

Shrimati Vimalaben Khimji Tejookaya
Arts, Sci. & Commerce College Deolali Camp Nashik.
Teaching Plan (Year – 2022- 2023)
Department of Commerce
Name of the Teacher – Dr. Urmila Yogesh Gite

M.Com I Sem I .Management Accounting

Course Code : 101

Months	Syllabus (Topic) to be Completed as per University Circular	No of Lectures Prescribed
July	Admission Process	
August	Accounting for Emerging Sectors 1. Limitations of conventional Financial Accounting 2. Emergence of Management Accounting and Cost Accounting 3. Advantages of Management Accounting and Cost Accounting 4. Distinction between Management Accounting and Cost Accounting 5. Management Accounting as a decision making tool.	12
September	Application of Management Accounting Techniques 1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors 2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing 3. Techniques and Managerial Cost Accounting 4. Standardization of Accounting System a. Fixed and Variable Cost Analysis b. Application of Fixed and Variable Cost Analysis technique in decision making process	12
October	Budgets as a tool for Decision Making 1. Budget Manual 2. Budget Committee and Budgetary Control 3. Preparation of Budget 4. Master Budget 5. Purchase and Sales Budgets 6. Fixed and Flexible Budget 7. Cash Budget	12
November December	Working Capital Management 1. Concept and definition of working capital, 2. Determination of Working capital, Assessment of Working 3. Capital needs - Study of components of working capital such as cash management 4. Accounts receivable management and inventory management.	12

Dr. Urmila Y. Gite
 Name & Signature of the Teachers

[Signature]
 Head
 (Commerce Dept.)
 Smt. Vimalaben Khimji Tejookaya
 Arts, Science & Commerce College,
 Deolali Camp, Tal. & Dist. Nashik

[Signature]
 Principal
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 Smt. Vimalaben Khimji Tejookaya.
 Arts, Science & Commerce College
 Deolali-Camp (Nashik)



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M.Com II Sem III .Business Finance

Course Code :301

Months	Syllabus (Topic) to be Completed as per University Circular	No of Lectures Prescribed
August	A. Business Finance: Meaning, objective, scope and importance B. Time value of Money Need, Importance, Future value, Present value through discounted cash flow technique .	10
September	Strategic financial planning: Meaning - objective, assumptions, steps in financial planning - estimating financial requirements - limitations of financial planning - capitalization – over capitalization - under capitalization, estimating financial needs and sources of finance.	12
October	Corporate securities and sources of long term finance: A. Ownership securities - equity shares: characteristics, advantage and disadvantages, preference shares: characteristics, advantage and disadvantages, Companies Act (Amendment) 2013 B. Creditor's securities- debentures: characteristicsclassification-procedure of issuing debentures and Bonds. C. The dividend decision: Background of dividend policy, measures of dividend policy, dividend yield and dividend payout.	14
November December	Short term finance and working capital Characteristics of short term finance – short term needs sources of short term financing – trade creditors, bank credit, bank financing of account receivables, working capital - advantages and disadvantages of short term financing.	12

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