

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (B&I)

Class: S.Y. B. Com (B&I)

Semester: IV

Subject: Cost Accounting

Name of the Faculty: Urvasi Bhagat

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|--------------|---|---|---|
| November | Module 01: Introduction to Cost Accounting <ul style="list-style-type: none">• Objectives and scope of Cost Accounting• Cost centres and Cost units• Cost classification for stock valuation, profit measurement, decision making and control• Coding systems• Elements of Cost | Classroom discussion, basic numerical practice, introduction quiz | 16 |
| December | Module 02: Classification of Cost and Cost Sheet <ul style="list-style-type: none">• Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre, and Investment Centre• Cost Sheet and Reconciliation of cost and financial accounts Note: Practical problems based on preparation of cost sheet and reconciliation of cost and financial accounts | Assignment on Cost Sheet preparation, group worksheet | 12 |
| January | Module 03: Standard Costing <ul style="list-style-type: none">• Various types of standards, Setting of standards• Basic concepts of Material, Labour and Overhead (Fixed and Variable) variance analysis | Class test on Standard Costing, variance calculation practice session | 16 |
| February | Module 04: Introduction to Marginal Costing <ul style="list-style-type: none">• Marginal costing meaning, application, advantages, limitations• Contribution, Breakeven analysis, and profit volume graph Note: Practical problems based on Marginal Costing excluding decision making | Marginal Costing worksheet, revision test, doubt-solving | 16 |
| | Total Lectures | | 60 |

Dr. RASHMI BENDRE

Sign of Faculty

Sign of Coordinator

M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (B&I)

Class: S.Y. B. Com (B&I)

Semester: IV

Subject: Debt Markets

Name of the Faculty: Ms. Shweta Gupta

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|-----------------------|--|--|---|
| November | M1: Basic Concepts of Fixed Income & Debt Securities- Fundamental features of debt instruments, Features of Fixed Income Securities, Risk and Return Analysis in Fixed Income Securities, Type of Fixed Income Securities including hybrid instruments, Innovative Debt Instruments in India. Regulatory framework in the Indian debt market, Clearing Corporation of India. Module 2: Pricing of Fixed Income Securities- Determinants of the value of Fixed income and debt Securities, Valuation of fixed income securities including embedded option, | Debt market report analysis | 16 |
| December | Duration and Convexity, Duration, Convexity including modified and Macaulay Duration, Price value of basis points (PVBP), Spot Rate, Forward rate, Bootstrapping. | Practical sums | 12 |
| January | Module 3: Tracking Fixed Income Markets Tracking bond markets, The bond traders arsenal of economic indicators, Inflation, Monetary policy, Government deficits, Currency valuation, Bond Mathematics: Yield Curve Analysis, The subprime crisis and the role of debt markets in the crisis – Then and now | Cast study: The subprime crisis and the role of debt markets in the crisis | 16 |
| February | Module 4: Portfolio Management- Fixed Income a) Fixed Income Portfolio Management - Domestic and International b) Bond portfolio management strategies <ul style="list-style-type: none"> • What is a bond portfolio strategy? • Types of bond management strategy? • Active, passive, neutral strategy? | Creation of portfolio and analysis of portfolio mutual funds company | 16 |
| Total Lectures | | | 60 |

Shweta Gupta

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Teaching Plan: 2025 - 26

Department: B. Com (B&I)

Class: S.Y. B. Com (B&I)

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 |

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M. L. Dahanukar College of Commerce (Autonomous)

Teaching Plan: 2025 - 26

Department: B. Com (B&I)

Class: S.Y. B. Com (B&I)

