



VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

Annual Teaching Plan

Academic year: 2023-24

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

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

Name of the Teacher: Dr. Surekha .S. Awate

Month: August-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting-accounting concepts and conventions, reading of ledger account.
15	--	15		

Month: September-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	Conversion of Partnership Firm in to Limited Company : Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company.
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Month: October-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-III	Amalgamation of Partnership firm: Meaning, Need, Objectives Accounting for Amalgamation.
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Month: November-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-IV	Accounts of Professionals: 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.
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Signature of Teacher:

Name: Dr. S. S. Awate.


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VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

Annual Teaching Plan


Academic year: 2023-24

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

Course Title: Accounting For Managers Paper-I Group A (NEP)- Div B & Group B Div A

Name of the Teacher: Dr. Surekha .S. Awate

Month: August-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	I Introduction to Accountancy: A) Meaning, definitions, objectives, functions and importance of accounting, types of accounting– financial, cost and management accounting; accounting terms – transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc. B) Introduction to Accounting concepts and conventions
15	--	15		
Month: September-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	A) Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of accounts – journal, subsidiary books and ledgers; passing of journal entries, preparation of trial balance. B) Meaning of Annual Accounts and types – Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet preparation of financial statements.
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Signature of Teacher:

Name: Dr. S.S. Awate


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Annual Teaching Plan

Academic year: 2023-24

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

Course Title: Ancient Indian Accounting & Auditing Practices Group A (NEP)- Div B

Name of the Teacher: Dr. Surekha .S. Awate

Month: August-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	Introduction to Indian Knowledge System, Introduction, Meaning, Definition of IKS, Ancient Indian Knowledge System. Ancient Indian Knowledge System: Accounting and Auditing Practices. Introduction, Evolution of Accounting and Auditing in India. Ancient Indian Scholar: Koutilya- Kautilya's contribution to accounting: Kautilya's Arthashastra : Book Keeping Rules, Maintenance of Accounts, Classification of Receipts, Roles of Treasury and Auditor, verification and auditing of Accounting.
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Month: September-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	Origin and Development of Indian Accounting Standards- Historical Overview of Financial Reporting in India, Origin and History of Indian Accounting Standards, Definition, Meaning, Establishment of ASB and Objectives of ASB, Objectives of Indian Accounting Standards, Applicability of Indian accounting standards, Benefits/Advantages of Indian Accounting Standards, Stages of Implementation, Major Applicable Indian Accounting Standards.
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Annual Teaching Plan

Academic year: 2023-24

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

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

Name of the Teacher: Dr. Surekha .S. Awate

Month: August-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	Introduction to Insurance: Meaning, nature, scope, types of insurance, importance (significance) of insurance, insurance as a social security tool.
15	--	15		

Month: September-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	Insurance Contract and Principles of Insurance: Meaning, nature, conditions/ essentials of insurance contract, difference between insurance contract and wagering contract, principles of insurance (primary and secondary).
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Month: October-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-III	Insurance Agent: Meaning, appointment, procedure of becoming an agent, pre-requisite for obtaining license (qualification) - duration – functions of an agent, remuneration, termination of an agent, ethical code of conduct.
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Month: November-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-IV	Privatization of Insurance Business and IRDA Act: Introduction, merits and demerits of privatization, development of insurance business after privatization, IRDA Act 1999- structure, organizational set-up and functions. FDI in insurance business.
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Annual Teaching Plan

Academic year: 2023-24

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

Course Title: Business Regulatory Framework (BRF) Paper-I - Div B

Name of the Teacher: Dr. Surekha .S. Awate

Month: August-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	Law of Contract- 1872 Definition of Business Law and its sources Definition of contract, Essential element and Kinds of Contract ,Offer and Acceptance, Capacity of Parties, Consideration, Free Consent and Legality of objectives, Void Contracts ,Discharge of Contract. Remedies for breach of contract Special Contracts : Bailment Pledge and Agency (only Concepts)
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Month: September-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	Labour Laws A) Employees Provident Fund Act- 1952- Meaning and its applicability criteria B) Employees State Insurance Act-1948- Meaning and its applicability criteria. C) Payment of Gratuity (Amendment) Act- 2018- Meaning and its applicability criteria. Consumer Protection Act-2019- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.
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Month: October-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-III	Sale of Goods Act,1932 and Goods and Services Tax(GST) A) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of Sale Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legalprovisions regarding invoices, GST Returns, Consequences of Non compliances.
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Month: November-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-IV	Indian Partnership Act-1932 and Limited Liability Partnership Act 2008 A) Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners. Limited Liability Partnership Act- 2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and Partners, Difference between Partnership and LLP.
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Signature of Teacher: *S. S. Awate*
 Name: Dr. S. S. Awate.

