

M.L. Dahanukar College of commerce

Teaching plan 2019-20

Subject: **Business Economics**Department: **Economics**

Class: T Y B.Com SEM V

Office hours: 7:30 am – 12.30 pm

D.D.SAVALE

1 lecture on every division per week

Rachanajoshi 1 lecture on every division per week**RakeshPise**

1 lecture on every division per week

First term		Semester IV		
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1.	Module - I Macroeconomics overview of India	New economic policy 1991 Sustainable development goals and policy measures Foreign Investment Policy Measures in India	15	RakeshPise Jun -19 July -19 Aug-19 Sep-19
2.	Module II Agriculture During post reform period	National Agricultural policy 2000 Agricultural pricing and agricultural finance Agricultural marketing Development	10	Mrs.Rachanajoshi Jun 18 July -18 Aug-18 Sep-18
3.	Module III The Industry and service sector during post reform period	Policy measures –competition act 2002 Industrial pollution in india Service sector	10	D.D.SAVALE Jun 19 July -19 Aug-19 Sep-19
4	Module - IV Banking and financial Market	Banking sector Money market Capital market	10	D.D.SAVALE Mrs.Rachanajoshi RakeshPise Sep.19

M.L. Dahanukar College of commerce

Teaching plan 2017-18

Subject: BUSINESS ECONOMICS SEM VI Department: Economics
 Class: TY B.Com Office hours: 7:30 am – 12.30 pm
 D.D.SAVALE 1 lectures on every division per week
 RACHANA JOSHI 1 lectures on every division per week
 RAKESH PISE 1 lectures on every division per week

First term		Semester VI		
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1	Module I Introduction to International Trade	Theories of International Trade Terms of Trade Gains From Trade with offer curve	10	D.D.SAVALE Nov-19 Dec 19 Jan 20
2	Module II Commercial policy	Commercial policy Tariff and non tariff barriers International economic integratio	10	Rachana Joshi Nov-19 Dec 19 Jan 20
3	MODULE 3 BOP AND INTERNATIONAL ECONOMIC ORGANIZATION	Concept and structure of BOP Causes of disequilibrium Measures to correct disequilibrium in BOP WTO agreement with reference to TRIM'S , TRIP'S AND GATS	15	RakeshPise Nov-19 Dec 19 Jan 20
4	MODULE 4 Foreign Exchange Market	foreign exchange market Purchasing power parity theory Role of Central Bank RBI intervention in foreign exchange rate management	10	D.D. Savale Rachana Joshi RakeshPise FEB 20 MARCH 20

3. Export Marketing Paper - I

Subject: **Export Marketing** Department: Commerce
 Class: T.Y B.Com Office hours: 7:30 am – 12.30 pm
 Lecture hours: 48 min per lecture 3 lectures on two division per week

Name of the teachers:

- **Dr. (Mrs) Kanchan S. Fulmali**

Basic course information: Title-Export Marketing

OBJECTIVES:

To get students acquainted with-

- India's Export Marketing potential
- Practical significance of Export Marketing
- Conceptual understanding and clarity of terminology used in Export Marketing

Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 30 weeks

First term		Semester V	45 lectures 15 weeks	
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1.	Module – I Introduction to Export Marketing:	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)	4 4 4	June 2 weeks July 2 Weeks (12 Lectures)
2.	Module – II Global Framework for Export Marketing	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	4 4 3	July 2 weeks July- Aug 1 Week Aug 1 Week (2 Lectures) (11 Lectures)
3.	Module – III India's Foreign	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and	4	Aug 1week (1

	Trade Policy	ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	3 4	Lecture) 2 Weeks (5 Lectures) Sept 2 Weeks (6 holidays) (11 Lectures)
4	Module – IV Export Incentives and Assistance	a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre(IRMAC), b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters	4 4 3	Sept 2 Weeks Oct 2 weeks (11 Lectures)
Second term Semester VI 45 lectures 15 weeks				
1	Module – I Product Planning and Pricing Decisions for Export Marketing	a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	3 3 5	Nov 1 week Dec 2 weeks 1 Week (2 lectures) (11 Lectures)
2	Module – II Export Distribution and Promotion	a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and	3 4	Dec 1 week (1 Lecture) Jan 3 weeks Last week 1 Lectures

		Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;	4	(11 Lectures)
3	Module – III Export Finance	a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC	3 5 3	Jan Last week 2 Lectures Feb 3 Weeks (11 Lectures)
4	Module – IV Export Procedure and Documentation	a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin	3 5 3	Feb 1 weeks March 2 weeks & 1 Week (2 lectures) (11 Lectures)

Marketing/Human Resource Management

Subject: **MHRM** Department: Commerce

Class: T.Y B.Com

Office hours: 7:30 am – 12.30 pm

Lecture hours: 48 min per lecture (1 lectures on every division per week By each teacher)

Name of the teachers:

- **Dr. (Mrs) Kanchan S. Fulmali**
- **Smt. Nita A. Nerurkar**
- **Smt. Kavita Desai**

Basic course information: Title-MHRM

OBJECTIVES:

To get students acquainted with-

- The basic concept of MIS and MR
- Difference between MIS and MR
- Concept, factors and steps of Consumer behaviour
- Importance of Market segmentation and product positioning
- Component of logistic and elements of promotion
- Role of HRM in business
- Comparison between Traditional and Strategic Human Resource Management

- Challenges of HR

Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 30 weeks

First term		Semester V		
Sr No.	Topic	Sub-topics	NO. Lect.	Number of weeks
1.	Module- I Introduction to Marketing (Dr.Fulmali)	a) Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing b) Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance C) Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection	4 3 5	June 2 Weeks July 4 Weeks Aug 4 Weeks Sept 3 Week 6 holidays (12 Lectures)
2.	Module II Marketing Decision- I (Smt. Nerurkar)	a)Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity b) Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges c)Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies	5 3 3	June 2 Weeks July 4 Weeks Aug 4 Weeks Sept 2 Weeks 6 holidays (11 Lectures)
3.	Module III Marketing Decision- II (Smt. Desai)	a)Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM b)Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance c) Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling	4 4 3	June 2 Weeks July 4 Weeks Aug 4 Weeks Sept 2 Weeks 6 holidays (11 Lectures)
2.	Module - IV	a)Marketing Ethics: Concept, Unethical practices in	4	Sept

	Key Marketing Dimensions Smt. Desai	marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics:		2 Weeks Oct 2 Weeks (4 Lectures)
	Smt. Nerurkar	b) Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance	3	Sept 2 Weeks Oct 2 Weeks (3 Lectures)
	Dr.Fulmali	c)Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples	4	Sept 2 Weeks Oct 2 Weeks (4 Lectures)
Second term Semester VI15 lectures 15 weeks				
1	Module - III Human Resource Management Smt. Kavita Desai	a) Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management b) Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques c) Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E-selection,	4 4 3	Nov 1week Dec 3 Weeks Jan 4 Weeks Feb 3 Weeks (11 Lectures)
2	Module - II. Human Resource Development Dr.Fulmali	a)Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods b) Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance c) Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.	5 4 3	Nov 1week Dec 3 Weeks Jan 4 Weeks Feb 3 Weeks (12 Lectures)
3.	Module - III Human Relations	a) Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory,	4	Nov 1week Dec 3 Weeks Jan

Aug	1	Introduction to Internal Reconstruction + Concept Attainment	Practical Problems
	2	Practical Question based on Internal Reconstruction	Practical Problems
	3	Break for Kurukshetra	Break for Kurukshetra
	4	Practical Question based on Internal Reconstruction	Practical Problems
Sept	1	Practical Question based on Internal Reconstruction	Introduction to Et
	2	Mid Term Break	
	3	Revision on Company Final Accounts	Financial Reports -
	4	Revision on Internal Reconstruction	AS setting process Revision

M. L. Dahanukar College of Commerce
Teaching Plan (2018-19)
Sub : Financial Accounting & Auditing
Class : T.Y.Bcom Sem - V
No. of Lectures - 04 in week per Division

