**Annual Teaching Planning 2015-2016**

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

**Compulsory Paper**

**Subject Name -: Corporate Accounting**

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

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| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Accounting Standards:-**Detailed Study of Accounting Standards 5, 6, 10, 14, 21 with Practical Examplesnumerical case studies, Application nature. | 16 |
|  | August | **Company Final Accounts:-**Preparation of Final Accounts- Forms and contents as per Provisions of CompaniesAct (As Amendment upto the beginning of the relevant academic year) As perRevised Schedule- VI | 16 |
|  | September | **Company Liquidation Accounts:-**Meaning of Liquidation- Modes of winding up –(a) Preparation of Liquidator final statement of Account(b) Preparation of Statement of Affairs and Deficiency Account | 16 |
|  | October | **Computerized Accounting Practices:-**Conceptual background - (a) Inventory Accounting (b) Payroll Accounting (c)MIS Reports including Demonstration and Hands Experience. | 12 |
|  | December | **Accounting for Amalgamation, Absorption and External Reconstruction of****Companies:-**Meaning- Vendor and Purchasing Companies- Purchase Consideration-Accounting entries- and Preparation of Balance Sheet after Amalgamation,Absorption and External Reconstruction.- | 16 |
|  | January | **Accounting for Internal Reconstruction:-** Meaning-Alteration of Share Capital, Reduction of Share Capital-Accounting Entries andpreparation of Balance Sheet After Internal Reconstruction | 16 |
|  | February | **Holding Company Account:-** Preparation of consolidated Balance sheet of Holding Company with onesubsidiary only. Adjustment of inter company transactions, unrealized profit ofstock.  | 16 |
|  | March | **Valuations of Shares:-** Concept ofValuation, Need for Valuation, Special Factors affecting Valuation of Shares,Methods of Valuation - (a) Net Assets Method, (b) Yield Basis Method, (c) FairValue Method. | 12 |

**Annual Teaching Planning 2015-2016**

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

**Compulsory Paper**

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

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

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| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Marginal Costing:** 1.1 Meaning and concepts- Fixed cost, Variable costs,Contribution, Profit-volume Ratio, Break-Even Point& Margin of Safety.1.2 Cost-Profit-Volume Analysis- Assumptions and limitations ofcost volume analysis1.3 Application of Marginal Costing Technique:- Make or buydecision, Acceptance of export order & Limiting factors. | 16 |
|  | August | **2. Budgetary Control:** 2.1 Definition and Meaning of Budget & Budgetary control2.2 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 and Inter-firm Comparison** 3.1 Meaning and ,objectives3.2 Advantages and disadvantages. | 16 |
|  | October | **4. Introduction to management information system in Costing** 4.1 Meaning , objectives and Advantages4.2 Procedure of MIS | 12 |
|  | December | **Standard Costing** 5.1 Definition and meaning of standard cost & standard Costing .5.2 Types of standards, setting up of Material & Labour Standards5. 3 Difference between Standard Costing & Budgetary Control.5.4 Advantages and Limitations of standard costing5.5 Variance Analysis & its Significance5.6. 1 Meaning, Types and Causes of Material & Labour variances.5.6. 2 Problems on Material & Labour variances. | 16 |
|  | January | **6 Farm Costing** 6.1 Meaning and Features of Farm Costing6.2 Advantages & Limitations of Farm Costing6.3 Practical Problems | 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 | **8 Cost Audit (Legal Provisions):** 8.1 Cost Audit - Meaning, Scope, objectives & advantages ofCost Audit.8.2 Cost Audit Report and Annexure to cost Audit Report.8. 3 Introduction to Cost Accounting Standards issued by Instituteof Cost and Management of India .8.4 Generally accepted Cost Accounting principles |  |

