

M. Com Teaching Plan - 2020-21-merged.pdf

TEACHING PLAN MCOM Specialised Areas in Accounting 2020-21.pdf



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

Name of the teacher: Dr. Nilesh Waghmare **Department:** Business Administration

Subject: Business Research Methodology; Semester – 2; M. Com; Division – A & B

Teaching Plan

Academic Year – 2020-21

Month	Week	Unit No. and Name	Topic / Contents	No of Lectures approved by BoS	Teaching Methodology/ Aids/Material
May, 2021	3 & 4	Research Methodology	<ol style="list-style-type: none"> 1. Definition, Characteristics of good research, Applications of Research in functional areas of Business, New trends in Business research. 2. Concept of Scientific Enquiry 3. Steps in Scientific Research Process, understanding research gap through literature review 4.4. Drafting of Abstract and Research Proposal. 	10	<ul style="list-style-type: none"> • Use of A-V Teaching Aids • Practical Examples • Students PPT Presentation • Research Paper Writing
June, 2021	1 - 4	Research Design	<ol style="list-style-type: none"> 1. Concept and Features of a good Research Design 2. Use of a good Research Design 3. Exploratory Research Design 4. Descriptive Research Designs 5. Experimental Design. 	6	
		Hypothesis, Population and Sampling	<ol style="list-style-type: none"> 1. Hypothesis: Meaning and Qualities of a good Hypothesis – Framing Null Hypothesis and Alternative Hypothesis. 2. Hypothesis Testing – Logic, importance and tools for hypothesis testing (Chi Square Test, 5-point scale) 3. Population and Sampling: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample. Sampling Frame, Sampling errors, Non-Sampling Errors, Methods to reduce the errors, Sample Size Constraints, Non-Response. 4. Probability Sample: Simple Random Sample, Systematic Sample, Stratified Random Sample, Area Sampling and Cluster Sampling. 5. Non-Probability Sample: Judgment Sampling, Convenience Sampling, Purposive Sampling, Quota Sampling and Snowballing Sampling Methods. 6. Determining size of the sample - Practical considerations in sampling and sample size. 	14	
		Collection of Data	<ol style="list-style-type: none"> 1. Types of Data: <ol style="list-style-type: none"> a. Primary Data: Definition, Sources, Characteristics, Advantages and disadvantages over secondary data. b. Secondary Data: Definition, Sources, Characteristics, Use of web, Issues to be considered for secondary data, sufficiency, adequacy, reliability, consistency. 	10	



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

July, 2021	1 - 4		2. Questionnaire Designing 3. Interviews 4. Observation		
		Analysis and Interpretation of Data	1. Data Analysis: Editing, Coding, Univariate Analysis - Tabular Representation of Data, Frequency Tables, Construction of Frequency Distributions and their Analysis in the Form of Measures of Central Tendency – Mean, Median and Mode; their relative Merits and Demerits. 2. Graphical Representation of Data: Appropriate Usage of Bar Charts, Pie Charts, Histogram, Leaf and Stem, Candle Stick, Box Plots. 3. Interpretation of Data 4.4. Generalisation of Research Results.	8	
August, 2021	1 & 2	Writing Skills for Research Reports	1. Writing Style and Structure of Report 2. Arranging the References 3. Bibliography and Webliography 4. Plagiarism 5. Communication of Research.	6	
		Orientation to Computerised Research Utilities	1. MS-Office: Research tools in Word, Excel 2. An introduction to SPSS 3. Development of questionnaire through Google Doc 4. An introduction to Mobile Apps – Mind Mapper, Scholar Droid and HT testing etc.	6	



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

Name of the teacher: **Dr. Nilesh Waghmare** Department: **Business Administration**

