

M. L. Dahanukar College of Commerce

Teaching Plan: 2024 - 25

Department: B. Com (A&F)

Class: T.Y. B. Com (A&F) Semester: V

Subject: Financial Accounting V

Name of the Faculty: Ms. Riteeka R. Kamble

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Underwriting of shares & Debenture	MCQs, Case study, Rapid revision notes	06
June	Buy back of shares	MCQs, Case study, Rapid revision notes	05
July	Amalgamation of companies	MCQs, Case study, Rapid revision notes	16
August	Internal reconstruction of companies	MCQs, Case study, Rapid revision notes	12
September	Liquidation of companies	MCQs, Case study, Rapid revision notes	09
	Total Lectures		48

Riteeka Kamble

Dr. Siddhi Roy

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce

Teaching Plan: 2024 - 25

Department: B. Com (A&F)

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

Semester: V

Subject: Financial Accounting VI

Name of the Faculty: Danish Hallari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Final accounts of banking company	MCQs, Case study, Rapid revision notes	12
July	Final accounts of Insurance company	MCQs, Case study, Rapid revision notes	12
August	Non-banking financial companies Valuation of goodwill & shares	MCQs, Case study, Rapid revision notes	12
September	Valuation of goodwill & shares Accounting for LLP	MCQs, Case study, Rapid revision notes	12
	Total Lectures		48

Danish Hallari

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M.L. Dahanukar College of Commerce

Teaching Plan: 2024 - 25

Department: B. Com (A&F)

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

Semester: V

Subject: Cost Accounting III

Name of the Faculty: Dr. Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	<p>Module I - Uniform Costing and Inter-Firm Comparison Integrated Accounting System</p> <p>Uniform costing Meaning of and need for Uniform costing, Essentials for success of Uniform costing, Advantages and limitations of Uniform costing, Areas of Uniformity, Uniform cost manual.</p> <p>Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations Practical problems</p> <p>Module II – Integrated System and Non- integrated System of Accounts – Integrated System Meaning; Features, Advantages and Disadvantages.</p>	<p>Discussed uniform costing modules of different firms.</p> <p>Assignments Class Test University Question Papers</p>	12
July	<p>Module II – Integrated System and Non- integrated System of Accounts – Integrated System Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages, Journal entries and Preparing Cost Control Accounts, Practical problems</p>	<p>Discussed costing techniques of companies belonging to different industries</p> <p>Assignments Class Test University Question Papers</p>	12
August	<p>Module III – Operating Costing Meaning of operating costing; Determination of per unit cost; Pricing of services, Collection of costing data, Practical problems based on costing of hospitals, hotels, goods and passengers transport service.</p>	<p>Discussed operating costing models of different industries.</p> <p>Assignments Class Test</p>	12

	Module IV – Process Costing – Equivalent units of Production and Inter Process Profit Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method).	University Question Papers	
September	Module IV – Process Costing – Equivalent units of Production and Inter Process Profit Inter Process transfer at Profit Practical problems. Module V – Activity Based Costing System Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.	Assignments Class Test University Question Papers	12
	Total Lectures		48

Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce

Teaching Plan: 2024 - 25

Department: B. Com (A&F)

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

Semester: V

Subject: Financial Management II

Name of the Faculty: Mario Mascarenhas

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Strategic Financial Management Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager Capital Budgeting – Project Planning & Risk Analysis Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)	Analyse cases involving strategic management. Discussed capital budgeting techniques of different projects. Assignments Class Test University Question Papers	12
July	Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break -Even Analysis. Capital Structure Theories and Dividend Decisions Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and	Discussed capital structure techniques of companies belonging to different sectors Assignments Class Test University Question Papers	12

	Miller Approach, Trade off Theory and Signalling Theory.		
August	<p>Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects.</p> <p>Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model.</p> <p>Mutual Fund and Bond Valuation</p> <p>Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.</p> <p>Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP.</p> <p>Calculations of NAV, Entry Load and Exit Load.</p>	<p>Discussed dividend models of companies belonging to different sectors.</p> <p>Discussed current investments in top mutual funds available in the market.</p> <p>Assignments Class Test University Question Papers</p>	12
September	<p>Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</p> <p>(Practical Problems on YTM and Bond Duration.)</p> <p>Credit Management</p> <p>Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables i.e. Receivables Management, Ageing Schedule and Credit Management in India.</p> <p>Revision</p>	<p>Discuss different Debt instruments.</p> <p>Review credit policies of different companies.</p> <p>Assignments Class Test University Question Papers</p>	12
	Total Lectures		48

Mario Mascarenhas

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M. L. Dahanukar College of Commerce

Teaching Plan: 2024 - 25

Department: B. Com (A&F)

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

Semester: V

Subject: International Finance

Name of the Faculty: Mr. Labhesh Chaudhari

Month	Topics to be Covered	Additional Activities	Number of Lectures (of 60 minutes)
June	Derivatives – Futures - Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin	Case Studies	12
July	Derivatives – Options - Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.	Quiz	12
Aug	Foreign exchange Market and dealings - Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates.	Case Studies	12
Sept	Foreign Exchange Exposure and Risk Management - Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options	Case Studies & Revision	12
	Total Lectures		48

Mr. Labhesh Chaudhari

Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce

Teaching Plan: 2024 - 25

Department: B. Com (A&F)

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

Semester: V

Subject: Financial Analysis and Business Valuation

Name of the Faculty: Dr. Mitali Shelankar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
June	Financial Modelling for project appraisal	Assignments Class Test University Question Papers	12
July	Financial Analysis Growth Analysis and Sustainable Earning	Assignments Class Test University Question Papers	12
August	Basics of Valuation and Valuation Models	Assignments Class Test University Question Papers	12
September	Valuation of assets and liabilities	Assignments Class Test University Question Papers	12
	Total Lectures		48

Dr. Mitali Shelankar

Dr. Siddhi Roy

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