**Annual Teaching Planning 2015-2016**

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

**Compulsory Paper**

**Subject Name -: Advanced Accounting**

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

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| SR.No | Month | Name of Topics | Period |
| 1 | June | **Accounting Standards & Financial Reporting (Introduction to****IFRS-Fair Value Accounting):-**Brief Review of Indian Accounting Standard :- AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25 simple practical examples of application nature | 04 |
|  | Jully | **Final Accounts of Banking Companies :-**\* Introduction of Banking Company - Legal Provisions - NonPerforming Assets (NPA) - Reserve Fund - Acceptance, Endorsements& Other Obligations - Bills for Collection - Rebate on Bills Discounted -Provision for Bad and Doubtful Debts - Preparation of Final Accountsin vertical form as per Banking Regulation Act 1949.\* Introduction to Core Banking System | 16 |
|  | August | **Insurance Claim Accounts :-****A. Claim for Loss of Stock** - Introduction - Procedure for Calculation -Average Clause - Treatment of abnormal items of goods - Under &Overvaluation of Stock.**B. Claim for Loss of Profit -** Introduction - Indemnity under policy -Some important terms - Procedure for ascertaining claims.**C. Claim for Loss of Fixed Assets -** Introduction - Some importantterms - Procedure for ascertaining claims. | 16 |
|  | September | **Final Accounts of Co-operative Societies :-**a. Credit Co-operative Societies :-b. Consumer Co-operative Societies :-Meaning - Allocation of Profit as per Maharashtra State Co-operativeSocieties Act. Preparation of Final Accounts of Credit Co-operativeSocieties and Consumer Co-operative Societies. | 16 |
|  | October |  | 12 |
|  | December | **Computerized accounting practices:-**A. VAT & VAT ReportB. Service TaxC. Central Value Added TaxD. Income Tax - Tax Deducted at Source (TDS)Including entries with the help of Accounting Software.(Demonstration and Hands Experience.) | 16 |
|  | January | . **Branch Accounts :-**Stock and Debtors System :- Introduction - Types of Branches - Goodssupplied at Cost & Invoice Price. | 16 |
|  | February | **Single Entry System :-**Conversion of Single Entry into Double Entry :- Introduction -Preparation of Cash Book - Total Debtor Account - Total CreditorAccount - Final Accounts. | 16 |
|  | March | **Analysis of Financial Statements :-**Ratio Analysis :- Meaning - Objectives - Nature of Ratio analysis -Problems on Ratio Analysis restricted to the following Ratio only -\*Gross Profit Ratio \*Net Profit Ratio \* Operating Ratio \* StockTurnover Ratio \* Debtor Turnover Ratio \* Current Ratio \* Liquid Ratio\* Debt to Equity Ratio. | 12 |

**Annual Teaching Planning 2015-2016**

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

**Compulsory Paper**

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

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

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| 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.· Consent and free consent.· Legality of object and consideration | 04 |
|  | Jully | **Law of Contract - General Principles.**(Indian Contract Act, 1872)· Void Agreements.· Discharge of contract.· Breach of contract and remedies (Including damages, meaning,kinds and rules for ascertaining damages | 16 |
|  | August | **Law of Partnerships:****2.1. Indian Partnership Act 1932:**Partnership; Definition and Characteristics, Types of Partners,Rights, Duties and Liabilities of Partners, Dissolution of Partnership.**2.2. Limited Liability Partnership Act 2008:**Limited Liability Partnership (LLP); Concept, Nature andAdvantages, Difference between LLP and Partnership Firm,Difference between LLP and company, Partners and designatedpartners, Incorporation of LLP, Partners and their relations, Liabilityof LLP and Partners (Section 27). Financial Disclosure by LLP,Contributions (Section 32), Assignments and Transfer ofPartnership Rights (Section 42)Conversation to LLP (Section 55), Winding-up and dissolution(Section 63 & 64) | 0405 |
|  | September | **3 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)Transf | 14 |
|  | 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 Signaturecertificates [Sections 35-39]· Legal issues involved in E-Contracts. | 05 |
|  | December | **The Consumer Protection Act, 1986**· Salient features of the C.P. 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 &Reliefs available to consumer.(Sec.12 to14)· Consumer Disputes Redressal Agencies. (Composition, Jurisdiction,Powers and Functions.). | 12 |
|  | January | **6 Intellectual Property Rights : (IPRs)**· WIPO: Brief summary of objectives, organs, programmes& activitiesof WIPO.TRIPS: As an agreement to protect IPR-Objectives &categories of IPR covered by TRIPS.· Definition and conceptual understanding of following IPRs underthe relevant Indian current statutes.· Patent: Definition & concept, Rights & obligation of Patentee, itsterm.· Copyright: Characteristics & subject matter of copyright, Author &his Rights, term.· Trademark: Characteristics, functions, illustrations, various marks,term, internet domain name- Rights of trademark holder.· Design: Importance, characteristics, Rights of design holder.· Geographical Indications, Confidential Information & Trade Secrets,Traditional knowledge—Meaning & scope of these IPRs. | 16 |
|  | February | **7 Negotiable Instruments Act, 1881:**· Concept of Negotiable Instruments: Characteristics, MeaningImportant relevant definitions under the Act· Definitions, Essentials of promissory note, bill of exchange andcheque. Distinction between these instruments. Crossing of cheques– It’s meaning and types.· 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 of cheques.**14**  | 14 |
|  | March | **8 Arbitration & Conciliation:**· Concept of Arbitration & Conciliation.· Definition & Essentials of Arbitration Agreement | 6 |