Subject: **Business Finance; Semester – 3; M. Com; Division – A & B**

Teaching Plan

Academic Year – 2020-21

Month	Week	Unit No. and Name	Topic / Contents	No of Lectures approved by BoS	Teaching Methodology/ Aids/Material
October, 2021	1 - 4	Business Finance	1) Meaning, Objective, Scope, Importance and Recent Developments in Business Finance. 2) Functions of a Business Finance Manager. 3) Changing Scenario of Business Finance – Mergers, Amalgamations and Takeovers.	10	<ul style="list-style-type: none"> • Use of A-V Teaching Aids • Practical Examples • Case Studies • News Articles • YouTube Videos
		Time Value of Money and RBI	1) Need, Importance, Future and Present Value. 2) Changing Role of RBI in Present Scenario.	10	
November, 2021	2	Strategic Financial Planning	1) Meaning – Objective, Steps in Financial Planning. 2) Estimating Financial Requirements. 3) Capitalization – Over Capitalization – Under Capitalization - Fair Capitalization. 4) Factors to be Considered in Determining Capital Structure of the Company. 5) Patterns of Capital Structure.	10	
December, 2021	1-4	Corporate Securities and Sources of Long-Term Finance	1) Ownership Securities – Equity Shares, Preference Shares, Characteristics, Advantages and Disadvantages. 2) Creditorship Securities – Debentures, Bonds, Fixed Deposits etc. Procedure of Issuing Debenture and Bonds. 3) Dividend Decision – Background of Dividend Policy, Measures of Dividend Policy, Dividend Yield and Its Payouts, Types of Dividend.	10	
		Short -Term Finance and Working Capital	1) Characteristics. 2) Sources – Trade Creditors, Bank Credit, Account Receivables, Working Capital, Money Market Instruments.	10	
January, 2021	1 - 3	Project Finance	1) Meaning and Importance of Project. 2) Preparation of Project Reports. 3) Evaluation of Project and Audit. 4) Analysis – Technical, Commercial, Financial, Managerial, Economic.	10	



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

Name of the teacher: **Dr. Nilesh Waghmare** Department: **Business Administration**

Subject: **Capital Market and Financial Services; Semester – 4; M. Com; Division – A & B**

Teaching Plan

Academic Year – 2020-21

Month	Week	Unit No. and Name	Topic / Contents	No of Lectures approved by BoS	Teaching Methodology/ Aids/Material
February, 2021	3 & 4	Capital Market	<ul style="list-style-type: none"> Overview of Capital Market – Money Market, Capital Market – Functions of both – Capital Market Instruments – Debentures & Types – Debt Instruments – Shares & Types – Bonds & Types – Options, Futures, Hedge Funds & IPO Grading & its procedure Derivative Market – Meaning, Benefits Categories etc. Issue of Securities, Rights Issue, Private Placement, Offer for Sale (OFS), Euro Issues. 	10	<ul style="list-style-type: none"> Use of A-V Teaching Aids Practical Examples Case Studies News Articles YouTube Videos
March, 2021	1 - 2	Stock Market and Trading Mechanism	<ul style="list-style-type: none"> BSE, NSE, OTCE, SME etc. Stock Exchange Trading Mechanism – Margins, Book Closure & Record Date – Settlement Systems – Compulsory Rolling Settlement – Demat of Shares – Trading Cycle – Clearing Mechanism. Primary Market – Issue Mechanism. Secondary Market – E – Broking, Contract Notes – Intra – Day Trade, Short Selling, Trading Cycle. Money Market – Features & Role – Instruments -Factoring – Bill Discounting. 	10	
	3 - 4	Listing Regulations	<ul style="list-style-type: none"> Depositories, Introduction – Advantages, Conditional Listing Application (CLA) Multiple Listing Delisting of Securities- guidelines for listing Depositories – NSDL, CSDL etc. Demat, Remat of shares – Benefits. 	10	
April, 2021	1 - 4	Financial Services	<ul style="list-style-type: none"> Merchant Banking - meaning & functions Credit / Debit / Smart Cards Mutual Funds – Types & Functions Securitization PMS Services 	10	



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

			<ul style="list-style-type: none"> • Credit Rating – Functions and various Rating Agencies • Venture Capital • Leasing & Hire Purchase • Underwriting. 		
May, 2021	1 - 4	SEBI and Financial Markets	<ul style="list-style-type: none"> • Establishment, Functions, Power, Achievement and Regulatory Aspects • Money Markets • Derivative Market • Insider Trading • Speculation • Gilt Edged Securities Market • Investor Protection. 	10	
		Foreign Capital	<ul style="list-style-type: none"> • Foreign Investment – FDI & FII. Advantages & Disadvantages. • External Commercial Borrowing (ECB), GDR, ADR & IDR. 	10	



