Teaching plan Teacher's course plan 2020-21

Online Lectures on Google Meet (Official)

Subject: Financial Accounting and Auditing VII - Financial Accounting

Semester: V Department: Accountancy

Class: T.Y B.Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

Mr. Samrat A. Gangurde- (2 lectures Per Division per week on five divisions= 10 lectures)
Ms. Pallavi Omkar Sawant- 2 lectures Per Division per week on five divisions= 10 lectures)

Firs	t term	Semester V	6	0 lectures 15 weeks
Sr No	Topic	Sub-topics	No.	Number of week
INO			Lectures	
1.	Investment Accounting (w.r.t. Accounting Standard- 13)	Mr. Samrat A. Gangurde For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	12	August: 4 Weeks September: 2 Weeks
2.	Buy Back of Shares	Mr. Samrat A. Gangurde Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources,	10	September: 2 Week October: 3 Weeks

		maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)		
3.	Ethical Behaviour and Implications for Accountants	Mr. Samrat A. Gangurde Introduction, Meaning of ethical behavior Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Ethics in the accounting work environment – A research report Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of whistle – Blowing Why should student learn ethics?	08	October: 1 Weeks November: 3 Weeks
4.	Preparation of Final Accounts of Companies	Ms. Pallavi O. Sawant 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) Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis	15	August: 4 Weeks September: 4 Weeks

5.	Internal Reconstructi on	11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard. Ms. Pallavi O. Sawant Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	15	October: 4 Weeks November: 3 Weeks
6.	Revision	Mr. Samrat A. Gangurde Ms. Pallavi O. Sawant	4	November: 1 Week November: 1 Week

Teaching plan Teacher's course plan 2020-21

Online Lectures on Google Meet (Official)

Subject: Financial Accounting and Auditing IX – Financial Accounting

Semester: VI Department: Accountancy

Class: T.Y B.Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

Mr. Samrat A. Gangurde- (2 lectures Per Division per week on five divisions= 10 lectures)

Ms. Pallavi Omkar Sawant- 2 lectures Per Division per week on five divisions= 10 lectures)

Seco	ond term	Semester VI		60 lectures 15
wee	<mark>ks</mark>			
Sr No	Topic	Sub-topics	No. Lectures	Number of week
1.	AS – 14 - Amalgamati on, Absorption & External Reconstructi	Mr. Samrat A. Gangurde In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	15	August: 4 Weeks September: 3 Weeks
2.	Accounting of Transactions of Foreign Currency	Mr. Samrat A. Gangurde In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	15	September: 1 Week October: 4 Weeks
3.	Underwriting of Shares & Debentures	Mr. Samrat A. Gangurde Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	10	November: 3 Weeks
4.	Liquidation of Companies	Ms. Pallavi O. Sawant Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked,	15	August: 4 Weeks September: 4 Weeks

		Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems		
5.	Accounting for Limited Liability Partnership	Ms. Pallavi O. Sawant Statutory Provisions Conversion of partnership firm into LLP Final Accounts	15	October: 4 Weeks November: 3 Weeks
6.	Revision	Mr. Samrat A. Gangurde Ms. Pallavi O. Sawant	4	November: 1 Week November: 1 Week

Teaching plan Teacher's course plan 2020-21

Online Lectures on Google Meet (Official)

Subject: Financial accounting and Auditing -VIII

(Cost Accounting)

Semister: V

Term: I Department: Accountancy

Class: T. Y B. Com
Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

Dr. <u>Dr. Sahifa Mazgaonkar</u> (2 lectures Per Division per week on five divisions= 10 lectures)

Mr. Munesh Save (2 lectures Per Division per week on five divisions= 10 lectures)

Seco	ond term	Semester VI 60	lectures 15 w	veeks
Sr No	Topic	Sub-topics	No. Lectures	Number of weeks
1.	Module- I Introduction to Cost Accounting	Munesh Save (a) Objectives and Scope of Cost Accounting (b) Cost Centres and Cost Units (c) Cost Classification for Stock Valuation, Profit Measurement, Decision Making and Control (d) Coding Systems (e) Elements of Cost (f) Cost Behaviour Pattern, Separating the Components of semi-variable Costs	10	August: 4 Weeks September: 1 Week
2.	Module II Material Cost	Dr. Sahifa Mazgaonkar (i) Procurement Procedures – Store Procedures and Documentation in respect of Receipts and Issue of Stock, Stock Verification (ii) Inventory Control – Techniques of Fixing of Minimum, Maximum and Reorder Levels, Economic Order Quantity, ABC Classification; Stocktaking and Perpetual Inventory (iii) Inventory Accounting practical problems based on Calculation of EOQ, Raw Material Turnover Ratio & Preparation of stock ledger and valuation of inventories, based on FIFO and Weighted average cost	10	August: 4 Weeks September: 1 Week
3.	Module III Labour Cost	Dr. Sahifa Mazgaonkar (i) Attendance and Payroll Procedures, Overview of Statutory Requirements, Overtime, Idle Time and Incentives (ii) Labour Turnover	10	September: 3 Weeks October: 2 Weeks

		 (iii) Utilisation of Labour, Direct and Indirect Labour, Charging of Labour Cost, Identifying Labour Hours with Work Orders or Batches or Capital Jobs (iv) Efficiency Rating Procedures (v) Remuneration Systems and Incentive Schemes practical problems based on: Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Halsey Premium Plan, Rowan system, Gantt's Task 		
4.	Module - IV Overheads	Dr. Sahifa Mazgaonkar Functional Analysis – Factory, Administration, Selling and Distribution Behavioural Analysis – Fixed, Variable, Semi Variable Cost practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads - Direct Labour method and Prime Cost method	10	October: 2 Weeks November: 3 Weeks
5.	Module - V Classificatio n of Costs and Cost Sheet	Munesh Save Classification of Costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes practical problems on preparation of cost sheet	10	September: 3 Weeks October: 2 Weeks
6.	Module - VI Reconciliatio n of Cost and	Munesh Save Practical problems based on Reconciliation of Cost and Financial Accounts	10	October: 2 Weeks