**Annual Teaching Planning 2015-2016**

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

**Compulsory Paper**

**Subject Name -: Financial Accounting**

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

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| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Piecemeal Distribution of Cash**Meaning and Introduction, Surplus Capital Method and Maximum Loss Method | 16 |
|  | August | **Amalgamation of Partnership Firms:-**Meaning and Introduction, Objectives, Methods of accounting | 16 |
|  | September | **Conversion of a partnership firm into a limited company**Meaning and introduction, objectives, effects, methods of calculation of purchaseconsideration (Net Asset and Net Payment method), accounting procedure in thebooks of the firm and balance sheet of new company | 16 |
|  | October | **Computerized Accounting Environment**Meaning and Introduction, application of accounting software package, Voucherentry through software package. | 12 |
|  | December | **Introduction and Relevance of Accounting Standards**Overview of Accounting Standards in India-Concept, Need, Scope andImportance. Study of AS- 1, AS- 2, AS- 4 and AS- 9 | 16 |
|  | January | **Hire Purchase and Installment System:[Excluding H. P. Trading]**Basic Concepts and Distinction, Calculation of Interest and Cash Price, JournalEntries And Ledger Accounts in The Books of Purchaser and Seller. | 16 |
|  | February | **Royalty Accounts [excluding sub-lease]:**Royalty, Minimum Rent, Short Workings, Recoupment of ShortWorking, Lapse of Short Working. Journal Entries and Ledger Accounts in theBooks of Landlord and Lessee. | 16 |
|  | March | **Departmental Accounts**Meaning and Introduction, Methods and Techniques, Allocation of expenses, InterDepartmental Transfers, Provision for unrealized profits | 12 |

