

VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

Annual Teaching Plan

Academic Year- 2023-24

Class – B. Com- II – Div –A

Semester – III

Department- Commerce

Subject – Fundamentals of Entrepreneurship Paper - I

Name of teacher- Mr. U. D. Dabade



Month- August 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – I- Entrepreneur:	Concept- classification- functions- qualities of successful entrepreneurs- <i>concept of Sociopreneur, Edupreneur, Ecopreneur, Intrapreneur and Netpreneur- Obstacles to become an entrepreneur- Challenges before an entrepreneur in modern era.</i>
15	-	15		

Month- September 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – II- Entrepreneurship:	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.
15	-	15		

Month- October 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – III Entrepreneurship Development:	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.
15	-	15		

Month- November 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – IV Stories of Successful Entrepreneurs:	Male: <i>Chitale Brothers (Chitale Dairy), Vijay Menon (Menon & Menon Ltd.)</i> , Hanmantrao Gaikwad (BVG), Sachin Bansal & Binny Bansal (Flipkart). Female: Aditi Gupta (Whisper Girl), Veena Patil (Veena World), Vandana Luthra (VLCC), <i>Sima Shaha (Mohak Lassi center and dairy)</i> - their entrepreneurial sketch and qualities.
15	-	15		

Signature of Teacher

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Name - Mr. U. D. Dabade

Signature of HOD

S. S. Kale

Name - Mr. S. S. Kale

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Annual Teaching Plan

Academic Year- 2023-24

Class – B. Com- III – A - Semester V

Department- Commerce

Subject – Business Regulatory Framework Paper - I

Name of teacher- Mr. U. D. Dabade



Month- August 2023			Module	Sub-Unit Planned
Lecture s	Practical 's	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
15	-	15		

Month- September 2023			Module	Sub-Unit Planned
Lecture s	Practical 's	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-1986- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.
15	-	15		

Month- October 2023			Module	Sub-Unit Planned
Lecture s	Practical 's	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 B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns , Consequences of Non compliances
15	-	15		

Month- November 2023			Module	Sub-Unit Planned
Lecture s	Practical 's	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. B) 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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Annual Teaching Plan

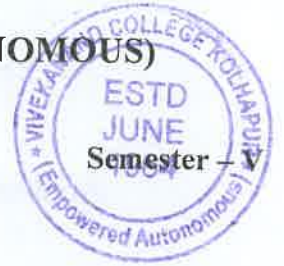
Academic Year- 2023-24

Class – B. Com- III – Div –A, B, & C

Department- Commerce

Subject – Advanced Accountancy Paper - I

Name of teacher- Mr. U. D. Dabade



Month- August 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module -I - Bank Final Accounts -	Module -I - Bank Final Accounts - (Vertical Format Only)
15	-	15		

Month- September 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module -II - a) Farm Accounting and b) Hire purchase system-	a) Farm Accounting b) Hire purchase system-Excluding Hire purchase Trading Account process.
15	-	15		

Month- October 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module -III - Insurance Claim	Loss of Stock and Loss of Profit Policy
15	-	15		

Month- November 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module -IV - Introduction to Management Accounting and Cost Accounting -	Meaning, Advantages, Objectives and Limitations,
15	-	15		

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Academic Year- 2023-24

Class – B. Com- II – Div -A

Department- Commerce



Subject – Fundamentals of Entrepreneurship Paper – II

Name of teacher- Mr. U. D. Dabade

Month- January 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total		
15	-	15	Module – I- Micro, Small and Medium Enterprises (MSME)	Definition -Importance - Problems & remedies of MSME- - <i>Steps involved in the formation of small and medium enterprises</i> - location, clearances, permits required, formalities, licensing and registration procedure, E-commerce, Franchising - concept, characteristics & importance.

Month- February 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total		
15	-	15	Module – II- Women Entrepreneurship	Definition, characteristics - causes of limited growth in India - remedies for women entrepreneurship development in India - Story of Chetana Gala-Sinha (Manadeshi Foundation)

Month- March 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total		
15	-	15	Module – III- Rural & Agro Entrepreneurship -	Rural Entrepreneurship - Concept - Problems of rural entrepreneurship in agricultural sector and village industry - Strategies for rural entrepreneurship development. Agro entrepreneurship - meaning and concept, Importance, entrepreneurial opportunities in Agro sector, Challenges before Agro entrepreneurship.

Month- April 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total		
15	-	15	Module – IV- Project Management	Project Management - Concept of Project, <i>Project management</i> - Stages of project management - Project appraisal & feasibility study - <i>Introduction of company- Types of company, LLP</i> , Concept of Business Plan, Key elements of Business Plan – <i>Project Report</i> - Project for Dairy, Retail stores, Beauty Parlor and ecofriendly bag production.

