of M-Commerce, Trends in M-Commerce	E Commerce Models (Discussion / Presentation)	15
Aug	E-Business E-Business: Meaning, Launching an E-Business, Different Phases of Launching an E-Business; Portals for e Business. Website: Advantages of Website, Principles of Web Design, Life Cycle Approach for Building a Website, Different Ways of Building a website.	Website discussion (group activity)	05
Sept	Payment, Security, Privacy & Legal Issues in ECommerce Features, Different Payment Systems: Debit Card, Credit Card, Smart Card, E-cash, E-Cheque, E - wallet, Electronic Fund Transfer. Issues relating to privacy and security in e Business, Payment Gateway: Introduction, Payment Gateway Process, Payment Gateway Types, Advantages and	Cyber Crime cases	10

	Disadvantages of Payment Gateway. Types of Transaction Security Concept of Digital Signature E-Commerce Laws: Need for E- Commerce laws, ECommerce laws in India, Legal Issues in E-commerce in India, IT Act 2000		
	Total Lectures		30

Sneha Chavan

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Teaching Plan: 2024 - 25

Department: B. Com (A&F)

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

Semester: I

Subject: Quantitative Methods - I

Name of the Faculty: Mrs. Anushri Joshi

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures
July	Unit 1: introduction to statistics, types of data and data collection, Organization of data using frequency distribution and presentation of data using graphs. Unit 2: Averages – Arithmetic mean, Median & mode (theoretical and graphical)		8
Aug	Unit 3: Measures of Dispersion: Absolute and Relative measures. Module 2: Unit 1: Ratio, Proportion and Percentage Module 1: Unit 4: Correlation Analysis – Karl Pearson's coefficient of correlation		8
Sept	Module 1: Unit 5: Linear Programming Problem- Formulation and solving L.P.P. using graphical method. Module 2: Unit 2: Interest – problems on simple and compound interest , Problems on compounding more than once a year		10
Oct	Module 2: Unit 3: Annuity – Accumulated and present value of annuity, applications of annuity – sinking fund and E.M.I.		4
	Total Lectures		30

Mrs. Anushri Joshi

Dr. Siddhi Roy

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Teaching Plan: 2024 - 25

Department: B. Com (A&F)

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

Semester: I

Subject: Communication Skills - I

Name of the Faculty: Rashmi Warang

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures
July	Definition, Importance, Process of communication, Impact of Technology in communication, Modes of Communication- Verbal, Oral, Written, Horizontal, Vertical and Grapevine Communication, Channels of Communication-Telephone, Fax, social media, Blogs, Video Conference, Tele Conference, Facial Expressions, Appearance and Dressing, Eye Contact, Posture, Gesture, Body language, Space, Signs, Symbols, Charts, Graphs, Colors, Silence	Word games for understanding spontaneous structuring of words	8
August	Physical Barrier, Language Barrier, Socio-psychological Barrier, Cultural Barrier, Organization Barrier, Interview skills and Group Discussion, Importance of intra personal and inter personal communication, Asking for and giving information, Giving instructions, Group Discussion, Preparing for and facing an interview	Group discussion practice on given topic	8
September	Listening and Reading skills-Purpose of Listening, Types of Listening, Barriers to Listening,	Reading exercise.	8

	Benefits of Listening, Purpose of Reading, Process of Reading, Methodologies of Reading, Skimming and Scanning, Levels of Reading, Reading Comprehension, Newspaper.	Practice of reading different type of material. Listening and remembering exercise.	
October	Business Correspondence and Effective Writing Skills- C.V Writing, Application letter, Remedial Grammar, Paragraph Writing and summarization	Practicing writing of CV and application letter.	6
	Total Lectures		30

Rashmi Warang

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Department: B. Com (A&F)

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Semester: I

Subject: Environmental Studies (Module 1)

Name of the Faculty: Siddhi Kadam

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
July	Meaning, definition, scope and components of environment, Meaning, Structure and functioning of the ecosystem-	Assignment	4
August	Food chain and food web. Ecological pyramids, trophic cascades		4
September	Symbiotic relationships in an ecosystem Biodiversity- Importance and conservation		4
October	Ecological foot print.		3
	Total Lectures		15

Siddhi Kadam

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Department: B. Com (A&F)

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Semester: I

Subject: Environmental Studies (Module 1)

Name of the Faculty: Dr. Pragalb Jha

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
July	Meaning, definition, classification and types of resources.	Assignment	4
August	Factors influencing resource utilization and consumption, Resource conservation-meaning, methods and significance,		4
September	Management of water, soil, forest and energy resources.		4
October	Reading of Thematic Maps- Located Bars, Circles, Dots, Pie Charts, Choropleth, Isopleth, Flow Maps.		3
	Total Lectures		15

Dr. Pragalb Jha

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Department: B. Com (A&F)

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Semester: I

Subject: Basics of Indian Knowledge System

Name of the Faculty: Ganesh Achwal

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures
July	Module I Town planning and Water Resource Management of Ancient India. Introduction and History of Town planning in India, City Development in Ancient and Medieval India Factors necessary for Town planning in India Classification of Ancient Town planning		8
August	Introduction and History of Water Resource Management in Ancient India, Knowledge of Hydrological Process in Ancient India, Water Management Technology in Ancient India, Wastewater Management in Ancient India. Module 2 : Tourism and Traditional Crafts of Ancient India Historical perspective of Ancient Tourism in India, Evolutionary changes in human lifestyle	Presentations	10
Sept	Antecedents of Modern Tourism Early trade routes of the World and Tourism, Religious and Pilgrimage Tourism.		8
Oct	Traditional Crafts of Ancient India- Wood Carving, Stone Masonry, Painting- Crafts of Ancient India, Metal Work, Textiles.		4
	Total Lectures		30

Ganesh Achwal
Sign of Faculty

Dr. Siddhi Roy
Sign of Coordinator