**Annual Teaching Planning 2012-2013**

**F.Y. B.Com.**

**Compulsory Paper**

**Subject Name -: Financial Accounting**

 **Teacher’s Name- Prof. Kadhane R.A.**

|  |  |  |  |
| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Introduction** :Meaning and scope of Accounting: Need, development and definition ofaccounting, Branches of accounting, Accounting Standards in India,Concepts, Objectives, Benefits, Overview of Accounting Standards inIndia, Study of AS 1**Reconstitution of Partnership Firms**:Admission of a Partner, Retirement and death of a partner includingtreatment of goodwill | 16 |
|  | August | **Accounting for Partnership Firms**:Dissolution of partnership firms including piecemeal distribution ofassets. | 16 |
|  | September | **Advanced Issues in Partnership Accounts****-**Amalgamation of Partnership Firms- Conversion of a Partnership Firm into a Limited Company**:** | 16 |
|  | October | **Final Accounts of Co-operative Societies** [Credit Co-op Societies andConsumers Co-op Societies only], Allocation of profit as perMaharashtra Co-op Societies’ Act, Final accounts of Credit Co-op.Society and Consumers Co-op. Society | 12 |
|  | December | **Accounts of Not for-Profit Organization & Accounts Of****Professionals:**A. Meaning of not for Profit Organisation, Preparation of an Income AndExpenditure Account, and Balance Sheet from Receipts and PaymentAccount- Preparation of a Receipts and Payment Account from anIncome And Expenditure Account.B. Accounts of a Professional firm like Doctors, Chartered Accountants,Architects etc. | 16 |
|  | January | **Royalty Accounts [excluding sub-lease]:**Royalty, Minimum Rent, Short Workings, Recoupment Of ShortWorking, Lapse Of Short Working. Journal Entries and Ledger Accountsin the Books of Landlord And Lessee.. | 16 |
|  | February | **Consignment Accounts**Introduction-Entries in the Books of the Consignor and Consignee. CostPrice Method, Invoice Price Method**.** **Hire Purchase and Instalment System**:[Excluding H.P.Trading]Basic Concepts and Distinction, Calculation Of Interest And Cash Price,Journal Entries And Ledger Accounts in The Books of Purchaser AndSeller. | 16 |
|  | March | Accounting in Computerised Environment:An overview of computerized accounting system - Salient features andsignificance, Concept of grouping of accounts, Codification of accounts,Maintaining the hierarchy of ledger,Accounting packages and consideration for their selection, GeneratingAccounting Reports. | 12 |

**Annual Teaching Planning 2012-2013**

**S.Y. B.Com.**

**Compulsory Paper**

**Subject Name -: Cost and Works Accounting-I**

 **Teacher’s Name- Prof. Kadhane R.A.**

|  |  |  |  |
| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | Basics of Cost Accounting1.1 Concept of Cost, Costing, Cost Accounting and Cost Accountancy.1.2 Limitations of Financial Accounting.1.3 Origin of Cost Accounting.1.4 Objectives of Cost Accounting.1.5 Advantages & Limitations of Cost Accounting.1.6 Difference between Financial and Cost Accounting.1.7 Cost Units and Cost Centers. | 16 |
|  | August | ***Elements of Cost***2.1 Material, Labour and other Expenses.2.2 Classification of Costs | 16 |
|  | September | ***Preparation of Cost Sheet.*** | 16 |
|  | October | ***Material***4.1 Need and Essentials of Material Control4.2 Functions of Purchase Department.4.3 Scientific Purchasing.4.4 Purchase Procedure.4.5 Purchase Documentation.4.6 Stock Levels.4.7 Economic Order Quantity. (EOQ) | 12 |
|  | December | ***Material Accounting***5.1 Stores Location and Layout5.2 Types of Stores Organization5.3 Classification and Codification5.4 Stores and Material Records - Bin Card, Store Ledger etc.5.5 Issue of Material and Pricing Methods of Issue of Materiala) FIFO b) LIFO c) Weighted Average . | 16 |
|  | January | ***Inventory Control***6.1 Stock taking, Periodic and Perpetual Metho6.2 ABC Analysis.6.3 Inventory Ratios | 16 |
|  | February | ***Labour Cost, Remuneration and Incentives***7.1 Records & Methods – Time Keeping and Time Booking.7.2 Methods of Remuneration –time wage system, Piece rate system, Taylor’sDifferential piece rate System7.3 Incentive Plans – Halsey Premium Plan, Rowan Premium Plan | 16 |
|  | March | ***Other Aspects of Labour***8.1 Labour Turnover8.2 Job Analysis & Job Evaluation8.3 Merit Rating | 12 |

