

TEACHING PLAN

Academic Year: 2023-24

Class: F Y B. Com

Subject Name: Financial Accounting I

Prof: Dr. P.P. Oswal (Div – A+D)


Prof: H.S. Chaudhari (Div – B+C)

Unit No.	Unit Title	Contents	A	B	C	D
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
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., Excluding: Insolvency of partner and Maximum Loss Method.	12	12	12	12

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
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
		Total Lecture	48	48	48	48


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




Dr. Shirish S. Pingale
Principal
 Hutatma Rajguru Mahavidyalaya
 Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year: 2023-24

Class: F Y B. Com

Subject Name: Business Economics (Micro)

Prof: S.V.Dhanapune

Prof: Prof.V.S.Walunj


Pof.B.Y.Vaykar

Unit No.	Unit Title	Contents	A	B	C	D
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
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
3.	Demand and Supply Analysis	3.1 Concept of Demand 3.2 Determinants of Demand 3.3 Law of Demand 3.4 Elasticity of Demand 3.4.1 Price Elasticity of Demand - Meaning, Types, Measurement,	12	12	12	12

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


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TEACHING PLAN

Academic Year: 2023-24

Class: F.Y B. Com

Subject Name: Business Mathematics & Statistics- I

Prof R.N.Toke (A+B)


Prof J.A.Gogawale(C+D)

UnitNo.	Unit Title	Contents	A	B	C	D
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
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
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	08	08	08	08

		illustration. Methods of random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only).				
4.	Measures of Central Tendency and Measures of Dispersion	<p>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.</p> <p>Concept of dispersion, Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD, Measures of relative dispersion: Coefficient of range, coefficient of variation. Examples and problems.</p>	16	16	16	16
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year: 2023-24

Class: F Y B. Com

Subject Name: Organizational Skills Development- I


Prof: U.R.Jadhav

UnitNo.	Unit Title	Contents	A	B	C	D
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	12	12	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	12	12	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	12	12	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	12	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year: 2023-24

Class: F Y B. Com

Subject Name: BANKING & FINANCE- I

Prof: T.R.Hadke

Prof: R.Y.Sawant

Prof: S.S.Murhe

UnitNo.	Unit Title	Contents	A	B	C	D
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	Primary Functions: o Accepting Deposits: 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 Secondary Functions: A. Agency Functions- Payment and Collection of a Cheque, Bill and Promissory Note, Execution of standing	14	14	14	14


		<p>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. • Concepts of Priority and non- priority sector lending Security Based and Purpose Oriented Lending, Bridge Loans, Reserve Ratios- CRR and SLR. Credit Appraisal and Credit Monitoring</p>				
3.	Procedure for Opening and Operating of Deposit Account	Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Proof of Residence, Specimen	14	14	14	14

		<p>Signature, and Nomination Facility: Their Importance.</p> <p>No Frill Account •</p> <p>Understanding the process of opening and operating procedure of bank accounts. 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 Procedure</p> <p>Types of Account Holders</p> <p>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.</p>				
4.	Methods of Remittance	<p>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</p>	10	10	10	10

		Financial Telecommunication (SWIFT) Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer				
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year: 2023-24

Class: S Y B. Com


Subject Name: Consumer Protection and Business Ethics - I

Prof: S.P. Borhade
Prof: S.S.Murhe


Prof: U.R.Jadhav

UnitNo.	Unit Title	Contents	A	B	C	D
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, Powers and Functions.)	12	12	12	12

		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: 2023-24

Class: F Y B. Com


Subject Name: Business Environment & Entrepreneurship - I

Prof: P.S.Nawale

UnitNo.	Unit Title	Contents	A	B	C	D
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	12	12	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	12	12	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	12	12	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	12	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year: 2023-24