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

Name of the teacher: **Dr. Sharayu Bhakare** Department: **Business Administration**
 Subject: **Recent Advances In Business Administration ; Semester – 4; M. Com; Division – A & B**

Teaching Plan

Academic Year – 2022-23

Month	Week	Unit No. and Name	Topic / Contents	No of Lectures approved by BoS	Teaching Methodology/ Aids/Material
May, 2022	3 & 4	Contemporary Issues in Business Administration	1. 1 Change Management- Concept, Significance. 1.2 Managing change- Important features Dimensions. 1.3 Approaches towards managing change. 1.4 Futuristic and strategic approach toward changing business Environment.	10	<ul style="list-style-type: none"> ● Use of A-V Teaching Aids ● Practical Examples ● Case Studies ● News Article ● YouTube Videos.
June, 2022	1 - 4	Approaches to Quality Management	2.1 Kaizen. 2.2 Total Quality management. 2.3 Six Sigma technique feature & utility. 2.4 Five 's' system of Quality management. ISO and its implementation process. Voice of customer a quality function.	6	
		Enterprise Resource Planning	1. Concept & Features of E.R.P. 2. Tools of E.R.P. 3. Applying E.R.P. in Business. 4. Computers & E.R.P. Enterprise Performance Management with help of E.R.P.	14	
July 2022		Cross - Cultural Management System	1. Global management system- Concept and Significance. 2. Issues in cross cultural management. 3. Acquisition & Mergers- Role & Importance. 4. Current Trends in acquisitions & mergers national & international. Scenario.	10	



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

1 - 4		Turn Around Management	<ol style="list-style-type: none">1. Concept & significance of Turn around management.2. Techniques of turn around management.3. Turn around management prerequisites for success.4. Take over & turn around management. <ol style="list-style-type: none">5. Restructuring & Reorganisation of business. Case Study on Turn Around Management of Companies.	8	
				48	



SYMBIOSIS COLLEGE OF ARTS AND COMMERCE

(AN AUTONOMOUS COLLEGE UNDER SAVITRIBAI PHULE PUNE UNIVERSITY)

**Teaching Plan
M.Com Program**

NAME OF THE TEACHER:

Year 2020-21

DEPARTMENT: M.COM

Semester: 1

CLASS: M.COM -I

SUBJECT: Management Accounting

WEEK	Unit No. and Name	Topic / Contents	No of Lecture Hours approved by the Board of Studies	<i>list the teaching pedagogy, student centric methods, such as experiential learning, participative learning and problem solving methodologies used by you for enhancing knig experiences</i>
Week 1	1. Introduction to Management Accounting	Meaning, Features, Scope, Advantages and Limitations of Management Accounting, Information systems and	4	PPT, Classroom discussion, Question & Answers, Work Book, Notes

		management decision making, improvement in information for Management decision making.		Surprise tests
WEEK 2		Need for cost and Management accounting as an area of accounting. Management accounting and managerial decisions. Management accountant's position, role and Responsibilities. Management Accounting and Financial Accounting, Cost accounting and decision Making.	4	
WEEK 3	2. Analyzing Financial statement: Fund flow statement Cash flow statement	Analyzing Financial statement: Fund flow statement	4	PPT, Classroom discussion, Question & Answers, Work Book, Notes Surprise tests Case Studies
WEEK 4		Analyzing Financial statement: Fund flow statement	4	
WEEK 5		Analyzing Financial statement: Cash Flow Statement	4	

WEEK 6	3. Standard Costing	Standard Costing: Standard costing as a control technique, method of cost control, objects of standard costing method.	4	PPT, Classroom discussion, Question & Answers, Work Book, Notes Surprise tests Case Studies
WEEK 7		Analysis of variance: Meaning, importance, kinds of variances and their uses: material, Labor	4	
WEEK 8		Analysis of variance: Overhead Variance Use of Variance analysis in decision making	4	
WEEK 9	4. Marginal Costing:	Concept of marginal costing, cost -volume-profit-analysis, break even analysis, assumptions and practical applications of breakeven analysis.	4	PPT, Classroom discussion, Question & Answers, Work Book, Notes Surprise tests Case Studies
WEEK 10		Budgeting: Definitions of budget, essential of budgeting, types of budget, functional, master etc. fixed and flexible budget, problems on cash budget and flexible budget.	4	

