

# Vivekanand College Kolhapur, (An Empowered Autonomous Institute)

Department: Commerce

Teacher Name: Mr. Sunny. S. Kale

Teaching Plan

2025-2026

First Term

Month	Class	Course	Topic
June	B.Com-I	Principles of Business Management-I	<b>Introduction to Management:</b> 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-II	Marketing Management-I	<b>Introduction:</b>  Meaning & Definition of Marketing- Features of Marketing- Importance of Marketing, Scope of Marketing,  <b>Recent trends in marketing:</b> Social Marketing, Digital Marketing, Green Marketing, Relationship Marketing.
July	B.Com-I	Principles of Business Management-I	<b>Managerial Functions, Roles, and Skills:</b> A- <b>Managerial Functions</b> –Functions of Management B- <b>Managerial Roles</b> - Interpersonal Roles, Informational Roles, Decisional Roles. <b>Managerial skills</b> -Technical Skill, Human Skill, Conceptual Skill, Diagnostic skills, communication skills Decision making Skill, Analytical Skill
	B.Com-II	Marketing Management-I	<b>Consumer Behaviour:</b>  Meaning, and Significance of Consumer Behaviour - Factors affecting Consumer Behaviour, Buying Decision process.  <b>Segmentation, Targeting &amp; Positioning:</b>  Concept and importance and Bases of market segmentation, Concept of Targeting, Concept of Positioning,
	B.Com-III	Advanced Accountancy-II	<b>Introduction of Auditing and Auditor:</b> a) <b>Auditing:</b> 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. <b>Auditor:</b> Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies.
August	B.Com-I	Principles of	<b>Development of Management Thought:</b>



		Business Management-II	<b>A- Taylor's Scientific Management:</b> Principles of Scientific Management, <b>B- Fayol's Administrative Management :</b> 14 principles of management, <b>C- Max weber's Bureaucratic Management:</b> Meaning and features of Bureaucracy <b>D-Elton Mayo's Human Relation Management:</b> Introduction to Hawthorne Experiment
	<b>B.Com-II</b>	Marketing Management-II	<b>Marketing Mix-I</b> <b>A) Product</b> –Meaning, Types of Product, packaging - Role and functions of packaging, Product life-cycle <b>B) Price:</b> Meaning, Importance of price in the marketing mix, factors affecting price of a product/service.
	<b>B.Com-III</b>	Advanced Accountancy-II	<b>Vouching, Verification and Valuation:</b> <b>a) Vouching:</b> Meaning and Importance of Vouching, Vouching of Cash and Credit transaction, <b>b) Verification:</b> Meaning, Definition and Important points consideration for Verification. <b>c) Valuation:</b> Meaning, Definition and Methods of Valuation Assets and Liabilities.
September	<b>B.Com-I</b>	Principles of Business Management-II	<b>Management in the Twenty-first Century:</b> Human Resource Management, Production Management, Marketing Management, Financial Management and Agri- Business Management
	<b>B.Com-II</b>	Marketing Management-II	<b>Marketing Mix-II</b> <b>A) Place:</b> Meaning, types of distribution channels, factors affecting choice of a distribution channel <b>Promotion:</b> Meaning, four elements of promotion mix
	<b>B.Com-III</b>	Advanced Accountancy-II	<b>Computerized Audit:</b> <b>Computer Assisted Audit Techniques (CAATs):</b> Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test using CAATs and Precautions for using CAATs.
October	<b>B.Com-I</b>	PBM-II	Revision
	<b>B.Com-II</b>	Marketing Management-II	Revision
	<b>B.Com-III</b>	Advanced Accountancy-II	<b>Audit Report:</b> <b>Audit Report:</b> Types of Audit Report and Statutory Audit Report.