**S.Y. B.Com. Compulsory Paper**

**Subject Name -: Elements of Company Law.**

**Course Code -: 205**

**Subject Teacher :- Prof. Aswale S. R.**

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| **Unit****No.** | **Topic** | **No. of****Lectures** | **Month** |
| **1**.**2**.**3.****4.****5.****6.****7.** **8.** **9.** | **Introduction to the New Act & Concept of Companies:**1.1. Background and Salient Features of the Act of 2013, Overview of thechanges introduced by the Act of 2013;1.2. Nature and types of Companies, Definitions and important features of aCompany- Distinction between a company and a partnership - Lifting orPiercing the Corporate Veil1.3. Types of Companies based on various criteria including one mancompany, dormant company, sick and small company, associatecompany.1.4. Distinction between private and public company (Advantages,Disadvantages and privileges of both the companies) - Conversion of aprivate company into a public company - Conversion of a publiccompany into a private company. | **8** | **16 June****To****30 June** |
| **Formation and Incorporation of a Company:**2.1. Stages in the Formation and Incorporation.2.1.1. Promotion: Meaning of the term ‘Promoter’ / Promoter Group -Legal Position of Promoters, Pre-incorporation contracts.2.1.2. Registration/ Incorporation of a company : - Procedure,Documents to be filed with ROC. Certificate of Incorporation-Effects of Certificate of Registration.2.1.3. Floatation/ Raising of capital.2.1.4. Commencement of business. | **16** | **1 July****To****31 July** |
| **Documents relating to Incorporation and Raising of Capital:**3.1 **Memorandum of Association**: Meaning and importance- Form andcontents- Alteration of memorandum.3.2 **Articles of Association:** Meaning- Relationship of and distinctionbetween Memorandum of association and Articles of association-Contents and form of Articles- Alteration of articles- Doctrine ofconstructive notice- Doctrine of Indoor Management.3.3 **Prospectus:** Meaning and Definition- Contents- Abridged form of prospectus- Statutory requirements in relation to prospectus- Deemedprospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatementin a prospectus and Liabilities for Mis-statement. | **16** | **1 Aug** **To** **31 Aug** |
| **Capital of the Company**4.1 Various Modes for Raising of Share Capital including private placement,public issue, rights issue, bonus shares.4.2 ESOS, Sweat Equity Shares, Buy-back of shares.4.3 Allotment of Shares: Meaning- - Statutory provisions for allotment,improper and irregular allotment- Consequences of irregular allotment.4.4 Calls On Shares: Meaning- Requisites of a valid call, Calls in advance4.5 Share Certificates: Meaning, Provisions regarding issue of sharecertificates - Duplicate Share Certificate.4.6 Share Capital – Meaning, Structure (Kinds) – Concept of Securities –Definition, Nature and Kinds of Shares. | **16** | **1 Sep****To****30 Sep**  |
| **Forfeiture, Surrender & Transfer of Shares**5.1 Forfeiture and Surrender of Shares: Meaning of forfeiture of shares: -Conditions/Rules of valid forfeiture- Effect offorfeiture- Re-issue of forfeited shares- Annulment of forfeiture-5.2 Surrender of shares5.3Transfer and transmission of shares - meaning and proceduredistinction between transfer and transmission5.4 Nomination of shares |  | **1 Oct To****\_\_Oct** |
| **E-Governance and E-Filing:**6.1 Introduction- Meaning of E-Governance6.2 Advantages of E-Governance,6.3 Basic understanding of MCA Portal6.4 E-filing (Ss. 397 to 402), DIN-Directors Identification Number (Ss. 153-159) |  | **\_\_ Nov****To****30 Nov** |
| **Management of Company:**7.1 Board of Directors: Definition, Powers, Restrictions, Prohibition onBoard. (Ss. 179 to 183)7.2 Director: Meaning and Legal position of directors.7.3 Types of Directors – Types including Executive, Non-Executive,Independent, Additional, Alternate, Interested, Nominee Director,Related Party Transactions (Ss. 188)7.4 Appointment of Directors, Qualifications and Disqualifications.7.5 Powers, Duties, Liabilities of Directors, Remedies for Breach ofDuties.7.6 Loans to Directors (S. 185), Remuneration of Directors | **16** | **1 Dec** **To****31 Dec** |
| **Key Managerial Personnel (KMP)**8.1 Meaning, Definition and Appointments ofManaging Director, Whole Time Director,Manager,Company SecretaryTerm of office/ Tenure of appointment, Remuneration –8.2 Distinction between Managing Director, Manager and Whole TimeDirector - Role (Powers, Functions of above KMP)8.3 Corporate Social Responsibility (CSR) [U/S 135] – Concept who isAccountable, CSR Committee, Activities under CSR,8.4 Role of Board of Directors.8.5 Prevention of Oppression and Mismanagement (Ss. 241 to 246) | **16** | **1 Jan****To** **31 Jan** |
| **Company Meetings:**9.1 Board Meeting – Meaning and Kinds9.2 Conduct of Meetings - Formalities of valid meeting [Provisionsregarding agenda, notice, quorum, proxies, voting, resolutions (procedureand kinds) minutes, filing of resolutions, Virtual Meeting]9.3 Meeting of Share HoldersGeneral Body Meetings, Types of MeetingsA. Annual General Meeting (AGM), Ss. 96 to 99B. Extraordinary General Meeting (EOGM) – S. 1009.4 Provisions regarding convening, constitution, conducting of GeneralMeetings contained in Ss. 101 to 114 | **16** | **1 Feb****To****28 Feb** |
| **10.** | **10.1 Revival and Re-habilitation of Sick Companies (S. 253-269)****10.2 Compromises, Arrangements and Amalgamation:** Concept andPurposes of Compromises, Arrangements, Amalgamation, Reconstruction –Fine distinction between these terms.:**10.3 Winding –up**: Meaning of winding-up, Dissolution of company,Conceptual understanding of winding-up by the Tribunal, Compulsorywinding-up, Members’ voluntary winding-up, Creditors’ voluntarywinding-up | **16** | **1 Mar****To****31 Mar** |

