

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 – 25

Department: B.Com (A&F)

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

Subject: Financial Accounting – II

Name of the Faculty: Danish Hallari

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|--------------|---|---|---|
| November | Fire Insurance Claims | MCQs,Case study, Rapid revision notes | 10 |
| December | Fire Insurance Claims, Accounting from Incomplete Records | MCQs,Case study, Rapid revision notes | 10 |
| January | Accounting from Incomplete Records, Accounting for Hire Purchase | MCQs,Case study, Rapid revision notes | 16 |
| February | Accounting for Hire Purchase, Branch Accounts | MCQs,Case study, Rapid revision notes | 16 |
| March | Branch Accounts | MCQs,Case study, Rapid revision notes | 8 |
| | Total Lectures | | 60 |

Danish Hallari

Dr. Siddhi Roy

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 – 25

Department: B.Com (A&F)

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

Semester: II

Subject: Auditing II

Name of the Faculty: Ms. Riteeka Rajeshwar Kamble

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|--------------|---|---|---|
| November | Auditing Techniques 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. | Assignment/ Presentation | 5 |
| December | Auditing Techniques 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 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. | Assignment/ Presentation | 5 |
| January | Module 2: Auditing Techniques: Vouching and Verification Audit of Income: Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received. Audit of Expenditure: Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense. | Assignment/ Presentation | 8 |
| February | Module 2: Auditing Techniques: Vouching and Verification Audit of Assets: Book Debts / Debtors, Stocks, Auditors General Duties; Patterns, Dies and | Assignment/ Presentation | 8 |

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|-------|---|--|-----------|
| | Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures. | | |
| March | Audit of Liabilities: Outstanding Expenses, Bills Payable Secured loans, Unsecured Loans, Contingent Liabilities. | | 4 |
| | Total Lectures | | 30 |

Ms. Riteeka Rajeshwar Kamble

Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 – 25

Department: B. Com (A&F)

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

Semester: II

Subject: Introduction to Taxation

Name of the Faculty: Adv. Minal Jaisinghani

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|--------------|---|---|---|
| November | Definitions, Basis of Charge | | 5 |
| December | Residential Status | | 5 |
| January | Scope of Total Income and Exempted Income | | 8 |
| February | Revision Assignment | | 8 |
| March | Viva and Presentations | | 4 |
| | Total Lectures | | 30 |

Adv. Minal Jaisinghani

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

Department: B.Com (A&F)

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

Semester: II

Subject: Macro Economics

Name of the Faculty: Supriya Gupta

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|--------------|--|---|---|
| November | Macroeconomics: Meaning, Scope and Importance. Circular Flow of Aggregate Income and Expenditure: Closed and Open Economy Models. The Measurement of National Product: Meaning and Importance - Conventional and Green GNP and NNP Concepts - Relationship between National Income and Economic Welfare. | PROJECT & PRESENTATION | 5 |
| December | Trade Cycles -Features and Phases. 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. | PROJECT & PRESENTATION | 5 |
| January | Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money. Demand for Money: Classical and Keynesian Approaches and Keynes' Liquidity Preference theory of Interest, Money and Prices: Quantity Theory of Money - Fisher's Equation of Exchange - Cambridge Cash Balance Approach. | PROJECT & PRESENTATION | 8 |
| February | Inflation: Demand-Pull Inflation and Cost-Push Inflation- Effects of Inflation- Nature of Inflation in a Developing Economy. Monetary Policy: Meaning, Objectives and Instruments, Inflation Targeting. | PROJECT & PRESENTATION | 8 |
| March | | | 4 |
| | Total Lectures | | 30 |

Supriya Gupta

Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2024 - 25

Department: B.Com (A&F)

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

Semester: II

Subject: Business Environment

Name of the Faculty: Ms. Sneha Chavan

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|--------------|--|---|---|
| November | Module 1: Business Environment and Components - I <ul style="list-style-type: none"> • Business Environment- Meaning, Features, Components, SWOT Analysis | SWOT Analysis & CSR activities | 5 |
| December | Module 1: Business Environment and Components - I <ul style="list-style-type: none"> • Political Environment – Meaning, Role of Government in Business, • Economic Environment- Meaning, Impact on Business | Case study discussion | 5 |
| January | Module 1: Business Environment and Components - I <ul style="list-style-type: none"> • Concept of Capitalism, Socialism and Mixed Economy, Sunrise Sectors of the Economy. • Social and Cultural Environment: Nature, Impact of Social and Cultural Values on Business Audit - Meaning and Importance of CSR, Social Vs Commercial Audit. | | 8 |
| February | Module 2: Business Environment and Components – II <ul style="list-style-type: none"> • Technological and Legal Environment - Features, Impact of technology on Business., Competitive Environment- Meaning, Michael Porter's Five Forces Analysis, International Environment- Functions of WTO, Merits and Demerits of MNC's. • Globalization - Meaning and Features, Strategies for entering foreign markets., | | 8 |
| March | FDI - Meaning, Need, FDI Operations in India, Challenges faced by International Business and Investment Opportunities for Indian Industry. | | 4 |
| | Total Lectures | | 30 |