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Annual Teaching Plan

Academic Year- 2023-24

Class – B. Com- III – A - Semester – VI

Department- Commerce

Subject – Business Regulatory Framework Paper - II

Name of teacher- Mr. U. D. Dabade

Month- January 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module –I- Company Act- 2013	Meaning, Features and Types of Company, Process of Incorporation of Company, Role, Responsibilities and Powers of Directors, Auditors and Company Secretary. Rights of Shareholders, Company meetings and Resolutions Winding up of Company
15	-	15		

Month- February 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module -II - Security Exchange Board of India Act-1992,and Competition Act-2002	A) Security Exchange Board of India Act- 1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities B) Competition Act-2002- Objectives, Powers and duties of Competition Commission
15	-	15		

Month- March 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	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 d) Cyber-crimes and offences , Penalties for cyber crimes
15	-	15		

Month- April 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	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- Dishonour of Negotiable instrument and its consequences and Remedies thereon
15	-	15		

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Annual Teaching Plan

Academic Year- 2023-24

Class – B. Com- III – Div –A, B, & C

Semester – VI

Department- Commerce



Subject – Advanced Accountancy Paper - III

Name of teacher- Mr. U. D. Dabade

Month- January 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – I- Elements of Cost	- Material, Labour & Overheads, Preparation of Cost Sheet
15	-	15		

Month- February 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – II- Marginal Costing-	Concept, Advantages, and Limitations, CVP analysis, and decision Making
15	-	15		

Month- March 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – III- Working Capital –	Meaning, Significance, and calculation of working capital requirements and preparation of funds flow statements.
15	-	15		

Month- April 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – IV- Ratio Analysis-	Meaning, advantages and limitations, classifications of ratio- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratio.
15	-	15		

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Annual Teaching Plan

Academic Year- 2023-24

Class – M. Com- I

Semester –I

Department- Commerce

Subject – Advanced Accountancy Paper II (Management Accounting)

Name of teacher- Mr. U. D. Dabade

Month- August 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – I-	
15	-	15	Introduction: Introduction of Management Accounting	Meaning of Management Accounting, Scope and Functions of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Management Accounting vs. Cost Accounting, Tools and Techniques of Management Accounting

Month- September 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module-II-	
15	-	15	Analysis of Financial Statements:Part - I	Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis

Month- October 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – III-	
15	-	15	Analysis of Financial Statements: Part - II	Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios, Calculations of ratios and interpretation

Month- November 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – IV-	
15	-	15	Working Capital:	Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirements

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Annual Teaching Plan

Academic Year- 2023-24

Class – M. Com- I

Department- Commerce

Subject – Business Administration Paper -III (Marketing Management)

Name of teacher- Mr. U. D. Dabade



Month- August 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – I- Introduction, Marketing Environment and Consumer Behaviour	<u>Module -I</u> <u>A. Basics of Marketing:</u> Introduction, Nature & scope of marketing, the core concepts of marketing, marketing in 21st century, Introduction to Services Marketing <u>B. Marketing Environment:</u> Micro and Macro marketing environment, Marketing Planning and Marketing Planning process, Differentiation between Sales and Marketing. <u>C. Consumer Behaviour-</u> Meaning and definition of Consumer behaviour, importance, Different buying roles, Consumer buying decision process, factors influencing consumer behaviour.
15	-	15		
Month-September 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module- II- <u>Market segmentation</u>	Meaning and concept, benefits of segmentation, Bases for market segmentation consumer goods market segmentation; Market targeting- Selection of segments, Product positioning.
15	-	15		
Month- October 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – III- <u>Marketing Mix-</u>	Introduction, Meaning, Scope and importance, 4P's to 4 C's <u>A. Product Mix:</u> concept of product, difference between product and services, product life cycle (PLC) concept of new product development. <u>B. Price mix:</u> Meaning, elements, importance of price mix, Factors influencing pricing, pricing methods and recent trends in pricing. <u>C. Place mix:</u> meaning and concept of channel of distribution. Types of channel of distribution or intermediaries, factors influencing selection of channels, <u>D. Promotion mix:</u> meaning, elements of promotion mix, advertising: definition, importance, limitations, types of media, 5 M's of advertising.
15	-	15		
Month- November 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – IV- <u>Branding decisions Packaging decision Digital Marketing</u>	<u>A. Branding decisions</u> – concept of branding advantages and disadvantages of branding. Types of Branding. <u>B. Packaging decision</u> – Concept, Packaging advantages and disadvantages. Features and functions of packaging. <u>C. Digital Marketing</u> – Introduction, scope, nature. Tools of digital marketing. Advantages of digital marketing.
15	-	15		

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Academic Year- 2023-24

Class – M. Com- II

Department- Commerce



Subject – Management Accounting Paper I

Name of teacher- Mr. U. D. Dabade

Month- August 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – I- Introduction	Meaning of Management Accounting, Nature, Tools and techniques of management accounting.
15	-	15		

Month- September 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module –II Financial Statement	Meaning and Types of Financial Statements. Ratio Analysis Classification of Ratios advantages and limitations of accounting ratios
15	-	15		

Month- October 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – III- Working Capital	Meaning Significance and determinants of working capital, operating cycle, Type of
15	-	15		

Month- November 2023			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – IV- Funds flow Statement & Case flow Statement:	a) Preparation of Funds Flow Statement. b) Preparation of Cash Flow Statement. (AS-3)
15	-	15		