Class: F Y B. Com


Subject Name: Financial Accounting- II

Prof: Dr.P.P.Oswal
Prof. S. P. Borhade


Prof. H.S. Chaudhari

UnitNo.	Unit Title	Contents	A	B	C	D
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
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
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
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 Working, 8. Lapse of Short Working Journal Entries and Ledger Accounts in the Books of Landlord and Lessee	12	12	12	12

		Total Lecture	48	48	48	48
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TEACHING PLAN

Academic Year: 2023-24

Class: F Y B. Com

Subject Name: Business Economics (Micro)

Prof: S.V.Dhanapune

Prof: V.S.Walunj


Prof.B.Y.Vaykar

UnitNo.	Unit Title	Contents	A	B	C	D
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
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
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	14	14	14	14

		Features 3.5 Duopoly: 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
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year: 2023-24

Class: F Y B. Com

Subject Name: Business Mathematics and Statistics – II

Prof. R.N.Toke


Prof.J.A.Gogawale

UnitNo.	Unit Title	Contents	A	B	C	D
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
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
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
4.	Index numbers	Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number: 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	08	08	08	08

		and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems.				
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year: 2023-24

Class: F Y B. Com

Subject Name: Organizational Skill Development- II


Prof: U.R.Jadhav

UnitNo.	Unit Title	Contents	A	B	C	D
1.	Office Manager	a. Qualities of office manager, skills of office manager - Interpersonal skills, Presentation skills, thinking and Negotiation skills ,Duties and Responsibilities of office manager b. Goal Setting:- Concept, Importance of goals, SMART(Specific, Measurable, Achievable, Realistic and Time Bound) c. TimeManagement :- Meaning,Techniques, Principles and Significance	12	12	12	12
2.	Management Reporting (Office Reports)	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.,	12	12	12	12
3.	Work Measurement and standardization of office work	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	12	12	12	12
4.	Office Automation	Objects of Mechanization, Advantages of Mechanization,	12	12	12	12

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


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TEACHING PLAN

Academic Year: 2023-24

Class: F Y B. Com

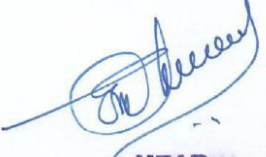
Subject Name: FUNDAMENTALS OF BANKING – II

Prof: T.R.Hadke
Prof: S.S.Murhe


Prof: R.Y.Sawant

UnitNo.	Unit Title	Contents	A	B	C	D
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
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
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
4.	Technology in Banking	Role and Uses of Technology in Banking Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card,	12	12	12	12

		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				
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: F Y B. Com

Subject Name: - Business Ethics – II

Prof: S.P.Borhade
Prof: U.R.Jadhav


Prof. S.S.Murhe

UnitNo.	Unit Title	Contents	A	B	C	D
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	12	12	12	12

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


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com

Subject Name: Business Communication I

Prof: Dr. G.M .Dhumal

Prof: A.J.Bendal

Prof: P.S. Nawale

Prof .T.S.Dalvi


Prof: S.S.Murhe

UnitNo.	Unit Title	Contents	A	B	C	D
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
2.	BusinessLetters	2.1 Meaning and Importance 2.2 Qualities or Essentials, PhysicalAppearance Layout of Business Letter	10	10	10	10
3.	Soft skills	3.1 Meaning, Need, Importance. 3.2 Elements of soft skills. a) Manners &Etiquettes, Grooming. b) Effectiv e Listening & Speaking c) Interview Skills. d) Presentation e) Group Discussion. f) Problem-solving skills G)Time management	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
		Total Lecture	48	48	48	48


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Academic Year:2023-24

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
1.	Accounting Standards	Standards 5, 10, 14 Accounting and 21 Its applicability with Practical Examples.	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
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
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,	08	08	08	08

		Fair Value Method				
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com

Subject Name: Business Economics (Macro)

