**Annual Teaching Planning 2020-2021**

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

**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.Semester III**

**Special Paper**

Subject: Cost and Works Accounting -I(BASICS OF COST ACCOUNTING) Course Code: 236(E) Total Credits: 04 (Theory 03 + Practical 01=04)

**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**  a) Concept of Cost, Costing, Cost Accounting and Cost Accountancy. b) Limitations of Financial Accounting. c) Origin of Costing. d) Objectives of Cost Accounting. e) Advantages & Limitations of Costing. f) Difference between Financial Accounting and Cost Accounting. g) Cost Units and Cost Centers. h) Role of a Cost accountant in an organisation | 16 |
|  | August | **Elements Of Cost**  a) Material, Labour and other Expenses. b) Classification of Costs. c) Preparation of Cost Sheet, Tender, Quotation and Estimates | 16 |
|  | September | **Purchase Procedure**  a) Need and Essentials of Material Control. b) Functions of the Purchase Department. c) Purchase Procedure. d) Purchase Documentation. | 10 |
|  | October | **Inventory Control**  a) Methods of Inventory control a. Stock Levels.  b. Economic Order Quantity (EOQ).  c. ABC analysis  d. Perpetual and Periodic Inventory Control  e. Physical verification b) Inventory Turnover Ratio | 06 |

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**S.Y. B.Com. semester IV**

**Special Paper**

Subject: COST& WORKS ACCOUNTING-II Course Code: 246(E) Total Credits: 04 (Theory 03 + Practical 01=04)

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

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| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
|  | January | **Material Accounting**  Store Location and Layout. Classification and Codification of Material. Stores and Material Records. Bin Card & Store Ledger etc. Issue of Material and Pricing Methods for Issue of Material: FIFO. LIFO. Simple Average Methods. Weighted Average Methods. Use of computer in store Accounting. | 16 |
|  | February | **Labour cost and Payroll**  Meaning and definition of wages. Difference Between Wages and Salary Records and methods - time keeping and time booking. Methods of Wage Payment Time rate system. Piece rate system. Taylor's differential piece rate system. Incentive Plan. Halsey Plan. Rowan Plan. Group Bonus scheme. Performance based incentive plan. Payroll meaning and components | 16 |
|  | March | **Other Aspects of Labour**  a. Labour Turnover. b. Job Analysis & Job Evaluation. c. Merit Rating. | 10 |
|  | April | **Introduction to JIT, CAM and ERP**.  treatment Introduction toJust In Time(JIT) CAM( Computer Aided Manufacturing) Enterprise Resource Planning (ERP) | 06 |

**Annual Teaching Planning 2020-2021**

**Semester I**

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

**Compulsory Paper**

**Subject Name -: Financial Accounting I**

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

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| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | Accounting Concepts,  Conventions and Principles and  an overview of Emerging Trends  in Accounting  Implications of GST.(Practical) | 12  04 |
|  | August | Piecemeal Distribution of Cash  IGST, CGST and SGST .(Practical) | 12  04 |
|  | September | Accounts from Incomplete  Records (Single Entry System)  Procedure for registration under GST .(Practical) | 12  04 |
|  | October | Introduction to Goods and  Services Tax laws and  Accounting  Input and Output Tax credit.(Practical) | 12  04 |

**Annual Teaching Planning 2020-2021**

**Semester II**

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

**Compulsory Paper**

**Subject Name -: Financial Accounting II**

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

|  |  |  |  |
| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
|  |  | **-------------** | --- |
|  | December | |  | | --- | | **Software used in Accounting** |  |  | | --- | | Introduction to Computerised accounting, Accounting software, Features, advantages and disadvantages (Practical) | | 12  04 |
|  | January | |  | | --- | | **Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)** | | Company creation (Practical) | | 12  04 |
|  | February | |  | | --- | | **Valuation of Intangibles** |      |  | | --- | | Groups and ledgers creation |   .(Practical) | 12  04 |
|  | March | |  | | --- | | **Accounting for Leases** |  |  | | --- | | Voucher entries including GST and Report Generation |   (Practical) | 12  04 |

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**S.Y. B.Com. Semester III**

**Compulsory Paper**

CORE COURSE – II Subject: CORPORATE ACCOUNTING -I Course Code: 232 Total Credits: 03 **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. | 10 |
|  | August | Profit Prior to Incorporation | 12 |
|  | September | Company Final Accounts | 18 |
|  | October | Valuation of Shares | 08 |

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**S.Y. B.Com. Semester IV**

**Compulsory Paper**

CORE COURSE – II Subject: CORPORATE ACCOUNTING-II Course Code: 242 Total Credits: 03 **Teacher’s Name- Prof. Dr.Kadhane R.A.**

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| --- | --- | --- |
| Month | Name of Topics | Period |
| January | **Holding Company Account:-**  Preparation of consolidated Balance sheet of Holding Company with one  subsidiary only. Adjustment of inter company transactions, unrealized profit of  stock. | 14 |
| February | **Absorption of Companies** | **14** |
| March | **Accounting for Liquidation of Companies** Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account. | **12** |
| April | Forensic Accounting Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting Ethical principles and responsibilities | **08** |

**Annual Teaching Planning 2020-2021**

**M.Com.II**

**Special Paper**

**Semester: - III**

**Group – C (Advanced Cost Accounting and Cost Systems)**

**Subject Name – Advanced Cost Accounting and Cost Systems Special Paper IV**

**Subject Title: - Management Audit**

**Course Code: 308**

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

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| --- | --- | --- | --- |
| SR.No | Month | Name of Topics | Period |
| 1 | June | **-------------** | --- |
|  | Jully | Management Audit | 12 |
|  | August | |  | | --- | | Procedure of Management Audit  • Preparation of conducting Management Audit ,Management Audit programme, • Reporting under Management Audit Knowledge on Management Audit procedures 3 Areas o | | 08 |
|  | September | |  | | --- | | Areas of Management Audit  • Corporate Service Audit, • Corporate Development Audit • Social Cost-Benefit analysis • Evaluation of…… 1. Consumer Services. 2. Research and Development. 3. Corporate culture. 4. Human Resource Developme | | 10 |
|  | October | Operational Audit | 10 |
|  | November | Evaluation of Corporate Image. | 08 |

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**M.Com.II**

**Semester IV**

**Special Paper**

.SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system Subject: PROJECT WORK / CASE STUDIES Course Code: 408 Total Credits: 04

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