

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



Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	
15	--	15	I	<b>Introduction to Accounting:</b> -Meaning nature and advantages of accounting – branches of accounting-accounting concepts and conventions, reading of ledger account.

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	
15	--	15	II	<b>Conversion of Partnership Firm in to Limited Company:</b> Meaning, Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting in the Books of Partnership Firm and Limited Company.

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	
15	--	15	III	<b>Amalgamation of Partnership firm:</b> Meaning, Need, Objectives, Calculation of Purchase Consideration, Accounting for Amalgamation of Partnership Firm.

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	
15	--	15	IV	<b>Accounts of Professionals:</b> Introduction, Meaning, Systems of keeping accounts by Professionals Books of Accounts maintained by professionals Preparation of receipts and expenditure accounts and Balance sheet of medical practitioners and professional accountants.

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	
15	--	15	V	<b>Accounting for Inventory</b> Meaning, Definition, Different Methods of Inventory Accounting First in First Out (FIFO) Last in First Out (LIFO)

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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

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Lectures	Practical's	Total	Module-	
15	--	15	V	<b>Accounting for Inventory</b> Meaning, Definition, Different Methods of Inventory Accounting First in First Out (FIFO) Method Last in First Out (LIFO) Method

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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

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	
15	--	15	I	<p><b>A) Issue and forfeiture of shares, Re-issue of forfeited shares:</b> Meaning of company, Types of companies, Share – Meaning &amp; Types, Types of Share Capital (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.</p> <p><b>B) Issue and Redemption of Debentures (Sinking Fund Method Only)</b>                      Debenture – Meaning, Difference between shares and debentures, Types of debentures, Issue of Debentures and Redemption of Debentures (Sinking Fund Method only)</p>

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	
15	--	15	II	<p><b>Company Final Account (As per Schedule III to the Indian Company Act 2013)</b>                      Final Accounts of Companies in Vertical form only (with the helps' of notes to accounts, Advanced proforma of final accounts)</p>

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

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-	
15	--	15	IV	<p>Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory only)</p>

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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

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-I	
15	--	15		<b>A) Issue and forfeiture of shares, Re-issue of forfeited shares:</b> Meaning of company, Types of companies, Share – Meaning & Types, Types of Share Capital (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. <b>B) Issue and Redemption of Debentures (Sinking Fund Method Only)</b> Debenture – Meaning, Difference between shares and debentures, Types of debentures, Issue of Debentures and Redemption of Debentures (Sinking Fund Method only)

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-II	
15	--	15		<b>Company Final Account (As per Schedule III to the Indian Company Act 2013)</b> Final Accounts of Companies in Vertical form only (with the helps' of notes to accounts, Advanced proforma of final accounts)

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

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

  
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**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

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-I	
15	--	15		Introduction to Human Resource Management (HRM) Human Resource Planning (HRP) Nature, Scope, Objectives, Functions of HRM, Strategic Human Resource Management, Skills and Proficiency of HR Managers. Objectives of HRP, Requirements of Effective HRP, HRP Process. Manpower Demand Forecasting Techniques. Job Analysis: Job Description, Job Specification & Job Analysis Process.

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-II	
15	--	15		<b>Employee Talent Acquisition</b> <b>Introduction to Recruitment</b> – Sources of Recruitment. Recruitment Process, Types of Recruitment. <b>Introduction to Selection</b> – Selection Process, Test of Selection, Orientation and Induction Process.

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-III	
15	--	15		<b>Employee Training and Development</b> <b>Employee Training</b> – Difference between Training and Development, Need for Training, Training Process, Evaluation of Training. Types of Training, Selection of Training Methods. <b>Employee Development</b> – Introduction to Executive Development, Objectives of Executive Development, Methods of Executive Development.

Month: -2024			Modules	Sub Units Planned
Lectures	Practical's	Total	Module-IV	
15	--	15		<b>Employee Performance Appraisal and Merit Rating</b> <b>Employee Performance Appraisal</b> – 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. <b>Merit Rating</b> – Meaning and Benefits. Difference between performance appraisal and Merit Rating.

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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

Month: July / Aug			Module / Unit	Sub Units Planned
Lectures	Practical's	Total	Module - 1	
15	Organize Group Discussion cost accounting.	15	Introduction to Cost Accounting: Part -I	Meaning of Costing, Cost Accounting and Cost Accounting, 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.
Month: Aug/September			Module - 2	Sub Units Planned
Lectures	Practical's	Total		
15	Visit to company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discuss critically.	15	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.
Month: Sept/October			Module - 3	Sub Units Planned
Lectures	Practical's	Total		
15	Organize group discussion on Different concepts.	15	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.
Month: November			Module - 4	Sub Units Planned
Lectures	Practical's	Total		
15	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
Month: Nov/Dec			SEMESTER EXAMINATION	

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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

Month: July / 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: Aug/September			Module-2	Sub Units Planned
Lectures	Practical's	Total		
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: Sept/October			Module-3	Sub Units Planned
Lectures	Practical's	Total		
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: November			Module-4	Sub Units Planned
Lectures	Practical's	Total		
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.

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