1

Prof: S.V. Dhanapune
Prof.V.S.Waluj


Prof.R.Y.Waykar

Unit No.	Unit Title	Content	A	B	C	D
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
2.	National Income	2.2 1 Meaning and Importance of National Income. Concepts: 2.2.1 Gros s National Product (GNP) 2.2.2 Net National Product (NNP) 2.2.3Gross Domestic Product (GDP) 2.2.4 Per Capita Income (PCI) 2.2.5 Personal Income (PI) Disposable Income (DI) 3 Measurement of National Income Methods and Difficulties 4 4 Circular Flow of Income: Twosector model	12	12	12	12

3.	Theories of Output and Employment:	<p>3.1 The Classical Theory of Employment: J.B.Say</p> <p>3.2 Keynes Criticism on Classical Theories of Employment</p> <p>3.3 Keynesian Theory of Employment.</p>	12	12	12	12
4.	<p>3 Meaning and Types of Investment: Gross, Net, Induced and Autonomous</p>	<p>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.</p> <p>Determinants of Consumption</p> <p>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)</p> <p>5 Marginal Efficiency of Capital and its Determinants. 6 Concepts of Investment Multiplier and Acceleration Principal</p>	14	14	14	14
7 Total Lecture			48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com

Subject Name: Business Management I

Prof: P.S. Nawale

Prof: R.Y.Sawant

Prof: K.D. Shinde


Prof: T.S.Dalvi

UnitNo.	Unit Title	Contents	A	B	C	D
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
2.	Understanding Management : Planning and Decision Making	<ul style="list-style-type: none">• Meaning, definition and nature of Planning• Forms and types of Planning• Steps in Planning• Limitations of Planning• Meaning and techniques of Forecasting• Meaning, Types and Steps in Decision Making	12	12	12	12
3.	Management at Work : Theprocess oforganizing and staffing	<ul style="list-style-type: none">• Meaning, Process and Principlesof Organizing• Concept of Authority and Responsibility• Delegation of Authority• Difficulties in Delegation of Authority• Need and importance of Staffing	12	12	12	12

		Recruitment : Sources and Methods				
4.	Result orientation :Direction an d Te am Work	<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
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

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

UnitNo	Unit Title	Contents	A	B	C	D
1.	The Companies Act, 2013: Introduction and Concept	<p>Company and its Formation</p> <p>1. Background and Features of company the Companies Act, 2013</p> <p>2. Company: Meaning, Nature and Characteristics of Company.</p> <p>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.</p> <p>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.</p>	12	12	12	12
2.	Formation and Incorporation of a Company	<p>Formation and Incorporation of a Company:</p> <p>Stages in the Formation and Incorporation.</p> <p>1. Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts.</p> <p>2. Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. Certificate of Incorporation-</p> <p>Effects of Certificate of Registration. 3.Capital Subscription/Raising of Capital 4.Commencement of business</p>	12	12	12	12
3.	Principal Documents	<p>Principal Documents:</p> <p>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</p>	12	12	12	12

		<p>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>				
4.	Capital of the Company	<p>Capital of the Company</p> <p>1. Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares.</p> <p>2. Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment.</p> <p>Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.</p> <p>Capital of the Company</p> <p>3. Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares.</p> <p>4. Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment.</p> <p>Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.</p>	12	12	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com

Subject Name: Business Administration I

Prof: K.D. Shinde


Prof: U.R.Jadhav

UNIT No.	Unit title	Contents	A	B	C	D
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	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	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	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,	12	12	12	12

		customers and relationships.				
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com


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

Prof: Dr. G.M. Dhumal (Div – D)


Prof. J.A. Gogawale (Div – C)

UnitNo.	Unit Title	Contents	A	B	C	D
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	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	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	10
4.	Inventory Control	Methods of Inventory control a. Stock Levels. b. Economic Order Quantity (EOQ). c. ABC analysis d. Perpetual	06	06	06	06

