

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: VI

Subject: Financial Accounting - VII

Name of the Faculty: Danish Hallari

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Final Accounts of Electric Company	MCQs, Case studies, recent practical examples	16
December	Final accounts of Co-operative society	MCQs, Case studies, recent practical examples	12
January	Investment Accounting, Mutual Funds	MCQs, Case studies, recent practical examples	16
February	Mutual Funds, Intro to IFRS	MCQs, Case studies, recent practical examples	04
	Total Lectures		48

Danish Hallari

Sign of Faculty

Dr. Siddhi Roy

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: VI

Subject: Cost Accounting IV

Name of the Faculty: Dr. Siddhi Roy

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	<p>Budgeting and Budgetary Control: Meaning & objectives, Advantages and limitations of budgets, Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting. Practical problems of preparing flexible budgets and functional budgets.</p> <p>Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis:</p> <p>Absorption Costing and Marginal Costing</p> <p>Meaning of absorption costing, Introduction to marginal costing</p> <p>Distinction between absorption costing and marginal costing</p> <p>Advantages and limitations of marginal costing</p>	<p>Discussed budgeting techniques of companies belonging to different industries</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	16
December	<p>Cost Volume and Profit Analysis</p> <p>Break even analysis meaning and graphic presentation</p> <p>Margin of safety</p> <p>Key factor</p> <p>Practical problems based on using the marginal costing formulae and key factor.</p> <p>Managerial Decision Making:</p> <p>Make or buy</p> <p>Sales mix decisions</p> <p>Exploring new markets</p> <p>Plant shut down decision</p> <p>Practical problems</p>	<p>Discussed marginal costing techniques applied by companies.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	12
January	<p>Standard Costing and Variance Analysis:</p> <p>Preliminaries in installing of a standard cost system</p> <p>Material Cost variance</p>	<p>Discussed Preliminaries in installing of a standard cost system</p>	16

	Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances Practical problems	Assignments Class Test University Question Papers	
February	Revision	University Question Papers	04
	Total Lectures		48

Dr. Siddhi Roy

Sign of Faculty

Dr. Siddhi Roy

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M.L. Dahanukar College of Commerce

Teaching Plan: 2021 - 22

Department: B. Com (A&F)

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

Subject: Financial Management III

Name of the Faculty: Mario Mascarenhas

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 50 minutes)
November	<p>Module I - Business Valuation Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.</p> <p>Module II - Mergers and Acquisitions Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p>	<p>Understanding Valuation of Companies</p> <p>Discussing mergers of companies and its impact on their market value.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	16
December	<p>Module III - Corporate restructuring and Take over Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages</p>	<p>Understanding internal and external restructuring techniques.</p> <p>Assignments</p> <p>Class Test</p>	12

		University Question Papers	
January	<p>Module III - Corporate restructuring and Take over Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)</p> <p>Module IV - Working Capital Finance Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's</p>	<p>Analysing assets and liabilities of companies.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	16
February	<p>Module V - Lease and Hire Purchase Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase Revision</p>	<p>Understanding lease and hire purchase agreements.</p> <p>Assignments</p> <p>Class Test</p> <p>University Question Papers</p>	04
	Total Lectures		60

Mario Mascarenhas

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Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: VI

Subject: Taxation V

Name of the Faculty: Urvasi Bhagat

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Module 1: Payment of Tax and Refunds • Payment of Tax, Interest and other Amounts • Interest on delayed Payment, TDS, TCS • Refund of tax and Interest on delayed refunds Module 2: Returns • Types of Returns and Provisions relating to filing of Returns	Class Discussion on TDS & TCS Calculations	16
December	Module 3: Accounts, Audit, Assessment and Records • Accounts and records, Period of retention, E-Way Bill • Self, Provisional and Summary Assessment • Scrutiny and Audit by Tax Authorities • Assessment of Unregistered person and Special Audit	Problem Solving on Assessment Procedures	12
January	Module 4: Customs Act – I • Introduction to Customs Law – Constitutional aspects • Levy of and exemptions from Customs Duties • Application of Customs Law, Taxable Event, Charge of Customs Duty • Types of Customs Duties, Classification and Valuation of Imported and Export Goods Module 5: Customs Act – II • Import and Export Procedures • Provisions relating to Baggage, Coastal Goods, Warehousing and Drawback	Case Study on Import and Export Documentation	16
February	Module 6: Foreign Trade	Presentation on	04

