

TEACHING PLAN
Academic Year: 2021-22

Class: F Y B. Com
Prof: Dr. P.P. Oswal

Subject Name: Financial Accounting I
Prof: H.S. Chaudhari

Prof: K.D.Shinde

Unit No.	Unit Title	Contents	A	B	C	D	E
1.	Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting	(A)Accounting Concepts, Conventions and Principles 1. Money Measurement 2. Business Entity 3. Dual Aspect 4. Periodicity Concept 5. Realization Concept 6. Matching Concept 7. Accrual / Cash Concept 8. Consistency Concept 9. Conservatism Principle 10. Materiality Concept 11. Going Concern Concept 12. Historical Cost Concept (B) Emerging Trends in Accounting 1. Inflation Accounting 2. Creative Accounting • Knowledge about various accounting Concepts, Conventions and Principles. • Understanding emerging trends in accounting and its effect on accounting Practices. SPPU/ B.Com. Structure/CBCS/ 2019-20 onwards Page 20 3. Environmental Accounting 4. Human Resource Accounting 5. Forensic Accounting	12	12	12	12	12
2.	Piecemeal Distribution of Cash	1. Surplus Capital Method only, Asset taken over by a partner, 2. Treatment of past profits or past losses in the Balance sheet, 3. Contingent liabilities 4. Realization expenses/amount kept aside for expenses 5. adjustment of actual, Treatment of secured liabilities, 6. Treatment of preferential liabilities like Govt. dues/labour dues etc.,	12	12	12	12	12

		Excluding: Insolvency of partner and Maximum Loss Method.					
3.	Accounts from Incomplete Records (Single Entry System)	1. Meaning of single entry system 2. Features of Single Entry System 3. Conversion of Single Entry into Double Entry • Knowledge about single entry systems. • Purpose and advantages of double entry system •	12	12	12	12	12
4.	Introduction to Goods and Services Tax laws and Accounting	1. Constitutional Background of GST, Concepts and definition of GST. 2. IGST, CGST and SGST 3. Input and Output Tax credit 4. Procedure for registration under GST	12	12	12	12	12
		Total Lecture	48	48	48	48	48


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Dept. of Commerce
Hutatma Rajguru Mahavidyalaya
Rajgurunagar, Tal. Khed, Dist. Pune. 410506.




डॉ. व्ही.डी.कुलकर्णी
प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
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TEACHING PLAN

Academic Year: 2021-22

Class: F Y B. Com

Subject Name: Business

Economics (Micro)-

Prof:A.D.Khurpe
Prof.A.Y.R

Prof:S.V.Dhanapun
Prof :Gaikwad

Unit No.	Unit Title	Contents	A	B	C	D	E
1.	Introduction and Basic Concepts	1.1 Meaning, Nature, Scope and Importance of Business Economics 1.2 Concept of Micro and Macro Economics 1.3 Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations 1.4 Basic Concepts: Household, Consumer, Firm, Plant and Industry 1.5 Goals of Firms- Economic and Non	12	12	12	12	12
2.	Consumer Behavior	Utility: Concept and Types 2.2 Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi Marginal Utility 2.3 Consumer Surplus: Concept and Measurement 2.4 Ordinal Approach: Indifference curve Analysis- Concept, Characteristics, Consumer Equilibrium	12	12	12	12	12
3.	Demand and Supply Analysis	3.1 Concept of Demand 3.2 Determinants of Demand 3.3 Law of Demand	12	12	12	12	12

		<p>3.4 Elasticity of Demand</p> <p>3.4.1 Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance</p> <p>3.4.2 Income Elasticity of Demand-Meaning and Types</p> <p>3.4.3 Cross Elasticity of Demand-Meaning and Types</p> <p>3.5 Supply : Concept, Determinants and Law of Supply</p> <p>3.6 Equilibrium of Demand and Supply for Price Determination</p>					
4.	Production Analysis	<p>4.1 Concept of Production Function</p> <p>4.2 Total, Average and Marginal Production</p> <p>4.3 Law of Variable Proportions</p> <p>4.4 Law of Returns to Scale</p> <p>4.5 Economies and Diseconomies of Scale Internal and External</p>	12	12	12	12	12
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: F.Y B. Com
Prof :Prof : Udhane

Subject Name: Business Mathematics & Statistics- I
Prof J.A.Gogawale


UnitNo.	Unit Title	Contents	A	B	C	D	E
1.	Interest and Annuity	Interest: Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems Annuity: Ordinary Annuity, Sinking Fund, Annuity due, Present Value and Future Value of Annuity, Equated Monthly Installments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems.	16	16	16	16	16
2.	Shares and Mutual Funds	Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems Mutual Funds: Concept of Mutual Funds, Problems on calculation of Net Income after considering entry load, Dividend, Change in Net Asset Value (NAV) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems	08	08	08	08	08

3.	Population and Sample	Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry. Concept of population and sample, methods of data collection: Census and sampling with illustration. Methods of random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only).	08	08	08	08	08
4.	Measures of Central Tendency and Measures of Dispersion	Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive curves. Requisites of ideal measures of central tendency, Arithmetic Mean, Median and Mode for ungrouped and grouped data. Combined mean, Merits and demerits of measures of central tendency, Geometric mean: definition, merits and demerits, Harmonic mean: definition, merits and demerits, Choice of A.M., G.M. and H.M. Concept of dispersion, Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD, Measures of relative	16	16	16	16	16

		dispersion: Coefficient of range, coefficient of variation. Examples and problems.					
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: F Y B. Com

Subject Name: Organizational Skills Development-I

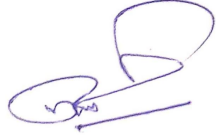
Prof: S.S. Gargote

UnitNo.	Unit Title	Contents	C
1.	Concept of Modern Office	a. Modern Office :- Definition, Characteristics, importance and functions b. Office environment:- Meaning and Importance c. Office Location :- Meaning, Principles and factors affecting Office location d. Office Layout :- Meaning, Principles and factors affecting Office Layout	12
2.	Office Organisation and Management	a. Office Organisation : Definition, Importance, Principles and Types of Organisation b. Office Management:- Definition, Functions c. Scientific Office Management :- Meaning, Aims, Techniques of Scientific Office Management and Steps for installation of Scientific Office Management	12
3.	Office Records Management	a. Office Records Management -Definition, Objectives, Scope of Records Management, Significance, Principles of Records management. b. Digitalization of records:- Advantages and Problems of Digitalization c. Form Design:- Objectives, types of forms, Significance,	12

		Principles of form designing d. Office Manual – Definition, Contents Types , benefits and limitations	
4.	Office work	Office work :-Meaning and Characteristics, Flow of work :- Significance, Features of Ideal flow of work ,benefits of flow of work ,problems in smooth flow of work , suggestions for even flow of work	12
		Total Lecture	48


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TEACHING PLAN

Academic Year: 2021-22

Class: F Y B. Com
Prof: T.R.Hadke

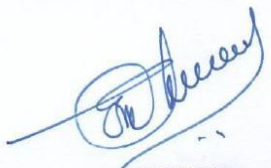
Subject Name: BANKING & FINANCE- I
Prof: R.S.Tambe

UnitNo.	Unit Title	Contents	A	B	D	E
1.	Evolution of Banking	<ul style="list-style-type: none"> • Meaning, Definition and Origin of 'Bank' • Evolution of Banking in Europe and Asia • Evolution of Banking in India • Structure of Indian Banking System 	10	10	10	10
2.	Functions of Bank	<p>Primary Functions: o Accepting Deposits:</p> <ul style="list-style-type: none"> i. Demand Deposits - Current Deposit and Savings Deposits; ii. Time Deposits - Fixed Deposit and Recurring Flexi Deposits (Auto Sweep) iii. Granting Loans and Advances. Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills, Term Loan <p>Secondary Functions: A. Agency Functions- Payment and</p>	14	14	14	14

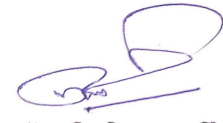
		<p>Collection of a Cheque, Bill and Promissory Note, Execution of standing instructions, Acting as a Trustee and Executor B. General Utility Functions- Safe Custody, Safe Deposit Vaults, Remittance of funds, Pension payments, Acting as a Dealer in Foreign Exchange (FOREX) Market. C. Distribution of Third Party Products, Bancassurance, Mutual Funds, Issuance of Credit Card and Debit Card D. Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment. E. Government Business – Collecting GST, Stamp Duty, Excise Payment, etc.</p> <ul style="list-style-type: none">• Concepts of Priority and non- priority				
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		sector lending Security Based and Purpose Oriented Lending, Bridge Loans, Reserve Ratios- CRR and SLR. Credit Appraisal and Credit Monitoring				
3.	Procedure for Opening and Operating of Deposit Account	<p>Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account • Understanding the process of opening and operating procedure of bank accounts.</p> <p>Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit.</p> <p>a) Closure of</p> <p>b) Transfer of Account</p> <p>c) Death Claim</p> <p>Procedure Types of</p>	14	14	14	14