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**Second Term**

Month	Class	Course	Topic
December	B.Com-I	PBM-III	<b>Planning and Decision Making</b> <b>A. Planning</b> -Concept, importance, steps in planning process , types of planning <b>B.Decision Making</b> Concept, techniques for decision making and Process of Decision Making
	B.Com-II	Fundamentals of Entrepreneurship-I	<b>Entrepreneur:</b> Concept- classification- functions- qualities of successful entrepreneurs- <i>concept of Sociopreneur, Edupreneur, Ecopreneur</i> , Intrapreneur and Netpreneur- Obstacles to become an entrepreneur- Challenges before an entrepreneur in modern era.  <i>Practical: Group discussion on various types of entrepreneurs.</i>
	B.Com-III	Advanced Accountancy-IV	<b>Basics of Income Tax:</b> Definitions, Residence and Tax Liability.
January	B.Com-I	PBM-III	<b>Organizing and Staffing</b> <b>A. Organizing:</b> Organizing: Concept, Steps in organizing. Centralization and Decentralization (Merit and Demerit) Delegation of Authority (Meaning and Elements) <b>B.Staffing:</b> Concept, Importance of staffing, Sources of Recruitment, Scientific Selection Process
	B.Com-II	Fundamentals of Entrepreneurship-I	<b>Entrepreneurship:</b> Concept- Importance- Theories of entrepreneurship- Joseph Schumpeter's Innovation theory, Knight's risk-taking theory - Entrepreneurship in service Industry- Role of service sector in national economy- opportunities in service sector.  <i>Practical: Power point presentation on opportunities of service industry.</i>
	B.Com-III	Advanced Accountancy-IV	<b>Exemptions and Deductions:</b> Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals.
February	B.Com-I	PBM-IV	<b>Motivation and Leadership</b> <b>A. Motivation:</b> Concept, Financial and Non - Financial Motivation, Theories of Motivation: Maslow's Need-Hierarchy Theory, Douglas McGregor's Theory X and Y  <b>B.Leadership:</b> Concept, Importance, Qualities of Leader, Leadership style
	B.Com-II	Fundamentals of Entrepreneurship-	<b>Entrepreneurship Development:</b> Concept – Process of EDP in India - Institutional support for

		II	<p>Entrepreneurship development - EDI, NIESBUD, MCED, DIC – Recent trends – Start up, Stand up, Skill India, Make in India- Incubation Centre- concept and importance.</p> <p><b>Practical:</b> Prepare wallpaper on any concept of recent trends or institutional support.</p>
	<b>B.Com-III</b>	Advanced Accountancy-IV	<p><b>Heads of Income:</b> Salaries, House Property, Business or Profession, Capital gains, other sources, Computation of Total Taxable income from Salary, House Property, Business or Profession.</p>
March	<b>B.Com-I</b>	Financial Accounting-II	<p><b>Directing, Co-ordination and Controlling</b></p> <p><b>A- Directing</b> – Concept and techniques of directing</p> <p><b>B- Co-ordination:</b> Concept, Need, Types of Co-ordination</p> <p><b>C-Controlling:</b> Concept , Importance of controlling, types of Controlling, steps in control Process, Techniques of Control</p>
	<b>B.Com-II</b>	Fundamentals of Entrepreneurship-II	<p><b>Stories of Successful Entrepreneurs:</b></p> <p><b>Male:</b> Chitale Brothers (Chitale Dairy), Vijay Menon (Menon &amp; Menon Ltd.), Hanmantrao Gaikwad (BVG), Sachin Bansal &amp; Binny Bansal (Flipkart).</p> <p><b>Female:</b> Aditi Gupta (Whisper Girl), Veena Patil (Veena World), Vandana Luthra (VLCC), <b>Sima Shaha (Mohak Lassi center and dairy)</b> -their entrepreneurial sketch and qualities.</p> <p><b>Practical:</b> Take interview of local entrepreneur and write assignment on its entrepreneurial journey.</p>
	<b>B.Com-III</b>	Advanced Accountancy-IV	<p><b>Introduction to GST (Goods and Services Tax):</b></p> <p>Concept and features of Indirect taxes, Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework OF GST asintroduced in India, Benefits of GST and challenges in implementing GST.</p>



  
**HEAD**  
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