S. S. Awate
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VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

Annual Teaching Plan

Academic year: 2023-24

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

Course Title: Financial Accounting Paper-II - Group A -Div B

Name of the Teacher: Dr. Surekha .S. Awate

Month: December-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	Single Entry: Conversion of single entry in to double entry system.
15	--	15		

Month: Janevary-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee.
15	--	15		

Month: Februvarry-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-III	Departmental Accounting: Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, Inter-Departmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss account and Balance sheet.
15	--	15		

Month: March-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-IV	Financial Accounting Standard Concept, Benefits, Salient Futures of first, time adoption of Indian Accounting Standards (Ind-AS), International Financial, Reporting Standards (IFRS): Need and procedures.
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Annual Teaching Plan

Academic year: 2023-24

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

Course Title: Accounting For Managers Paper-II - Group A -Div B & Group B – Div A

Name of the Teacher: Dr. Surekha .S. Awate

Month: December-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	Introduction to Accounting for managers: A) Meaning, definitions, objectives, functions and importance of cost accounting , management accounting , Different terms used in costaccounting B) Introduction to Capital Budgeting: Meaning nature scope, Importance.
15	--	15		

Month: Janevary-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	C) Ratio Analysis: Meaning & Importance of Different kinds of ratios. D) Meaning, Nature, and importance of working capital Calculationof working capital and changes in working capital.
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Name: Dr. S. S. Awate.

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Annual Teaching Plan

Academic year: 2023-24

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

Course Title: Insurance Paper-II Group B – Div B

Name of the Teacher: Dr. Surekha .S. Awate

Month: December-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	Life Insurance- Meaning, nature, significance, procedure of taking life insurance policy, life insurance products- (whole life, endowment, term plans, pension and annuity plans, unit linked insurance plans) , settlement of claims, LIC of India – role and functions, Major Players in Life Insurance.
15	--	15		

Month: Janevary-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	Marine Insurance- Meaning, procedure of taking marine insurance policy, difference between fire and marine insurance, clauses of marine insurance policy, marine losses and perils, types of policies.
15	--	15		

Month: February-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-III	Fire Insurance- Meaning, procedure of taking fire insurance policy, policy conditions, and kinds of policies, cancellation and forfeiture of policy, renewal of policy and settlement of claims.
15	--	15		

Month: March-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-IV	A)General Insurance- personal accident and sickness insurance, health insurance, motor insurance, burglary insurance, cattle insurance, crop insurance, liability insurance, fidelity guarantee insurance, Major Players in General Insurance . B) New insurance schemes- Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantra Jeevan Jyoti Bima Yojana (PMJJBY).
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Annual Teaching Plan

Academic year: 2023-24

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

Course Title: Business Regulatory Framework Paper-II Div- B

Name of the Teacher: Dr. Surekha .S. Awate

March-2024
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Month: December-2023			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	Module-I Company Act, 2013 Meaning, Features and Types of Company, Process of incorporation in Company Roles and responsibilities of Directors, Auditors and Company Secretary. Rights of Shareholders Company meetings and resolutions Winding up of Company.
15	--	15		

Month: Janevary-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	Module-II Security Exchange Board of India Act-1992, Competition Act-2002. A) Security Exchange Board of India Act, 1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities C) Competition Act, 2002- Objectives, Powers and duties of Competition Commission.
15	--	15		

Month: February-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-III	Module-III Business Transactions and Cyber Laws a) E-commerce: Nature, formation, legality and recognition. b) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts) c) Digital Signature: Need, formation, functions, Digital Significance Certificate and Revocation of Digital Signature Cyber crimes and offences, Penalties for cyber crimes
15	--	15		



Month: March-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-IV	Module-IV Negotiable Instrument (Amendment) Act-2015 Meaning and Features of Negotiable instrument, Kinds of Negotiable instrument, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque and Its kinds, Dishonor of Negotiable instrument and its consequences and Remedies thereon.
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S. Awate
Signature of Teacher:

Name: *Dr. S. S. Awate.*

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Annual Teaching Plan

Academic year: 2023-24

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

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

Subject Code: DSC10ACA11

Name of the Teacher: Dr. Surekha.S.Awate

Month: July / Aug			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
15	Organize Group Discussion cost accounting.	15	1. 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.
Month: Aug/September			Module / Unit	Sub Units Planned
Lectures	Practicals	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	2. 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 / Unit	Sub Units Planned

Lectures 15	Practicals Organise group discussion on Different concepts.	Total 15	3. 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				
Lectures	Practicals	Total	Module / Unit	Sub Units Planned
15	Visit manufacturing unit and prepare cost sheet.	15	4. 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: Nove/Dec			SEMESTER EXAMINATION	

