

Vivekanand College (Autonomous), Kolhapur

Teacher Name: Mr. Sunny. S. Kale

Department: Commerce

Teaching Plan

2024-2025

First Term

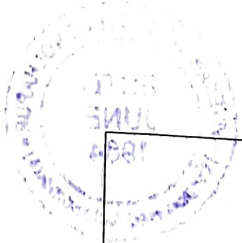


Month	Class	Course	Topic
June	B.Com-I		Admission
	B.Com-III		Admission
July	B.Com-I	Financial Accounting-I	Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account Accounting for Materials
	B.Com-II	Entrepreneurial Finance	Introduction to Entrepreneurial Finance A) Business Finance and Financial goal: Concept, scope and significance of Business Finance. Financial goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management. B) Overview of entrepreneurial finance Importance of financial management for startups Key financial metrics and concepts
	B.Com-II	Application of management	Introduction to Management: Introduction, Concept, Characteristics of Management, Objectives of Management, Importance of Management, Management as an Art, Management as a Science, Management as a Profession, Management and Administration, Levels of Management.
	B.Com-III	Advanced Accountancy-II	Introduction of Auditing and Auditor: a) Auditing: Meaning, Objectives, Scope, general principles, Types of Audit, Environmental Audit, Energy Audit, Systems Audit and Safety Audit, Internal and External Audit and Importance of Internal check. Auditor: Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies.
August	B.Com-I	Financial	Conversion of Partnership Firm in to Limited

		Accounting-I	Company : Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company
	B.Com-II	Entrepreneurial Finance-I	Financial Planning Meaning, Objectives, Characteristics of sound financial plan, Process of Financial Planning, Long term financial Plan, Short term Financial Plan, Limitations of Financial Planning, Developing a financial plan Cash flow forecasting, Budgeting and financial projections
	B.Com-II	Application of Management-I	Management in the Twenty-first Century: Only Concept Areas of the 21st century management-Human Resource Management, Production Management, Marketing Management, Financial Management and Agri- Business Management
	B.Com-III	Advanced Accountancy-II	Vouching, Verification and Valuation: a) Vouching: Meaning and Importance of Vouching, Vouching of Cash and Credit transaction, b) Verification: Meaning, Definition and Important points consideration for Verification. c) Valuation: Meaning, Definition and Methods of Valuation Assets and Liabilities.
September	B.Com-I	Financial Accounting-I	Amalgamation of Partnership Firm: Meaning, Need, Objectives Calculation of Purchase consideration, Accounting for Amalgamation of Partnership firm
	B.Com-II	Entrepreneurial Finance-I	Sources of Long Term Finance Need for Long term Finance, Types of Security finance, Equity share capital, Retained Earnings, Creditorship Security, Loan Financing, Lease Finance: Concept, parties, mechanism and types. Project Finance: Concept, features and main parties. Bootstrapping vs. external financing, Angel investors and venture capital, Crowdfunding and alternative funding options
		Application of Management-I	Development of Management Thought: Introduction, Classical Approach of Management, Neo- Classical Approach of management and Modern Approach of Management Taylor's Scientific Management: Principles of



			<p>Maslow's need hierarchy theory, Fredrick Herzberg's Two-Factor Theory, Douglas McGregor's Theory 'X' and Theory 'Y'</p> <p>2. Concept of leadership, Functions of a leader, Traits in leadership; Leadership styles</p> <p>3. Communication – Concept and process of . Communication, Barriers in communication.</p> <p>Supervising: Concept , Importance</p>
	B.Com-II	Corporate Accounting	<p>Valuation of Shares- Theory</p> <p>Valuation of Shares- Problems</p>
	B.Com-III	Business Regulatory Frame work	<p>Definitions of Consumer, Compliant, Complaonant, Service, Defect, Defiency, Unfair trade practices, Consumer Dispute, Restrictive trade practices</p> <p>Rights of Consumers</p> <p>Consumer dispute redressal agencies: District forum, state, National Commission</p> <p>RTI Act- Nature, Scope and Importane</p>
		Industrial Management-IV	<p>Employee Remuneration:</p> <p>Concepts of remuneration - - Meaning of wages and salary, Objectives of wage and salary administration. Factors influencing wage and salary structure and administration.</p>
December	B.Com-I	Principles of Business Management-II	<p>A) Staffing:</p> <p>Meaning, Process & Sources of Recruitment, Selection</p> <p>(B) Controlling:</p> <p>Meaning of control, control process, Techniques of control.</p>
	B.Com-II	Corporate Accounting	<p>Liquidation of a Company- Theory</p> <p>Liquidation of a Company- Problems</p>
	B.Com-III	Business Regulatory Frame work	<p>Incorporation of a Company. Doctrine of Ultra – Vires and Doctrine of Indoor Management</p> <p>Company Management</p> <p>Types of Company Meetings and Resolutions</p> <p>Mergers and acquisitions</p> <p>Winding up of a company</p>