		Account Holders a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.				
4.	Methods of Remittance	Demand Draft, Bankers' Cheque Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/ RTGS, Society for Worldwide Interbank Financial Telecommunication (SWIFT) Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer	10	10	10	10
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

**Class: S Y B. Com
Ethics - I**

Subject Name: Consumer Protection and Business

Prof:T.R.Hadke

Prof: A.J. Shaikh

Prof S.S.Gargote


Prof.R.S.Tambe

UnitNo.	Unit Title	Contents	A	B	D	E
1.	Consumer Protection - An Overview	Consumerism- Meaning, Evolution, Rational, Need and Importance of Consumerism, Consumer protection- objectives, scope and importance, Consumer rights and Standardization United Nations guideline on consumer protection Objectives, scope of application , general principles and framework for consumer protection	12	12	12	12
2.	Consumer Education and Awareness	Consumer education-Need and importance, Consumer Responsibility Role of consumer Association and Councils in consumer education and Awareness- Voluntary organization, Consumer protection councils, Media, Educational Institute and Government Skills required for career in Consumer studies field	12	12	12	12
3.	Consumer Protection Law in India *	Consumer Protection Movement in India Consumer Protection Act 1986- Overview features, important definitions- consumers, Goods, services, Defect , Deficiency, unfair trade practices, Dispute, Complaint - Objectives, Consumer Disputes Redressal Agencies. (Composition, Jurisdiction,	12	12	12	12

		Powers and Functions.) Procedure of filling complaint and Procedure to deal with complain.				
4.	E -Commerce and consumer Protection	E Commerce- scope and limitations, Need and importance of E commerce , Prospects and challenges of Ecommerce and its effect on consumer Need and importance of E- Education consumer Protection in E-Banking Recent Emerging Issues in E-Commerce	12	12	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: F Y B. Com
Environment & Entrepreneurship - I

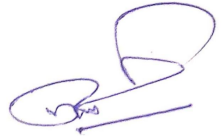
Subject Name: Business

Prof: P.S.Nawale

UnitNo.	Unit Title	Contents	C
1.	Business Environment	Concept- Importance – Inter relationship, between environment and entrepreneur, Aspects of Environment- Natural- Economic - Political - Social - Technical - Cultural - Educational – Legal & Cross-cultural – Geographical etc.	12
2.	Environment Issues	Pollution-Concept and types – Causes of pollution Remedies of Pollution, Remedies of pollution protecting the natural environment-Conservation of natural resources - Opportunities in Environment	12
3.	Problems of growth	Unemployment- Concept- Types-Causes Remedies, Poverty- Concept- Causes- Remedies , Regional Imbalance- Concept-Effects – Solutions , Social injustice- Concept, Effects, Solutions ,Black Money – Meaning – Sources –Effects- Measures, Lack of technical knowledge and information	12
4.	The Entrepreneur	Evolution of the term entrepreneur –Definition - Competencies of an Entrepreneur – Distinction between a) entrepreneur and manager b) Entrepreneur and Enterprise, Intrapreneur Concept and importance –Distinction between Entrepreneur and Intrapreneur	12
		Total Lecture	48


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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com
Prof: Dr.P.P.Oswal

Subject Name: Financial Accounting- II
Prof. H.S. Chaudhari

Prof.S.P.Borhade

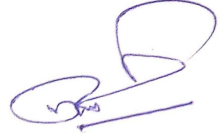
Prof .K.D.Shinde

Unit No.	Unit Title	Contents	A	B	C	D	E
1.	Software used in Accounting	1. Types of Accounting Software 2. Use of Accounting Software 3. Installation of Accounting Software 4. Advantages and disadvantages of Accounting Software Voucher entry and Report Generation includ	12	12	12	12	12
2.	Final Accounts of Charitable Trust (Clubs, Hospitals	1. Meaning and Characteristics 2. Accounting Records 3. Income and Expenditure Account 4. Receipt and Payment Account 5. Balance Sheet and Adjustments	12	12	12	12	12
3.	Valuation of Intangibles	1. Valuation of Goodwill (Problem) 2. Valuation of Brands 3. Valuation of Patents, Copyright and Trademark etc	12	12	12	12	12
4.	Accounting for Leases	1. Types of Lease (Finance Lease and Operating Lease) 2. Finance Lease (Hire Purchase and installment) (Theory) 3. Operating Lease 4. Royalty, 5. Minimum Rent, 6. Short Workings, 7. Recoupment Of Short	12	12	12	12	12

		Working, 8. Lapse of Short Working Journal Entries and Ledger Accounts in the Books of Landlord and Lessee					
		Total Lecture	48	48	48	48	48


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Academic Year: 2021-22

Class: F Y B. Com

Subject Name: Business Economics (Micro) - II

Prof: A.D.Khurpe

Prof:S.V.Dhanapune


Prof : Gaikwad

UnitNo.	Unit Title	Contents	A	B	C	D	E
1.	Cost and Revenue	1.1 Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost 1.2 Relation between Total Cost, Average Cost and Marginal Cost 1.3 Cost Curves in Short run and Long run 1.4 Concept of Total Revenue, Average Revenue and Marginal Revenue	08	08	08	08	08
2.	Pricing Under Perfect Market Conditions	2.1 Pure Competition: Meaning and Features 2.2 Features of Perfect Competition 2.3 Price Determination in Perfect Competition 2.4 Equilibrium of Firm and Industry in short Run and Long Run	08	08	08	08	08
3.	Pricing Under Imperfect Market Condition	1.1 Meaning of Imperfect Competition 1.2 Monopoly: Features and Equilibrium, Price Discrimination 3.3 Monopolistic Competition- Features and Equilibrium. 3.4 Oligopoly: Concept and Features 3.5 Duopoly:	14	14	14	14	14

		Concept and Features 3.6 Comparison of Perfect and Imperfect completion					
4.	Factor Pricing	4.1 Marginal Productivity Theory of Distribution 4.2 Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent 4.3 Wages 4.3.1 Meaning and Types of Wages a) Minimum Wages b) Money Wages c) Real Wages d) Subsistence Wages e) Fair Wages 4.3.2 Backward Bending Supply Curve of Labour	18	18	18	18	18
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: F Y B. Com Subject Name: Business Mathematics and Statistics – II

Prof. Udhane

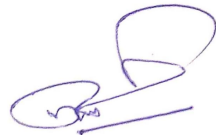
Prof. J.A.Gogawale

UnitNo.	Unit Title	Contents	A	B	C	D	E
1.	Matrices and Determinants (up to order 3 only)	Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.	12	12	12	12	12
2.	Linear Programming Problems (LPP) (for two variables only)	Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, Examples and Problems	12	12	12	12	12
3.	Correlation and Regression	Concept and types of correlation, Scatter diagram, Interpretation with respect to magnitude and direction of relationship. Karl Pearson's coefficient of correlation for ungrouped data. Spearman's rank correlation coefficient. (with tie and without tie) Concept of regression, Lines of regression for ungrouped data, predictions using lines of regression. Regression coefficient	16	16	16	16	16
4.	Index numbers	Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number:	08	08	08	08	08

		Weighted index Number, Laspeyre's, Paasche's and Fisher's method. Cost of living / Consumer price index number: Definition, problems in construction of index number. Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems.					
		Total Lecture	48	48	48	48	48


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Academic Year: 2021-22

Class: F Y B. Com
Prof: S.S.Gargote


Subject Name: Organizational Skill Development- II

UnitNo.	Unit Title	Contents	C
1.	Office Manager	<p>a. Qualities of office manager, skills of office manager - Interpersonal skills, Presentation skills, thinking and Negotiation skills ,Duties and Responsibilities of office manager</p> <p>b. Goal Setting:- Concept, Importance of goals, SMART(Specific, Measurable, Achievable, Realistic and Time Bound)</p> <p>c. TimeManagement :- Meaning,Techniques, Principles and Significance</p>	12
2.	Management Reporting (Office Reports)	<p>a. Meaning, Purpose orObjectives and Classification ofReport, Principles of preparation ofreport, qualities of good report, stepsin report presentation, evaluating the report, follow up of reports b. Office Communication :- Meaning, Significance, Barriers and Recent trends in Communication such as E-mail, Video Conferencing, Tele-Conferencing Internet, Intranet , WWW, etc.,</p>	12
3.	Work Measurement and standardization of office work	<p>a. Definition, Objects, Importance, steps in work measurement, techniques of work measurement - Time study and Motion study b. Standardization of office work:- Meaning, objects, areas of standardization, types of standards, methods of setting standards, advantages and limitations of standardization</p>	12
4.	Office	Objects of Mechanization,	12

