

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

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	16
December	Fire Insurance Claims, Accounting from Incomplete Records	MCQs, Case study, Rapid revision notes	12
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
	Total Lectures		60

Danish Hallari

Dr. Siddhi Roy

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: II

Subject: Auditing - II

Name of the Faculty: Ms. Shweta Gupta

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	<p>M1: Auditing Techniques and Internal Audit Introduction</p> <p>Test Check - Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages disadvantages precautions.</p> <p>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.</p> <p>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</p>	Sample copy of audit	08
December	<p>Internal Audit - Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>	Practical examples	06
January	<p>M2: Auditing Techniques: Vouching & Verification</p> <p>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</p> <p>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</p>	Assignments and class test	08
February	<p>Ledgers, Audit of Assets Book Debts / Debtors, Stocks -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts,</p>	Practical examples	08

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

Shweta Gupta

Dr. Siddhi Roy

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Department: B. Com (A&F)

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Semester: II

Subject: Introduction to Taxation

Name of the Faculty: Riteeka Kamble

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Definitions, Basis of Charge		08
December	Residential Status		06
January	Scope of Total Income		08
February	Exempted Income, Revision, Assignment, Viva and Presentations		08
	Total Lectures		30

Riteeka Kamble

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Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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Semester: II

Subject: Macro Economics

Name of the Faculty: Miss Supriya Gupta

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	<ul style="list-style-type: none">• Macroeconomics: Meaning, Scope and Importance• The Measurement of National Product: Meaning and Importance• Conventional and Green GNP and NNP Concepts.• Trade Cycles: Features and Phases	Viva and Assignment	08
December	<ul style="list-style-type: none">• The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply• Consumption Function, Investment Function, Investment Multiplier: Working, Leakages and Criticism.	Viva and Assignment	06
January	<ul style="list-style-type: none">• Money Supply: Determinants of Money Supply• Factors influencing Velocity of Circulation of Money• Demand for Money: Classical, Keynesian Approaches and Keynes' Liquidity Preference theory of Interest.	Viva and Assignment	08
February	<ul style="list-style-type: none">• Inflation: Demand-Pull and Cost-Push Inflation• Effects and Types of Inflation• Monetary Policy: Meaning, Objectives and Instruments• Monetary Policy Committee, Inflation Targeting• Fiscal Policy: Meaning, Objectives and Instruments .	Viva and Assignment	08
	Total Lectures		30

Supriya Gupta

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Department: B. Com (A&F)

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Semester: II

Subject:

Name of the Faculty:

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Business Environment Meaning, Features, Components, SWOT Analysis, Political Environment- Meaning, Role of Government in Business, Economic Environment- Meaning, Impact on Business, Concept of Capitalism, Socialism and Mixed Economy, Sunrise Sectors of the Economy.	Case study discussion, case study writing, class discussion.	08
December	Social and Cultural Environment: Nature, Impact of Social and Cultural Values on Business Social Audit - Meaning and Importance of CSR, Social Vs Commercial Audit.	Case study discussion, case study writing, class discussion.	06
January	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.	Case study discussion, case study writing, class discussion.	08
February	Globalization - Meaning and Features, Strategies for entering foreign markets., FDI - Meaning, Need, FDI Operations in India, Challenges faced by International Business and Investment Opportunities for Indian Industry.	Case study discussion, case study writing, class discussion.	08
	Total Lectures		30

Dr. Pragalbh Jha

Dr. Siddhi Roy

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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	<u>Module 1 – Statistics</u> 1) Probability theory – Concept, Addition Theorem of probability, Conditional probability. 2) Probability distribution of a random variable X- Prepare probability distribution table, Expected value of X , variance of X		08
December	3) Statistical applications of Portfolio Management – Expected return in share, measuring risk in share, Measuring risk in portfolio, Beta value of share		06
January	<u>Module 2 – Mathematics</u> 1) Profit and loss 2) Discount 3) Commission 4) Shares – Concept , Total dividend		08
February	Shares(Continued) – Total gain and rate of return with and without brokerage , Bonus shares 5) Mutual Fund – Total dividend, Total gain and rate of return with and without load, Dividend Reinvestment Plan, Systematic Investment Plan (S.I.P.)		08
	Total Lectures		30

Mrs. Anushri Joshi

Dr. Siddhi Roy

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Semester: II

Subject: Information Technology in Accountancy 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	08
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	06
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	08
February	Advanced data validation What if analysis, Goal seek, Data Table, Solver, Scenarios, working with tables, creating charts, Understanding sparklines, Pivot tables, Pivot charts	Class Test, QA Session on daily basis, Practical, Quiz	08
	Total Lectures		30

Lekshmi Prashant

Dr. Siddhi Roy

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Department: B. Com (A&F)

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Semester: II

Subject: Communication Skills-II

Name of the Faculty: Ms. Siddhi Khamkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	<ul style="list-style-type: none">• Concept of Corporate Communication and Presentation• Definition, Importance, Types of Corporate Communication, Channels of Corporate Communication,• Business Presentation, Use of Graphic Aids in Presentation• Public Speaking.	Pitch Perfect Challenge Visual Aid Battle Corporate Channel Quiz Public Speaking Roulette	08
December	<ul style="list-style-type: none">• Business Etiquette and Writing Skills in Corporate Telephone, Cubical, Office, Meal, Meeting.• Email Writing, RTI, Sales Letter, Consumer Grievance Letter, Promotional Leaflet, Adjustment Letters, Thank You.• Permission and Invitation Letters, Statement of Purpose.	Office Etiquette Role Play Email Makeover SOP Writing Lab Letter Writing Relay RTI Simulation	06
January	<ul style="list-style-type: none">• Organization Communication – Conflict Management, Identifying and Managing Conflicts.• Negotiation Skills for Resolving Disputes and Reaching Win-Win Outcomes, Effective Communication Strategies in Negotiation Situations.• Leadership Communication – Communication Strategies for Effective Leadership, Influencing and Motivating Team Members through Communication.• Communicating Organization Vision, Goals and Strategies.	Negotiation Table Simulation Leadership Scenario Cards Conflict Resolution Game Leadership Talk	08
February	<ul style="list-style-type: none">• Team Communication and Collaboration Communication Dynamics within Team and Across Departments• Collaborative Decision Making and Problem Solving• Effective Communication Strategies for Team Leadership, Crisis Management	Marshmallow Tower Challenge Crisis Simulation Drill Decision Matrix Game Team Podcast	08
	Total Lectures		30

Siddhi Khamkar

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Dr. Siddhi Roy

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Department: B. Com (A&F)

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Semester: II

Subject: Environmental Studies II

Name of the Faculty: Miss Carmina Fernandes

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Module 1: Population and Emerging Issues of Development: Population Explosion in the World and in India and arising concerns, Demographic Transition Model, Human Population and Environment.	Presentation	08
December	Environment and Human Health, Poverty and Starvation, Human Development Index and World Happiness Index.	Presentation	06
January	Module 2: Environmental Degradation, Environmental Migration and Social Conflict and Map Filling: Degradation of Air, Water, Soil and Forest, Global Warming, Ozone depletion, Acid rains, Falling water levels, Environmental Migration and Social Conflict	Presentation	08
February	Name and Mark Environmentally Significant features on World Map Group Project & Presentation by Students	Map Filling Presentation & Viva By Students	08
	Total Lectures		30

Carmina Fernandes

Dr. Siddhi Roy

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