Financial		November: 3
Accounts		Weeks

Teaching plan Teacher's course plan 2020-21

Online Lectures on Google Meet (Official)

Subject: Financial accounting and Auditing -X
(Cost Accounting)

Semister: VI

Term: II. Department: Accountancy

Class: T. Y B.Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

Dr. <u>Dr. Sahifa Mazgaonkar</u> (2 lectures Per Division per week on five divisions= 10 lectures)

Mr. Munesh Save (2 lectures Per Division per week on five divisions= 10 lectures)

Seco	ond term	Semester VI	6	0 lectures 15 weeks
Sr	Topic	Sub-topics	No.	Number of weeks
No			Lectures	
1.	Module- I Cost Control Accounts	Dr. Sahifa Mazgaonkar Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Practical Problems on Preparation of Cost Control Accounts	10	January: 4 Week February: 1 Week

2.	Module- II Contract Costing	Munesh Save Progress Payments, Retention Money, Contract Accounts, Accounting for Material, Accounting for Tax deducted at source by the Contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries Practical Problems	10	January: 4 Week February: 1 Week
3.	Module- III Process	Munesh Save	10	February: 3 Weeks
	Costing	Process Loss, Abnormal Gains and Losses, Joint products and by products.		March: 2 Weeks
		Practical Problems Process Costing and joint and by products		
4.	Module- IV Introduction	Dr. Sahifa Mazgaonkar	10	February: 3 Weeks
	to Marginal Costing	Marginal Costing Meaning, applications, advantages, limitations, Contribution, Breakeven Analysis, Margin of Safety and Profit Volume Graph		March: 2 Weeks
		Practical problems based on Marginal Costing excluding decision making		
5.	Module V	Dr. Sahifa Mazgaonkar	10	March: 2 Weeks
	Introduction to Standard Costing	Various Types of Standards, Setting of Standards, Basic Concepts of Material and Labour Variance Analysis		April: 3 Weeks
		Practical Problems based on Material and Labour Variances excluding sub variances		

6.	Module VI	Munesh Save	10	March: 2 Weeks
	Some Emerging Concepts of Cost Accounting	Target Costing, Life Cycle Costing Benchmarking, ABC Costing		April: 3 Weeks

Teaching plan Teacher's course plan 2020-21

Online Lectures on Google Meet (Official)

Subject: Direct & Indirect Tax – Income Tax

Semister: V Department: Accountancy

Class: T.Y B.Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

Munesh Save (1 lectures Per Division per week on five divisions= 5 lectures)
Sumita Madav (2 lectures Per Division per week on five divisions= 10 lectures)

Firs	t term	Semester V	45 lectures 15 weeks	
Sr	Topic	Sub-topics	No. Number o	f
No			Lect	

1.	Topic- I	Ms. Sumita Madav		August
	Basic Term Section 2,3,4	Introduction to Direct Taxes , Definition of Assessee, Assessment, Assessment year .Person, Business, Income , Previous year, Charge of Income Tax Computation of Income	4	2 weeks
2	Topic- II	Ms. Sumita Madav		August
	Scope of Total Income Sec 5 and Residential status Sec 6	Residential status - Resident & Non Resident Resident and Ordinarily Resident Resident But Ordinarily Resident Scope of Total Income - Indian Income & Foreign Income Received, Receivable, Accrue and Arises Taxable or Non Taxable on Basic of Residential status	4	3 & 4 weeks
3	Topic- III Head of Income Sec 14	Munesh Save Income under the head Salaries Salaries Sec 22 - 27 Perquisites Profit in Lieu of Salaries - Working Notes & Sums		

	Leave Travel Concession , Gratuity, Pension, Leave Salary, House Rent Allowance, Statutory & Public PF Standard Deduction Entertainment allowance Professional Tax Sums base on Salary	08	August 4 Weeks September 4 weeks
Topic III	Profit And Gain From Business (S 28,30,31,32,35,36,37,40,40A, 40B) Receipt & Payment Account. Profit & Loss Account – Business Income Deduction Allowable, Strictly Disallowable Depreciation, Payment after due dates Income from other Sources Exempt Income u/s 10 Gift, Interest, Sub letting, Dividend, Winning from lottery etc.	2 2 2 2	September 3 Week October 1 Weeks

Topic III	Sumita Madav		
		2	October
	Income from House Property S 22 to 27	2	3 Weeks
	Annual Value, Reasonable lettable Value, , Municipal Taxes paid, Actual Rent, Arrears	2	
	Self Occupied Property Let out Property		
	Deemed let Property Partly vacant partly let out Property		
	Standard Deduction. Housing loan Interest		

Teaching plan Teacher's course plan 2020-21

Online Lectures on Google Meet (Official)

Subject: Direct & Indirect Tax – Goods and Service Tax

Semister: VI Department: Accountancy

Class: T.Y B.Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

Munesh Save (1 lectures Per Division per week on five divisions= 5 lectures) Sumita Madav (2 lectures Per Division per week on five divisions= 10 lectures)

Seco	Second term Semester V 45 lectures		45 lectures 15	es 15 weeks	
Sr	Topic	Sub-topics	N	No.	Number of
No			I	Lect	week
1.	Topic- I	Ms. Sumita Madav			January
		Introduction of GST,			3 weeks
	Introduction	Need, Importance of GST	2	2	02 lectures
		Subsumed of VAT & Service Tax,			
		Duel Model Of GST	2	2	

