

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

**Teaching Plan: 2024 - 25**

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

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

**Semester: III**

**Subject: Financial Accounting III**

**Name of the Faculty: Ms. Riteeka R. Kamble**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 60 minutes)</b>
June	Partnership Final Accounts	MCQs, Case study, Rapid revision notes	12
July	Piecemeal distribution of cash	MCQs, Case study, Rapid revision notes	08
August	Amalgamation of firms	MCQs, Case study, Rapid revision notes	12
September	Conversion or sale of a partnership firm into a limited company	MCQs, Case study, Rapid revision notes	08
October	Accounting of transaction of foreign currency	MCQs, Case study, Rapid revision notes	08
	<b>Total Lectures</b>		<b>48</b>

Riteeka Kamble

Dr. Siddhi Roy

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

**Teaching Plan: 2024 - 25**

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

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

**Semester: III**

**Subject: Cost Accounting II**

**Name of the Faculty: Dr. Siddhi Roy**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 60 minutes)</b>
June	Module I - Classification of Costs and Cost Sheet Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre. Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet.	Classification of costs of different products.  Assignments  Class Test	12
July	Module II – Reconciliation of Cost and Financial Statement Practical problems based on reconciliation of cost and financial accounts.	Creating a cost model for products  Assignments  Class Test	12
August	Module III – 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. Escalation clause, practical problems.	Assignments  Class Test	12
September	Module IV – Process Costing Process loss, Abnormal gains and losses, Joint products and by products. Practical problems Process Costing and joint and by products. Revision	Assignments  Class Test	12
	<b>Total Lectures</b>		<b>48</b>

Dr. Siddhi Roy

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

**Subject: Taxation IV      Name of the Faculty: Aman Dubey**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
June	-Introduction, Definition -Heads of Income (IFOS & IFHP)	Quiz	10
July	-Heads of Income (IFHP & IFS), -Residential status	Assignments – Q/A	12
August	-Heads of Income (CG, IFBP, -Deduction from total income)	Quiz Assignments – Q/A	12
September	-Deduction under Chapter VI-A -Computation of taxable income of individual -Revision lectures	Quiz Assignments – Q/A	12
October	-Revision	Assignments – Q/A	2
	<b>Total Lectures</b>		<b>48</b>

Aman Dubey

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**Teaching Plan: 2024 - 25**

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

**Subject: Economics – II      Name of the Faculty: Supriya Gupta**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
June	<p>1. Introduction to Macroeconomics:</p> <p>Macroeconomics - Meaning, Scope and Importance.</p> <p>Measurement of National Product: Meaning and Importance Conventional and Green GNP and NNP Concepts Relationship Between National Income and Economic Welfare.</p> <p>Short run Economic Fluctuations: Features and Phases of Trade Cycles.</p> <p>The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function Investment Function Effects of Investment Multiplier on Changes in Income and Output.</p>		<b>12</b>
July	<p>2. Money, Inflation and Monetary Policy:</p> <p>Money Supply: Determinants of Money Supply Factor influencing Velocity of Circulation of Money.</p> <p>Demand For Money: Classical and Keynesian Approaches and Keynes' Liquidity Preference Theory of Interest.</p> <p>Money and Prices: Quantity Theory of Money - Fisher's Equation of Exchange - Cambridge Cash Balance Approach.</p> <p>Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation Nature of Inflation in a Developing Economy.</p> <p>Monetary Policy: Meaning, Objectives and Instruments, Inflation Targeting.</p>		<b>12</b>
August	<p>3. Constituents of Fiscal Policy:</p> <p>Role of Government to provide Public Goods - Principles of Sound and Functional Finance.</p> <p>Fiscal Policy: Meaning, Objectives - Contra Cyclical Fiscal Policy and Discretionary Fiscal Policy.</p> <p>Instruments of Fiscal Policy: Canons of Taxation - Factors Influencing Incidence of Taxation Effects of Taxation -</p>		<b>12</b>

	<p>Significance of Public Expenditure Social Security Contributions - Low Income Support and Social Insurance Programmes - Public Debt-Types, Public Debt and Fiscal Solvency, Burden of Debt Finance.</p> <p>Union Budget: Structure Deficit Concepts Fiscal Responsibility and Budget Management Act.</p>		
September	<p>4. Open Economy: Theory and Issues of International Trade</p> <p>The Basis of International Trade: Ricardo's Theory of Comparative Cost Advantage - The Hecksher-Ohlin Theory of Factor Endowments Terms of Trade Meaning and Types Factors Determining Terms of Trade Gains from Trade Free Trade versus Protection.</p> <p>Foreign Investment: Foreign Portfolio Investment Benefits of Portfolio Capital Flows Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational Corporations.</p> <p>Balance of Payments: Structure - Types of Disequilibrium - Measures to Correct Disequilibrium in BOP.</p> <p>Foreign Exchange and Foreign Exchange Market: Spot and Forward Rate of Exchange - Hedging, Speculation and Arbitrage - Fixed and Flexible Exchange Rates - Managed Flexibility.</p>		12
	<b>Total Lectures</b>		<b>48</b>

Supriya Gupta

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**Teaching Plan: 2024 - 25**

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

**Subject: Financial Market Operations (FC-III)**

**Name of the Faculty: Rutuja Kamble**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
June	Module I - An Overview of the Financial System Saving and Investment Money, Inflation and Interest Banking and Non-Banking Financial Intermediaries	Rapid revision notes	08
July	Module II – Financial Markets Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System	Rapid revision notes, Case Study, Engaging Video presentations, MCQs	10
August	Module II – Financial Markets Bond Market in India Debt Market in India Module III – Financial Instruments Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others.	Rapid revision notes, Case Study, Engaging Video presentations, MCQs	15
September	Module IV Financial Services Merchant Banking: Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper	Rapid revision notes, Case Study, Engaging Video presentations, MCQs	15
	<b>Total Lectures</b>		<b>48</b>

Rutuja Kamble

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**Teaching Plan: 2024 - 25**

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

**Subject: Information Technology in Accountancy I**

**Name of the Faculty: Lekshmi Prashant**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities planned / done</b>	<b>Number of Lectures (of 50 minutes)</b>
June	Unit I: Introduction to Computers History of Computers Parts of Computers Hardwares: Specifications and Data Storage Management Softwares: Concept of System Software and Applications Networking: Introduction and types of network topologies	Quiz, Revision, Presentation, Class Test	10
July	Unit II: Office Productivity Tools MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools In Accounting: – Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation	Quiz, Revision, Presentation, Test, Practical sessions to implement and understand the practicality of MS Word, MS Excel and PowerPoint.	18
August	Unit III: Web Use of Various Web Browser, Information Searching Tools, Downloading, Create New email ID, Sending Data through email, Search engine optimization Introduction to Internet and other emerging technologies Unit IV: Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies	Quiz, Revision, Presentation, Class Test, Videos	10
September	Unit V: Electronic Commerce Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to	Quiz, Revision, Presentation, Class Test, Videos	10

	electronic Commerce , Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce. Revision and Doubt solving		
	<b>Total Lectures</b>		<b>48</b>

Lekshmi Prashant

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

**Subject: Business Law II      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>
June	Indian Partnership Act, 1932		08
July	Indian Partnership Act, 1932		10
Aug	Limited Liability Partnership 2008		15
Sept	Factories Act, 1948		15
	<b>Total no. of Lectures</b>		<b>48</b>

Minal Jaisinghani

Dr. Siddhi Roy

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**Sign of Coordinator**