



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 A (NEP-2.0)- Div B

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

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

Month: August-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-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.
15	--	15		

Month: September-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-III	<b>Amalgamation of Partnership firm:</b> Meaning, Need, Objectives Accounting for Amalgamation.
15	--	15		

Month: October-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-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. <b>Accounts of Inventory:</b> FIFO, LIFO Methods.
15	--	15		

Signature of Teacher:

Name: Dr. S. S. Awate

Signature of HOD:  
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Annual Teaching Plan

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

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

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

Month: July-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	<b>Introduction to Indian Knowledge System,</b> 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.  <b>Ancient Indian Scholar:</b> 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.
15	--	15		

Month: August-2024			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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Name: Dr. S. S. Awate

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Name:

VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)



Annual Teaching Plan

Academic year: 2024-25

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

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

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

Month: July-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	<b>Introduction of Financial Management and Capital Structure</b> <b>A) Introduction of Financial Management:</b>  Introduction, Meaning, and Scope of Financial Management, Finance Functions, Objectives of Financial Management, Role of Finance Manager.  <b>B) Capital Structure:</b> Meaning of Capital Structure, Optimum Capital Structure, Determinants of capital structure, Computation of Optimum Capital Structure, Approaches to determine Appropriate Capital Structure( EBIT- EPS Approaches only).
15	--	15		

Month: August-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	<b>Capital Structure and Firms Valuation:</b>  <b>Leverages-</b> Meaning of Leverage, Type of Leverages- Operating Leverage, Financial Leverage and Combined Leverage. (With Practical Problems)  <b>Introduction to Capital Structure Theories,</b> 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		

Signature of Teacher:

Name: Dr. S.S. Awate

  
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**VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)**

**Annual Teaching Plan**

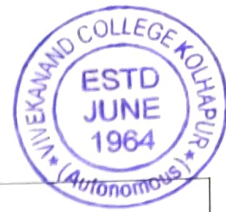
Academic year: 2024-25 Semester: (V) Department: Commerce: B.com-III

Course Title: Advanced Accountancy Paper-II (Auditing) - Div B & C

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

Month: July-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-I	<b>Introduction of Auditing and Auditor.</b> <b>A) Auditing:</b> Meaning, Objectives, Scope, general principles, Types of Audit, Environmental Audit, Energy Audit, System Audit, and Safety Audit, Internal and external Audit and Importance of Internal Check. <b>B) Auditor:</b> Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies.
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Month: August-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-II	<b>Vouching, Verification, and Valuation</b> <b>a) Vouching:</b> Meaning, and Importance of Vouching, Vouching of Cash and Credit transactions. <b>b) Verification:</b> Meaning, Definition, Important points Consideration for verification. <b>c) Valuation:</b> Meaning, Definition, and Methods of Valuation Assets and liabilities.
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Month: September-2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-III	<b>Computerised Audit:</b>  <b>Computer Assisted Audit Techniques (CAATs):</b> Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test Using CAATs and Precautions for using CAATs.
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Month: October -2024			Modules	Sub Units Planned
Lectures	Practicals	Total	Module-IV	<b>Audit Report:</b> <b>Audit Report:</b> Types of Audit Report and Statutory Audit Report.
15	--	15		

  
Signature of Teacher:

Name: Dr. S. S. Awate

  
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### Annual Teaching Plan

Academic year: 2024-25

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

Course Title: Advanced Accountancy Paper-III (Taxation)

Subject Code: DSC10AAC13

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

Month: July / Aug			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
15	Collect data From individuals regarding salary income and Compute income from salary.	15	<b>1. Income From Salary</b>	Exemption under salary income, valuation of perquisites, deductions from salaries u/s 16, Computation of income from salary, considering the exemptions and deduction available under Regular (old) Tax regime, and Alteranative (New) Tax Regime.
Month: Aug/September			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
15	Collect data from any individual regarding income from business or profession and income from HP and compute the income.	15	2. Income from Business or Profession, Income from House Property, Capital gains and Income from Other Sources ( of individuals only)	Computation of income from business or profession and income from House Property considering the exemptions and deduction available under Regular (Old) Tax Regime and Alternative (New) Tax Regime. Brief information about Capital Gains and Income from other Sources.
Month: Sept/October			Module / Unit	Sub Units Planned
Lectures	Practicals	Total		
15	Collect data of income from all	15	<b>3. Collect data from any individuals regarding income from business or profession and income from House Property and</b>	Deductions available to individuals, Computation of total (Taxable) Income and Tax Liablity under Regular (Old) Tax Regimes and Alternative ( New)



	sources from any individual and compute Total Income and Tax Liability.		<b>Compute the income.</b>	Tax Regime, when information about two or more sources of income is given.
<b>Month: November</b>				
<b>Lectures</b>	<b>Practicals</b>	<b>Total</b>	<b>Module / Unit</b>	<b>Sub Units Planned</b>
15	Discuss with Tax Consultant regarding e-filing of IT return of any individual.	15	<b>4. Clubbing of Income Set-off and Carry Forward of losses, E-Filing and E-Payment.</b>	Clubbing of Income Set-off and Carry Forward of losses, E-Filing of Returns and E-Payment of Tax.  <b>Revision</b> <b>CIE-ONLINE &amp; OFFLINE</b>
<b>Month: Nove/Dec</b>			<b>SEMESTER EXAMINATION</b>	

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

  
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**Annual Teaching Plan**

Academic year: 2024-25

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

Course Title: Advanced Accountancy (Introduction of Taxation) Paper-IV

Subject Code: DSC09AAC14

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	<b>1. Introduction to Income Tax</b>	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	<b>2. Basic information about Income Tax</b>	Important definitions under the income tax Act 1961,Residential Status, Procedure of Assessment, (Sec. 139 to 149), income tax Authorities.  <b>Revision</b>  <b>CIE-ONLINE &amp; OFFLINE</b>
Month: Nove/Dec			SEMESTER EXAMINATION	

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

*Surekha*  
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