		Industrial Management-IV	<p>Employee Remuneration: Methods of wage payment - Time rate, Piece rate and incentive plans (Halsey, Rowan and Taylor), Fringe benefits – Salient features of the minimum wages Act – 1948</p> <p>Industrial Relations - Meaning, Objectives and Significance of industrial relations. The parties to industrial relations. Factors affecting industrial relations. Meaning and Causes of industrial Disputes – Measures taken by Govt. to prevent industrial disputes</p>
January	B.Com-I	Principles of Business Management-II	Management of change: Concept, Need for change, process of planned change: unfreezing, changing and refreezing; Resistance to change
	B.Com-II	Corporate Accounting	Amalgamation, Absorption of a Company- Theory
	B.Com-III	Business Regulatory Frame work	Amalgamation, Absorption of a Company- Problems
			Powers and functions of a SEBI
			Role of stock Exchange
			Recognition of Stock Exchange
			Trading of Securities
			Listing of Securities
			Regulation of Depositories
		Industrial Management-IV	Employee Safety, Health and Moral: - Meaning and need of employee safety. Factors in safety programme - Meaning and importance of employee health. Occupational hazards, risks & diseases. Protection against health hazards and statutory provisions under The Factories Act, 1948 – Health, safety and welfare provisions - Meaning of employee morale
February	B.Com-I	Principles of Business Management-II	Recent Trends in Management: CSR, MIS, TQM
	B.Com-II	Corporate Accounting	Amalgamation, Absorption of a Company- Problems
	B.Com-III	Business Regulatory	E-Commerce- Nature , Formation, Legality and Recognition



			Ratio analysis for startups B) Financial Decision making: Project Feasibility or Viability Analysis: Concept – Free Cash Flow, Net Present Value (NPV) and Methods, Profitability Index, Pay Back Period. Make or Buy Decision: Meaning, Methodology. Profit maximization through optimum product mix
	B.Com-II	Application of Management-II	A-Motivation- Concept , importance and theories of Motivation B-Leadership- meaning, importance, Qualities of leader, leadership styles
	B.Com-III	Advanced Accountancy-IV	Heads of Income: Salaries, House Property, Business or Profession, Capital gains, other sources, Computation of Total Taxable income from Salary, House Property, Business or Profession.
March	B.Com-I	Financial Accounting-II	Financial Accounting Standard Concept, Benefits, Salient Features of first,time adoption of Indian Accounting Standards (Ind-AS), International Financial,Reporting Standards (IFRS):Need and procedures
	B.Com-II	Entrepreneurial Finance-II	Financial Risk Management A)Introduction to Risk & Return, Nature of Risk & Return, Return Calculations, Risk Measurement, B) Identifying and managing financial risks, Risk assessment and mitigation strategies, Insurance and hedging for startups
	B.Com-II	Application of Management-II	C- Controlling: Concept , Importance of controlling, types of Controlling, steps in control Process, Techniques of Control.
	B.Com-III	Advanced Accountancy-IV	Introduction to GST (Goods and Services Tax): Concept and features of Indirect taxes, Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework OF GST as introduced in India, Benefits of GST and challenges in implementing GST.


HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)