	Automation	Advantages of Mechanization, Factors in selecting office machines, Leasing versus Purchasing Office equipment , Types of morden office machine	
		Total Lecture	48


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TEACHING PLAN

Academic Year: 2021-22

Class: F Y B. Com

Subject Name: FUNDAMENTALS OF BANKING – II

Prof: T.R.Hadke

Prof: S.J.Kulkarni

Prof: P.S. Nawale

UnitNo.	Unit Title	Contents	A	B	C	D	E
1.	Lending Principles and Balance Sheet of a Bank	Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety Customer assessment through CIBIL and other similar agencies Balance sheet of a bank	12	12	12	12	12
2.	Negotiable Instruments	Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonour of Cheque	12	12	12	12	12
3.	Endorsement	Definition and meaning of Endorsement Types of Endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative. Effects of Endorsement.	12	12	12	12	12
4.	Technology in Banking	Role and Uses of Technology in Banking Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit	12	12	12	12	12

		<p>machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number (PIN) – Use and Safety, Mobile Banking – Mobile Banking Applications - BHIM (Bharat Interface for Money) / UPI (Unified Payments Interface), Net Banking , Core Banking Online enquiry and update facility, Home BankingCorporate and Personal. Precautions in using Technology in Banking Current Trends in Banking Technology</p>					
		Total Lecture	48	48	48	48	48


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Academic Year: 2021-22

Class: F Y B. Com
Prof: T.R.Hadke
Prof: A. J.Shaikh

Subject Name: - Business Ethics – II
Prof.S.P.Borhade

UnitNo.	Unit Title	Contents	A	B	D	E
1.	Business Ethics	Business ethics– Meaning, definitions, scope , objectives, need and Principles. Human values and moral – meaning, formation and importance. Professional Ethics-meaning and significance, management and ethics Gandhian approach in Ethics. Global Trends in Ethics	12	12	12	12
2.	Corporate Social Responsibility	CSR – concept, scope, forms of CSR, dimensions of CSR, legal and ethical foundation for CSR, steps to attain CSR, International Approach to CSR CSR Activities in a. Social welfare, b. Healthcare, c. Education and d. Infrastructure	12	12	12	12
3.	Corporate Governance and Business ethics	Corporate Governance- concept, objectives, features, core principles of good corporate governance, advantages, system of corporate governance and SEBI’s guideline Whsle Blowing- Meaning causes and types.	12	12	12	12

		<p>Current issues of Business ethics in</p> <p>a. Accounting,</p> <p>b. Social Media,</p> <p>c. IT,</p> <p>d. Marketing and Advertisement</p> <p>e. Harassments and discrimination at workplace</p>				
4.	Sustainable Development and Ethics	<p>Sustainable Development- concept, need principles and importance, Goals of sustainable development and challenges to achieve SD.</p> <p>Achievements of Sustainable Development in India clean water, clean energy, no poverty, zero hunger, Good Health, quality education, climates action and Industry innovations infrastructure.</p> <p>Ethics and sustainable development,</p>	12	12	12	12
		Total Lecture	48	48	48	48


HEAD
 Dept. of Commerce
 Hutatma Rajguru Mahavidyalaya
 Rajgurunagar, Tal. Khed, Dist. Pune. 410505.




 डॉ. व्ही.डी.कुलकर्णी
 प्राचार्य
Officiating Principal
 Hutatma Rajguru Mahavidyalaya
 (Arts, Science & Commerce)
 Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: Business Communication I

Prof: Dr. G.M .Dhumal

Prof: V.D.Dhamale

Prof: P.S. Nawale


Prof: R.N.Katore

Unit No.	Unit Title	Contents	A	B	C	D	E
1.	Introduction of Business Communication	1.1 Introduction, Meaning, Definition. 1.2 Characteristics, Importance of communication. 1.3 Principles of communication, Process of communication 1.4 Barriers to communication & Remedies. Methods and Channels of Communication.	12	12	12	12	12
2.	Business Letters	2.1 Meaning and Importance 2.2 Qualities or Essentials, Physical Appearance Layout of Business Letter	10	10	10	10	10
3.	Soft skills	3.1 Meaning, Need, Importance. 3.2 Elements of soft skills. a) Manners & Etiquettes, Grooming. b) Effective Listening & Speaking c) Interview Skills. d) Presentation e) Group Discussion. f) Problem-solving skills G) Time management	18	18	18	18	18

		Abilities					
4.	Resume writing & Job Application letters	4.1 Introduction, essential elements of Bio data, Resume writing, Curriculum Vitae. Meaning & Drafting of Job Application letter	08	08	08	08	08
		Total Lecture	48	48	48	48	48


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प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year: 2021-2022

Class: S Y B. Com

Subject Name: Corporate Accounting I

Prof: Dr. G.M. Dhumal

Prof. J.A. Gogawale

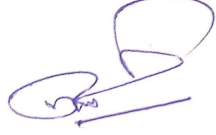
Prof.: R.N.Katore

Unit No	Unit Title	Contents	A	B	C	D	E
1.	Accounting Standards	Standards 5, 10, 14 Accounting and 21 Its applicability with Practical Examples.	10	10	10	10	10
2.	Profit Prior to Incorporation	<ul style="list-style-type: none">• Introduction to the process on incorporation of a company.• Difference between incorporation and commencement of a company.• Accounting of incomes and expenses during Pre- and Post-Incorporation period. Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period.	12	12	12	12	12
3.	Company Final Accounts	<ul style="list-style-type: none">• Preparation of Company Final Accounts- Forms and contents as per Provisions Schedule III of the Companies Act 2013 (with the amendments for the relevant academic year) Related adjustments and their treatment.	18	18	18	18	18

4.	Valuation of Shares	<ul style="list-style-type: none"> • Concept of Valuation, • Need for Valuation, • Special Factors affecting Valuation of Shares, Methods of Valuation – • Net Assets Method, • Yield Basis Method, Fair Value Method 	08	08	08	08	08
		Total Lecture	48	48	48	48	48


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 प्राचार्य
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 (Arts, Science & Commerce)
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TEACHING PLAN

Academic Year: 2021-2022

Class: S Y B. Com

Subject Name: Business Economics (Macro) I

Prof.S.V.Dhanapune

Prof : A.D.Khurpe


Prof : Gaikwad

Unit No.	Unit Title	Content	A	B	C	D	E
1.	Introduction to Macro Economics	Meaning and Definition of MacroEconomics. 1.1 Nature of Macro Economics 1.2 Scope of Macro Economics. 1.3 Significance of Macro Economics 1.4 Limitations of Macro Economics 1.5 6 Macro Economic Objectives	08	08	08	08	08
2.	National Income	2.2 1 Meaning and Importance of National Income. Concepts: 2.2.1 Gros s National Product (GNP) 2.2.2Net National Product (NNP) 2.2.3Gross Domestic Product (GDP) 2.2.4Per Capita Income (PCI) 2.2.5Personal Income (PI) Disposable Income (DI) 3 Measurement of National Income Methods and Difficulties	12	12	12	12	12

		4 4 Circular Flow of Income: Twosector model					
3.	Theories of Output and Employment:	3.1 The Classical Theory of Employment: J.B.Say 3.2 Keynes Criticism on Classical Theories of Employment 3.3 Keynesian Theory of Employment.	12	12	12	12	12
4.	3 Meaning and Types of Investment: Gross, Net, Induced and Autonomous	4.1 The Consumption Function: 4.1.1 Meaning 4.1.2 Marginal Propensity to Consume (MPC) 4.1.3 Keynes's Psychological Law of Consumption. Determinants of Consumption 4.2 The Saving Function: 4.2.1 Meaning, 4.2.2 Marginal Propensity to Save (MPS) 4.2.3 Determinants of Savings 4.2.4 Relationship between Consumption and Saving Function (MPC and MPS) 5 Marginal Efficiency of Capital and its Determinants. 6 Concepts of Investment Multiplier and Acceleration Principal	14	14	14	14	14
		7 Total Lecture	48	48	48	48	48


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Officiating Principal
Hutatma Rajguru Mahavidyalaya
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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: Business Management I

