

Annual Teaching Plan

Academic Year: 2023-2024

B.Com- II Semester: III

Department: Commerce

Course Title: Corporate Accounting- I

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: July, August 2023			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Issue and forfeiture of shares and Re-issue of forfeited shares	A) Issue and forfeiture of shares, Re-issue of forfeited shares: Meaning of Company, Types of Companies, Share- Meaning, Types of shares, Share Capital , Types of share Capital (Problems on issue of shares at par, Premium and Discount, Calls in arrears, calls in advance, prorata allotment, forfeiture of shares and reissue of forfeited shares. B) Issue and Redemption of Debentures (Sinking Fund Method only) Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture (sinking fund method only)
15	15	15		
Month: September 2023			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Company Final Accounts	Company Final Account (As per Schedule III to the Indian Companies Act 2013) Final Accounts of Companies in Vertical form only.(with the help of notes to accounts, advanced proforma of Final Accounts)
15	15	15		
Month : October 2023			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Profit/Loss Prior to and After incorporation	Profit /Loss Prior to Incorporation Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.
15	15	15		
Month : November 2023			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory only)	Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting.
15	15	15		



Annual Teaching Plan

Academic Year: 2023-2024

B.Com- II Semester: IV

Department: Commerce


Course Title: Corporate Accounting- II

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month :January 2024			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Amalgamation and absorption of companies	Amalgamation and absorption of companies:-Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS – 14.
15	15	15		
Month : February 2024			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Valuation of shares	Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value
15	15	15		
Month: March 2024			Module/Unit: 3	Sub-units planned
Lectures	Practical's	Total	Accounting for Liquidation of companies	Accounting for Liquidation of companies: Preparation of Liquidators Final Statement of Account.
15	15	15		
Month : April 2024			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Computer Application through Accounting Package Tally	Computer Application through Accounting Package Tally. (Latest Version) - Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data- Receipts, Payments. Purchase, Sale, Contra, Journal, Credit Note and Debit Note. B) Inventory Information - Groups, Items and Valuation. C) Generation of Various Accounting Reports


Name and Signature of Teacher


Name and Signature of HoD



ANNUAL TEACHING PLAN

Academic year: 2023-24

Semester: V

Department: Commerce

Course Title: Advanced Accountancy -II (Auditing)

Name of the Teacher: Dr. Yogesh B. Mane

SEMESTER-V

Month: July 2023				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -I Introduction of Auditing and Auditor	<p>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.</p> <p>b) Auditor: Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies.</p>
Month: August 2023				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -II Vouching, Verification and Valuation	<p>a) Vouching: Meaning and Importance of Vouching, Vouching of Cash and Credit transaction,</p> <p>b) Verification: Meaning, Definition and Important points consideration for Verification.</p> <p>c) Valuation: Meaning, Definition and Methods of Valuation Assets and Liabilities.</p>
Month: September 2023				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -III Computerized Audit	<p>Computer Assisted Audit Techniques (CAATs): Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test using CAATs and Precautions for using CAATs.</p>
Month: October/Nov. 2023				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module-IV Audit Report	Types of Audit Report and Statutory Audit Report

ANNUAL TEACHING PLAN

Academic year: 2023-24

Semester: VI

Department: Commerce


Course Title: Advanced Accountancy- IV (Taxation)

Name of the Teacher: Dr. Yogesh B. Mane

SEMESTER-VI

Month: January 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module- I Basics of Income Tax	Definitions, Residence and Tax Liability
Month: February 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module- II Exemptions and Deductions	Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals.
Month: March 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module- III 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.
Month: April 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module- 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.


Name and Signature of Teacher:


Name and Signature of HOD:



ANNUAL TEACHING PLAN

Academic year: 2023-24

Semester: V

Department: Commerce

Course Title: Industrial Management -I

Name of the Teacher: Dr. Yogesh B. Mane

SEMESTER-V

Month: July 2023				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -I Introduction to Industrial Management	Meaning nature, scope and Importance of Industrial Management, Challenges in Industrial Management, Industrial Management functions, Recent Trends in Industrial Management - Enterprise Resource Planning (ERP) -concept, ERP Software Modules, Importance, merits and demerits
Month: August 2023				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -II Factory Location and Plant Layout	a) Factory Location: Meaning Factory location selection, factors affecting size of the firm, and Factors affecting Location of Factory. b) Plant Layout: Meaning, Objectives, Importance of Plant Layout. Factors affecting Layout, Types of Layout process layout, product layout. Combined layout and cellular layout.
Month: September 2023				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module -III Work Environment	A) Work Environment- Meaning and Importance of Work Environment - Factors Affecting Work Environment -Lighting, Ventilation, Sanitation, Noise Control and Air Conditioning. B) Industrial Pollution - Meaning, - Causes -Effects - Measures of Industrial Pollution. Environment Protection Act.
Month: October/Nov. 2023				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module-IV Maintenance Management	Concept, importance, objectives of effective maintenance system, functions of maintenance management and recent trends in maintenance management.