Dr. S. S. A. 
Name and Signature of The Teacher


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VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

Annual Teaching Plan

Academic year: 2023-24

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

Course Title: Advanced Cost Accountancy (Introduction of Income Tax) Paper-IV

Subject Code: DSC10ACA14

Name of the Teacher: Dr. Surekha.S.Awate

Month: July / Aug			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
10	Organise Discussion with Tax Consultant to know the current practice.	10	1. Introduction to Income Tax	Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System- Direct Tax and Indirect Tax, Introduction to income tax-meaning, Characteristics, Procedure of Charging tax, and Income tax Return, meaning of PAN, TAN,TDS.
Month: Aug/September			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
20	Group Discussion can be conducted in the classroom on the contents of Unit-II.	20	2. Basic information about Income Tax	Important definitions under the income tax Act 1961,Residential Status, Procedure of Assessment, (Sec. 139 to 149), income tax Authorities. Revision CIE-ONLINE & OFFLINE
Month: Nove/Dec			SEMESTER EXAMINATION	

Dr. S.S. Awate

Name and Signature of The Teacher

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VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

Lectures
20

Annual Teaching Plan

Academic year: 2023-24

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

Course Title: Advanced Accountancy (Cost Accounting) Paper-VI

Subject Code: DSC09AAC22

Name of the Teacher: Dr. Surekha.S.Awate

Month: Jan / Feb			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
10	Collect cost data from any organization and prepare cost sheet and quotations.	10	1. Introduction and Elements of Cost:	a) meaning, Scope, Objective and advantages of cost accounting b) Elements of cost- Material Cost, Labour Cost and overhead; Classifications of cost, Preparation of cost sheet and quotation.
Month: Feb/March			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
15	Collect cost data from organisation which are working on job basis and observe job cost sheet.	15	2. Job Costing and unit costing	Meaning, Features, Applications of Job Costing and unit costing, preparation of job cost sheet.
Month: March/April			Module / Unit	Sub Units Planned



Lectures 20	Visit any processing unit and observe process Accounts.	Total 20	3. Process Costing	Process Costing: Meaning and its Applications, concepts of Equivalent Production, Preparation of Process Accounts, Concepts of joint products and By products.
Month: May				
Lectures	Practicals	Total	Module / Unit	Sub Units Planned
15	Collect cost data for any contractor and prepare contract account for a single contract.	15	4. Contract Costing	Contract costing: meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost plus contract, preparation of contract account. Revision CIE-ONLINE & OFFLINE
Month: April/May			SEMESTER EXAMINATION	

Dr. S.S. Awate *S.S. Awate*
Name and Signature of The Teacher

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Name and Signature of HOD



VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AND AUTONOMOUS)

Annual Teaching Plan

Academic year: 2023-24

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

Course Title: Advanced Cost Accountancy (Cost Records and Cost Audit) Paper-VI

Subject Code: DSC10ACA22

Name of the Teacher: Dr. Surekha.S.Awate

Month: Jan / Feb			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
15	Paper Presentation on Contents	15	1. Companies (Cost Records and Audit) Rules 2014	Companies (Cost Records and Audit) Rules 2014.
Month: Feb/March			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
15	Visit business unit and understand the cost ledgers and statements.	15	2. Cost Ledgers And Statements:	a) Cost Records v/s Financial Records, Reconciliation of cost and Financial accounts b) Costing System- Meaning, and Characteristics of an Ideal Costing System, Installation of a Costing System –factors to be considered and steps, Practical Difficulties in installing Costing System and Steps to overcome these difficulties.
Month: March/April			Module / Unit	Sub Units Planned
Lectures	Practicals	Total	3. Non Integrated and Integrated Accounts	Cost Book Keeping, Cost Ledger Accounts



15	Paper Presentation on Integrated and Non-Integrated Accounts	15		Non-Integrated Accounts- Concept, Ledger to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained Integrated Accounts- Concept, Features, Advantages and Disadvantages, Pre-requisites of Integrated Accounting System, Accounting Entries
Month: April/May				
Lectures	Practicals	Total	Module / Unit	Sub Units Planned
15	Study Cost Audit Report of any organisation and understand the reporting Requirements.	15	4. Cost Audit	Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act,2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualifications Cost Auditor, Introduction to Companies (Cost Records And Audit) Rules,2014, management Reporting Under Cost Audit. Revision CIE-ONLINE & OFFLINE
Month: April/May			SEMESTER EXAMINATION	

Dr S S Anand *S. S. Anand*
 Name and Signature of The Teacher

S. S. Anand
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