		Definitions – Business. Consideration, Goods, India, Person		
		Taxable person, Electronic Commerce	2	
		Operator, Taxable Supply, Non Taxable Supply		
		Recipient, Services, Supplier,		
		Goods and Service Tax Network		
2	Topic- II	Ms. Sumita Madav		January
	Levy and	Scope of Supply	2	1 weeks
	collection of Tax	Non Taxable Supplies	2	02 lectures
	Tux	Composite and Mixed Supplies	2	February
		Composition Levy	2	4 weeks
		Levy and Collection of Tax	2	March
		Exemption from Tax	2	1 week
3	Topic- III	Munesh Save		February
	Time,	Time of Supply – Introduction, Supply of Goods & Services		3 weeks
	Place and Value	Date of Supply, forward supply, Residual	2	March
	Of Supply	Place of Supply – Introduction, Applicability,		4 week
		Statutory & General Provisions	2	01 Lecture
		Value of Supply – Transaction Value		
		Inclusions in Transaction Value	3	

		Exclusion of Discount from Transaction		
		Value – Sums		
4	Topic IV	Sumita Madav		
	Input Tax			02 Lectures
		Eligibility for Taking Input Tax Credit		
	Credit	Provisions and Concept	2	3 weeks
	And	Input Tax Credit in special circumstances		March
	Payment	Input eligibility & Conditions		
	Of Supply	Computation of Tax Liability and Payment of Tax	2	
		GST Computations & Claims		
			3	
5	Topic V	<u>Munesh Save</u>		
		Registration Under GST Law		01 Lecture
		Person not liable Registration		
		Compulsory Registration Procedure for Registration		January
		Deemed Registration	1	
		Cancellation of Registration	1	4 weeks and
			1	February
			1	1 week
			1	

	Munesh Save		
	Computation of Value of Taxable Supply University Sums Sumita Madav Computation of Value of Taxable Supply	3	01 Lectures March 2 week & April 1 week
	University Sums	5	2 lectures April 2 week
	<u>Total Lectures</u>	45	

Teaching plan Teacher's course plan 2021-22

Online Lectures on Google Meet (Official)

Revised Syllabus of Courses of B.Com. Programme at Semester V & VI with effect from the Academic Year 2018-2019

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

BUSINESS MANAGEMENT

Subject: **Business Management** Department: Commerce

Class: T. Y B.Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture 3 lectures in One division per week

Name of the teacher:

• Siddhi S Kadam (45 Lectures)

Basic course information:

Title- Business Management

OBJECTIVES:

- 1) To enable students to know the nature of management and the evolution of management thought and the need for acquiring management skills.
- 2) To help students get insights into the management functions of planning, organizing and staffing.

Supplies: College library, Private publishers, Personal material, Internet, PPT, Videos.

Note:

- 1. In Month of September 1 Week holiday on the occasion of Ganpati (Counted 3 Weeks)
- 2. In the Month of October 2 weeks for examination (Counted 2 Weeks)
- 3. In the Month of Nov. 2 weeks holiday on the occasion of Diwali (Counted 2 Weeks)
- 4. In the Mont of Dec; 1 Week holiday on the occasion of Christmas (Counted 3 Weeks)
- 5. In the Month of March 2 weeks for examination (Counted 2 Weeks)

First	term	Semester V	45 lectures 15 weeks	
Sr.	Topic	Sub-topics	Number Number of	
No.			of weeks	
			lectures	

1.	Module – I	Management – Definition and	2	June
	Introduction to	Characteristics		2 weeks
	Management	 Management – as science, art and profession – Levels of management and management skills 	3	06 lectures
				July
		 Development of Management Thought – Scientific Approach Administrative 		2 Weeks
		School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era.	4	06 Lectures
		 Functions of Management in a typical business organisation 	3	(12 Lectures)
2.	Module – II	Planning, forecasting, decision making and	2	July
		problem solving		2 Weeks
	PLANNING	• Nature, characteristics, merits and limitations of planning.	3	06 Lectures
				August
		Classification and components of plans	2	1 Weeks & 2
		Essentials of a good plan and planning process	2	Lectures 05 Lectures
		• Management by objectives (MBO) –		
		Importance and relevance.	2	(1.1. T
				(11 Lectures)
3.	Module – III	Definition and Principles	1	August
	Organizing as	DepartmentalisationFormal organisations – Functional, SBU,	1	2 week & 1
	a Managerial Function	Matrix, Committees	2	Lecture
	runction	• Informal organisations – Relevance and	2	07 Lecture
		ImportanceAuthority, responsibility, accountability and	2	September
		span of control	1	1 weeks & 1
		 Organizational hierarchy – charts Delegation of authority and decentralization 	1	Lecture
		- Delegation of authority and decembranzation		04 Lectures

	Module – IV	• Emergence of virtual organisation – merits and limitation	1	(11 Lectures)
4	Staffing	 Importance of human resource in organisations Estimation of human resource requirements Human Asset Accounting Job Analysis Recruitment and selection 	1 1 2	September 1 week & 2 Lecture 05 Lectures October 2 weeks 06 Lectures
		 Training and Development Performance Appraisal 	2 2	(11 Lectures)

• Last week of October- Online/ Offline Examination of Semester VI

Seco	nd term	Semester VI 45 le	ectures 15 we	e <mark>eks</mark>
1	Module – I Product	Communication as an important tool for effective direction and leadership	2	November 2 Weeks
	Directing and Leading	 Barriers to Communication Ethical issues in using social media for communication Role of a leader in business organisations - qualities of a good leader Style of leadership Leadership continuum – developing an effective leader – path goal theory Transactional and transformational leader 	1 1 2 2 2	06 Lectures December 1 week & 2 Lectures 05 Lectures
2	Module – II Co-ordination and Motivation	 Co-ordination as essence of management Co-ordination vs co-operation vs conciliation Motivation – meaning and importance of motivation Financial and non-financial motivators Theories of Motivation – Maslow's theory – Herzberg's theory – McGregor's theory 	1 2 2 2 2 3	December 1 week & 1 Lecture 04 Lectures January 2 Weeks & 1 Lecture 07 Lectures
3	Module – III Controlling and	Definition and steps in controlling.	3	(11Lectures) January

information	Strategic and operational controlling	2	1 Weeks & 2
Management	techniques.		Lectures
	• Requirements of an effective control system.	2	05 Lectures
	• Flow of information in a typical organisation - Need for managing information.	2	February 2 weeks
	- Designing and developing made on MIC		2 weeks
	• Designing and developing modern MIS - Introduction to ERP.	2	06 Lectures
			(11 Lectures)
			(11 Lectures)
4 Module – IV	• Challenges in organisational growth and	3	February
	development - management perspective		2 weeks
Contemporary	Change management	2	06 Lectures
Issues in Management	• Importance of time management and tools for effective time management	3	March
	Addressing diversity due to human resource	2	2 Weeks
	mobility		06 Lectures
	• Conflict management	2	
			(12 Lectures)
Last Week of March-	Examination of Semester IV		ı