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Annual Teaching Plan

Academic Year- 2023-24

Class –M. Com- II

Semester – III

Department- Commerce



Subject – Advanced Accountancy Paper - VI/ Advanced Cost Accountancy Paper - VI/ Business

Administration Paper- VI

Name of teacher- Mr. U. D. Dabade

Month- August to November 2023			Sub-Unit Planned
Lectures	Practical's	Total	Project report can be prepared on any subject or compulsory or respective optional subject incorporated in the M.com Program based on field work 2. Panel of viva-voce examination will be of three experts (one expert is internal and two are external chairman will be external experts and have to submit final marks 3. Viva – voce will be conducted at the end of academic year but before the commencement of theory examination. It will be conducted by the internal & external examiners appointed by the college. 4. 100 Marks of project work will be given collectively by the internal & external examiners and the average of these marks will be taken as final marks by external examiners after via-voce submitted to college 5. Project work will be done by the students individually 6. The project work will be consisting at least typed 50 pages. 7. Two copies of typed project reports should be submitted to the college 8. Students are required to prepare the project report based on the field work and studying the current trends in commerce and management under the guidance of the project guide. Project report can be prepared by using primary and secondary data.
-	60	60	

Signature of Teacher

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Annual Teaching Plan

Academic Year- 2023-24

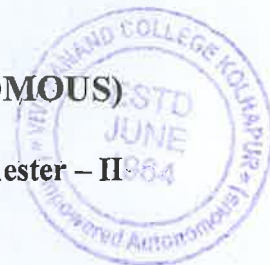
Class – M. Com- I

Semester – II

Department- Commerce

Subject - Business Administration Paper -VII (International Marketing)

Name of teacher- Mr. U. D. Dabade



Month- January 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total		
15	-	15	Module – I- International Marketing:	International Dimensions of Marketing, Benefits of International Marketing, Challenges And Opportunities In International Marketing, Quality Considerations In International Marketing, Underlying Forces Of International Marketing, Global Vs. International Marketing Management, Internationalization Stages, International Marketing Decisions
Month- February 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total		
15	-	15	Module –II- Planning For International Marketing:	The Planning Process. Global Marketing Environment: Demographic Environment, Economic Environment, Socio-Cultural Environment, Legal and Statutory Environment, Political Environment, Global segmentation, Targeting and Positioning. Global E- Marketing, E-Marketing technology and environment, global e-marketing communication, models, services.
Month- March 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total		
15	-	15	Module – III- International Marketing Mix.	Product Decision: Product characteristics, product design, Geographic Expansion strategic alternatives, new product development. Product life cycle in International market. Pricing decisions: Global pricing strategies, environmental influences on pricing, transfer pricing. Global pricing policy alternatives. Approaches to international pricing. Price Escalation. International Marketing Channels: Channel objectives and constraints, Channel Structure, Channel strategy for new market entry. Integrated Marketing Communication and international advertising: Sales promotions in international markets. International Advertising and strategy. Media planning and analysis. Campaign execution and advertising agency.
Month- April 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total		
15	-	15	Module – IV- EXIM Policy Government of India (in force at the time):	Export Promotion. Export Promotion councils. Bilateral treaties and international marketing. EXIM Bank. Export Financing. Managing Exchange rate fluctuations. Foreign trade policy of Government of India. (The policy in force is applicable) Settlement of International Disputes.

Signature of Teacher

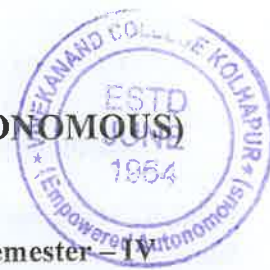
Name- Mr. U. D. Dabade

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Annual Teaching Plan

Academic Year- 2023-24

Class – M. Com- II

Semester – IV

Department- Commerce

Subject – Management Accounting Paper II


Name of teacher- Mr. U. D. Dabade

Month- January 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – I- Management Control System	Meaning, Need, Importance and Scope of Management Control System, Management Control Process. b) Management Information System (MIS) – Meaning & Characteristics c) Reporting to Management – Types of Reports and Characteristics of good report.
15	-	15		

Month- February 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module -II Marginal Costing:	Meaning and application of marginal costing, Break, even analysis, Cost Volume- Profit analysis, Decision making by using marginal costing – Make or buy decisions, shut down or continue decisions, shut down or continue decisions, Alternative course of action etc.
15	-	15		

Month- March 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – III- Budgetary Control :	Meaning of Budget & Budgetary Control, Objectives, Advantages & Limitations, Types of Budgets – Production, Sales, Cash, Master Budget, Fixed and Flexible budget, Capital Expenditure Budgeting, (Note: problems should be asked on cash budget, Flexible budget and capital budget)
15	-	15		

Month- April 2024			Module	Sub-Unit Planned
Lectures	Practical's	Total	Module – IV- Standard Costing and Variance Analysis :	a) Meaning of Standard Cost and Standard Costing, Advantages and limitations b) Variance Analysis – Material, Labour and Overheads.
15	-	15		

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