**Annual Teaching Planning 2012-2013**

**S.Y. B.Com.**

**Compulsory Paper**

**Subject Name -: Corporate Accounting**

 **Teacher’s Name- Prof. Kadhane R.A.**

|  |  |  |  |
| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | Company AccountsA. Issue, Forfeiture and Reissue of Equity shares.B. Preference shares and Debentures: Issue and redemption | 16 |
|  | August | Profit Prior to IncorporationAccounting treatment- cut off date- Basis of Apportionment | 16 |
|  | September | Accounting StandardsReview of Indian Accounting Standards 2-4,5,6,9,10,11,13,14,16,26,29. Simple PracticalExamples of application nature | 16 |
|  | October | Company Final AccountsPreparation of Final Accounts- Forms and contents, as perprovisions of Companies Act, 1956. | 12 |
|  | December | Company Liquidation AccountsMeaning of Liquidation- Modes of winding up –consequences of Winding up- preparation of Liquidator’sFinal Statement of Account. | 16 |
|  | January | **Accounting for Amalgamation, Absorption and External****Reconstruction of Companies**Meaning- Vendor and Purchasing Companies- PurchaseConsideration- Accounting entries- and Preparation ofBalance Sheet after Amalgamation, Absorption and ExternalReconstruction. AS 14 and Amalgamation | 16 |
|  | February | Accounting for Internal ReconstructionMeaning- Alteration of Share Capital, Reduction of Share Capital-Accounting Entries and preparation of Balance Sheet afterInternal Reconstruction | 16 |
|  | March | Holding Company’s Balance sheetPreparation of consolidated Balance sheet of HoldingCompany with one subsidiary only (Simple Problems only | 12 |