Books recommended:

- 1. Essentials of Management by Koontz and Weihrich / McGraw Hill
- 2. Principles of Management by Koontz and O. Donnel / Tata McGraw Hill, New Delhi
- 3. Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.
- 4. Guide to Management Ideas by Tim Hindle, The Economist
- 5. Principles of Management by Terry G. R. AITBS
- 6. Business Organization and Principles of Management by Dutta Choudhury, Central Education.

- 7. Principles of Management, Daver Rustoms, Crown.
- 8. Principles of Management, Tripathi P.C. Tata McGraw Hill, New York.
- 9. Management Theory and Practice by Dale, Ernest / McGraw Hill, New York
- 10. Practice pf Management by Peter Drucker / Allied Publisher, New Delhi
- 11. Management by Ricky W Griffin / Houghton Mifflin Company
- 12. Management by Gary Dessler / Prentice Hall
- 13. Management by Stephen Robbins, Mary Coulter / Prentice Hall

Class: T.Y.B.Com. Subject: Computer Systems and Applications

1. Teaching Plan for the Academic Year 2020-21

Total No. of Lectures Expected to be Conducted: 45

SEMESTER-V

Theory Teaching Plan

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 2020 – (19 Working Days)	Unit- I a) Data Communications Components, Datarepresentation, Distributed processing. b) Networks Basics and Infrastructure • Definition and types of Network • Network structures • Network Media • Network Hardware • Network protocols	Lecture Method using PPT.	5	9
July 2020- (28 Working Days)	c) Internet Definition and types of connections Ip addresses and domain name Search Engines and Boolean search Email Unit II Database and SQL SQI basics	Lecture Method using PPT Explanati on directly on	5	12

		Computer using Projector.	7	
August 2020- (18 Working Days)	 Simple queries Multi-table Queries Nested Queries Class Test of 20 Marks in Last Week of August	Explanati on directly on Computer using Projector.	5	9
September 2020- (20 Working Days)	 Unit- III Spreadsheets Creating and Navigating worksheets Multiple Spreadsheets Functions Data Analysis 	Explanati on directly on Computer using Projector	2 2 3 2	9
October 2020	Examinations and assessment			

Practicals Plan

- a) June 2020 Three Practical's
 - i) Basic word processing
 - ii) Preparing spreadsheet of Salary and Result.
 - iii) Mathematical and Financial Functions.
- b) July 2020 Four Practical's

- iv) Data analysis, sorting, subtotals, pivot tables.
- v) Creating tables with different fields. Two tables 1. Student data 2. Employee Data and populating them with 10 observations each.
- vi) Updates alter, insert, delete, and rename command on tables prepared in practical 5.
- vii) Creating tables and use of commands such as drop, primary key and secondary key
- c) August 2020 Three Practical's
 - viii) Simple Queries: From, Where, Group By, Having Order, Distinct
 - ix) Simple Queries: Filter Data by using conditions. Using logical and relational operators.
 - x) Multi table queries and nested Queries
- d) September 2020 Three Practical's
 - xi) Revision 1
 - xii) Revision 2
 - xiii) Practical Examination of 20 marks.
 - 2. Class: T.Y..B.Com. Subject: Elements of Operations Research

Teaching Plan for the Academic Year 2020-21

Total No. of Lectures Expected to be Conducted: 45

SEMESTER-I

Month & No.	Name of the Topic	Method	No. of	Total No. of
of Expected		of	Lectures	Lectures
Workings		Teaching		Expected To Be
Days In the				Conducted In The
Month.				Month
June 2020-		Lecture		9
(19 Working		Method		
Days)	<u>Unit- I</u>	using		
	Introduction:		4	

	 Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research. Replacement Theory: Replacement Methods for items that deteriorate with time assuming value of money i) constant ii) Changes with time. 	chalk and talk.	5	
July 2020 (28 Working Days)	Replacement Theory: Replacement of item that fail completely using individual and group replacement. Unit-II Linear Programming:	Lecture Method using chalk and talk.	3	12
	 Mathematical formulation of LPP . Solution to the LPP using Graphical Method. Simplex Method and Big M Method 	addition to chalk and talk method solution using TORA	2 2 5	
August 2020 (18 Working Days)	 Unit-II Linear Programming: Duality in LPP Detection of optimum solution to primal using optimum solution of the dual. Unit- III Transportation Problem 	Lecture Method using chalk and talk. In addition	1	9
	 Description and formulation of transportation problem Initial solution on TP by i) NWCM ii) LCEM iii) VAM. Solution by MODI method 	to chalk and talk method solution using TORA	2	

Class Test of 20 Marks in Last Week of August September 2020 (20 Working Days)	1			1	
September 2020		Class Test of 20 Marks in Last Week of August		3	
2020 (20 Working Days) - 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 - Unbala					
	2020 (20 Working	 Solution by MODI method Existence of Alternate optimum solution Impact of change in some cost coefficients on optimum solution. Maximization type Problems 	Method using chalk and talk. In addition to chalk and talk method solution using	2 1 2	9
		Examinations and assessment			

T.Y.B.Com. Applied Component

Elements of Operations of Research – Sem.- VI

Unit I: CPM & PBRT

Critical path method, Project evaluation and Review Techniques,
 Calculations of earliest time, latest time, different floats.