Semester: IV

Subject: Financial Management II

Name of the Faculty: Dr. Rashmi Bendre

| Month | Topics to be Covered | Additional Activities planned / done | Number of Lectures (of 60 minutes) |
|--------------|--|---|---|
| November | Module 1: <ul style="list-style-type: none"> • Management of Working Capital in India. • Estimating working capital needs. • Operating or working capital cycle • Working Capital Financing: Trade Credit; Bank Credit; Commercial Papers; • Certificate of Deposits (CDs); Financing. | | 16 |
| December | Module 2: <ul style="list-style-type: none"> • Management of Cash and Marketable Securities: • Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic • Strategies of Cash Management; Cash Management Techniques / Processes; • Marketable Securities; and • Cash Management Practices in India. • Receivables Management: Objectives; Credit Policies; • Credit Terms; and Collection Policies. • Inventory Management: Objectives; and Techniques. | | 12 |
| January | Module 3: <ul style="list-style-type: none"> • Introduction • Meaning and Essentials of Budget • Types of Budget • Advantages of Budgeting • Zero Based Budgeting • Master Budget. • Sales Budget, Production Budget, Material Budget, Cash Budget and Flexible Budget | | 16 |
| February | Module 4: <ul style="list-style-type: none"> • Meaning of Strategic Financial Management • Strategic financial decision-making framework • Functions of Strategic financial management • Business Risk and Financial Risk • Introduction, Debt v/s Equity Financing, Types of Leverage | | 16 |

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|--|---|--|-----------|
| | <ul style="list-style-type: none">Investment Objective/Criteria for Individuals/Non-Business Purpose. | | |
| | Total Lectures | | 60 |

Dr. Rashmi Bendre

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Teaching Plan: 2025 - 26

Department: B. Com (B&I)

Class: S.Y. B. Com (B&I)

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 | Module 1: <ul style="list-style-type: none">• 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 | | 08 |
| December | Module 1 (contd.): <ul style="list-style-type: none">• Develop Financial Planning Recommendations and Present them to the Client• Implement Client’s Financial Planning Recommendations• Monitor and Review the Client’s Situation | | 06 |
| January | Module 2: Estate Planning and Retirement Planning <ul style="list-style-type: none">• Estate Planning – Meaning, Objectives and Importance, Components of Estate Planning – Will, Trusts, Power of Attorney, Nomination and Beneficiary Designation and Taxation and Estate Planning | | 08 |
| February | Module 2 (contd.): <ul style="list-style-type: none">• 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. | | 08 |
| | Total Lectures | | 30 |

Labhesh

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Teaching Plan: 2025 - 26

Department: SY BBI

Class: S.Y.B.BI

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) |
|----------|---|--|------------------------------------|
| Nov 25 | घटक-१ संक्षेपण कौशल्ये आणि कार्यालयीन भाषा आणि शिष्टाचार १. महितीचे संक्षेपण आणि संक्षेपण कौशल्ये. २. कार्यालयीन भाषा आणि शिष्टाचार | प्रश्नमंजूषा (Quiz) | 8 |
| Dec 25 | ३. शासकीय परिभाषा आणि तांत्रिक संज्ञा. ४. बैठकीतील मराठी भाषा आणि भाषण कौशल्य. | वाचन (Reading) | 6 |
| Jan 26 | ५. ई-मेल, मेमो, आणि पत्रव्यवहारातील शिष्टाचार ६. नोंदवही लेखन. | संक्षेपण लेखन (Summarisation) | 5 |
| Feb 26 | घटक -२ डिजिटल प्रशासनातील मराठीचा वापर- १. डिजिटल प्रशासनातील मराठीचा वापर. २. शासकीय संकेतस्थळावरील मराठी भाषा आणि संज्ञा. | संक्षेपण □□□□□□□□ (Presentation) | 6 |
| March 26 | ३. ई-गव्हर्नन्स आणि डिजिटल दस्तऐवज लेखन. ४. संगणकीय अनुवाद साधने आणि त्यांचा उपयोग. | संक्षेपण □□□□□□□□ (Presentation) | 5 |
| | Total Lectures | | 30 |

Mrs. Suhas Ajgaonkar

Dr. Rashmi Bendre

Sign of Faculty

Sign Of Coordinator