Prof: T.R. Hadke

Prof: A.J. Shaikh

Prof: V.D.Dhamale

Prof: P.S.Nawale

UnitNo.	Unit Title	Contents	A	B	C	D	E
1.	Management	<ul style="list-style-type: none">• Meaning definition of Management• Need for Management study• Process and levels of management• Functions of management <p>Contribution of F.W. Taylor, HenryFayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts</p>	12	12	12	12	12
2.	Understanding Management : Planning and Decision Making	<ul style="list-style-type: none">• Meaning, definition and nature ofPlanning• Forms and types of Planning• Steps in Planning• Limitations of Planning• Meaning and techniques of Forecastin g• Meaning, Types and Steps in Decision Making	12	12	12	12	12
3.	Management at Work : The process of organizing and staffing	<ul style="list-style-type: none">• Meaning, Process and Principlesof Organizing• Concept of Authority and Responsibil	12	12	12	12	12

		<p>ity</p> <ul style="list-style-type: none"> • Delegation of Authority • Difficulties in Delegation of Authority • Need and importance of Staffing <p>Recruitment : Sources and Methods</p>					
4.	<p>Result orientation</p> <p>:Direction</p> <p>an</p> <p>d</p> <p>Te</p> <p>am Work</p>	<ul style="list-style-type: none"> • Meaning, Elements, Principles, Techniques and Importance of Direction. <p>Concept of Team Work, Group Dynamics and principles regarding interpersonal communication and Group Behaviour</p>	12	12	12	12	12
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: Elements of Company Law

Prof: S.J. Kulkarni

Prof: T.R. Hadke

Prof: S.S. Gargote


Prof: J.A.Gogawale

Unit No	Unit Title	Contents	A	B	C	D	E
1.	The Companies Act, 2013: Introduction and Concept	Company and its Formation 1. Background and Features of company the Companies Act, 2013 2. Company: Meaning, Nature and Characteristics of Company. 3. Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other. Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company and its business in India etc.	12	12	12	12	12
2.	Formation and Incorporation of a Company	Formation and Incorporation of a Company: Stages in the Formation and Incorporation. 1. Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts. 2. Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration. 3. Capital Subscription/Raising of	12	12	12	12	12

		Capital 4. Commencement of business					
3.	Principal Documents	<p>Principal Documents: Documents relating to Incorporation and Raising of Capital:</p> <p>1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum.</p> <p>2 Articles of Association: Meaning- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management.</p> <p>3 Prospectus: Meaning, contents, Statutory requirements in relation to prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of</p> <p>Prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.</p>	12	12	12	12	12
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: Business Administration I

Prof:K.D.Shinde

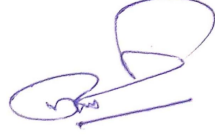
Prof: S.S. Gargote

UNIT No.	Unit title	Contents	D	E
1.	Introduction to Business Administration	Business-Definition, Characteristics, Scope Objectives of Business-Economic & Social Perspectives. Commerce-Meaning, Concept, Trade & Aids to trade-Meaning & Definition of the Terms- Administration, Management and Organisation, Functions of Administration	12	12
2.	Types of Business Organisations	Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Non-Profit Joint Stock Company under Section 25 of the Companies Act, NGO, One Person Company, MNC, MSME Unorganised (informal)v/s Organized sector(registered/incorporated) Entrepreneurship: Meaning, definitionand importance, objectives, skills and qualities required of an entrepreneur,case study of a successfullocal entrepreneur.	14	14
3.	Business Environment	Meaning of Business Environment Constituents of Business Environment- Economic, Social, Legal, Cultural, Educational, Political, Technological, Natural and international. Impact of New Policies on Business Administration	10	10
4.	Business Promotion and development	Business unit- Promotion, Concept, Stages in business promotion, Business development: Concept, process. Business components to be focused for development like markets, customers and relationships.	12	12

		Total Lecture	48	48
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प्राचार्य
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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com
ACCOUNTING)

Subject Name: Cost and Works Accounting –I (BASICS OF COST

Prof: Dr. G.M. Dhumal

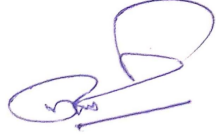
Prof. J.A. Gogawale

UnitNo.	Unit Title	Contents	A	B	C
1.	Basics of Cost Accounting	a) Concept of Cost, Costing, Cost Accounting and Cost Accountancy. b) Limitations of Financial Accounting. c) Origin of Costing. d) Objectives of Cost Accounting. e) Advantages & Limitations of Costing. f) Difference between Financial Accounting and Cost Accounting. g) Cost Units and Cost Centers. Role of a Cost accountant in an organization	16	16	16
2.	Elements of Cost and Cost Sheet	a) Material, Labour and other Expenses. b) Classification of Costs. Preparation of Cost Sheet, Tender, Quotation and Estimates.	16	16	16
3.	Purchase Procedure	a) Need and Essentials of Material Control. b) Functions of the Purchase Department. c) Purchase Procedure. Purchase Documentation	10	10	10
4.	Inventory Control	Methods of Inventory control a. Stock Levels. b. Economic Order Quantity (EOQ). c. ABC analysis d. Perpetual and Periodic Inventory Control	06	06	06

		e. Physical verification			
		b) Inventory Turnover Ratio			
		Total Lecture	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: BUSINESS COMMUNICATION-II

Prof: Dr. G.M. Dhumal

Prof. R.N.Katore

Prof. P.S. Nawale

Prof. V.D.Dhamale

Unit No.	Unit Title	Contents	A	B	C	D	E
1	Report Writing and Internal Correspondence	Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting 1. Informal Report – Proposals; 2. Formal Reports; 3. Project Report 4. Introduction and Essential elements of Report writing. (Reporting for a meeting) 5. Organization of Press Report. 6. Office Memo (Memorandums) 7. Office Orders 8. Office Circulars 9. Form Memos or Letters 10. Press Releases 11. Import Export Trade Correspondence	12	12	12	12	12
2	Recent Trends in Business Communication	Internet: Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, YouTube, WhatsApp) , Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Online Conference, Video conferencing, Meeting through Zoom App, Google meet App ,Cisco Webex meetings App	12	12	12	12	12
3	Types and Drafting of Business Letters	1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries 5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters	16	16	16	16	16
4	Writing Formal Mails and Blog writing.	4.1: Essential elements of mail, Format of mail. 4.2: Introduction and meaning Blog, Writing a blog.	8	8	8	8	8
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: CORPORATE ACCOUNTING-II

Prof: Dr. G.M. Dhumal

Prof.R.N.Katore

Prof: J.A. Gogawale

Unit No.	Unit Title	Contents	A	B	C	D	E
1.	Holding Company Accounts	Calculation of Capital Profit, Revenue profit, Cost of Control. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of intercompany transactions, unrealized profit of stock.	14	14	14	14	14
2.	Absorption of Companies	Introduction , Meaning - Vendor and Purchasing Companies- Purchase Consideration, Accounting entries in the books of vendor Company and Journal entries and Preparation of Balance Sheet after Absorption in the books of Purchasing Company	14	14	14	14	14
3	Accounting for Liquidation of Companies	Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	12	12	12	12	12
4.	Forensic Accounting	Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting Ethical principles and responsibilities	08	08	08	08	08
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: BUSINESS ECONOMICS (MACRO)-II

Prof: S.V.Dhanapune

Prof : Khurpe

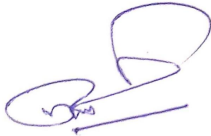
Prof : Gaikwad

Unit	Name and Content of the Chapter	Content	A	B	C	D	E
1	Unit 1	1.1 Meaning and Functions of Money. 1.2 Demand for Money: 1.2.1 Classical Approach. 1.2.2 Keynesian Approach. 1.3 Supply of Money: 1.3.1 Credit Creation of Commercial Banks 1.3.2 Money Measure of RBI (M1, M2, M3, M4). 1.3.3 Credit Control Methods. 1.4 Value of Money: 1.4.1. Quantity Theory of Money. 1.4.2 Cash Balance Approach : Marshall, Pigou, Robertson and Keynes	14	14	14	14	14
2	Unit 2	Inflation: 2.1 Meaning and Definition To understand the concept Inflation. To understand the stagflation and Phillips curve. Skills: Understanding, writing skills, critical thinking 2.2 Causes of inflation 2.3 Consequences of Inflation 2.4 Demand Pull and Cost Push Inflation 2.5 Stagflation: Meaning and Causes	10	10	10	10	10
3	Unit 3	Trade cycle: Purpose: To understand the concept and phases of trade cycle. To understand the policy measures Skills: Understanding, writing skills, critical thinking 3.1 Meaning and Definition of Trade Cycle 3.2 Characteristics of Trade Cycle 3.3 Phases of Trade Cycle 3.4 Control of Trade Cycle: Monetary Measures and Fiscal Measures	10	10	10	10	10
4	Unit 4	Public Finance: Purpose: To understand Public Finance. To understand the Procedure of Budget. Skills: Understanding, Critical thinking and	14	14	14	14	14

		writing skills. 4.1 Meaning and Definitions. 4.2 Scope of Public Finance. 4.3 Importance of Public Finance. 4.4 Meaning and Types of Tax. 4.5 Public Expenditure: Meaning and Causes of Increasing Public Expenditure. 4.6 Public Debt: Meaning and Importance. 4.7 Budget: Meaning and Types.					
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: BUSINESS MANAGEMENT-II