2.	Three time estimates with Normal Probability distribution	-	6 lectures
	of expected time of activities.		
3.	Crashing of activities systematically to reduce cost and time	-	6 lectures
<u>Unit</u>]	II: Inventory Management		
1.	Basic concepts, introduction, types of inventory, lead time, safety stock,	-	3 lectures
	Reorder level.		
2.	EOQ model	-	3 lectures
3.	EOQ model with price discount	-	3 lectures
4.	EOQ model with planned shortages	-	3 lectures
<u>Unit</u>]	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

M.L. Dahanukar College of commerce

3 lectures

Teaching plan 2020-21

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
Rachana Joshi	1 lecture on every division per week
Rakesh Pise	1 lecture on every division per week

Graphical method of solving 2 x n and m x 2 game.

4.

First term	Semester V	

Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
			lectures	
1.	Module - I	Overview of New economic policy1991	15	Rakesh Pise
	Macroeconomics overview of India	Sustainable development goals and policy measures		Jun 20 July -20 Aug-20
		Foreign Investment Policy Measures in India		Sep-20
2.	Module II Agriculture During post reform period	National Agricultural policy 2000 Agricultural pricing and agricultural finance Agricultural marketing Development	10	Mrs. Rachana joshi Jun 20 July -20 Aug-20
3.	Module III	Policy measures –competition act 2002	10	D.D.SAVALE
	The Industry and service sector during post reform period	Industrial pollution in india		Jun 20 July -20 Aug-20
		Service sector		

4	Module - IV	Banking sector	10	D.D.SAVALE
	Banking and financial Market	Money market Capital market		Mrs. Rachana joshi Sep.20

M.L. Dahanukar College of commerce

Teaching plan 2020-21

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	Theories of International Trade	10	D.D.SAVALE Nov-20
	International Trade	Terms of Trade		Dec 20 Jan 21
		Gains From Trade with offer curse		Feb 21

2	Module II	Commercial policy	10	Rachana
	Commercial			Joshi
	policy	Tariff and non tariff barriers		Nov-20
				Dec 20
		International economic integration		Jan 21
				Feb 21
3	MODULE 3	Concept and structure of BOP	15	Rakesh Pise
	BOP AND INTERNATIONAL	Causes of disequilibrium		Nov-20
	ECONOMIC	Measures to correct disequilibrium in BOP		Dec 20
	ORGANIZATION	WTO agreement with reference to TRIM'S, TRIP'S AND GATS		Jan 21
		TRU STREE GATTS		Feb 21
				March-21
4	MODULE 4	foreign exchange market	10	D.D. Savale
	Foreign	Purchasing power parity theory		Rachana
	Exchange Market	Role of Central Bank		Joshi
		RBI intervention in foreign exchange rate management		MARCH 21

Teaching plan Teacher's course plan 2020-21

Revised Syllabus of Courses of B.Com. Programme at Semester V & VI with effect from the Academic Year 2018-2019

Online Lectures on Google Meet (Official)

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - I & II

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

First term		Semester V		15 lectures 15 weeks	
Sr.	Topic	Sub-topics		Number	Number of
No.				of	weeks
				lectures	

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	June 2 weeks July 2 Weeks
			4	(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	July 2 weeks Aug 1 Week Aug 2 lectures (11 Lectures)
3.	Module – III India's Foreign Trade Policy	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and 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	Aug 1week (1 Lecture) 2 Weeks (5 Lectures) Sept 2 Weeks

			4	(6 holidays)
4	Module – IV	a. Financial Incentives available to Indian Exporters	4	(11 Lectures)
	Export Incentives and Assistance	- 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	Sept 2 Weeks Oct 2 weeks (11 Lectures)
			3	
Second term		Semester VI 4	5 lecture	es 15 weeks
1	Module – I Product Planning and Pricing Decisions for	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	3	Nov 1 week

	Export	c) International Commercial (INCO) Terms; Export		Dec
	Marketing	Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight		2 weeks
		(C&F); Problems on FOB quotation	5	1 Week (2
				letcures)
				(11 Lectures)
2	Module – II	a) Factors influencing Distribution Channels; Direct	3	Dec
	Export	and Indirect Exporting Channels; Distinction		1 week (1
	Distribution and	between Direct and Indirect Exporting Channels		Lecture)
	Promotion	b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for		Jan
		Insurance in Export Marketing	4	3 weeks
		c) Sales Promotion Techniques used in Export		Last week
		Marketing; Importance of Trade Fairs and		1 Lectures
		Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;		
		of Advertising in Export Marketing,		
			4	(11 Lectures)
			4	
3	Module – III	a) Methods of Payment In export marketing;		
	Export Finance	Procedure to open Letter of Credit, Types and	3	lan
		Benefits of Countertrade	3	Jan
		b) Features of Pre-Shipment and Post-shipment		Last week
		finance; Procedure to obtain Export Finance;		2 Lectures
		Distinction between Pre-shipment Finance and	5	Γο.b.
		Post Shipment Finance.	3	Feb
		c) Role of Commercial Banks, EXIM Bank, SIDBI in		3 Weeks
		financing exporters; Role of ECGC		
				(44.1
				(11 Lectures)
			3	

4	Module – IV	a. Registration with different authorities; Pre-		
		shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection;	3	Feb
	Export Procedure and	b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment		1 weeks March
	Documentation	Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT)	5	2 weeks & 1 Week (2 lectures)
		c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin		(11 Lectures)
			3	