WEEK 11	5. Reporting and Methods system:	Introduction and information, Definition, Importance of objects of management information system, characteristics, principles, measurement	4	PPT, Classroom discussion, Question & Answers, Work Book, Notes Surprise tests Case Studies
WEEK 12		reporting system, Modes of reporting-statement.	4	



SYMBIOSIS COLLEGE OF ARTS AND COMMERCE

(AN AUTONOMOUS COLLEGE UNDER SAVITRIBAI PHULE PUNE UNIVERSITY)

Teaching Plan M.Com Program

NAME OF THE TEACHER:

Year 2020-21

DEPARTMENT: M.COM

Semester: 1

CLASS: M.COM -I

SUBJECT: Financial Analysis and Control

WEEK	Unit No. and Name	Topic / Contents	No of Lecture Hours approved by the Board of Studies	<i>list the teaching pedagogy, student centric methods, such as experiential learning, participative learning and problem solving methodologies used by you for enhancing knig experiences</i>
Week 1	1. Financial Statement Analysis	Introduction - objectives of analysis of financial statement-tools of financial statement analysis - Multi – step income statement, Horizontal analysis, Communized analysis,	4	PPT, Classroom discussion, Question & Answers, Work Book, Notes Surprise tests

		Trend analysis, Analytical Balance Sheet .		
WEEK 2		Need of financial statement-tools of financial statement analysis in decision making Illustrative examples	4	
WEEK 3	2. Ratio Analysis	Ratio Analysis-Meaning and rationale, advantages and limitations.	4	PPT, Classroom discussion, Question & Answers, Work Book, Notes Surprise tests Case Studies
WEEK 4		Types of Ratios -: Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.	4	
WEEK 5		Use of ratio analysis in financial statement analysis and its interpretation – illustrations /case studies	4	
WEEK 6		3. Working Capital Management	Concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs	

WEEK 7		Study of components of working capital, such as cash management, accounts receivable management and inventory management.	4	Surprise tests Case Studies
WEEK 8		Ascertainment of working capital requirement: Illustrations / Case studies	4	
WEEK 9	4. Long Term Investment Decisions	Capital budgeting – Meaning- Importance – Evaluation technique and methods – Pay back, rate of Return, Discounted Pay Back Period–Discounted Cash flow – Net present value – Internal Rate of Return, Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns.	4	PPT, Classroom discussion, Question & Answers, Work Book, Notes Surprise tests Case Studies

WEEK 10		Pay back, rate of Return, Discounted Pay Back Period–Discounted Cash flow – Net present value – Internal Rate of Return, Modified Internal Rate of Return- Illustrations solved.	4	
WEEK 11		Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns.	4	
WEEK 12	5. Cost Of Capital	Meaning – Definition and assumptions – Explicit and implicit cost – Measurement of specific cost – Cost of debt – Preference Shares – Equity shares – Retained earnings – Weighted average cost of capital	4	PPT, Classroom discussion, Question & Answers, Work Book, Notes Surprise tests Case Studies
WEEK 13		Cost of debt – Preference Shares – Equity shares – Retained earnings – Weighted average cost of capital. Illustrations solved.	4	

WEEK 14	6. Leverages	Meaning & importance of the Concept-Financial leverages – Operating leverages. - Combined leverages		
WEEK 15		Financial leverages – Operating leverages. - Combined leverages : Illustrations Solved		



SYMBIOSIS COLLEGE OF ARTS AND COMMERCE

(AN AUTONOMOUS COLLEGE UNDER SAVITRIBAI PHULE PUNE UNIVERSITY)

