

Annual Teaching Plan

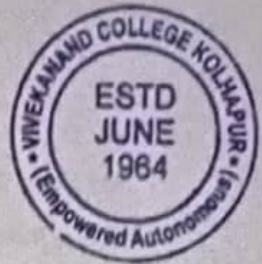
Academic Year: 2024-25

B.Com- II Semester: III

Department: Commerce

Course Title: Corporate Accounting- I

Name of the teacher: Dr. Yogesh B. Mane



SEMESTER-III

Month: July 2024			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Issue and forfeiture of shares and Re-issue of forfeited shares	A) Issue and forfeiture of shares, Re-issue of forfeited shares: Meaning of Company, Types of Companies, Share- Meaning, Types of shares, Share Capital , Types of share Capital (Problems on issue of shares at par, Premium and Discount, Calls in arrears, calls in advance, prorata allotment, forfeiture of shares and reissue of forfeited shares. B) Issue and Redemption of Debentures (Sinking Fund Method only) Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture (sinking fund method only)
15	15	15		
Month: August 2024			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Company Final Accounts	Company Final Account (As per Schedule III to the Indian Companies Act 2013) Final Accounts of Companies in Vertical form only.(with the help of notes to accounts, advanced proforma of Final Accounts)
15	15	15		
Month : September 2024			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Profit/Loss Prior to and After incorporation	Profit /Loss Prior to Incorporation Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.
15	15	15		
Month : October 2024			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory only)	Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting.
15	15	15		

Annual Teaching Plan

Academic Year: 2024-25

B.Com- II Semester: IV


Department: Commerce

Course Title: Corporate Accounting- II

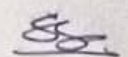
Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month :December 2024			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Amalgamation and absorption of companies	Amalgamation and absorption of companies:-Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS – 14.
15	15	15		
Month : January 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Valuation of shares	Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value
15	15	15		
Month: February 2025			Module/Unit: 3	Sub-units planned
Lectures	Practical's	Total	Accounting for Liquidation of companies	Accounting for Liquidation of companies: Preparation of Liquidators Final Statement of Account.
15	15	15		
Month : March 2025			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Computer Application through Accounting Package Tally	Computer Application through Accounting Package Tally. (Latest Version) - Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data- Receipts, Payments. Purchase, Sale, Contra, Journal, Credit Note and Debit Note. B) Inventory Information - Groups, Items and Valuation. C) Generation of Various Accounting Reports


Name and Signature of Teacher




Name and Signature of HoD
HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)



Annual Teaching Plan

Academic Year: 2024-25

B.Com- II Semester: III

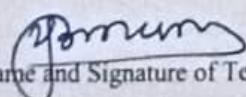
Department: Commerce

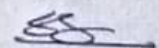
Course Title: Financial Management- I

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month :July/August 2024			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Introduction to Financial Management and Capital Structure	A) Introduction to Financial Management: Introduction, Meaning and Scope of financial Management, Finance Functions, Objectives of Financial Management. Role of Finance Manager. B) Capital Structure: Meaning of Capital Structure, Optimum Capital Structure, Features of Appropriate Capital Structure, determinants of Capital Structure, Computation of Optimum Capital Structure, Approaches to Determine Appropriate Capital Structure (EBIT-EPS Approach only)
15	15	15		
Month Sept/Oct. 2024			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Capital Structure and Firms Valuation	A) Leverages- Meaning of Leverage, Type of Leverages- Operating Leverage, Financial Leverage and Combined Leverage. (With Practical Problems) B) Capital Structure and Firms Valuation- Introduction to Capital Structure Theories, Assumptions of Capital Structure Theories, Capital Structure Theories- Net Income (NI) Approach, Net Operating Income (NOI) Approach, Modigliani-Miller Approach (MM Hypothesis) and Traditional Approach.
15	15	15		


Name and Signature of Teacher


Name and Signature of HoD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)