Prof: P.S .Nawale

Prof. A.J. Shaikh

Prof: T.R .Hadke

Prof :V.D.Dhamale

Unit No	Unit Title	Contents	A	B	C	D	E
1.	Improving peoples' performance : Motivating the staff	• Meaning, Importance and Theories of motivation • Maslow's Need Hierarchy Theory • Herzberg's Two Factor Theory • Douglas MC Gregor's Theory of X and Y • Ouchi's Theory Z • McClelland's Theory	12	12	12	12	12
2.	Organizing from front Leadership Skills	• Meaning, Importance, Qualities and Functions of a leader • Leadership styles for effective management • Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.	12	12	12	12	12
3	Achieving success at work : Coordination and Control	• Meaning and need of coordination and control • Techniques and difficulties in establishing coordination and control • Steps in the process of control and it's techniques	12	12	12	12	12
4	Emerging trends in Business management	• Corporate Social Responsibility, • Corporate Governance And Corporate Citizenship, • Disaster Management And • Management of Change	12	12	12	12	12
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: ELEMENTS OF COMPANY LAW-II

Prof: S.J. Kulkarni

Prof. T.R. Hadke

Prof. S.S. Gargote


Prof: J.A.Gogawale

Unit No	Unit Title	Contents	A	B	C	D	E
1.	Management of Company	Management of Company: 1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board. 2. Director: Meaning and Legal position of Directors,. Types of Directors, Related Party Transactions(Sec.188) 3. Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors	12	12	12	12	12
2.	Key Managerial Personnel (KMP)	Key Managerial Personnel (KMP) (U/S 203) 1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS 2.Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary 3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP) 4. Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,	12	12	12	12	12
3.	Company Meetings	Company Meetings: 1. Board Meeting – Meaning and Kinds 2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]	12	12	12	12	12

		<p>3. Meeting of Share Holders General Body Meetings, Types of Meetings</p> <p>A. Annual General Meeting (AGM), (Ss.96 to 99)</p> <p>B. Extraordinary General Meeting (EOGM).(Sec.100)</p> <p>4. Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114</p>					
4.	E Governance and Winding up Company	<p>E Governance and Winding up of a Company</p> <p>1. E Governance –meaning, Importance of E Governance</p> <p>2.E Filing – Basic concept of MCA, E Filing</p> <p>3. Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal,</p> <p>4.Compulsory winding-up, Members’ voluntary winding-up, Creditors’ voluntary winding-up</p>	12	12	12	12	12
		Total Lecture	48	48	48	48	48


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TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: BUSINESS ADMINISTRATION-II

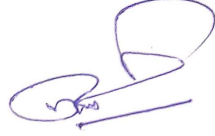
Prof: K.D. Shinde

Prof. S.S. Gargote

Unit No	Unit Title	Contents	D	E
1.	Legal Aspects (Recent Trends)	Compliance of legal requirements in promoting business unit, Licensing, Registration, Filing returns and other documents	12	12
2.	Productivity	Meaning, Importance & measurements of productivity, Factors affecting productivity, Role of National Productivity Council-Product Quality Control	12	12
3.	Business liasoning	Interface between business and government, society ,and natural environment; etc Business strategy -- meaning and importance and steps in developing strategies.	12	12
4.	Business Alliances (growth strategies)	Mergers & Acquisition, Franchising, Outsourcing-concept and characteristics, Public Private Partnership, Business Engineering	12	12
		Total Lecture	48	48


HEAD
Dept. of Commerce
Hutatma Rajguru Mahavidyalaya
Rajgurunagar, Tal. Khed, Dist. Pune. 410505.




डॉ. व्ही.डी.कुलकर्णी
प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year: 2021-22

Class: S Y B. Com

Subject Name: COST & WORKS ACCOUNTING-II

Prof: Dr. G.M. Dhumal


Prof. J.A. Gogawale

Unit No	Unit Title	Contents	A	B	C
1.	Material Accounting	Store Location and Layout. Classification and Codification of Material. Stores and Material Records. Bin Card & Store Ledger etc. Issue of Material and Pricing Methods for Issue of Material: FIFO. LIFO. Simple Average Methods. Weighted Average Methods. Use of computer in store Accounting.	16	16	16
2.	Labour cost and Payroll	Meaning and definition of wages. Difference Between Wages and Salary Records and methods - time keeping and time booking. Methods of Wage Payment Time rate system. Piece rate system. Taylor's differential piece rate system. Incentive Plan. Halsey Plan. Rowan Plan. Group Bonus scheme. Performance based incentive plan.	16	16	16

		Payroll meaning and components			
3.	Other Aspects of Labour	a. Labour Turnover. b. Job Analysis & Job Evaluation. c. Merit Rating.	10	10	10
4.	Direct Cost and Introduction to JIT, CAM and ERP.	Direct Cost Concept and its accounting treatment Introduction to- Just In Time(JIT) CAM(Computer Aided Manufacturing) Enterprise Resource Planning (ERP)	06	06	06
		Total Lecture	48	48	48


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प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year:2021-22

Class: T Y B. Com

Subject Name: Business Regulatory Framework

Prof: H.S. Chaudhari

Prof. K.D. Shinde

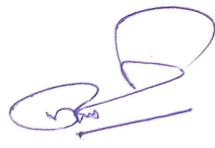
Prof :R.S.Tambe

Unit No	Unit Title	Contents	A	B	C	D
1.	The Indian Contract Act, 1872	Law of Contract - General Principles.(Indian Contract Act, 1872) • Definition, Concept and kinds of contract • Offer and Acceptance. • Capacity of parties. • Consideration. • Consent and free consent. • Legality of object and consideration. • Void Agreements. • Discharge of contract. • Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)	20	20	20	20
2.	The Indian Partnership Act, 1932	Law of Partnerships: 2.1. Indian Partnership Act 1932: Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership. 2.2. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversion to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)	09	09	09	09
3.	The Sale of Goods Act, 1930	Sale of Goods.(Sale of Goods Act,1930) Contract of sale-Concept and Essentials. Sale and agreement to sale. Goods-Concept and kinds. Conditions and warranties. (Definition, Distinction, implied conditions and warranties)Transfer by non-owners. Rights of Unpaid Seller and Remedial Measures.	14	14	14	14
4.	Arbitration and Conciliation:	E-Contracts (E-Transactions/E-Commerce.): • Significance of E-Transactions /E-Commerce. Nature. 05 T.Y. B.Com. w.e.f. 2015-16 Page 7 of 71 Formation. Legality. Recognition. (Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records) • Digital Signatures –Meaning & functions, Digital Signature certificates [Sections 35-39] • Legal issues involved in E-Contracts.	05	05	05	05

		Total Lecture	48	48	48	48
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प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year: 2021-22

Class: T Y B. Com

Subject Name: ADVANCED ACCOUNTING – I

Prof: R.N. Katore

Prof. K.D. Shinde

Unit No	Unit Title	Contents	A	B	C	D
1.	Accounting Standards & Financial Reporting	Accounting Standards & Financial Reporting (Introduction to IFRS-Fair Value Accounting):- Brief Review of Indian Accounting Standard :- AS- 3, AS-7, AS-12, AS15 AS-17 to AS-25 simple practical examples of application nature.	12	12	12	12
2.	Accounting for Capital Restructuring (Internal Reconstruction)	Final Accounts of Banking Companies :- * Introduction of Banking Company - Legal Provisions - Non Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection - Rebate on Bills Discounted - Provision for Bad and Doubtful Debts - Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949. * Introduction to Core Banking System	12	12	12	12
3.	Final Accounts of Banking Companies	Insurance Claim Accounts :- A. Claim for Loss of Stock - Introduction - Procedure for Calculation - Average Clause - Treatment of abnormal items of goods - Under & Overvaluation of Stock. B. Claim for Loss of Profit - Introduction - Indemnity under policy - Some important terms - Procedure for ascertaining claims. C. Claim for Loss of Fixed Assets - Introduction - Some important terms - Procedure for ascertaining claims.	12	12	12	12
		Total Lecture	48	48	48	48