**Annual Teaching Planning 2012-2013**

**T.Y. B.Com.**

**Compulsory Paper**

**Subject Name -: Cost and Works Accounting III**

 **Teacher’s Name- Prof. Kadhane R.A.**

|  |  |  |  |
| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Marginal Costing:**Meaning and concepts- Fixed cost, Variable costs, Contribution, ProfitvolumeRatio, Break-Even Point & Margin of Safety.Cost-Profit-Volume Analysis- Assumptions and limitations of costvolume analysisApplication of Marginal Costing Technique:- Marginal cost decisions-Make orbuy decision, Acceptance of export order & key factors. | 16 |
|  | August | **2. Budgetary Control:**2.1 Definition and Meaning of Budget & Budgetary control.2.2 Objectives of Budgetary control2.3 Procedure of Budgetary control2.4 Essentials of Budgetary control2.5 Advantages and Limitations of Budgetary control2.6 Types of Budgets. | 16 |
|  | September | **3. Uniform costing**Meaning and objectives of Uniform costingAreas Advantages and LimitationsRequisites of Uniform Costing. Uniform Cost Manual | 16 |
|  | October | **4. Inter-firm comparison**Inter-firm comparison-Meaning, Essentials.Advantages and Limitations of Inter-Firm Comparison | 12 |
|  | December | **Standard Costing:**5.1 Definition and meaning of standard cost & standard costing5.2 Types of standards, setting up of Material & Labour standards5.3 Estimated vs. Standard Cost, Historical Cost v/s Standard Cost.5.4 Difference between Standard Costing & Budgetary Control.5.5 Advantages and Limitations of standard costing5.6 Variance Analysis5.6.1 Meaning, Types and Causes of Material & Labourvariances.5.6.2 Calculation of Material & Labour variances. | 16 |
|  | January | **Cost Accounting Record Rules & Cost Audit:**7.1 Introduction to cost accounting record rules u/s 209(i)(d)of the companiesAct 1956.7.2 Meaning, Scope, objectives & advantages Cost Audit.7.3 Procedure of Cost Audit, Cost Audit Programme.7.4 Verification of Cost Records7.5 Cost Audit Notes  | 16 |
|  | February | **7 Cost Accounting Record Rules & Cost Audit:** 7.1 Introduction to cost accounting record u/s 148 of the companiesAct 20137.2 Cost records and Verification of Cost Records7.3 Cost auditor – Appointment- Rights and duties. | 16 |
|  | March | **Cost Audit (Legal Provisions):**8.1 Provision of Indian companies Act. And the Rules there under regardingcost audit u/s 233(B).8.2 Cost Audit Report, Rules, Form of Cost Audit Report.8.3 Cost Auditor- Appointment, Rights and duties.8.4 Introduction to Cost Accounting Standards introduced by ICWAI fromtime to time. | 12 |

**Annual Teaching Planning 2012-2013**

**T.Y. B.Com.**

**Compulsory Paper**

**Subject Name -: Advanced Accounting**

**Teacher’s Name- Prof. Kadhane R.A.**

|  |  |  |  |
| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **Final Accounts of Banking Company.**Introduction of Banking Company;Legal provisions;Non performing assets (NPA);Reserve Fund;Acceptances; | 04 |
|  | Jully | Endorsements and other obligations;Bills for collection;Rebate on bills discounted;Provision for Bad and Doubtful debts;Preparation of final accounts in vertical form as per Banking Regulation Act,1949 | 16 |
|  | August | **2. General Insurance claim accounts:**A. **Claim for Loss of Stock**IntroductionProcedure for calculationAverage clauseTreatment of abnormal items of goodsUnder or overvaluation of stockB. **Claim for loss of Profit**IntroductionIndemnity under policySome important termsProcedure for ascertaining claims | 16 |
|  | September | **3. Investment Accounts:**IntroductionNeedInvestment in securitiesCum. Interest and ex-interest transactions of purchases and salesEntries for interest receivedBrokerageExpenses on purchases and salesValuation of closing investment by FIFO method and market price method | 16 |
|  | October | **4. Accounting Standards**Brief Review of Indian Accounting Standards : As-3, AS-7, AS-8, AS-12, AS-15,AS-17 to AS-25, AS-27, AS-28, AS-30, AS-31, AS-32. Simple practical examples ofapplication nature | 12 |
|  | December | **5. Branch Accounts and Departmental Accounts**A. **Branch Accounts**IntroductionTypes of BranchesDependent Branches onlyDebtor systemStock and debtors systemBranch Trading and Profit and Loss AccountGoods supplied at Cost and Invoice priceB. **Departmental Accounts:** IntroductionMethods and techniquesAllocation of expensesInter departmental transfersProvision for unrealized profits | 16 |
|  | January | . **6. Farm Accounting**IntroductionBooks of Accounts to be maintained for Farm AccountingPreparation of Farm Revenue Accounts to ascertain the profit or loss onvarious sections like crop, livestock, dairy, poultry and fishery.Preparation of Balance Sheet. | 16 |
|  | February | **7. Accounts from Incomplete Records (Single Entry):**IntroductionAscertainment of Profit or loss of sole traderStatement of Affairs Method and conversion of single entry into doubleentry | 16 |
|  | March | **8. Concept of Management Accounting and Analysis and Interpretation of****Financial Data:**A. **Concept of Management Accounting**MeaningDefinitionNature and Objectives of Management AccountingDifference between financial accounting Cost accounting andManagement accounting (Theory only)B. **Analysis and Interpretation of Financial Data**MeaningObjectives and methods of financial analysisRatio AnalysisObjectives and nature of ratio AnalysisProblems on Ratio Analysis restricted to the following Ratios onlyGross Profit Ratio,Net Profit Ratio,Operating Ratio,Stock Turnover Ratio,Debtors Turnover Ratio,Current Ratio,Liquid Ratio,Debt to Equity Ratio | 12 |