Annual Teaching Plan

Academic Year: 2024-25

B.Com- II Semester: IV

Department: Commerce

Course Title: Financial Management- II

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month :December/January 2024-25			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Cost of Capital and Weighted Average Cost of Capital	A) Cost of Capital: Meaning, definitions, Importance of cost of capital, Classification of Cost, Computation of Specific Cost of Capital- Cost of Equity, Cost of Retained Earnings, Cost of Preference Shares, Cost of Debt. B) Weighted Average Cost of Capital (WACC)- Meaning, Steps Involved in Computation of WACC, Assignment of Weights- Book Value Weights, Capital Structure Weight, Market Value Weight, Calculation of WACC. Factors affecting on WACC.
15	15	15		
Month : February and March 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Capital Budgeting and Techniques of Capital Budgeting	A) Capital Budgeting- Meaning, importance and kinds of capital budgeting, Classification of Projects, Process of Capital Budgeting. B) Techniques of Capital Budgeting- Traditional Techniques- Pay Back Period (PBP) and Accounting Rate of Return (ARR) Modern Techniques- Net Present Value (NPV), Internal Rate of Return (IRR), and Profitability Index (PI)
15	15	15		

Name and Signature of Teacher



Name and Signature of HoD
HEAD
 DEPARTMENT OF COMMERCE
 VIVEKANAND COLLEGE, KOLHAPUR
 (EMPOWERED AUTONOMOUS)



ANNUAL TEACHING PLAN

Academic year: 2024-25

Semester: V

Department: Commerce

Course Title: Modern Management Practices-I

Name of the Teacher: Dr. Yogesh B. Mane



SEMESTER-V

Month: July 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -I Contribution To Modern Management Practices	Concept and Importance of Modern Management in Changing Environment. Contribution of Peter Drucker: Contribution of C.K.Prahalad : Contribution of Michael Porter:
Month: August 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -II Introduction to Strategic Management	Strategic Management: Concept of Mission, Vision, Objectives, Concept of Strategy, Importance of Strategy, Levels of Strategy, Environmental Analysis and SWOC Analysis, strategic management, meaning, characteristic, need, Strategic Management Process – Different Phases, Types of Strategies: Mintzberg's 5 Ps, Corporate strategies, McKinsey's 7s framework -Blue Ocean Strategy, Red Ocean Strategy.
Month: September 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -III Corporate Governance and Corporate social responsibility (CSR):	a) Corporate Governance: concept definition role of board of directors in corporate Governance. Role of shareholders and auditors in corporate Governance concept of ethics, ethical issues in management. b) Corporate social responsibility: concept of social responsibility, Areas of social responsibilities
Month: October 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module-IV Knowledge Management and Outsourcing	Knowledge Management: Concept, Process and Parameters of Knowledge Management. Knowledge Process Outsourcing - concept, advantages and process of KPO. Outsourcing: Concept, Types of outsourcing, features, advantages, limitations, Offshore, Onshore outsourcing. Business process outsourcing-(BPO) concept, benefit and risk of Business process outsourcing. Legal Process Outsourcing (LPO) concept, benefit and risk of Business process outsourcing.

ANNUAL TEACHING PLAN

Academic year: 2024-25

Semester: VI

Department: Commerce

Course Title: Modern Management Practices- II

Name of the Teacher: Dr. Yogesh B. Mane

SEMESTER-VI

Month: December 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module- I Total Quality Management	TQM: Concept of Quality, Meaning Of TQM, Elements of TQM, Contribution of Deming, Juran and crosby. Benchmarking: Concept and Types of Benchmarking, advantages and limitations. Six sigma: meaning, characteristics, and importance of six sigma, levels of six sigma, steps in implementing six sigma. Quality Certification: ISO-9000 Series Meaning and Importance of ISO Quality Standards, 20 Elements of ISO -9000.
Month: January 2025				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module- II Event Management	Event management: concept, types and importance. Procedure of event management, Conduct of An Event, Public Relations, planning of corporate events.
Month: February 2025				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module- III Emergency Management and Change Management	Emergency Management: Concept and Types, prevention & phases Change Management: Forces of Change, Response To Change, Management of Planned Change, Lewin's Three Step Model, Managing Resistance To Change
Month: March 2025				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module- IV International Management	International Management and Multinational Companies (MNC's)- Advantages and Challenges, Japanese Management and Theory 'Z', Role of Global Managers.