Suggested References by University of Mumbai

- 1. International Marketing: Analysis & Strategy: SakOnkvist, John J. Shaw, Prentice Hall,
- 2. International Marketing-Dana Nicoleta Lascu, Biztantra, New Delhi.
- 3. International Marketing Francis Cherunilam Himalaya Publishing House, Mumbai.
- 4. International Marketing Management An Indian Perspective R. L. Varshney and B. Bhattacharya, Sultan Chand & Sons.
- 5. International Marketing P. K. Vasudeva Excel Books, New Delhi.
- 6. Pepsi Handbook of India Exports Global Business Press, New Delhi
- 7. Export Import procedure- documentation and logistics, C Rama Gopal, New age Publication
- 8. Export Management P. K. Khurana Galgotia Publishing Company, New Delhi.
- 9. Export Management T. A. S. Balagopal Himalaya Publishing House, Mumbai.
- 10. Export Management D. C. Kapoor Vikas Publishing House Pvt. Ltd., New Delhi
- 11. New Import Export Policy Nabhi Publications
- 12. EXIM Policy & Handbook of EXIM Procedure VOL I & II
- 13. A Guide on Export Policy Procedure & Documentation—Mahajan
- 14. How to Export Nabhi Publications
- 15. WTO and Indian perspective: JayantaBagchi, Eastern Law houses,
- 16. WTO and India: A critical study of its first decade: JK Mittal, D.Raju, New Era Law Publication

- 17. International Business: Environment and Operations, Danoes, John D. Radebaugh, Lee H., and Daniel P. Sullivan, 12th ed., Prentice Hall, 2009.
- 18. International Business: A Managerial Perspective, Griffin, Ricky W. and Pustay, Michael W, Prentice Hall, 2009.
- 19. International Business, Hill, Charles, W.L., McGraw Hill Company, New York, 2009
- 20. EXIM Management, S. Soundaian, MJP Publishers
- 21. International Marketing, Cateora, Graham and Salwan, 13th ed., Tata McGraw-Hill Publishing Co. Ltd.

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-22

Online Lectures on Google Meet (Official)

Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019
Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

3. Commerce – V & VI

Marketing/Human Resource Management

Subject: MHRM Department: Commerce

Class: T.Y B.Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture Name of the teachers:

- **Dr.** (**Mrs**) **Kanchan S. Fulmali** (2 lectures Per week one each for two div)
 - Smt. Rohini Madavi (5 Lectures Per week one each for five div)
- Smt. Kavita Desai (4 Lectures for two div (2 Each) and 3 lecture for each div)

Basic course information: Title-MHRM

OBJECTIVES:

To get students acquainted with-

- The basic concept of MIS and MR, factors and steps of Consumer behaviour
 - Importance of Marketing Mix & New marketing like Rural, Green
 - Component of logistic and elements of promotion
 - New Trends in Marketing like unethical practices, Skill sets, Branding
 - Role of HRM in business and Challenges of HR, theories of Motivation
- Mentoring, Counselling, New trends in HRM like Millennial, Competency Mapping
 Supplies: College library, Private publishers, Personal material, Internet, PPT, Videos, by using various apps like Animoto, Thinglink, Powtoons, Canvas, Render Forest, Bitable etc;

Note:

- 1. In Month of September 1 Week holiday on the occasion of Ganpati (Counted 3 Weeks)
- 2. In the Month of October 2 weeks for examination (Counted 2 Weeks)
- 3. In the Month of Nov. 2 weeks holiday on the occasion of Diwali (Counted 2 Weeks)
- 4. In the Mont of Dec; 1 Week holiday on the occasion of Christmas (Counted 3 Weeks)
- 5. In the Month of March 2 weeks for examination (Counted 2 Weeks)

Outline of lecture schedule: 30 weeks

Firs	First term Semester V 45 lectures 15		es 15 week	S
Sr No	Topic	Sub-topics	No.	Number of weeks
1.	Module- I	Kavita Desai a) Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing		June 2 weeks
	Introducti on to Marketing	b) Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance C) Consumer Behaviour- Concept, Factors influencing	3	02 lectures July
		Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Technique		4 Weeks 04 Lectures
		Market Targeting- Concept, Five patterns of Target marke Selection		August 4 Weeks
			5	04 Lectures

				September 1 Week 01 Lectures (11 Lectures)
2.	Module II	Rohini Madavi		June
2.	Marketing Decision- I	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	3	June 2 weeks 02 lectures July 4 Weeks 04 Lectures August 4 Weeks 04 Lectures September 1 Week 01 Lectures (11 Lectures)
3.	Module III Marketing Decision- II	Dr. Fulmali (A & D div) & Kavita Desai (B,C, & D div) 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	4	June 2 weeks 02 lectures July 4 Weeks

		c) Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling	3	O4 Lectures August 4 Weeks O4 Lectures September 1 Week O1 Lectures (11 Lectures)
2.	Module - IV Key Marketing Dimension s Smt. Madavi	a)Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: Rohini Madavi 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 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	September 2 week Lecture 02 Lectures October 2 weeks 02 Lectures September 2 Weeks 02 Lectures October 2 Weeks 02 Lectures September 2 Weeks 02 Lectures September 2 Weeks 02 Lectures October 2 Weeks O2 Lectures October

			4	2 Weeks	
				02 Lectures	
				(12 Lectures)	
Log	t result of Ooto	han Online/Offine Evening tion of Competen V			
Last	Last week of October- Online/ Offline Examination of Semester V				

Suggested References by University of Mumbai

- 1. Marketing Management An Asian Perspective- Philip Kotler, Siew Meng Leong, Swee Hoon Ang, Chin Tiong Tan; Prentice Hall
- 2. Marketing Management Dr. C.B. Gupta, Dr. N. Rajan Nair; Sultan Chand and Sons
- 3. Marketing Management in MNCs P.K. Ravishankar; Pacific Publication
- 4. Consumer Behaviour and Retail Management A. Hari Hara Nath Reddy. G. Rama Krishna, K. Venugopal Rao; Manglam Publications
- 5. Marketing Management Rajan Saxena; Tata McGraw- Hill Publishing Company Limited
- 6. Strategic Human Resource Management- Jeffery A. Mellow, Thomson South Western
- 7. Human Resource And Personnel Management-Text and Cases- K. Ashwathappa, Tata McGraw-Hill's
- 8. Personnel And Human Resource Management-P. Subba Rao, Himalaya
- 9. Human Resource Management Garry Dessler And Biju Varkkey, Pearson
- 10. Human Resource Management-(Contemporary Perspective)- Ian Beardwell, Len Holden, McMillan
- 11. Strategic HRM : An Indian Perspective- Anuradha Sharma, Aradhana Khandekar, Response Books
- 12. Strategic HRM- Mahapatra, New Age Publishing