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प्राचार्य
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Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
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TEACHING PLAN

Academic Year: 2021-22

Class: T Y B. Com

Subject Name: Indian & Global Economic Development

Prof :Prof R.S.Shirsi

Unit No	Unit Title	Contents	D
1.	Unit 1	1.1 Basic Characteristics of the Indian Economy as an emerging economy. 1.2 Comparison of the Indian Economy with developed economies with respect to 1.2.1 National Income 1.2.2 Per-Capita Income 1.2.3 Agriculture 1.2.4 Industry 1.2.5 Service Sector	12
2.	Unit 2	Agricultural Development in India Since Independence 2.1 Place of Agriculture in Indian Economy 2.2 Constraints in Agricultural Development 2.3 Rural Indebtedness – Causes and measures 2.4 Agricultural Marketing – Problems and measures 2.5 Price Policy – Minimum Support Price (M.S.P.)	12
3.	Unit 3	Industrial Development in India Since 1991 3.1 Role of Industrialization in Economic development 3.2 Role of Small, Medium and Large Scale Enterprises (SMEs) – Problems & Prospects 3.3 New Industrial Policy 1991 3.4 Evaluation of Industrial Policy 1991	12
4.	Unit 4	Infrastructure in India Since 1991 4.1 Role of Basic infrastructure in economic development of India. 4.2 Private v/s Public investment in infrastructure development 4.3 Role of Private Sector in infrastructural development 4.4 Role of Public Sector in infrastructural development	12
Total Lecture			48


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प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year: 2021-22

Class: T Y B. Com

Subject Name: International Economics-I

Prof: Prof : S.V.Dhanapune

Prof. Khurpe

Unit No	Unit Title	Contents	A	B	C
1.	Unit 1	1.2 Introduction 1.1 Meaning and Scope of International Economics. 1.2 Importance of International Trade 1.3 Domestic Trade Vs International Trade 1.4 Role of International Trade in Economic Growth	12	12	12
2.	Unit 2	Theories of International Trade 2.1 Theory of absolute cost advantage 2.2 Theory of comparative cost advantage 2.3 Theory of factor endowment (Heckscher-ohlin Theory, Leontief Paradox) 2.4 Intra Industrial Trade	12	12	12
3.	Unit 3	Terms of Trade 3.1 Concept of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade and Trade Policy D) Single Factorial Terms of Trade E) Double Factorial Terms of Trade 3.2 Factors affecting on Terms of Trade 3.3 Free Trade Policy – Meaning, Arguments for and against 3.4 Protection Policy – Meaning, Arguments for and against	12	12	12
4.	Unit 4	Regional and International Economic Co-operation 4.1 Regional Co-operation – European Union (E.U) 4.2 South Asian Association for Regional co-operation (SAARC) 4.3 Concept of Trade Blocks and Economic Integration 4.3.1 South American Preferential Trading Arrangement (SAPTA) 4.3.2 North Atlantic free Trade Agreement (NAFTA) 4.4 BRICS – Introduction & Functions	12	12	12
		Total Lecture	48	48	48


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प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year: 2021-22

Class: T Y B. Com
Prof: Dr .P.P. Oswal

Subject Name: Auditing

Unit No	Unit Title	Contents	A	B	C	D
1.	Introduction to Principles of Auditing and Audit Process	Introduction to Principles of Auditing and Audit Process. Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit	12	12	12	12
2.	Checking, Vouching and Audit Report	Checking, Vouching and Audit Report Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Qualified and Clean Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5,28,29)	12	12	12	12
3.	Company Audit and Tax Audit	Company Auditor Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities.	08	08	08	08
4.	Audit of Computerized Systems & Forensic Audit	Tax Audit Definition of Accountant-Scope of Auditor's Role under Income Tax Act Compulsory Tax Audit- Certification for Claiming exemptions Selective Tax Audit Tax Consultancy and Representation- Proforma of Computerized Systems.	8	8	8	8
5.		Audit of Computerized Systems Auditing in an EDP environment-planning an audit in a computer Environment - problems encountered in an EDP environment General EDP Control – EDP Application Control- System Development- Data transfer- Audit practice in relation to computerized systems- Computer Assisted Audit Techniques (Factors and Preparation of CAAT)	8	8	8	8
		Total lecture	48	48	48	48



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प्राचार्य

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(Arts, Science & Commerce)
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TEACHING PLAN

Academic Year: 2021-22

Class: T Y B. Com
(Human Resource Management)

Subject Name: Business Administration – II


Prof: T.R. Hadke

Prof. A.J. Shaikh

Unit No	Unit Title	Contents	A	B
1.	Introduction to Human Resource Function of Management	Human Resource function 1.1 Meaning, Objectives of Human Resource Function, Difference between H.R.M. and H.R.D. 1.2 Organization, Scope and functions of Human Resource Department in Modern Business. 1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification. 1.4 Emerging Concept of H.R.D. – Quality Circles –Kaizen - Voluntary Retirement Schemes. Leadership, E- Learning: Integration of IT and HR , HRIS (Human Resource Information Systems) ,Incorporation of career development ,Internal consultancy and Linkage to knowledge management	14	14
2.	Recruitment and Selection	Recruitment and Training 2.1 Methods or sources of Recruitment of manpower, Role of Recruitment Agencies- Selection Process. 2.2 Types of Interviews- Interview Techniques. 2.3 Objectives and importance of Training and Development. 2.4 Types and Methods of Training Programmes.	10	10
3.	Training and Development	Employee Career and Succession planning 3.1 Aims and objectives of career planning. 3.2 Career Planning Process – Career Planning Structure. 3.3 Succession Planning - Meaning Need and importance. 3.4 Types of Career Opportunities A) Public Sector:- State and Local Government level - Personnel officer, Purchasing officer, secretary, Director of Administration Accountant etc. B) Private sector:-Marketing and Sales, Production and Material Management, Financial sector, Management as a profession, Insurance Industry, Accounting and Management Information System.	12	12
4.	Performance Appraisal Management	Performance Appraisal Management. 4.1 Concept and Importance. 4.2 Performance Appraisal Process. 4.3 Methods and Techniques. 4.4 Merits and limitations of performance appraisal	12	12
		Total Lecture	48	48


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प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year: 2021-22

Class: T Y B. Com Subject Name: : Overhead and Accounting for Overheads I

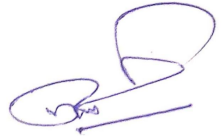
Prof: Prof. V.D.Dhamale

Prof R.S.Tambe

Unit No	Unit Title	Contents	C	D
1.	Overheads	1.1 Meaning and definition of overheads. 1.2 Classification of overheads 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 1.4 Introduction to of CAS 3, CAS 11, CAS 15 1.5 Cost Accounting Standard 3: Production and operation Overheads	08	08
2.	Accounting of Overheads (Part-I)	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Reapportionment of overheads 2.3 Simple problem of primary distribution of Overhead 2.4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)	16	16
3.	Accounting of Overheads (Part-II)	3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption 3.2 Under and Over Absorption of overheads-Meaning, Reasons and Accounting treatment 3.3 Simple problems on the accounting treatment of under and overabsorption of Overheads	12	12
4.	Activity Based Costing	4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Pools and Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]	12	12
		Total Lecture	48	48


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Dept. of Commerce
Hutatma Rajguru Mahavidyalaya
Rajgurunagar, Tal. Khed, Dist. Pune. 410506.




