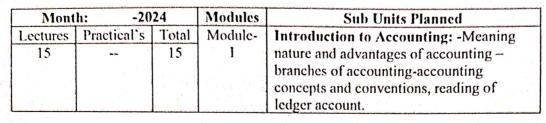
VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS) Annual Teaching Plan

Academic year: 2024-25 Semester: (I) Department: Commerce: B.com-I

Course Title: Financial Accounting Paper-I Group B (NEP)- Div A

Name of the Teacher: Dr. Amol Laxman Mohite



Mont	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Conversion of Partnership Firm in to
15	· · · · · · · · · · · · · · · · · · ·	15	II .	Limited Company: Meaning, Objectives
	1, 20	v	. The state of	of conversion, Methods of ascertainment of
	See and		pt that	purchase consideration, Conversion
	1 🔑 - 12 . I	1,000	of Newspay	Accounting in the Books of Partnership
			on p	Firm and Limited Company.

Mont	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Amalgamation of Partnership firm:
15		15		Meaning, Need, Objectives, Calculation
	1.7-	1 1	a de la casa.	of Purchase Consideration, Accounting
1 10			The factors	for Amalgamation of Partnership Firm.

Mon	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Accounts of Professionals: Introduction,
15	. , 1 4	15	IV	Meaning. Systems of keeping accounts by
_) i no			Professionals Books of Accounts
			A Treatment of the	maintained by professionals Preparation of
340			Mark the second	receipts and expenditure accounts and
	1 1 2 2 1		Section 18	Balance sheet of medical practitioners and
		0.56	* * * * * * * * * * * * * * * * * * *	professional accountants.

Mon	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Accounting for Inventory
15		15	V	Meaning, Definition, Different Methods of Inventory Accounting
	A 12 4	į.	12	First in First Out (FIFO)
		-14		Last in First Out (LIFO)

Dr. A. L. Mohite

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Annual Teaching Plan

Academic year: 2024-25

Semester: (I) Department: Commerce: B.com-I

Course Title: Financial Accounting Paper-I Group B (NEP)- Div B

Name of the Teacher: Dr. Amol Laxman Mohite

Mont	h: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Introduction to Accounting: -Meaning
15		15	1	nature and advantages of accounting -
VALUE OF THE PROPERTY OF THE P				branches of accounting-accounting concepts and conventions, reading of
			19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ledger account.

h: -20	24	Modules	Sub Units Planned
Practical's	Total	Module-	Conversion of Partnership Firm in to
: 3 -1 1 1 4	15	II	Limited Company: Meaning, Objectives
			of conversion, Methods of ascertainment of
			purchase consideration, Conversion
	11.00	7.K.	Accounting in the Books of Partnership
			Firm and Limited Company.

Mon	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Amalgamation of Partnership firm:
15	, - u ', , '	15		Meaning, Need, Objectives, Calculation
a " [r i Haidi		of Purchase Consideration, Accounting
				for Amalgamation of Partnership Firm.

Mont	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total:	Module-	Accounts of Professionals: Introduction,
15	- A	15	IV	Meaning, Systems of keeping accounts by
				Professionals Books of Accounts
	P_{σ}			maintained by professionals Preparation of
				receipts and expenditure accounts and
			3.27	Balance sheet of medical practitioners and
			The state of the s	professional accountants.

Mon	Month: -2024			Sub Units Planned
Lectures	Practical's	Total	Module-	Accounting for Inventory
15	P (= 1 , V	15	V	Meaning, Definition, Different Methods
			the second	of Inventory Accounting
		The Alle		First in First Out (FIFO) Method
THE AT			randru t	Last in First Out (LIFO) Method

Dr. A. L. Mohite

HEAD

DEPARTMENT OF COMMERCE

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Annual Teaching Plan

Academic year: 2024-25

Semester: (III) Department: Commerce: B.Com-II

Course Title: Corporate Accounting Paper-I Group B (NEP)- Div A

Name of the Teacher: Dr. Amol Laxman Mohite

Mont	h: -20	24	Modules	Sub Units Planned		
Lectures	Practical's	Total	Module-	A) Issue and forfeiture of shares, Re-		
15	**	15	1	issue of forfeited shares: Meaning of		
	- 1		· ·	company, Types of companies, Share -		
			,	Meaning & Types, Types of Share Capita		
				(Problem on issue of shares at Par,		
			- "	Discount and Premium. Calls in arrears,		
				Calls in Advance, Pro-rata Allotment,		
	=		"	Forfeiture of shares and Re-issue of		
				Forfeited shares.		
	,	- 1	_	B) Issue and Redemption of Debenture		
h h				(Sinking Fund Method Only)		
			2 1	Debenture - Meaning, Difference betwee		
		1.1	* 3	shares and debentures, Types of		
			1 7,	debentures, Issue of Debentures and		
			1,	Redemption of Debentures (Sinking Fund		

Mon	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Company Final Account (As per
15		15	II	Schedule III to the Indian Company Act
-	,		75.7	2013)
			21	Final Accounts of Companies in Vertical
			5 7 200	form only (with the helps' of notes to
	1	1	4 ,	accounts, Advanced proforma of final
		2.5		accounts)

Method only)

Mont	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Profit/Loss Prior to Incorporation
15	57	15	III	Introduction, Meaning, Calculation of various ratios – Sales Ratio, Time Ratio, Special Ratio and practical problem.