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


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com

Subject Name: BUSINESS COMMUNICATION-II

Prof: Dr. G.M. Dhupal


Prof. A.J.Bendale

Prof. P.S. Nawale


Prof. T.S.Dalvi

Prof. S.S.Murhe

Unit No.	Unit Title	Contents	A	B	C	D
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
2	Recent Trends in Business Communication	Internet: Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, You tube, 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
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
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
Total Lecture			48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com

Subject Name: CORPORATE ACCOUNTING-II

Prof: Dr. G.M. Dhmal


Prof: R.N.Katore

Prof: J.A.Gogawale

Unit No.	Unit Title	Contents	A	B	C	D
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
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
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
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
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com

Subject Name: BUSINESS ECONOMICS (MACRO)-II

Prof: S. Dhanapune

Prof. R.Y.Waykar


Prof. V.S.Walunj

Unit	Name and Content of the Chapter	Content	A	B	C	D
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
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
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
4	Unit 4	Public Finance: Purpose: To understand Public	14	14	14	14

		Finance. To understand the Procedure of Budget. Skills: Understanding, Critical thinking and 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


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com

Subject Name: BUSINESS MANAGEMENT-II

Prof: P.S .Nawale

Prof. T.S.Dalvi


Prof: S.S.Murhe

Prof :R.Y.Sawant

Unit No	Unit Title	Contents	A	B	C	D
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
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
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
4	Emerging trends in Business management	• Corporate Social Responsibility, • Corporate Governance And Corporate Citizenship, • Disaster Management And • Management of Change	12	12	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: S Y B. Com

Subject Name: ELEMENTS OF COMPANY LAW-II

Prof: T.S.Dalvi

Prof. J.A. Gogawale

Prof. U.R.Jadhav


Prof: S.S.Murhe

Unit No	Unit Title	Contents	A	B	C	D
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
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
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] 3. Meeting of Share Holders General Body Meetings, Types of Meetings A. Annual General Meeting (AGM), (Ss.96	12	12	12	12

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


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TEACHING PLAN

Academic Year:2023-24


Class: S Y B. Com

Subject Name: BUSINESS ADMINISTRATION-II


Prof: K.D. Shinde

Prof. U.R.Jadhav

Unit No	Unit Title	Contents	A	B	C	D
1.	Legal Aspects (Recent Trends)	Compliance of legal requirements in promoting business unit, Licensing, Registration, Filing returns and other documents	12	12	12	12
2.	Productivity	Meaning, Importance & measurements of productivity, Factors affecting productivity, Role of National Productivity Council- Product Quality Control	12	12	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	12	12
4.	Business Alliances (growth strategies)	Mergers & Acquisition, Franchising, Outsourcing-concept and characteristics, Public Private Partnership, Business Engineering	12	12	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

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	D
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	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	16

		Payroll meaning and components				
3.	Other Aspects of Labour	a. Labour Turnover. b. Job Analysis & Job Evaluation. c. Merit Rating.	10	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	06
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name: Business Regulatory Framework

Prof. H.S. Chaudhari

Prof. K.D. Shinde


Prof. S.P. Borhade

Prof. S.S.Murhe

Unit No	Unit Title	Contents	A	B	C	D
1.	The Indian Contract Act, 1872	1. The nature of the contract, General Principles 2. Definitions and elements of Contract- consideration, other essential elements of a valid contract, 3. Legality of object and consideration. , Void Agreements. , Discharge of contract. 4. Performance of the contract and breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)	20	20	20	20
2.	The Indian Partnership Act, 1932	1. General Nature of Partnership , Rights, and duties of partners, Types of partner 2. Registration and dissolution of a firm 3. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company 4. 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) Conversation to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)	09	09	09	09
3.	The Sale of Goods Act, 1930	1. Formation of the contract of sale , Concept and Essentials. Sale and agreement to sale. 2. Goods – Concept and kinds ,Conditions and Warranties 3. Transfer of ownership and delivery of goods 4. Unpaid seller and his rights and Remedial Measures.	14	14	14	14
4.	Arbitration and Conciliation:	1. Concept of Arbitration & Conciliation. 2. Definition & Essentials of Arbitration Agreement. Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell with Amendment of 2021to be covered.)	05	05	05	05
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name:ADVANCED ACCOUNTING – I