डॉ. व्ही.डी.कुलकर्णी
प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year: 2021-22

Class: T Y B. Com

Subject Name: Business Administration – III

Prof: H.S. Chaudhari


Prof. S.S Gargote

Unit No	Unit Title	Contents	A	B
1.	Introduction to Corporate Finance and Indian Financial System	1.1 Meaning, Features, Need, Importance of Corporate Finance, Finance Functions (Executive and Routine Functions) 1.2 Meaning , Objectives , Scope of Financial Management 1.3 Indian Financial Market – Meaning and Structure (Money Market & Capital Market) 1.4 Stock Exchange – Meaning , Features ,Functions. 1.5 Bombay Stock Exchange , National Stock Exchange of India , Dematerialisation of Securities 1.6 Securities Exchange Board of India – Objectives , Powers and Functions 1.7 Credit Rating Agencies – Function/ Role and Advantages . Overview of Credit Rating Information Services of India Limited (CRISIL) Investment Information and Credit Rating Agency of India (ICRA) Limited Credit Analysis and Research (CARE) Limited.	10	10
2.	Financial Planning	1.1 Financial Planning – Meaning, Nature and Characteristics , Scope , Importance, Advantages and Limitations , 1.2 Steps in Financial Planning 1.3 Factors Influencing Financial Plan Formulation 1.4 Methods of Estimating Financial Requirement	12	12
3.	Capitalization and Capital Structure	1.1 Capitalization and Capital Structure 1.2 Capitalization – Concept, Factors governing capitalization, Over and Under capitalization - Causes and effects, Fair Capitalization. 1.3 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure.	18	18

		1.4 Trading on equity- Concepts and effects.		
4.	Sources of Corporate Finance	1.1 Types of Capital – Fixed and Working, Owned and Borrowed, Short Term , Medium Term and Long Term 1.2 Sources of Capital – Bank Overdraft, Trade Credit Accrual Accounts, Financial Lease , Operating Lease , Hire Purchase , Bank Loan , Merchant loan , Debentures , Equity Shares , Preference Shares Stock Dilution and Flotation 1.3 Concept Cost of Capital and Concept of Risk and Return	08	08
		Total Lecture	48	48


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 प्राचार्य
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 Hutatma Rajguru Mahavidyalaya
 (Arts, Science & Commerce)
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TEACHING PLAN

Academic Year: 2021-22

Class: T Y B. Com

Subject Name: Techniques of Cost Accounting

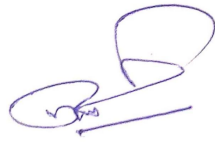
Prof: Dr.G.M. Dhumal

Unit No	Unit Title	Contents	C	D
1.	Marginal Costing	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety. and Angle of Incidence. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors. 1.4 Ethical and Non-Financial Considerations relevant to decision making. (simple Practical Problems based on concepts excluding decision making)	16	16
2.	Budgetary Control	2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives, essentials, and procedure of Budgetary control 2.3 Advantages and Limitations of Budgetary control 2.4 Types of Budgets 2.5 Zero Base Budgeting (Simple practical problems based on cash and flexible budget only)	16	16
3.	Uniform costing and Inter-firm Comparison	3.1 Meaning, objectives, advantages, and disadvantages of Uniform Costing. 3.2 Uniform Cost Manual 3.3 Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison. (Theory Only)	08	08
4.	MIS and Supply Chain Management	4.1 Management Information System- Introduction, features, and procedure, preparation. 4.2 Supply Chain Management (SCM)-	08	08

		Meaning, features, and Models of SCM. (Theory Only)		
		Total Lecture	48	48


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 प्राचार्य
Officiating Principal
 Hutatma Rajguru Mahavidyalaya
 (Arts, Science & Commerce)
 Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year:2021-22

Class: T Y B. Com

Subject Name: : Business Regulatory Framework

Prof: H.S. Chaudhari

Prof. K.D. Shinde


Prof. S. J. Kulkarni

Unit No	Unit Title	Contents	A	B	C	D
5.	Negotiable Instruments Act,1881	The Consumer Protection Act, 1986 • Salient features of the C.P. Act. • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice. • Consumer Protection Councils. • Procedure to file complaint & Procedure to deal with complaint & Reliefs available to consumer.(Sec.12 to14) • Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.)	12	12	12	12
6.	E-Contracts (ETransactions/ECommerce.)	Intellectual Property Rights : (IPRs) • WIPO: Brief summary of objectives, organs, programmes& activities of WIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPR covered by TRIPS. • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. • Patent: Definition & concept, Rights & obligation of Patentee, its term. • Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. • Design: Importance, characteristics, Rights of design holder. • Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge— Meaning & scope of these IPRs.	06	06	06	06
7.	The Consumer Protection Act,2019	Negotiable Instruments Act, 1881: • Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act • Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It's meaning and types. • Holder and holder in due course, Privileges of holder in due course. • Negotiation, endorsement, kinds of endorsement. • Liabilities of parties to	14	14	14	14

		negotiable instruments. • Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour of cheques.				
8.	Intellectual Property Rights	Arbitration & Conciliation: • Concept of Arbitration & Conciliation. • Definition & Essentials of Arbitration Agreement. Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act, 1996 in nutshell to be covered.) Rights of design holder.	06	06	06	06
		Total Lecture	38	38	38	38


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TEACHING PLAN

Academic Year:2021-22

Class: T Y B. Com

Subject Name: ADVANCED ACCOUNTING – II


Prof: R.N. Katore

Prof. K.D.Shinde

Unit No	Unit Title	Contents	A	B	C	D
6.	Final Accounts of Co-operative Societies	Computerized accounting practices:- A. VAT & VAT Report B. Service Tax C. Central Value Added Tax D. Income Tax - Tax Deducted at Source (TDS) Including entries with the help of Accounting Software. (Demonstration and Hands Experience.)	12	12	12	12
2.	Branch Accounting	Branch Accounts :- Stock and Debtors System :- Introduction - Types of Branches - Goods supplied at Cost & Invoice Price.	12	12	12	12
3.	Recent Trends in Accounting	Single Entry System :- Conversion of Single Entry into Double Entry :- Introduction - Preparation of Cash Book - Total Debtor Account - Total Creditor Account - Final Accounts.	12	12	12	12
4.	Analysis of Financial Statements	Analysis of Financial Statements :- Ratio Analysis :- Meaning - Objectives - Nature of Ratio analysis - Problems on Ratio Analysis restricted to the following Ratio only - *Gross Profit Ratio *Net Profit Ratio * Operating Ratio * Stock Turnover Ratio * Debtor Turnover Ratio * Current Ratio * Liquid Ratio * Debt to Equity Ratio.	12	12	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2021-22

Class: T Y B. Com

Subject Name : Indian & Global Economic Development

Prof: R.S.Shirsi

Unit No	Unit Title	Contents	D
5.	Human Resources and Economic Development	Human Resource Development 12 5.1 Role of Human Resource in Economic Development 5.2 Concept of Human Development Index (HDI) 5.3 Concept of Human Poverty Index 5.4 Concept of Gender – related development index 5.5 Gender Employment measures	12
6.	Foreign Capital and Economic Development	Global Economic Development and Foreign Capital 12 6.1 Meaning and Challenges of Liberalization, Privatization & Globalization. 6.2 Meaning and Role of Foreign Capital 6.3 Need for Foreign Capital 6.4 Forms of foreign capital 6.5 Advantages & Disadvantages of Foreign Capital	12
7.	India's Foreign Trade and Balance of Payment	Global Economic Development and Foreign Capital 12 6.1 Meaning and Challenges of Liberalization, Privatization & Globalization. 6.2 Meaning and Role of Foreign Capital 6.3 Need for Foreign Capital 6.4 Forms of foreign capital 6.5 Advantages & Disadvantages of Foreign Capital	12
8.	International Financial Institutions & Regional Economic Cooperation	Regional & International Economic co-operation Importance, Objectives, Structure and functions of - 12 8.1 South Asian Association for Regional co-operation (SAARC) 8.2 International Monetary Fund (IMF) 8.3 World Bank or International Bank for Reconstruction and Development (IBRD) 8.4 World Trade Organization (WTO) 8.5 BRICS – Introduction & Functions	12
		Total Lecture	48


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Dept. of Commerce
Hutatma Rajguru Mahavidyalaya
Rajgunnagar, Tal. Khed, Dist. Pune. 410506.




डॉ. व्ही.डी.कुलकर्णी
प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgunnagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year:2021-22

Class: T Y B. Com

Subject Name : International Economics II

Prof: S.V.Dhanapune

Pf of : Khurpe

Prof : Gaikwad

Unit No	Unit Title	Contents	A	B	C
5.	Balance of Payment	Balance of Payment 12 5.1 Concept of Balance of Trade and Balance of Payments 5.2 Balance of Payment on current Account and Capital Account 5.3 Measures to correct disequilibrium of Balance of Payment 5.4 Causes of disequilibrium of Balance of Payment 5.5 Convertibility of Rupee on Current and Capital Account.	12	12	12
6.	Foreign Exchange	Foreign Exchange Rate 12 6.1 Meaning of Foreign exchange rate 6.2 Fixed v/s flexible exchange rate 6.3 Theories of Exchange Rate 6.3.1 Purchasing Power Parity Theory 6.3.2 Balance of Payments Theory	12	12	12
7.	International Factor Mobility	Foreign Exchange Market 12 7.1 Structure of foreign exchange market 7.2 Management of Foreign Exchange -inflow and outflow of foreign capital. 7.3 Euro Dollar Market – Nature and Scope 7.4 Advantages & Disadvantages of Foreign Exchange Market.	12	12	12
8.	International Economic Institutions and Regional Cooperation P	Factor Mobility and Foreign Trade Policy 12 8.1 Foreign Capital – Meaning of Foreign Direct Investment and Foreign Institutional Investments 8.2 Role of Multi National Corporations (MNC's) 8.3 Motives and effects of International Labour Migration 8.4 India's Foreign Trade Policy since 1991 Features, Trends and Evaluation	12	12	12
Total Lecture			48	48	48