ANNUAL TEACHING PLAN

Academic year: 2023-24

Semester: VI

Department: Commerce

Course Title: Industrial Management-III

Name of the Teacher: Dr. Yogesh B. Mane

SEMESTER-VI

Month: January 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module – I- Inventory management	Meaning, and objectives of material Inventory Management, receipts and issue of (bin card, store ledger) pricing of material issues EOQ, ABC (FIFO & LIFO) Analysis & VED Classification, Just In Time (JIT) Production meaning, Techniques and advantages
Month: February 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module – II Production planning and control	Concept, Meaning, Objectives, Components of PPC, Importance of PPC, Techniques of PPC- Routing, Scheduling, Dispatching and Follow Up, Limitations.
Month: March 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module–III- Productivity and Quality management	a. Productivity: Meaning, Importance And Measurement. Factors Influencing Productivity, Methods of Improving. Productivity Production Vs Productivity. b. Quality management: Concept of management- quality, Evolution of quality Inspection, Quality Control. Quality Assurance and TQM, SIX SIGMA.
Month: April 2024				
Lectures	Practical	Total	Module / Unit	Sub Units Planned
15	-----	15	Module–IV- Supply Chain and Supply Logistic Management	A) Evolution Supply chain management: Concept, Components of Supply Chain, of Supply Chain, Push Vs. Pull Chain Management. Supply Chain, Drivers of Supply. B) Logistic Management: Meaning, Objectives, and Management, Activities Importance of Logistic of the Warehousing, Material Logistic Functions- Transportati011. Handling and Packaging.

Name and Signature of Teacher: 

Name and Signature of HOD: 



Annual Teaching Plan

Academic Year: 2023-2024

M.Com- I Semester: I

Department: Commerce

Course Title: Advanced Accountancy Paper- I

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-I

Month: August 2023			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Introduction to Accounting Standard	Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)
15		15		
Month: September 2023			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Accounting for Holding Company	Group Accounts with one subsidiary Co.-AS-21 (Vertical Form only)
15		15		
Month : October 2023			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Accounting of Life Insurance Companies	Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.
15		15		
Month : November 2023			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Accounting of General Insurance Companies	Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.
15		15		

Annual Teaching Plan

Academic Year: 2023-2024

M.Com- I Semester: II

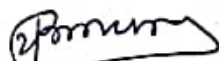
Department: Commerce

Course Title: Advanced Accountancy Paper- V

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-II

Month : January 2024			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Accounting for Mergers and Acquisitions of companies.	Accounting for Mergers and Acquisitions of companies. (Purchase Method only)
15		15		
Month : February 2024			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Accounting of Consumer Credit Societies	Accounting of Consumer Credit Societies as per Maharashtra Cooperatives Societies Act.
15		15		
Month: March 2024			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Accounting for Lease	Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.
15		15		
Month : April 2024			Module/Unit: 4	Sub-units planned
Lectures	Practicals	Total	Accounts of Electricity Companies	Accounts of Electricity Companies – Final Accounts
15		15		



Name and Signature of Teacher



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Annual Teaching Plan

Academic Year: 2023-2024

M.Com- II Semester: III

Department: Commerce

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

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: July 2023			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Introduction and Elements of Cost	Meaning, scope and objectives of Cost Accounting, Elements of Cost-Classification of Cost, Cost Unit, Cost Centre, preparation of Cost Sheet and Quotation.
15		15		
Month: August 2023			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Cost Accounting of Material, Labour and Overheads	(a) Methods of pricing the issue of materials-LIFO, FIFO, Simple Average, Weighted Average, Levels of Stock, Economic Order Quantity (EOQ) (b) Methods of wages - Time Basis, Piece Basis (Theory only) Labor Turnover. (c) Classification, allocation and apportionment of overheads.
15		15		
Month : September 2023			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Methods of Costing	Contract Costing, Operating Costing and Process Costing, including equivalent production
15		15		
Month : Oct./Nov. 2023			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	(a) Reconciliation of Cost and Financial Accounts. (b) Integrated System of Accounting.	(a) Reconciliation of Cost and Financial Accounts. (b) Integrated System of Accounting.

Annual Teaching Plan

Academic Year: 2023-2024

M.Com- II Semester: IV

Department: Commerce


Course Title: Advanced Accountancy Paper- VII (Financial Management)

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month: January 2024			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Introduction to Financial Management	Introduction - Meaning and Scope- Finance Functions, Objectives of Financial Management. Role of Finance Manager.
15		15		
Month: February 2024			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Capital Structure Decisions	Net Income Approach, Net Operating Income Approach, Traditional Approach and Modigliani Miller Approach, Leverages- Financial, Operating, and Combined. EBIT – EPS Analysis.
15		15		
Month : March 2024			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Cost of Capital	Cost of Debt, cost of Preference Shares, Cost of Equity, Cost of Retained Earnings. Weighted Average Cost.
15		15		
Month : April 2024			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Corporate Restructuring	Merger and Acquisition- Motives and Benefits, Merger Negotiations- Significance of PE Ratio and EPS Analysis.


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