Prof. Aswale Santosh Radhakisan

Signature:-

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

**Optional Paper**

**Subject Name -: Computer Fundamentals**

**Course Code -: 104 (**B**)**

**Subject Teacher :- Prof. Aswale S. R.**

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| **Unit****No.** | **Topic** | **No. of****Lectures** | **Month** |
| **1**.**2.****3.****4.****5.****6.****7.****8.****9.****10.** **11.** **12.** | **Introduction to Computer Fundamentals** Introduction to ComputerComputer System HardwareComputer MemoryInput and Output DevicesInteraction between User and ComputerIntroduction to Free and Open Source SoftwareDefinition of Computer Virus, Types of Viruses, Use of Antivirus software | **8** | **16 June****To****30 June** |
| **Basics of Operating System** Definition of Operating SystemObjectives, types, and functions of Operating SystemsWorking with Windows Operating System: Introduction, The Desktop, Structureof Windows, Windows Explorer, File and Folder Operations, The Search, TheRecycle Bin, Configuring the Screen, Adding or Removing New Programs usingControl Panel, Applications in windows (Paint, Notepad, WordPad, Calculator) | **16** | **1 July****To****31 July** |
| **Introduction to Business Communication Tools** [12]**MS-Word**: Introduction, Starting MS-Word, MS-Word Screen and itsComponents, Elementary Working with MS-Word**MS-Excel**: Introduction, Starting MS-Excel, Basics of Spreadsheet, MS-ExcelScreen and Its Components, Elementary Working with MS-Excel**MS-Powerpoint**: Introduction, Starting MS-PowerPoint, Basics of PowerPoint,MS-PowerPoint Screen and Its Components, Elementary Working with MSPowerPoint |
| **Introduction to Computer Network** [06]IntroductionImportance of NetworkingComputer Network (LAN, WAN, MAN)Network Components (Hub, Switch, Bridge, Gateway, Router, Modem)Network Topology, Wireless Networks | **16** | **1 Aug** **To** **31 Aug** |
| **Use of Computer in Commerce** Direct/Random, Index )Computer Applications in Business – Need and ScopeComputer Applications in various fields of Commerce: Personnel Administration,Accounting, Cost and Budgetary Management, Purchasing, Banking, Insuranceand Stock-broking, e-governanceIntroduction to E-Commerce, Evolution of E-Commerce, Role of E-Commerce,E-Commerce Framework, E-Commerce Categories | **16** | **1 Sep****To****30 Sep** |
| **Internet and Internet application**Introduction, Internet evolutionWorking of Internet, Use of InternetOverview of World Wide Web (Web Server and Client)Introduction to Search engine and Searching the WebDownloading filesIntroduction to Web BrowsersWorking with E-mail (creation and use of the same)  |  | **1 Oct To****\_\_Oct** |
| **Electronic Data Interchange**Introduction to EDIEDI ArchitectureFinancial EDIOverview of the technology involved in EDI |  | **\_\_ Nov****To****30 Nov** |
| **Electronic Payment System**Introduction to EPSIntroduction to EFT (Electronic Fund Transfer)Introduction to SET (Secure Electronic Transaction)Business requirement addressed by SETIntroduction to Digital Signature and Digital Certificates , Stages of SETTypes of Payment System: Digital Cash, Electronic Cheque, Smart Card,Credit/Debit Card | **16** | **1 Dec** **To****31 Dec** |
| **Introduction to HTML.**Introduction to HTML. Working of HTMLCreating and loading HTML page, tagsStructure of on HTML, Document, Stand Alone TagsFormatting text, Adding ImagesCreating hyper Links, TablesSending E-mails through Web PageSample web pages | **16** | **1 Jan****To** **31 Jan** |
| **Introduction To Web page Design**Introduction to Web design, Types of Web PagesWeb design PyramidBuilding web sitesWeb development process model | **16** | **1 Feb****To****28 Feb** |
| **Designing The web pages**Page size, Page type, Page margin, Entrance pageExit page, Graphics in Webpage designAnimation Effect, Sound EffectColor Effect |
| Uploading the web site (Web space, Domain Name, Hosting the web site)**Internet Security**Security, PrivacyEthical Issues & Cyber Law |