	Policy • Introduction, Legislation, Salient Features • Administration and Contents of FTP, FTP 2015–20 • Provisions related to Import and Export of Goods • Export Promotion Schemes under FTP – DFIA, EPCG, EOU, STP, BTP, EHTP	Export Promotion Schemes under FTP	
	Total Lectures		48

Urvasi Bhagat

Sign of Faculty

Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (A&F)

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

Semester: VI

Subject: Management Control System

Name of the Faculty: Naznin Jamadar

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	Introduction- The Modern economic environment, Traditional production processes, The background to change, The new manufacturing computer-aided design, Computer-aided manufacturing, Computer-integrated manufacturing, Flexible manufacturing systems, Value chain, Production operations systems and Management strategies, Material requirements planning, Manufacturing Resources Planning, Optimised Production Technology (OPT), ERP, CRM and SCM Just-in-time concept Total Quality Management (TQM) and Synchronous Manufacturing. Control in special sectors: Scrap Control, Control of R & D - Project Control, Administrative Cost Control and the emphasis on continuous improvement.	Presentation	16
December	Analysis of Incremental ROI, Sensitivity Analysis, Developing Financial Goals along Organizational Hierarchy. Concept and Technique of Responsibility Budgeting - Analytical framework for Developing Responsibility Budgets Integrating Responsibility Budgets Integrating Responsibility Budgeting with MBO System.	Presentation	12
January	Introduction to Cost, Revenue, Profit and Investment Centres, Reporting of Responsibility Centre. Performance Measures -Investment Centres/Strategic Business Units, Return on Investment, The problems with ROI and Residual income (RI) Introduction - Aims and Features, General rules, Cost-based prices, Market-based prices, Marginal cost, Dual pricing, Profit-maximising transfer prices, Negotiated transfer prices and other behavioural considerations	Presentation	16
February	Introduction Need, Brief History, Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation. Financial Reporting to Management under conditions of change in price level.	Presentation	04
	Total Lectures		48

Naznin Jamadar

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Dr. Siddhi Roy

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 – 26

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

Semester: VI

Subject: Security Analysis and Portfolio Management

Name of the Faculty: Mr. Rahul Pandey

Month	Topics to be Covered	Additional Activities planned / done	Number of Lectures (of 60 minutes)
November	<p>Module 01 - Portfolio Management – An Introduction and Process</p> <ul style="list-style-type: none">◆ Investment : Meaning, Characteristics, Objectives, Investment v/s Speculation, Investment v/s Gambling and Types of Investors.◆ Portfolio Management : Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.◆ Investment Environment in India and Factors Conducive for Investment in India.◆ Portfolio Analysis : Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk-Return Trade-off.◆ Portfolio Selection : Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model. <p>Module 02 - Portfolio Management – Valuation</p> <ul style="list-style-type: none">◆ Portfolio Revision: Meaning, Need, Constraints and Strategies	Mock Investment Portfolio Creation	16
December	<ul style="list-style-type: none">◆ Portfolio Evaluation: Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance <p>Module 03 - Fundamental Analysis</p> <ul style="list-style-type: none">◆ Economy Analysis : Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building◆ Industry Analysis : Concept of Analysis, Industry Life Cycle, Industry Characteristics◆ Company Analysis : Financial Statements, Analysis of Financial Statements, (Practical Questions on Debt Equity Ratios, Total Debt Ratio, Proprietary Ratios, Interest Coverage Ratio,	Industry and Company Analysis Project	12

	Profitability Ratios Related to Sales, Investment and Equity Shares Efficiency or Activity Ratios) and Assessment of Risk (Leverages)		
January	<p>Module 04 - Technical Analysis</p> <ul style="list-style-type: none"> ◆ Dow Theory ◆ Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory ◆ Mathematical Indicators : Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index ◆ Market Indicators ◆ Fundamental Analysis v/s Technical Analysis <p>Module 05 - Efficient Market Theory and CAPM</p> <ul style="list-style-type: none"> ◆ Random Walk Theory ◆ The Efficient Market Hypothesis ◆ Forms of Market Efficiency ◆ Competitive Market Hypothesis ◆ CAPM : Fundamental Notions of Portfolio Theory, 	Live Chart Pattern Analysis in market hours	16
February	<p>Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM</p> <ul style="list-style-type: none"> ◆ Arbitrage Pricing Theory (APT) : The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT v/s CAPM 		04
	Total Lectures		48

Mr. Rahul Pandey

Sign of Faculty

Dr. Siddhi Roy

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