**Annual Teaching Planning 2017-2018**

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

**Compulsory Paper**

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

**Teacher’s Name- Prof. Dr 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 and  Advantages, Difference between LLP and Partnership Firm,  Difference between LLP and company, Partners and designated  partners, Incorporation of LLP, Partners and their relations, Liability  of LLP and Partners (Section 27). Financial Disclosure by LLP,  Contributions (Section 32), Assignments and Transfer of  Partnership Rights (Section 42)  Conversation to LLP (Section 55), Winding-up and dissolution  (Section 63 & 64) | 04  05 |
|  | 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 Signature  certificates [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& activities  of WIPO.TRIPS: As an agreement to protect IPR-Objectives &  categories of IPR covered by TRIPS.  · Definition and conceptual understanding of following IPRs under  the relevant Indian 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, 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, Meaning  Important relevant definitions under the Act  · Definitions, Essentials of promissory note, bill of exchange and  cheque. 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 |
|  | March | **8 Arbitration & Conciliation:**  · Concept of Arbitration & Conciliation.  · Definition & Essentials of Arbitration Agreement | 6 |

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**Compulsory Paper**

**Subject Name -: Advanced Accounting**

**Teacher’s Name- Prof. Dr 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 - Non  Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements  & 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.  \* 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 important  terms - 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-operative  Societies Act. Preparation of Final Accounts of Credit Co-operative  Societies and Consumer Co-operative Societies. | 16 |
|  | October |  | 12 |
|  | December | **Computerized accounting practices:-**  A. VAT & VAT Report  B. Service Tax  C. Central Value Added Tax  D. 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 - Goods  supplied 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 Creditor  Account - 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 \* Stock  Turnover Ratio \* Debtor Turnover Ratio \* Current Ratio \* Liquid Ratio  \* Debt to Equity Ratio. | 12 |

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

**Compulsory Paper**

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

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

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| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | **Basics Of Cost Accounting**  Concept of Cost, Costing, Cost Accounting and Cost  Accountancy.  Limitations of Financial Accounting.  Origin of Costing.  Objectives of Costing.  Advantages & Limitations of Costing.  Difference Between Financial Accounting and Cost Accounting.  Cost Units and Cost Center | 16 |
|  | August | **Elements Of Cost**  Material, Labour and other Expenses.  Classification of Costs.  Preparation of Cost Sheet, Quotation, Tenders. | 16 |
|  | September | **Material Control**  Need and Essentials of Material Control.  Functions of Purchase Department.  Purchase Procedure.  Purchase Documentation.  Stock Levels.  Economic Order Quantity. (EOQ) | 16 |
|  | October | Stock Levels.  Economic Order Quantity. (EOQ | 12 |
|  | December | **Material Accounting**  Stores Location and Layout.  Types of Stores Organization.  Classification and Codification of Material.  Stores and Material Records –  Bin Card, & Store Ledger etc.  Issue of Material and Pricing Methods of Issue of Material:-  (a) FIFO.  (b) LIFO.  (c) Simple Average Methods.  (d)Weighted Average Methods.  Stock valuation, Use of computer in store Accounting. | 16 |
|  | January | **Inventory Control**  Stock Taking, Periodic and Perpetual Method.  ABC Analysis.  Inventory Ratios | 16 |
|  | February | **Labour Cost, Remuneration And Incentives**  Records &Methods Of Time Keeping and Time Booking Study of  New Methods.  **Methods Of Remuneration-**  Time Rate System,  Piece Rate system,  Taylor’s Differential Piece rate System.  **Incentive Plan-**  Halsay Premium Plan,  Rowan Premium Plan.  Group Bonus Schemes | 16 |
|  | March | **Other Aspects Of Labour**  Labour Turnover.  Job Analysis & Job Evaluation Key.  Merit Rating.  **Direct Cost**  8.1 Concept and Illustrations | 12 |

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

**Compulsory Paper**

**Subject Name -: Financial Accounting**

**Teacher’s Name- Prof. Dr 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 purchase  consideration (Net Asset and Net Payment method), accounting procedure in the  books of the firm and balance sheet of new company | 16 |
|  | October | **Computerized Accounting Environment**  Meaning and Introduction, application of accounting software package, Voucher  entry through software package. | 12 |
|  | December | **Introduction and Relevance of Accounting Standards**  Overview of Accounting Standards in India-Concept, Need, Scope and  Importance. 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, Journal  Entries And Ledger Accounts in The Books of Purchaser and Seller. | 16 |
|  | February | **Royalty Accounts [excluding sub-lease]:**  Royalty, Minimum Rent, Short Workings, Recoupment of Short  Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the  Books of Landlord and Lessee. | 16 |
|  | March | **Departmental Accounts**  Meaning and Introduction, Methods and Techniques, Allocation of expenses, Inter  Departmental Transfers, Provision for unrealized profits | 12 |

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**Compulsory Paper**

**Subject Name -: Corporate Accounting**

**Teacher’s Name- Prof. Dr 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 Examples  numerical case studies, Application nature. | 16 |
|  | August | **Company Final Accounts:-**  Preparation of Final Accounts- Forms and contents as per Provisions of Companies  Act (As Amendment upto the beginning of the relevant academic year) As per  Revised 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 and  preparation of Balance Sheet After Internal Reconstruction | 16 |
|  | February | **Holding Company Account:-**  Preparation of consolidated Balance sheet of Holding Company with one  subsidiary only. Adjustment of inter company transactions, unrealized profit of  stock. | 16 |
|  | March | **Valuations of Shares:-** Concept of  Valuation, Need for Valuation, Special Factors affecting Valuation of Shares,  Methods of Valuation - (a) Net Assets Method, (b) Yield Basis Method, (c) Fair  Value Method. | 12 |