Prof. Aswale Santosh Radhakisan

Signature:-

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

**Cost and Works Accounting Special Paper II**

**Subject Name -: Overheads and Methods of Costing.**

**Course Code -: 305 - E.**

**Subject Teacher :- Prof. Aswale S. R.**

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| **Unit****No.** | **Topic** | **No. of****Lectures** | **Month** |
| **1**.**2.****3.****4.****5.****6.****7.****8.** | **Overheads:**1.1. Meaning and definition of overheads.1.2. Classification of overheads | **8** | **16 June To 30 June** |
| **Accounting of Overheads (Part-I)**Collection, Allocation, Apportionment and Re-apportionment of overheads | **16** | **1 July To 31 July** |
| **Accounting of Overheads (Part-II)**3.1 Overhead Absorption- Meaning3.2 Methods of Overhead Absorption | **16** | **1 Aug** **To** **31 Aug** |
| 3.3 Overhead Rates3.4 Under and Over Absorption of overheads- Meaning, Reasons andAccounting treatment | **16** | **1 Sep****To****30 Sep** |
| **Activity Based Costing Technique**4.1 Definitions-Stages in Activity Based Costing4.2 Purpose and Benefits of Activity Based Costing4.3 Cost Drivers  |  | **1 Oct To \_\_Oct** |
| **Methods of Costing:**5.1 Introduction to Methods of Costing.5.2 Job Costing- Meaning, Features, Advantages and Limitations |  | **\_\_ Nov To 30 Nov** |
| **Contract Costing:**6.1 Meaning and Features of Contract Costing6.2 Work Certified and Uncertified, Escalation clause, Cost Pluscontract, work-in- progress6.3 Profit on incomplete contract | **16** | **1 Dec** **To****31 Dec** |
| **Process Costing:**7.1 Meaning and features of process costing7.2 Preparation of process accounts including normal and abnormalloss/gain7.3 Joint Products and By Products (Theory only) | **16** | **1 Jan****To** **31 Jan** |
| **Service Costing:**8.1 Meaning, Features and Applications.8.2 Cost Unit-Simple and composite | **16** | **1 Feb To 28 Feb** |
| 8.3 Cost Sheet for transport service | **16** | **1 Mar To 31 Mar** |