Mont	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Human Resource Accounting, Social
15		15	ΙV	Responsibility Accounting, Green Accounting, Forensic Accounting (Theory only)

Dr. A. L. Mohite

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Annual Teaching Plan

Academic year: 2024-25

Semester: (III) Department: Commerce: B.Com-II

Course Title: Corporate Accounting Paper-I Group B (NEP)- Div B

Name of the Teacher: Dr. Amol Laxman Mohite

Mont	h: -20	024	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-I	A) Issue and forfeiture of shares, Re-
15	6.7-70	15	185 7	issue of forfeited shares: Meaning of
	The district of the		, nj. viliaj	company, Types of companies, Share -
				Meaning & Types, Types of Share Capita
		- 0, 1 × 1	- Jan 1914	(Problem on issue of shares at Par,
J. Carlot				Discount and Premium. Calls in arrears.
				Calls in Advance. Pro-rata Allotment,
		14		Forfeiture of shares and Re-issue of
				Forfeited shares.
9.1				B) Issue and Redemption of Debentures
		Lyrian.	San	(Sinking Fund Method Only)
			The Constitution	Debenture - Meaning, Difference
The same				between shares and debentures, Types of
			THE STATE OF	debentures, Issue of Debentures and
			Mark San	Redemption of Debentures (Sinking Fund
	s it with the			Method only)

Mont	Month: -2024			Sub Units Planned
Lectures	Practical's	Total	Module-	
15	ال : ث	15	II	Schedule III to the Indian Company Act
	The Sale of		Acres 1	2013)
				Final Accounts of Companies in Vertical
				form only (with the helps' of notes to
			100	accounts, Advanced proforma of final
	a a latination	n 2 h 17		accounts)

Month: -2024			Modules	Sub Units Planned	
Lectures	Practical's	Total	Module-	Profit/Loss Prior to Incorporation	
15		15	III	Introduction, Meaning, Calculation of	
				various ratios - Sales Ratio, Time Ratio.	
				Special Ratio and practical problem.	

Mont	Month: -2024 N			Sub Units Planned	
Lectures	Practical's	Total	Module-	Human Resource Accounting, Social	
15		15	IV	Responsibility Accounting, Green	
				Accounting, Forensic Accounting (Theory only)	

Dr. A. L. Mohite





Annual Teaching Plan

Academic year: 2024-25

Semester: (V) Department: Commerce: B.Com-III

Course Title: Industrial Management Paper-II

Name of the Teacher: Dr. Amol Laxman Mohite

Mont	Month: -2024		Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Introduction to Human Resource Management
15	22	15	I	(HRM) Human Resource Planning (HRP)
				Nature, Scope, Objectives, Functions of HRM,
All the second				Strategic Human Resource Management, Skills and
		11	For all the	Proficiency of HR Managers.
				Objectives of HRP, Requirements of Effective HRP,
				HRP Process. Manpower Demand Forecasting
		W 7 15		Techniques.
	I the training			Job Analysis: Job Description, Job Specification &
4.1		100 AV		Job Analysis Process.

Mont	th: -20	24	Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	Employee Talent Acquisition
15	p 13 (4 <u>15</u> , 14(5)	15	II	Introduction to Recruitment – Sources of
		Sol "		Recruitment, Recruitment Process, Types of
		E LI I		Recruitment.
	Profession and the			Introduction to Selection - Selection Process, Test
		4, 10		of Selection, Orientation and Induction Process.

Mon	Month: -2024 Mo			Sub Units Planned
Lectures	Practical's	Total	Module-	Employee Training and Development
15	1 7	15	III	Employee Training - Difference between Training
				and Development, Need for Training, Training
				Process, Evaluation of Training, Types of Training,
		1.4		Selection of Training Methods.
		1. 1.1		Employee Development – Introduction to Executive
N A A A A A A A A A A A A A A A A A A A	A PART N			Development, Objectives of Executive
	Triangle (A)	4.3	in the state of th	Development, Methods of Executive Development.