Month	Week	Ms. Pallavi Omkar Sawant	Mr. Samrat Ashok Ga
Nov	4	Introduction to underwriting commission, provision laid by companies act with respect to payment of underwriting commission, types of underwriting, etc	AS - 14 Amalgamation
Dec	1	Practical problems	Meaning and Computa
	2	Practical problems	Accounting Treatment
	3	Practical problems	Problems based on Pur
	4	Break For Winter	
Jan	1	Introduction to the chapter underwriting of shares and debentures, Meaning of liquidation or winding up, Preferential payments and Overriding preferential payments	Problems based on Pur
	2	Preparation of statement of affairs, deficit/surplus account	Problems based on Pur
	3	final statement of account/practical problems	Problems based on Pur of Balance Sheet
	4	Practical problems	Problems based on Pur of Balance Sheet
Feb	1	Introduction to Accounting for limited liability Partnership	Accounting of Transac
	2	Statutory Provisions + Conversion of Partnership firm into LLP	Meaning and Explanat
	3	Final Accounts/practical problems	Accounting Treatment

	4	Final Accounts/practical problems	Accounting Treatment
March	1	Final Accounts/practical problems	Accounting Treatment
	2	REVISION	Revisions
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Teaching Plan (2019-20)

Sub : Cost Accounting paper VI Class : T.Y.Bcom Sem - V

Name of Teacher: Sahifa Moosa Muradbi Mazgaonkar No. of Lectures - 02 in week

			Sahifa	Munesh
Sr. No	Week	Month	Topics	Topics
1	3	June	Material Cost: Procurement Procedure- Store procedure and documentation in respect of receipts and issue of stock, stock verification, Inventory control techniques: Levels of Inventory, EOQ, ABC Analysis, Stock taking and Perpetual Inventory system	Introduction to Cost Accounting
2	4	June	Practical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and
3	1	July	Practical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
4	2	July	Practical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment

5	3	July	Practical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose
7	1	Aug	Practical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	- Simple practical problems on preparation of cost sheet
8	2	Aug	Practical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	- Simple practical problems on preparation of cost sheet
9	3	Aug	Practical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	- Simple practical problems on preparation of cost sheet
10	4	Aug	Practical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	- Simple practical problems on preparation of cost sheet
11	1	Sep	Overheads: Introduction, Functional Analysis, Behavioural Analysis, Basic Concept of Over absorption and under absorption	- Simple practical problems on preparation of cost sheet
12	2	Sep	Practical Questions based on Departmentalisation and apportionment of primary overhead rates.	Reconciliation of cost and financial accounts
13	3	Sep	Practical Questions based on	Practical problems based on

			Departmentalisation and apportionment of primary overhead rates.	Reconciliation of cost and Financial accounts.
14	4	Sep	Practical Questions based on Departmentalisation and apportionment of primary overhead rates.	Practical problems based on Reconciliation of cost and Financial accounts.
15	1	Oct	Practical Questions based on Departmentalisation and apportionment of primary overhead rates.	Practical problems based on Reconciliation of cost and Financial accounts.

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Teaching Plan (2019-
20)

Sub : Cost Accounting paper IX Class : T.Y.Bcom Sem - VI

Name of Teacher: Mr. Sahifa Moosa Muradbi Mazgaonkar No. of Lectures - 04 in week
Mr. Munesh Save

Sr. No	Week	Month	Topics	Topics
1	3	November	Cost Control Accounts: Theory Costing Books, Advantages and Disadvantages, Ledgers and Principal Accounts and Practical Questions based on Cost Control Accounts	Process Costing
2	4	November	Practical Questions based on Cost Control Accounts	Process loss, Abnormal loss, Joint products and Equivalent units, In-process
3	1	December	Contract Costing: Theory and Practical Questions based on Contract Costing	Simple Practical problems and joint and by-product
4	2	December	Practical Questions based on Contract Costing	Simple Practical problems and joint and by-product