Name and Signature of Teacher:

Name and Signature of HOD:



DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)

ANNUAL TEACHING PLAN

Academic year: 2024-25

Semester: V

Department: Commerce

Course Title: Industrial Management -I

Name of the Teacher: Dr. Yogesh B. Mane



SEMESTER-V

Month: July 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -I Introduction to Industrial Management	Meaning nature, scope and Importance of Industrial Management, Challenges in Industrial Management, Industrial Management functions, Recent Trends in Industrial Management - Enterprise Resource Planning (ERP) -concept, ERP Software Modules, Importance, merits and demerits
Month: August 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -II Factory Location and Plant Layout	a) Factory Location: Meaning Factory location selection, factors affecting size of the firm, and Factors affecting Location of Factory. b) Plant Layout: Meaning, Objectives, Importance of Plant Layout. Factors affecting Layout, Types of Layout process layout. product layout. Combined layout and cellular layout.
Month: September 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -III Work Environment	A) Work Environment- Meaning and Importance of Work Environment - Factors Affecting Work Environment -Lighting. Ventilation, Sanitation, Noise Control and Air Conditioning. B) Industrial Pollution - Meaning, - Causes -Effects - Measures of Industrial Pollution. Environment Protection Act.
Month: October/Nov. 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module-IV Maintenance Management	Concept, importance, objectives of effective maintenance system, functions of maintenance management and recent trends in maintenance management.

ANNUAL TEACHING PLAN

Academic year: 2024-25

Semester: VI

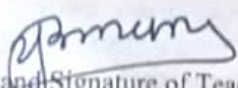
Department: Commerce

Course Title: Industrial Management-III

Name of the Teacher: Dr. Yogesh B. Mane

SEMESTER-VI

Month: December 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module – I- Inventory management	Meaning, and objectives of material Inventory Management, receipts and issue of (bin card, store ledger) pricing of material issues EOQ, ABC (FIFO & LIFO) Analysis & VED Classification, Just In Time (JIT) Production meaning, Techniques and advantages
Month: January 2025				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module – II Production planning and control	Concept, Meaning, Objectives, Components of PPC, Importance of PPC, Techniques of PPC- Routing, Scheduling, Dispatching and Follow Up, Limitations.
Month: February 2025				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module-III- Productivity and Quality management	a. Productivity: Meaning, Importance And Measurement. Factors Influencing Productivity, Methods of Improving Productivity Production Vs Productivity. b. Quality management: Concept of management- quality, Evolution of quality Inspection, Quality Control, Quality Assurance and TQM, SIX SIGMA.
Month: March 2025				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module-IV- Supply Chain and Supply Logistic Management	A) Evolution Supply chain management: Concept, Components of Supply Chain, of Supply Chain, Push Vs. Pull Chain Management. Supply Chain, Drivers of Supply. B) Logistic Management: Meaning, Objectives, and Management, Activities Importance of Logistic of the Warehousing, Material Logistic Functions- Transportati011. Handling and Packaging.