Month: -2024		Modules	Sub Units Planned		
Lectures	Practical's	Total	Module-	Employee Performance Appraisal and Merit	
15		15	IV	Rating	
Lya				Employee Performance Appraisal – Meaning and	
				Purpose of Employee Performance, Job Evaluation	
				Vs Performance Appraisals, Basis of Performance	
				Appraisal, Performance Appraisal Process, Methods	
				of Performance Appraisal, Essentials of Effective	
				Performance Appraisal, Ethics of Performance	
				Appraisal, Problems of Performance Appraisal.	
	An X			Merit Rating - Meaning and Benefits. Difference	
				between performance appraisal and Merit Rating.	

Dr. A. L. Mohite

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DEPARTMENT OF COMMERCE
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(EMPOWERED AUTONOMOUS)



Annual Teaching Plan

Academic year: 2024-25

Department: Commerce M.com-I, Semester: (I)

Course Title: Advanced Cost Accountancy (Introduction of Cost Accounting) Paper-I

Subject Code: DSC10ACA11

Name of the Teacher: Dr. Amol Laxman Mohite

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y / Aug	3, 10, 10, 10	Module / Unit	Sub Units Planned
Practical's	Total	Module - 1	Sub Units Planned
Organize Group Discussion cost accounting.	15	Introduction to Cost Accounting: Part -I	Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting.
/September	1. 1	Module - 2	Sub Units Planned
		Wodule-2	
Visit to company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discuss critically		Introduction to Cost Accounting: Part II Theory	General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards – Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS. Costing – An Aid to Management.
/October		Module - 3	Sub Units Planned
		A finishing production of the 1990.	MERCHER PROPERTY AND AND ADMINISTRATION OF THE PROPERTY AND ADMINISTRATION OF THE PROP
Organize group discussion on Different concepts.		Basic Concepts in Cost Accounting Theory	Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit. Types of Cost.
ember	ayyy in the		
Practical's	Total	iviodule - 4	Sub Units Planned
Visit manufacturing unit and prepare cost sheet.	15	Cost Classification	Cost Classification and Preparation of Cost Sheet Classification of Cost on various bases, Preparation of Cost Sheet and Quotation. Revision CIE-ONLINE & OFFLINE
	Practical's Organize Group Discussion cost accounting. /September Practical's Visit to company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discus critically. /October Practical's Organize group discussion on Different concepts. Practical's Visit manufacturing unit and prepare cost	Practical's Organize Group Discussion cost accounting. /September Practical's Visit to company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discuss critically. /October Practical's Organize group discussion on Different concepts. Practical's Total Visit Total Visit manufacturing unit and prepare cost	Practical's Total Module - 1 Organize Group Discussion cost accounting. September

Dr. A. L. Mohite

DEPARTMENT OF COMMERCE VIVERANAND COLLEGE KOLHAPUR (EIAPOWEREI) LUGNOMOUS)

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Annual Teaching Plan

Academic year: 2024-25

Department: Commerce M.com-II, Semester: (III)

Course Title: Advanced Accountancy (Financial Management-Foundation of Finance) Paper IX

Subject Code: (DSC09 AAC31)

Name of the Teacher: Dr. Amol Laxman Mohite

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Month: J	uly / Aug		Module / Unit	Sub Units Planned
Lectures	Practical's	Total	Module-1	
15	Visit any company and inter act with Finance Manger	15	Introduction to Financial Management	Meaning of Business Finance and Financial Management, Objectives. Importance and Scope of Financial Management, Role of Finance Manager, Methods of Financial Management, Relationship between Financial Management and other areas of Management, Organization of Finance Function, Financial System
Month: A	ug/September			
Lectures	Practical's	Total	Module-2	Sub Units Planned
15	Practical— Organize group discussion Risk and Return.	15	Risk and Return Theory	Introduction, Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, General Pattern of Risk and Return, Criteria for evaluating proposals to minimize risk, methods of Risk Management, Major Risk Return decision areas, practical problems.
Month: Se	ept/October			
Lectures	Practical's	Total	Module-3	Sub Units Planned
15	Arrange visit to any company and interaction with the finance manager regarding financial planning	15	Financial Planning Theory	Meaning of Financial Planning and Financial Plan, Principles governing Financial Plan, Fixed Capital Meaning, Assessment, factors determining fixed capital. Management of fixed Capital, Working Capital—Meaning, factors determining working capital, estimation of working capital, practical problems, Capitalization — Meaning, theories of capitalization, Over and Under Capitalization, practical problems.
Month: N	ovember			Sub Units Planned
Lectures	Practical's	Total	Module-4	Gub Chits Hailleu
15	Practical— Download financial statements of any company and study the capital structure. Also arrange visit to the company to know pattern and practical difficulties.	15	Capital Structure Theory	Meaning, Capital Structure and Financial Structure, Life Cycle Stages of Capital Structure, Patterns of Capital Structure – Practical Problems, Optimum Capital Structure. Capital Structure Theories, Features of appropriate Capital Structure, Factors determining Capital Structure.

Dr. A. L. Mohite

HEAD TOMHOD COMMERCE Mr. S. S. Kalenhapur