5	3	December	Practical Questions based on Contract Costing	Simple Practical pro and joint and by-pr
6	1	January	Process Costing: Theory and Practical Questions based on Process Costing	Simple Practical pro and joint and by-pr
7	2	January	Practical Questions based on Process Costing	Some Emerging con accounting
8	3	January	Practical Questions based on Process Costing	Target Costing
9	4	January	Practical Questions based on Process Costing	Life cycle Costing B
10	1	February	Practical Questions based on Process Costing	ABC Costing
11	2	February	Practical Questions based on Process Costing	Introduction to Ma and Practical Quest Costing
12	3	February	Introduction to Standard Costing: Theory and Practical Questions based on Standard Costing	Practical Questions Costing
13	4	February	Practical Questions based on Standard Costing	Practical Questions Costing
14	1	March	Practical Questions based on Standard Costing &	Practical Questions Costing

15	2	March	Some Emerging Concepts of Cost Accounting	Practical Questions Costing
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Teaching Plan for the Academic Year 2019-20

Class: T.Y..B.Com.

Subject: Elements of Operations Research

Total No. of Lectures Expected to be Conducted: 45

Semester -v

Month & No. of Expected Workings Days In the Month.	Name of the Topic	Method of Teaching	No. of Lectures	Total No. of Lectures Expected To Be Conducted In The Month
June 2015 – (19 Working Days)	<u>Unit- I</u> <u>Introduction:</u> <ul style="list-style-type: none"> • Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research. <u>Replacement Theory:</u> <ul style="list-style-type: none"> • Replacement Methods for items that deteriorate with time assuming value of money i) constant ii) Changes with time. 	Lecture Method using chalk and talk.	4 5	9
July 2015- (28 Working Days)	<u>Replacement Theory:</u> <ul style="list-style-type: none"> • Replacement of item that fail completely using individual and group replacement. <u>Unit-II Linear Programming:</u> <ul style="list-style-type: none"> • Mathematical formulation of LPP . • Solution to the LPP using Graphical Method. • Simplex Method and Big M Method 	Lecture Method using chalk and talk. In addition to chalk and talk method	3 2 2 5	12

		solution using TORA		
August 2015- (18 Working Days)	<p><u>Unit-II Linear Programming:</u></p> <ul style="list-style-type: none"> • Duality in LPP • Detection of optimum solution to primal using optimum solution of the dual. <p><u>Unit- III Transportation Problem</u></p> <ul style="list-style-type: none"> • Description and formulation of transportation problem • Initial solution on TP by i) NWCM ii) LCEM iii) VAM. • Solution by MODI method <p><i>Class Test of 20 Marks in Last Week of August</i></p>	<p>Lecture Method using chalk and talk.</p> <p>In addition to chalk and talk method solution using TORA</p>	<p>1</p> <p>2</p> <p>1</p> <p>3</p> <p>2</p>	9
September 2015- (20 Working Days)	<p><u>Unit- III Transportation Problem</u></p> <ul style="list-style-type: none"> • Solution by MODI method • Existence of Alternate optimum solution • Impact of change in some cost coefficients on optimum solution. • Maximization type Problems • Unbalanced transportation problems 	<p>Lecture Method using chalk and talk.</p> <p>In addition to chalk and talk method solution using TORA</p>	<p>2</p> <p>2</p> <p>1</p> <p>2</p> <p>2</p>	9
9October 2015	Examinations and assessment			

T.Y.B.Com. Applied Component

Elements of Operations of Research – Sem.- VI

Unit I : CPM & PBRT

1. Critical path method, Project evaluation and Review Techniques, Calculations of earliest time, latest time, different floats. - 3 lectures
2. Three time estimates with Normal Probability distribution of expected time of activities. - 6 lectures
3. Crashing of activities systematically to reduce cost and time - 6 lectures

Unit II : Inventory Management

1. Basic concepts, introduction, types of inventory, lead time, safety stock, Reorder level. - 3 lectures
2. EOQ model - 3 lectures
3. EOQ model with price discount - 3 lectures
4. EOQ model with planned shortages - 3 lectures

Unit III : Game Theory

1. Introduction of Game theory, Pay offs, Zero sum game - 3 lectures
2. Minimax and maximum approach of solving game using Saddle points - 3 lectures
3. Principal of dominance and method of solving 2 x 2 zero sum game. - 3 lectures
4. Graphical method of solving 2 x n and m x 2 game. - 3 lectures