Name and Signature of Teacher:


Name and Signature of HOD:
HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)



Annual Teaching Plan

Academic Year: 2024-25

M.Com- I Semester: I

Department: Commerce

Course Title: Advanced Accountancy Paper- I

Name of the teacher: Dr. Yogesh B. Mane



SEMESTER-I

Month: July/August 2024			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Introduction to Accounting Standard	Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)
15		15		
Month: September 2024			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Accounting for Holding Company	Group Accounts with one subsidiary Co.-AS-21 (Vertical Form only)
15		15		
Month : October 2024			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Accounting of Life Insurance Companies	Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.
15		15		
Month : November 2024			Module/Unit: 4	Sub-units planned
Lectures	Practicals	Total	Accounting of General Insurance Companies	Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.
15		15		

Annual Teaching Plan

Academic Year: 2024-25
Commerce

M.Com- I Semester: II

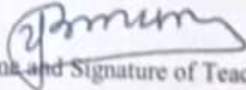
Department:

Course Title: Advanced Accountancy Paper- V

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-II

Month : January 2025			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Accounting for Mergers and Acquisitions of companies.	Accounting for Mergers and Acquisitions of companies. (Purchase Method only)
15		15		
Month : February 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Accounting of Consumer Credit Societies	Accounting of Consumer Credit Societies as per Maharashtra Cooperatives Societies Act.
15		15		
Month: March 2025			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Accounting for Lease	Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.
15		15		
Month : April 2025			Module/Unit: 4	Sub-units planned
Lectures	Practicals	Total	Accounts of Electricity Companies	Accounts of Electricity Companies – Final Accounts
15		15		


Name and Signature of Teacher


Name and Signature of HoD
HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR



Annual Teaching Plan

Academic Year: 2024-25

M.Com- II Semester: III

Department: Commerce



Course Title: Advanced Accountancy Paper- X

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: July/August 2024			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Sources of Finances	Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans- Government Policy regarding term loans, Pecking Order Theory and signalling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information)
15		15		
Month: August 2024			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Management of Working Capital	Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash-models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding.
15		15		
Month : September 2024			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Cost of Capital	Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital-practical problems
15		15		
Month : Oct./Nov. 2024			Module/Unit: 4	Sub-units planned
Lectures	Practicals	Total	Leverages	Meaning, Types, Significance. Practical problems

[Signature]

[Signature]
HEAD
 DEPARTMENT OF COMMERCE
 VIVEKANAND COLLEGE, KOLHAPUR
 EMPOWERED & AUTONOMOUS

Annual Teaching Plan

Academic Year: 2024-25

M.Com- II Semester: III

Department: Commerce

Course Title: Advanced Accountancy Paper- XI


Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: July/August 2024			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Budgetary Control	Meaning of Budget and Budgetary Control, Budgetary Control as a Management or Decision Making Tool, Limitations of Budgetary Control, Forecast and Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets.
15		15		
Month: September 2024			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Marginal Costing and Cost Volume Profit Analysis	Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break Even Analysis- Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, AI (including chart / graph).
15		15		
Month : October 2024			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Standard Costing and Variance Analysis	Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing. Advance practical problems
15		15		
Month : November 2024			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Price Level Changes or Inflation and Financial Management	Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems.


Name and Signature of Teacher




Name and Signature of HoD
HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR

Annual Teaching Plan

Academic Year: 2024-25

M.Com- II Semester: IV

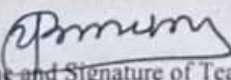
Department: Commerce

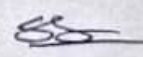
Course Title: Advanced Accountancy Paper- XIII

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month: January 2025			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Human Resource Accounting	Introduction, Historical development of HRA, Meaning and definitions, Objectives of HRA, Need of HRA, Scope of HRA, Methods for Valuation of Human Resources, Merits of HRA, Limitation of HRA.
15		15		
Month: February 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Royalty Accounts	Meaning and definition, Technical Terms –Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work –Accounting Treatment in the books of Lessee and lessor–journal entries and Ledger Accounts including minimum rent account.
15		15		
Month : March 2025			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Contract Accounting	Construction Contracts Introduction, Meaning, Definition, Accounting procedure of preparation of contract Account
15		15		
Month : April 2025			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Accounts of Non-Government Organization	Introduction to accounting for government Grants, record of government grants in accounting, methods of accounting for government Grants, Types of Grants, accounting for government Grants journal entries, Final Accounts of Non-Government Organization.


Name and Signature of Teacher


Name and Signature of HoD
HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)