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2020-21
Online Lectures on Google Meet (Official)

Revised Syllabus of Courses of B.Com. Programme at Semester V & VI
with effect from the Academic Year 2018-2019
Elective Courses (EC)

2. Ability Enhancement Courses (AEC) BUSINESS MANAGEMENT

Management organisation and Development

Subject: **Business Management** Department: Commerce

Class: T. Y B.Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture 3 lectures in One division per week

Name of the teacher:

• Dr. Kanchan Fulmali (45 Lectures)

Basic course information

Title- Business Management Management organisation and Development

OBJECTIVES:

- 1) To enable students to know the nature of management and the evolution of management thought and the need for acquiring management skills.
- 2) To help students get insights into the management functions of planning, organizing and staffing.

Supplies: College library, Private publishers, Personal material, Internet, PPT, Videos.

Note:

- 1. In Month of September 1 Week holiday on the occasion of Ganpati (Counted 3 Weeks)
- 2. In the Month of October 2 weeks for examination (Counted 2 Weeks)
- 3. In the Month of Nov. 2 weeks holiday on the occasion of Diwali (Counted 2 Weeks)
- 4. In the Mont of Dec; 1 Week holiday on the occasion of Christmas (Counted 3 Weeks)
- 5. In the Month of March 2 weeks for examination (Counted 2 Weeks)

Outline of lecture schedule: 30 weeks

First term		Semester V	Semester V 45 lectures		es 15 weeks	
Sr. No.	Topic	Sub-topics		Number of lectures	Number of weeks	

1.	Module – I Introduction to Management	 Management – Definition and Characteristics Management – as science, art and profession – Levels of management and management skills Development of Management Thought – Scientific Approach, Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era. Functions of Management in a typical business organisation. 	3	June 2 weeks 06 lectures July 2 Weeks 06 Lectures (12 Lectures)
			3	
2.	Module - II. PLANNING	 Planning, forecasting, decision making and problem solving. Nature, characteristics, merits and limitations of planning. Classification and components of plans. Essentials of a good plan and planning process Management by objectives (MBO) – Importance and relevance. 	2 3 2 2	July 2 Weeks 06 Lectures August 1 Weeks & 2 Lectures 05 Lectures (11 Lectures)
3.	Module - III. Organizing as a Managerial Function	 Definition and Principles Departmentalisation Formal organisations – Functional, SBU, Matrix, Committees Informal organisations – Relevance and Importance. Authority, responsibility, accountability and span of control. Organizational hierarchy – charts Delegation of authority and decentralization 	1 1 2	August 2 week & 1 Lecture 07 Lecture September 1 weeks & 1 Lecture 04 Lectures (11 Lectures)

		 Emergence of virtual organisation – merits and limitation 	2	
			1	
			1	
			1	
4.	Module - IV. STAFFING	 Importance of human resource in organisations Estimation of human resource requirements Human Asset Accounting Job Analysis Recruitment and selection Training and Development Performance Appraisal 	1 1 2 2 2 2	September 1 week & 2 Lecture 05 Lectures October 2 weeks 06 Lectures (11 Lectures)

Last	Last week of October- Online/ Offline Examination of Semester VI					
Second term Semester VI 45 le		Semester VI 45 lect	ures 15 w	eeks		
1.	MODULE – I	 Communication as an important tool for effective direction and leadership 	2	November 2 Weeks		
	Directing and	 Barriers to Communication 	1	06 Lectures		
	Leading	 Ethical issues in using social media for communication 	1	December 1 week & 2		
		 Role of a leader in business organisations - qualities of a good leader 	2	Lectures 05 Lectures		
		 Style of leadership 	2	(11 Lectures)		
		 Leadership continuum – developing an effective leader – path goal theory 	2	(11 Lectures)		
		 effective leader – path goal theory Transactional and transformational leader 	1			

2.	Module - II.	 Co-ordination as essence of 	2	December
		management		1 week & 1
		Co-ordination vs co-operation vs	2	Lecture
	Co-ordination	conciliation		04 Lectures
	and Motivation	 Motivation – meaning and importance 		January
		of motivation	2	2 Weeks & 1
		Financial and non-financial motivators		Lecture
		Theories of Motivation – Maslow's	2	07 Lectures
		theory – Herzberg's theory –		
		McGregor's theory	3	(11Lectures)
3.	Module - III.	 Definition and steps in controlling. 	3	January
		 Strategic and operational controlling 	2	1 Weeks & 2
		techniques.		Lectures
	Controlling and	 Requirements of an effective control 		05 Lectures
	information	system.	2	February
	Management	 Flow of information in a typical 	2	2 weeks
		organisation - Need for managing information.		06 Lectures
		 Designing and developing modern MIS 		(11 Lectures)
		- Introduction to ERP.	2	
4.	Module - IV.	 Challenges in organisational growth and 	3	February
		development - management perspective		2 weeks
	Contemporary	Change management	2	06 Lectures
	Issues in	Importance of time management and	3	March
	Management	tools for effective time management		2 Weeks
		 Addressing diversity due to human 	2	06 Lectures
		resource mobility		
		 Conflict management 	2	(12 Lectures)

Last Week of March- Examination of Semester VI

Books recommended:

- 1. Essentials of Management by Koontz and Weihrich / McGraw Hill
- 2. Principles of Management by Koontz and O. Donnel / Tata McGraw Hill, New Delhi
- 3. Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.
- 4. Guide to Management Ideas by Tim Hindle, The Economist
- 5. Principles of Management by Terry G. R. AITBS
- 6. Business Organization and Principles of Management by Dutta Choudhury, Central Education.
- 7. Principles of Management, Daver Rustoms, Crown.