NAME OF THE TEACHER: **DR. TESSY THADATHIL**

YEAR 2020-21

DEPARTMENT: **ACCOUNTANCY**

CLASS: MCOM

SUBJECT: Specialised Areas in Accounting

COURSE CODE : 17C82211

MONTH	WEEK	Unit No. and Name	Topic / Contents	No of Lectures approved by the Board of Studies	<i>list the teaching pedagogy, student centric methods, such as experiential learning, participative learning and problem solving methodologies used by you for enhancing learning experiences</i>
TERM – Jan 2021 to May 2020					
May 20-21	1				
	2				
	3				

	4	1	Accounting for Construction Contracts Introduction - Accounting Treatment - Percentage of Completion Method, Completed Contract Method. Provision for foreseeable losses - Principles to be followed while taking credit for profit on incomplete contracts, valuation & disclosure of Work-in-progress, escalation clause, preparation of contract accounts.AS7	4	Lecture method & Problem Solving
June 2021	1	1	Accounting for Construction Contracts RERA Relevant IndAs	4	Lecture method
	2	2	Accounting for Corporate Restructuring Amalgamation – Absorption – External reconstruction	4	Problem solving
	3	2	Accounting for Corporate Restructuring Amalgamation – Absorption – External reconstruction	4	Problem solving
	4	2 & 3	Accounting for Corporate Restructuring Internal Reconstruction – Preparation of Scheme of Internal Reconstruction – Share Buy-Back – Demerger. Fund Based Accounting Introduction - Special Features of Accounting for Educational Institutions.	4	Problem solving
July 2021	1	3	Fund Based Accounting Accounting for Government Grants	4	Problem solving
	2	3	Fund Based Accounting Accounting for Government Grants	4	Problem solving
	3	4	Services Sector Accounting Hotel accounting – introduction - visitors' ledger.	4	Problem solving

	4	4&5	Services Sector Accounting Hospital accounting – Introduction– capital and revenue expenditure Corporate Financial Reporting Issues and problems with reference to published financial statements of Companies.	4	Problem solving
Aug 2021	1	5	Corporate Financial Reporting Financial Reporting in respect of Mutual Funds, Non-Banking Financial Companies, Merchant Bankers, Stock Brokers	4	Problem solving
	2	5	Corporate Financial Reporting Financial Reporting in respect of Mutual Funds, Non-Banking Financial Companies, Merchant Bankers, Stock Brokers	4	Problem solving
	3	6	Accounting for Corporate Taxation Accounting for Income Tax: Provision for Taxation Advance Tax Tax Deducted at Source Tax Collected at Source Completion of Assessment Deferred Tax as per AS.22. Interest on Shortfall/Excess in Payment of Income tax. Corporate Dividend Tax	4	Problem solving
	4	6	Accounting for Corporate Taxation Accounting for Income Tax: Provision for Taxation Advance Tax	4	Problem solving

			<p>Tax Deducted at Source Tax Collected at Source Completion of Assessment Deferred Tax as per AS.22. Interest on Shortfall/Excess in Payment of Income tax. Corporate Dividend Tax</p>		
Sept 2021	1	6	<p>Accounting for Corporate Taxation Accounting for GST Meaning of Input Tax Credit Input Credit available during inward supplies and services, Capital Goods. Accounting for Output Tax arising through supply of goods and services Liabilities adjusted from VAT credit receivable balance- Inputs and / or Capital Goods. Entries to be recorded for Filing of GST Return according to Periodicity. Electronic Cash Ledger Electronic Credit Ledger Modes of Payment of GST Reverse Charge Mechanism GSTR – 1, GSTR – 2 and GSTR – 3B.</p>	4	Lecture Method
	2	6	<p>Accounting for Corporate Taxation Accounting for GST Meaning of Input Tax Credit Input Credit available during inward supplies and services, Capital Goods. Accounting for Output Tax arising through supply of goods and services Liabilities adjusted from VAT credit receivable balance- Inputs and / or Capital Goods. Entries to be recorded for Filing of GST Return according to Periodicity. Electronic Cash Ledger Electronic Credit Ledger Modes of Payment of GST</p>	4	Problem solving

			Reverse Charge Mechanism GSTR - 1, GSTR - 2 and GSTR - 3B.		
--	--	--	---	--	--