**Annual Teaching Planning 2012-2013**

**T.Y. B.Com.**

**Compulsory Paper**

**Subject Name -: Business Regulatory Framework (M. Law)**

**Teacher’s Name- Prof. Kadhane R.A.**

|  |  |  |  |
| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **Law of Contract. - General Principles**.(Indian Contract Act, 1872)Definition, Concept and kinds of contractOffer and Acceptance.Capacity of parties.Consideration. | 04 |
|  | Jully | **Law of Contract. - General Principles**.(Indian Contract Act, 1872)Consent and free consent.Legality of object and consideration.Agreement expressly declared void.Discharge of contract.Breach of contract and remedies (Including damages, meaning kinds and rules forascertaining damages)  | 16 |
|  | August |  **Special Contracts**:Quasi Contract.Indemnity and guarantee.Bailment and pledge. | 16 |
|  | September | **Sale of Goods**.(Sale of Goods Act,1930)Contract of sale-Concept and Essentials.Sale and agreement to sale.Goods-Concept and kinds.Conditions and warranties.(Definition, Distinction, implied conditions and warranties)Transfer by non-owners | 16 |
|  | October | **E-Contracts (E-Transactions/E-Commerce.):**Significance of E-Transactions /E-Commerce.Nature.Formation.Legality.Recognition.(Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement,dispatch of E-Records)Digital Signatures –Meaning & functions, Digital Signature certificatesSections (35-39)Legal issues involved in E-Contracts. | 08 |
|  | December | **The Consumer Protection Act, 1986**Salient features of Act.Definitions-Consumer, Complainant, Services, Defect &Deficiency, Complainant, unfair trade practice, restrictive trade practice.Consumer Protection Councils.Procedure to file complaint & Procedure to deal with complaint & Relief’savailable to consumer.(Sec.12 to14)Consumer Disputes Redressal Agencies.(Composition, Jurisdiction, Powers and Functions.) | 16 |
|  | January | **6. Intellectual Property Rights : (I P R s)**WIPO: Brief summary of objectives, organs, programmes & activities ofWIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPRcovered by TRIPS.Definition and conceptual understanding of following IPRs under the relevantIndian current statutes.Patent : Definition & concept, Rights & obligation of Patentee, its term.Copyright : Characteristics & subject matter of copyright, Author & his Rights,term.Trademark : Characteristics, functions, illustrations, various marks, term, internetdomain name- Rights of trademark holder.Design : Importance, characteristics, Rights of design holder.Geographical Indications, Confidential Information & Trade Secrets, Traditionalknowledge—Meaning & scope of these IPRS. | 16 |
|  | February | **7. Negotiable Instruments Act, 1881**:Concept of Negotiable Instruments: Characteristics, Definition Importantrelevant definitions under the Act.Definitions, Essentials of promissory note, bill of exchange and cheque.Distinction between these instruments. Crossing of cheques – It s meaning andtypes.Holder and holder in due course.Privileges of holder in due course.Negotiation, endorsement, kinds of endorsement.Liabilities of parties to negotiable instruments.Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour ofcheques. | 16 |
|  | March | **8. Arbitration & Conciliation** :Concept of Arbitration & Conciliation.Definition & Essentials of Arbitration Agreement.Power and Duties of Arbitration. Conciliation proceeding.(Provision of Arbitration &Conciliation Act,1996 in nutshell to be covered.) | 6 |