- 8. Principles of Management, Tripathi P.C. Tata McGraw Hill, New York.
- 9. Management Theory and Practice by Dale, Ernest / McGraw Hill, New York
- 10. Practice pf Management by Peter Drucker / Allied Publisher , New Delhi
- 11. Management by Ricky W Griffin / Houghton Mifflin Company
- 12. Management by Gary Dessler / Prentice Hall
- 13. Management by Stephen Robbins, Mary Coulter / Prentice Hall

College: M.L. Dahanukar College of commerce

Teaching plan: Teacher's course plan 2020-21 Online Lectures on Google Meet (Official)

Subject: **Financial Management** (Business Management Group Paper IV)

Semister: V

Term: I Department: Commerce

Class: T. Y B. Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 50 min per lecture

Name of the teachers:

Dr. <u>Dr. Sahifa Mazgaonkar</u> (3 lectures per week)

Outline of lecture schedule: 15 weeks

Second term Semester V lectures 15 weeks		weeks		
Sr	Topic	Sub-topics	No.	Number of
No			Lectures	weeks
1.	Module- I	Definition, Nature, Functions,	09	August: 3
	Introduction to	Objectives, Importance and preparation		Weeks
	Financial	of Financial Statement		
	Management			

2.	Module II Study of Financial Statements	Objectives of Financial Statement Analysis and Interpretation, Steps involved in analysis, Comparative Statement, Common Size Statement and Trend Analysis	12	August 1 Week September: 3 Week
3.	Module III Ratio analysis	Meaning, Objectives, Classification, Importance and Limitation, Balance Sheet Ratios, Revenue Statement Ratios, Combined Ratios	12	September: 1 Week October: 3 Weeks
4.	Module - IV Sources of Finance and Cash Flow Analysis	Classification of Sources of Finance with reference to Period, ownership and source of generation, Internal and external financing, Cash Flow statement: Meaning, Uses, Preparation	12	October: 1 Week November: 3 Weeks

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2020-21

Revised Syllabus of Courses of B.Com. Programme at Semester V & VI with effect from the Academic Year 2018-2019

Online Lectures on Google Meet (Official)

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

2. Business Management VI: Financial Management

Subject: Financial Management Department: Commerce & BM

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: Mr Samrat Ashok Gangurde

Basic course information: Title- Financial Management

OBJECTIVES:

To get students acquainted with-

- Introduction of Financial Management

- Study of Financial Statement & Ratio Analysis

- Learn about sources of finance and cash flow analysis

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

Outline of lecture schedule: 30 weeks

Second term	Semester VI weeks		
1 Module – I Capital Budgeting and Evaluation techniques	 Capital Budgeting - Meaning and Importance Evaluation techniques Pay-back method and ARR NPV and Profitability index 	3 3 5	Nov 1 week Dec 2 weeks 1 Week (2 lectures)

		Choice of evaluation techniques, uses and limitations		(11 Lectures)
2	Module – II Working Capital Management	 Working Capital – Meaning and Importance Factors determining Working Capital requirements, Working Capital cycle Classification of Working Capital – Gross and Net Working Capital, Permanent and Variable Working Capital, Positive and Negative Working Capital, Cash and Net Current Assets concept of Working Capital Management of Working Capital Estimation of Working Capital requirement 	3 4 4	Dec 1 week (1 Lecture) Jan 3 weeks Last week 1 Lectures (11 Lectures)
3	Module – III Receivable Management, Cash Management and Marketable Securities Management	 Receivables Management – Meaning and importance, aspects of receivable management, Credit Policy and Credit Evaluation Control of accounts receivables – Day's Sales Outstanding, Ageing Schedule, ABC Analysis Cash Management – Meaning, motives of holding cash, ways of speeding up cash collections Preparation of Cash Budget Understanding the role of marketable securities in corporate financial management 	353	Jan Last week 2 Lectures Feb 3 Weeks (11 Lectures)
4	Module – IV Basic Principles of Cost Accounting	 Cost Accounting – Meaning, classification of costs and non-cost items Preparation of Cost sheet Marginal Costing - Meaning, features, advantages and limitations of marginal costing, Break Even Analysis Application of marginal costing 	3 5 3	Feb 1 weeks March 2 weeks & 1 Week (2 lectures) (11 Lectures)

Reference Books:

• Fundamentals of Financial Management (5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi

- Financial Management Analytical and Conceptual Approach (12th edition) by Kuchhal S.C. (1995). Chaitanya Publishing House: Allahabad
- Financial Management by Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi
- Financial Management Theory and Practice (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Fundamentals of Financial Management (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
- Financial Management and decision making by Samuels, John (1999) International Thomson Nusiness Press: London
- Financial Management problems & solutions (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
- Financial Management: theory, concepts and cases(5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
- Financial Management: principles & problems (7th edition) by Srivastava, R.M. & Verma Shubhra (2002) Pragati Prakashan: Meerut
- Fundamentals of Financial Management problems and solutions (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

M. L. Dahanukar College

Teaching Plan (2020-2021)

Subject- Psychology of Human Behavior at Work

Class- TYBCom Sem-V

Sr. No	Month	Topics
1	June	Unit 1- What is organizational Behavior?
2	July	Unit 2- Attitudes and Job Satisfaction

3	August	Unit 3- Motivation Concepts
4	September	Unit 4- Leadership
5	October	Revision

M. L. Dahanukar College

Teaching Plan (2020-2021)

Subject- Psychology of Human Behavior at Work

Class- TYBCom Sem-VI

Sr. No	Month	Topics
1	November	Unit 1- Understanding Work teams
2	December	Unit 2- Conflict and Negotiation
3	January	Unit 3- Emotions and Moods
4	February	Unit 4- Organizational change and stress management
5	March	Revision