Prof. Aswale Santosh Radhakisan

Signature:-

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

**Compulsory Paper**

**Subject Name -: Business Economics (Micro)**

**Course Code -: 103**

**Subject Teacher:- Prof. Aswale S. R.**

**Term I**

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| **Unit****No.** | **Topic** | **No. of****Lectures** | **Month** |
| **1**.**2**.**3.****4.****5.****6.** | **INTRODUCTION.**1.1 Meaning, Nature and Scope of Business Economics- (Micro)1.2 Difference between Micro and Macro Economics.1.3 Tools for Analysis a. Functional Relationships b. Schedules c. Graphs d. Equations | **8** | **16 June****To****30 June** |
| 1.4 Goals of firms a) Economic Goals of Firms 1. Profit Maximization 2. Shareholders Wealth Maximization 3. Management Reward Maximization 4. Growth of the firm 5. Sales maximization 6. Long run survival b) Non-Economic goals 1. Political power, Prestige 2. Social responsibility and welfare 3. Goodwill of employees**DEMAND ANALYSIS**2.1 Elasticity of Demand, Types of Elasticity, Price Elasticity, Income  Elasticity and Cross Elasticity.2.2 Consumer Behaviour a) Marginal Utility Approach - Limitations b) Indifference Curve Analysis - Concept - Characteristics - Consumer Equilibrium | **16** | **1 July****To****31 July** |
| 2.3 Demand Forecasting and Estimation a) Meaning and objectives of Demand Forecasting b) Methods of Demand Forecasting c) Descriptive Analysis of i) Direct Methods 1) Consumer Survey 2) Expert opinion 3) Simulating market situation 4) Controlled Market Experiments ii) Indirect Methods 1) Simple correlation 2) Trend Projections | **16****16** | **1 Aug** **To** **31 Aug****1 Sep****To****30 Sep** |
| PRODUCTION AND COST ANALYSIS3.1 Production Function – Meaning3.2 Law of Variable Proportions - The Three Stages3.3 Law of Returns to Scale - The Three Stages |
| 3.4 Economies and Diseconomies of Scale – Internal and External3.5 Cost Analysis – Types of Costs a) Types of Costs 1) Total cost 2) Average Cost 3) Marginal Cost 4) Opportunity cost b) Behaviour of Cost Curves 1) In the Short Run 2) In the Long Run |  | **1 Oct To****\_\_Oct** |
| **REVENUE BEHAVIOUR**4.1 Meaning and Importance of Revenue Concepts4.2 Revenue (TR), Average Revenue (AR) Marginal Revenue (MR).4.3 Relationship between Total Revenue, Average Revenue and Marginal Revenue |  | **\_\_ Nov****To****30 Nov** |
| **PRICING UNDER VARIOUS MARKET CONDITIONS**5.1 Perfect Competition – Features and equilibrium5.2 Monopoly – Features and equilibrium, Price Discrimination5.3 Monopolistic competition - Features and equilibrium5.4 Oligopoly – Features | **16** | **1 Dec** **To****31 Dec** |
| **FACTOR PRICING**6.1 Marginal Productivity theory of Distribution.6.2 Rent a) Theories of Rent i) Ricardian Theory of Rent ii) Modern Theory of Rent6.3 WAGES - i) Backward sloping Supply curve of Labour. ii) Collective Bargaining & Trade Unions | **16** | **1 Jan****To** **31 Jan** |
| 6.4 INTEREST - a) Theories of Interest – i) Loanable Fund Theory of Interest ii) Keynes Liquidity Preference Theory of Interest6.5 PROFIT - a) Theories of Profit – i) Dynamic Theory of Profits ii) Innovation Theory of Profit iii) Risk and Uncertainty Theory of Profit | **16** | **1 Feb****To****28 Feb** |

Prof. Aswale Santosh Radhakisan

Signature:-

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

**Income Tax**

**Subject Name -: Income Tax**

**Course Code -: 305 - E.**

**Subject Teacher :- Prof. Aswale S. R.**

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| **Unit****No.** | **Topic** | **No. of****Lectures** | **Month** |
| **1**.**2.****3.****4.****5.****6.** | **Income Tax Act-1961.(Meaning, Concept and Definitions)**Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income,Exempted Income, Residential Status of an Assessee, Fringe benefit Tax, Taxdeducted at Source, Capital and Revenue Income and expenditure. |  | **\_\_ Nov To 30 Nov** |
| **Computation of Taxable Income under the different Heads of Income** | **16** | **1 Dec To 31 Dec** |
| **a. Income form Salary** –* Salient features, meaning of salary,
* Allowances and tax Liability-
* Perquisites and their Valuation-
* Deductions from salary.

(Theory and Problems)**b. Income from House Property*** Basis of Chargeability
* Annual Value
* Self occupied and let out property
* Deductions allowed

(Theory and Problem)**c. Profits and Gains of Business and Professions*** Definitions, Deductions expressly allowed and disallowed (Theory And Problems)

**d. Capital Gains*** Chargeability-definitions-Cost of Improvement Short term and long

term gains-deductions (Theory only)**e. Income from other sources*** Chargeability - deductions - Amounts not deductible.(Theory only
 | **16** | **1 Jan****To** **31 Jan** |
| **Computation of Total Taxable Income of an Individual**Gross total Income-deductions u/s-80C, 80ccc to 80 U – Income Tax calculation-(Rates applicable for respective Assessment year) Education cesses. | **16** | **1 Feb To 28 Feb** |
| **Miscellaneous**Tax deducted at source-Return of Income-Advance payment of Tax- methods ofpayment of tax-forms of Return-Refund of Tax.(Theory) | **16** | **1 Mar To 31 Mar** |
| **Income Tax Authorities**Organization structure of Income Tax Authorities/(Administrative and JudicialOriginations) Central board of direct tax (Functions and powers various IncomeTax Authorities |