Ms. Sneha Chavan

Dr. Siddhi Roy

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Teaching Plan: 2024 – 25

Department: B.Com (A&F)

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

Semester: II

Subject: Information Technology in Accounts and Finance II

Name of the Faculty: LEKSHMI PRASHANT

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|--------------|---|--|---|
| November | Module 1: Understanding Screen layout, Creating Auto list, Custom List, Entering, Selecting Editing Data, Understanding References, Working on Various Functions and Formulas | Class Test, QA Session on daily basis, Practical, Quiz | 5 |
| December | Basic Functions, Logical Functions, Text Functions, Date and Time, Look up references, Mathematical Functions, Conditional, Statistical Functions, Referring data, Conditional Formatting, Formatting Techniques | Class Test, QA Session on daily basis, Practical, Quiz | 5 |
| January | Table Formatting, Protecting sheets and Files Module 2: Understanding various Excel windows, viewing, Advanced printing, templates, themes, data consolidation, text to columns, Flash fill, remove duplicates | Class Test, QA Session on daily basis, Practical, Quiz | 8 |
| February | Advanced data validation What if analysis, Goal seek, Data Table, Solver, Scenarios, working with tables, Creating charts | Class Test, QA Session on daily basis, Practical, Quiz | 8 |
| March | Understanding sparklines, Pivot tables, Pivot charts | Class Test, QA Session on daily basis, Practical, Quiz | 4 |
| | Total Lectures | | 30 |

Lekshmi Prashant

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Teaching Plan: 2024 – 25

Department: B.Com (A&F)

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

Semester: II

Subject: Quantitative Methods-II

Name of the Faculty: Mrs. Anushri Joshi

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|----------|---|--------------------------------------|------------------------------------|
| November | Probability theory – Concept , Addition Theorem of probability , Conditional probability | | 5 |
| December | Statistical applications of Portfolio Management – Expected return in share , Measuring risk in share , Measuring risk in portfolio , Beta value of share | | 5 |
| January | Profit and loss , Discount , Commission Shares - Concept | | 8 |
| February | Shares(Continued) – total dividend , Total gain and rate of return with and without brokerage , Bonus shares , splitting of the share Mutual Fund - Introduction | | 8 |
| March | Mutual fund (Continued) – Total dividend , Total gain and rate of return with and without load , Dividend Reinvestment Plan , Systematic Investment Plan (S.I.P.) | | 4 |
| | Total Lectures | | 30 |

Mrs. Anushri Joshi

Dr. Siddhi Roy

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Department: B.Com (A&F)

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

Semester: II

Subject: Communication Skills-II

Name of the Faculty: Lydia V. Kalgutkar

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|--------------|---|---|---|
| November | Business Etiquettes- Cubical, Office, Mobile, Telephone, Internet, Meal, Card & Handshake Letters- Sales, Consumer Grievance, Email-Writing | Meal Etiquettes (Practical) | 5 |
| December | Letters- RTI, Adjustment Letters, Promotional Leaflets, Permission, Invitation & Thank-You letters | Email Drafting | 5 |
| January | Corporate Communication- Concept, Types, Channels. Presentation Skills & Public Speaking | Presentation | 8 |
| February | Conflict Management, Negotiation Skills, Win-Win Outcomes, Leadership Communication- Goal Achievements, Achieving Organization's Vision & strategies. | Role Play | 8 |
| March | Communication Dynamics, Team Collaboration, Team Leadership, Decision Making, Problem Solving Strategies, Crisis Management. | Survival Situation Game- What if instances | 4 |
| | Total Lectures | | 30 |

Lydia V. Kalgutkar

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Department: B.Com (A&F)

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

Semester: II

Subject: Fundamentals of Human values

Name of the Faculty: Dr. Pragalb Jha

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|----------|---|--------------------------------------|------------------------------------|
| November | Core Human Values- Concept, Definition, Importance, Impact on individual and societal well- being, The role of family, education, and socialization in value formation. | | 5 |
| December | Ethics- Types, Scope, Ethics of Justice, law and morality, The relationship between values, ethics, and morality, Personal Vs Professional Ethics., Theories of Ethics. | | 5 |
| January | Approaches to Ethics Applied Ethics, Traditional Ethics, Normative Ethics and Meta Ethic, Modern philosophical frameworks (e.g., Kant, Utilitarianism, Virtue Ethics). | | 8 |
| February | The role of reason, emotion, and intuition in shaping values., Analyzing ethical dilemmas and moral conflicts, | | 8 |
| March | Emotional Quotient, Social, Quotient and Intelligence Quotient. - Concept and Importance. | | 4 |
| | Total Lectures | | 30 |

Dr. Pragalb Jha

Dr. Siddhi Roy

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Sign of Coordinator