

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2022-23

Subject: Corporate Financial Accounting Department: Account/Management

Class: M.Com Sem IV

Office hours: 6 PM to 8 PM

Lecture hours: 2hours lecture in a week- Tuesday

Name of the teachers:

- **Mr. Prachi Malgaonkar**

Basic course information: Title-Corporate Financial Accounting

OBJECTIVES:

To get students acquainted with-

- 1 To enhance the abilities of learners to develop the objectives of Financial Management
- 2 To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates
- 3 To enhance the abilities of learners to analyse the financial statements

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

Outline of lecture schedule: 13weeks

Second term		Semester IV 26 lectures 13 weeks			
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	Module- I Corporate Financial Reporting	Introduction of Financial Reporting • Need for reporting • Contents of Financial Report • Recent trends in Financial reporting	4	January 2 weeks *2 = 4 hours	
2.	Module - II International Financial Reporting Standards (IFRS) & Ind - AS	Accounting Standards (AS) – applicability, interpretation, scope and compliance in India • Introduction to I.F.R.S • Ind – AS • Specific Ind AS: Borrowing Costs Operating Segments Earning per share Income Taxes Accounting for fixed assets	8	February 4weeks * 2 =8	
3	Module - III Consolidated Financial Statement	Consolidated Financial Statement Meaning, Stand Alone Financial Statements Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)	8	March 4weeks *2 = 8 hours	

4	Module - IV. Valuation of Business for Amalgamation & Merger	Meaning, Need & Approach Methods of valuation	6	September 3 weeks *2 = 6 hours	
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Subject: Financial Management Department: Account

Class: M.Com Sem IV

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week- Wednesday

Name of the teachers:

- **Mr. Samrat Gangurde**

Basic course information: Title-Financial Management

OBJECTIVES:

To get students acquainted with-

- Needs of Finance and Sources
- Basic Principle of Measuring Project Cash Flows
- Management of Cash and Marketable Securities
- Zero Based Budget

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

Outline of lecture schedule: 28 weeks

Second term		Semester IV 28 lectures 28weeks		
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks
1.	Module- I Types of Financing	<ul style="list-style-type: none">• Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Owners Capital / Equity Capital Preference share capital Retained Earning Debentures or Bonds Loans from Financial Institutions / Banks Short Term Sources of Finance Trade Credit Accrued Expenses and Deferred Income Advances From Customers Commercial Papers Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans Inter Corporate Deposits Certificate of Deposits Public Deposits	4	January 2 weeks *2 = 4 hours
2.	Module - II Investment Decisions : Capital Budgeting	Introduction <ul style="list-style-type: none">• Nature of Capital Budgeting• Purpose of Capital Budgeting• Capital Budgeting Process• Types of Capital Investment• Decisions Project Cash Flows and Net profit	8	February 4 weeks *2 = 8 hours

		<p>Approval</p> <ul style="list-style-type: none"> • Basic Principle of Measuring Project Cash Flows • Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle • Probability technique for measurement of cash flow • Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison; Project Selection Under Capital Rationing • (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR) 		
3	Module - III Management of Working Capital	<p>Meanings, Concepts and policies of working capital Management of working capital Issues in working capital Estimating working capital needs (only Theory) Operating or working capital cycle (only Theory) Management of components of working capital</p> <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. • Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies. • Inventory Management: Objectives; and Techniques. 	8	March 4 weeks *2 = 8 hours
4	Module - IV. Financial Planning	<p>Introduction</p> <ul style="list-style-type: none"> • Meaning of Budget • Essentials of a budget, • Types of Budgets • Advantages of Budgeting • Zero Based Budget • (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget) 	4	April 2 weeks *2 = 4 hours
5	Module V Financial Policy and Corporate Strategy	<p>Meaning of strategic financial management</p> <ul style="list-style-type: none"> • Strategic financial decision making framework • Functions of Strategic Financial Management • Financial Planning 	4	April 2 weeks *2 = 4 hours

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Teaching plan Teacher's course plan 2022-23

Subject: Indirect Taxation

Department: Account

Class: M.Com Sem IV

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week- Monday

Name of the teachers:

- **Mr. Swapnil Shenvi**

Basic course information: Title-Indirect Taxation

OBJECTIVES:

To get students acquainted with-

- To enhance the abilities of learners to develop the objectives of Indirect Taxation
- To enable the learners to understand, develop and apply the techniques of time, place and supply of goods
- To enhance the abilities of learners to analyse the tax liability under GST Act
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Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 28 weeks

Second term		Semester IV 28 lectures 28 weeks		
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks
1.	Module- I Overview of Goods and Service Tax	<ul style="list-style-type: none">• Introduction and Meaning of GST and IGST• Scope of GST Present/old Tax Structure v/s GST• GST in Other Countries• Existing taxes proposed to be subsumed under GST• Principles adopted for subsuming the taxes• Dual GST• Benefits of GST• GST Council• GST Network (GSTN) and GST regime• Integrated Goods and Services Tax Act, 2017: title and definitions, administration	4	January 2 weeks *2 = 4 hours
2.	Module – II Registration under GST	<ul style="list-style-type: none">• Rules and Procedure of registration• Special provisions relating to casual taxable person and non-resident taxable person• Amendment of registration	8	February 4 weeks *2 = 10hours

		<ul style="list-style-type: none"> • Cancellation of registration • Revocation of cancellation of registration 		
3	Module - III Collection of Tax under Integrated Goods and Services Tax Act, 2017	<ul style="list-style-type: none"> • Sec 5 and Sec 6 	6	March 3 weeks *2 = 6 hours
4	Module - IV. Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017	<ul style="list-style-type: none"> • Sec 10 and Sec 12 	4	March 2 weeks *2 = 8 hours
5	Module - V Payment of GST	<ul style="list-style-type: none"> • Introduction • Time of GST Payment • How to make payment • Challan Generation & CPIN • TDS & TCS 	6	April 3 weeks* 2 = 4 hours