TEACHING PLAN

Academic Year:2021-22

Class: T Y B. Com

Subject Name : Auditing & Taxation - II

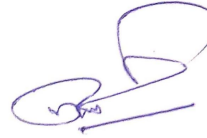
Prof: Dr P.P. Oswal Div –(A+B+C+D)

Unit No	Unit Title	Contents	A	B	C	D
1.	Income Tax Act1961- Important Definitions and Concepts.	Important Concepts and Definitions under Income Tax Act-1961. Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assessee, PAN, TAN .	08	08	08	08
2.	Sources and Computation of Taxable Income under the various Heads of Income	Computation of Taxable Income under the different Heads of Income a. Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability- Perquisites and their Valuation- Deductions from salary. (Theory and Problems) b. Income from House Property Basis of Chargeability Annual Value Self occupied and let out property Deductions allowed (Theory and Problems) c. Profits and Gains of Business and Professions Definitions, Deductions expressly allowed and disallowed (Theory And Problems) d. Capital Gains Chargeability-definitions-Cost of Improvement, Short term and long term Capital gains (Theory only) e. Income from other sources- Chargeability - deductions - Amounts not deductible.(Theory only)	24	24	24	24
3.	Computation of Total Taxable Income	Computation of Total Taxable Income of an Individual Gross total Income-deductions u/s-80C, 80ccc to 80 U – Income Tax calculation- (Rates applicable for respective	08	08	08	08

	(TTI)and tax liability	Assessment year) Education cess				
4.	E-Filing and Eprovisions	Miscellaneous Tax deducted at source-Return of Income-Advance payment of Taxmethods of payment of tax-Forms of Return-Refund of Tax. (Theory)	04	04	04	04
5.		Income Tax Authorities Structure, Functions and powers of various Income Tax Authorities. (Administrative and Judicial), Central Board of Direct Taxes.	04	04	04	04
		Total Lecture	48	48	48	48


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Rajgurunagar, Tal. Khed, Dist. Pune. 410505.




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प्राचार्य
Officiating Principal
Hutatma Rajguru Mahavidyalaya
(Arts, Science & Commerce)
Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year:2021-22

Class: T Y B. Com
(Marketing)

Subject Name - Business Administration – II

Prof: T.R.Hadke (Div – B)

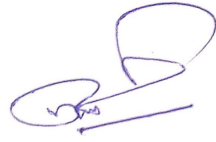
Prof: A.J. Shaikh (Div – A)

Unit No	Unit Title	Contents	A	B
1.	Introduction to Marketing	Introduction 1.1 Meaning and scope of Marketing. 1.2 Objectives of Marketing.1.3 Classification of marketing. 1.4 Functions of Marketing.	10	10
2.	Marketing Mix & Market Segmentation	Marketing Mix 2.1 Meaning and Importance of Product, Product mix, product life cycle. New product development- Types of new product, Branding, Packaging, Labeling. 2.2 Price – Meaning, Factors affecting Pricing Decisions, Methods of Pricing. 2.3 Place – Functions of distribution channels, Types of distribution channels, Impact of technology on Distribution. 2.4 Promotion – Meaning of sales promotion, Importance, Methods and New techniques of sales promotion	13	13
3.	Product Management,	Advertising 3.1 Advertising- Meaning, Scope, Importance, Role of advertising in modern business, Criticism on Advertising practices. 3.2 Advertising media – Different medias of advertising, Selection of advertising media. 3.3 Ethics in advertising- Ethics and appeals in Advertising, Advertising Standards Council of India. 3.4 Future of advertising – Advertising in depression and crisis, Employment opportunities in advertising field.	13	13
4.	Promotion and Distribution and Recent Trends in Marketing	Modern Marketing Trends 4.1 Global marketing – Meaning, Scope, Importance, International marketing Challenges and Problems. 4.2 Marketing Research- Meaning, Scope and Methods of Marketing research.	12	12

		4.3 Retailing- Meaning, New Trends in Marketing, Direct Marketing, Malls, Franchising. 4.4 Recent Trends in Marketing- i) E-Marketing ii) Telemarketing iii) Internet Marketing iv) M-Marketing.		
		Total Lecture	48	48


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TEACHING PLAN

Academic Year:2021-22

Class: T Y B. Com

Subject Name : Cost and Works Accounting. Special Paper II


Prof: V.D.Dhamale

Prof: S.J.Kulkarni

Unit No	Unit Title	Contents	C	D
1.	Methods of Costing	Overheads: 6 1.1.Meaning and definition of overheads. 1.2.Classification of overheads 2.	06	06
2.	Contract Costing	Accounting of Overheads (Part-I) 2.1 Collection and Allocation of overheads. 2.2 Apportionment and Re-apportionment of overheads	14	14
3.	Process Costing	Accounting of Overheads (Part-II) 20 3.1 Absorption - Meaning ,Methods of Overhead Absorption 3.4 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment	20	20
4.	Service Costing	Activity Based Costing 4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only] T 4.4 Cost Statement for Hospital and Hotel Organization 4.5 Cost Accounting Standard 13: Cost of service cost centre	08	08
		Total Lecture	48	48


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TEACHING PLAN

Academic Year:2021-22

**Class: T Y B.
(Production and Operations Management).**

Subject Name : - Business Administration – III

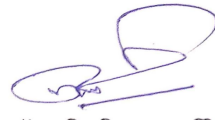
Prof: H.S.Chaudhari

Prof. S.S. Gargote

Unit No	Unit Title	Contents	A	B
1.	Production Management Functions	Finance -: 1.1 Money and Finance, Need, Nature and Importance of Finance. 1.2 Finance Functions, Objectives of Financial Management, Functions of Finance Manager. 1.3 Financial need of a modern business organization.	10	10
2.	Plant Location and Plant Layout	Financial Planning -: 2.1 Meaning, Nature and characteristics of financial planning. Scope, Importance, Advantages, Limitations, of Financial Planning . 2.2 Steps in financial planning. 2.3 Methods of estimating financial requirements.	12	12
3.	Inventory management & Quality Management	Capitalization and Capital Structure -: 3.1 Capitalization – Concept, Factors governing capitalization, over and under capitalization - Causes and effects, Fair Capitalization. 3.2 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure. 3.3 Trading on equity- Concepts and effects.	12	12
4.	Supply Chain Management and Logistics management	Management of Capital -: 4.1 Types of capital- Fixed capital and working capital, owned and borrowed capital, Short and Long term Capital. 4.2 Need, Importance, Factors governing fixed and working capital requirement. 4.3 Sources of capital - Shares, Debentures, Public Deposits, Ploughing back of profits, Loans from Bank and Financial Institutions, Trade creditors, Installment credit etc	14	14
		Total Lecture	48	48


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TEACHING PLAN

Academic Year:2021-22

Class: T Y B. Com Subject Name : - Techniques of Cost Accounting and Cost Audit III

Prof: Dr. G. M. Dhumal

Unit No	Unit Title	Contents	C	D
1.	Standard Costing	1.1 Definition and meaning of standard cost and Standard Costing. 1.2 Types of standards, setting up of Material, Labour Standards 1.3 Difference between Standard Costing & Budgetary Control. 1.4 Advantages and Limitations of standard costing 1.5 Variance Analysis & its Significance 1.6. Meaning, types, and causes of material & labour variances. 1.7. Problems on Material & Labour variances.	16	16
2.	Pricing Decisions	2.1 Principles of Product Pricing 2.2 Pricing Policy 2.3 Pricing of New Products and Finished Products 2.4 Target Costing. Meaning ,Importance in Pricing Decision 2.3 Pricing Methods a. Competition based b. Cost-based c. Value-based (Simple Problems	12	12

		Only)		
3.	Cost Accounting Standards and Cost Management for Specific Sector	3.1 Cost Accounting Standards a. CAS-6 Material Cost b. CAS-7 Employee Cost 3.2 Cost Management for Specific Sector a. Agricultural Sector b. Information Technology (IT) Sector	10	10
4.	Cost Accounting Record Rules & Cost Audit:	4.1 Introduction to cost accounting record u/s 148 of the companies Act 2013. 4.2 Cost records and Verification of Cost Records 4.3 Cost Audit – History, Meaning applicability, Scope, objectives & advantages of Cost Audit 4.4 Cost auditor – Qualification, disqualification, rights, and duties. 4.5 Preparation and Submission (XBRL) Cost Audit Report	10	10
		Total Lecture	48	48


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