

M. L. Dahanukar College of Commerce

Teaching Plan: 2025 - 26

Department: B.Com (A&F)

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

Semester: IV

Subject: Financial Accounting – IV Name of the Faculty: Ms. Riteeka Rajeshwar Kamble

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Preparation of Final Accounts of Companies. Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)	Assignments	16
December	Redemption of Preference Shares Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013. (Question on entries and/or Balance Sheet)	Assignments	12
January	Redemption of Debentures Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures. Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)	Assignments	16
February	Ascertainment and Treatment of Profit Prior to Incorporation Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes	Assignments	16
November	Foreign Branch Conversion as per AS 11 and incorporation in HO accounts		10
	Total Lectures		60

Riteeka Kamble

Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B.Com (A&F)

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

Subject: Management Accounting

Name of the Faculty: Dr. Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	Intro to Management Accounting , analysis & interpretation of accounts	Discussion of MCQs, Case studies, recent practical examples	16
December	Analysis & interpretation of accounts, Ratio analysis	Discussion of MCQs, Case studies, recent practical examples	12
January	Ratio analysis, cash flow analysis	Discussion of MCQs, Case studies, recent practical examples	16
February	Cash flow analysis, Working capital management	Discussion of MCQs, Case studies, recent practical examples	16
	Total Lectures		60

Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: IV

Subject: Taxation- III

Name of the Faculty: Adv. Minal Jaisinghani

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Clubbing of Income, Set off and carry forward of losses	Assignment	16
December	Advance tax, TDS, Interest payable	Assignment	12
January	Calculation tax of Individual and HUF	Assignment	16
February	Return of income, DTAA, Tax planning and ethics	Assignment	16
	Total Lectures		60

Adv. Minal Jaisinghani

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A & F.)

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

Semester: IV

Subject: Personal Financial Planning

Name of the Faculty: Mr. Labhesh Chaudhri

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Personal Financial Planning – Introduction, Need, Importance, Components Establish and Define the Relationship with the Client Collect Client’s Information Analyse client’s financial status, Risk Profile and Determine Financial Goals	Viva and Assignment	08
December	Develop Financial Planning Recommendations and Present them to the Client Implement Client’s Financial Planning Recommendations Monitor and Review the Client’s Situation	Viva and Assignment	06
January	Estate Planning – Meaning, Objectives and Importance, Components of Estate Planning – Will, Trusts, Power of Attorney, Nomination and Beneficiary Designation and Taxation and Estate Planning	Viva and Assignment	08
February	Retirement Planning - Meaning and Importance, Factors Affecting Retirement Planning (Inflation, Longevity, Medical Costs, etc.), Retirement Planning Process, Risk Management in Retirement Planning - Avoiding Common Retirement Planning Mistake.	Viva and Assignment	08
	Total Lectures		30

Labhesh Chaudhari

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: IV

Subject: Evolution of Numismatics II

Name of the Faculty: Harpreet Saluja

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Gupta Coinage	Unit Based Assignment	08
December	Coins of Dynasties of the Post Gupta Period	Concept review Task	06
January	An overview of coins of Southern India , early historical period	Unit Based Assignment	08
February	An overview of coins of Southern India , early medieval to medieval period	Concept review Task	08
	Total Lectures		30

Harpreet Saluja

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Teaching Plan: 2025 - 26

Department: B.Com (A&F)

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

Semester: IV

Subject: Shaskiya Marathi – II

Name of the Faculty: Mrs. Suhas S Ajgaonkar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	घटक-१ संक्षेपण कौशल्ये आणि कार्यालयीन भाषा आणि शिष्टाचार १. महितीचे संक्षेपण आणि संक्षेपण कौशल्ये. २. कार्यालयीन भाषा आणि शिष्टाचार	प्रश्नमंजूषा (Quiz)	08
December	३. शासकीय परिभाषा आणि तांत्रिक संज्ञा. ४. बैठकीतील मराठी भाषा आणि भाषण कौशल्य.	वाचन (Reading)	06
January	५. ई-मेल, मेमो, आणि पत्रव्यवहारातील शिष्टाचार ६. नोंदवही लेखन.	संक्षेपण लेखन (Summarisation)	08
February	घटक -२ डिजिटल प्रशासनातील मराठीचा वापर- १. डिजिटल प्रशासनातील मराठीचा वापर. २. शासकीय संकेतस्थळावरील मराठी भाषा आणि संज्ञा. ३. ई-गव्हर्नन्स आणि डिजिटल दस्तऐवज लेखन. ४. संगणकीय अनुवाद साधने आणि त्यांचा उपयोग.	संक्षेपण सादरीकरण (Presentation)	08
	Total Lectures		30

Mrs. Suhas Ajgaonkar

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Semester: IV

Subject: Environmental Management and Sustainable Development

Name of the Faculty: Naznin Jamadar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Environmental Management: Concept, need and relevance, Concept of ISO 14000 and 16000, Concept of Carbon Bank and Carbon Credit, EIA- Environmental Impact Assessment, Environmental Audit, Constitutional and Legal Provisions for Environment Management in India.	Assignment	08
December	Concept and Components of Geospatial Technology-Applications of GST & Google Earth in Environmental Management.	Presentation	06
January	Introduction to sustainable development: UN's 17 Sustainable Development Goals (SDGs)-targets and indicators, challenges and strategies for SDGs, SDG in India.	Presentation	08
February	Principles of Sustainable Development, Stockholm Conference (1972), Brundtland Report (1987), Rio Earth Summit (1992)	Presentation	08
	Total Lectures		30

Naznin Jamadar

Dr. Siddhi Roy

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