Prof: R.N. Katore (Div – D)


Prof. K.D. Shinde (Div – A+C)

Prof:A.J.Bendale

Unit No	Unit Title	Contents	A	B	C	D
1.	Accounting Standards & Financial Reporting	Brief Review of Indian Accounting Standards - Introduction to AS- 3, AS-12 and AS-19 with simple numerical. - Introduction to IFRS - Fair Value Accounting	10	10	10	10
2.	Accounting for Capital Restructuring (Internal Reconstruction)	Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction - Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc. - Preparation of Balance Sheet after Internal Reconstruction	12	12	12	12
3.	Final Accounts of Banking Companies	Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts - Vertical form of Final Accounts as per Banking Regulation Act 1949. - Simple Numerical on Preparation of Profit & Loss A/c and Balance Sheet in vertical form.	16	16	16	16
4.	Investment Accounting	Meaning & Introduction, Classification of Investments, - Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment, - Calculation of Profit/loss on disposal of investments.	10	10	10	10
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com
Development

Subject Name: Indian & Global Economic


Prof: R.S.Shirsi

Unit No	Unit Title	Contents	A	B	C	D
1.	Unit 1	Indian and Global Economy 1.1 Economic Development: Meaning and Indicators 1.2 Developed and Developing Countries: Meaning 1.3 Characteristics of Indian Economy as an Emerging Economy Comparison of the Indian Economy with World Economy with reference to: National Income, Population, Agriculture, Industry and Service Sector	10	10	10	10
2.	Unit 2	Agricultural Development In India 2.1 Indian Agriculture: Role and Progress 2.2 Low Productivity of Indian Agriculture: Causes and Measures 2.3 Agricultural Finance: Need and Sources 2.4 Agricultural Marketing: Problems and Measures 2.5 New Farm Act 2020 2.6 Organic Farming and Contract Farming: Meaning and Advantages	14	14	14	14
3.	Unit 3	Industrial Development in India 3.1 Role of Industrialization in Indian Economic Development 3.2 New Industrial Policy 1991 3.3 Role of Micro, Small and Medium Scale Enterprises (MSMEs) in India 3.4 Role and Problems of Public Sector Enterprises in India	12	12	12	12

		3.5 New Schemes for Industrial Development: Make in India, Start- up India and Stand up India				
4.	Unit 4	Service Sector and Infrastructural Development in India 4.1 Role and Growth of Service Sector in India 4.2 Meaning and Effects of Digital Economy, E Commerce and E-Finance 4.3 Role of Infrastructure in Economic Development of India 4.4 Role of Public and Private Sector in Infrastructural Development	12	12	12	12
		Total Lecture	48	48	48	48


HEAD
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 Rajgurunagar, Tal. Khed, Dist. Pune.

TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name: International Economics-I

Prof: S. Dhanpune

Prof: V.S. Walunj


Prof: R.Y.Waykar

Unit No	Unit Title	Contents	A	B	C	D
1.	Unit 1	International Economics 1.1 Meaning and Scope of International Economics Developed and Developing Countries: 1.2 Importance of International Economics 1.3 Inter-regional Trade and International Trade 1.4 Role of International Trade in Economic Development 1.5 Trade Problems Facing LDC's	10	10	10	10
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) 2.4 Leontief Paradox 2.5 Recent Development in Theories- 2.5.1 New Trade Theory (Zeala- Harrison) 2.5.2 Product Life Cycle Theory (Vernon)	14	14	14	14
3.	Unit 3	Trade Policy. 3.1 Free Trade Policy – Meaning, Arguments for and Against 3.2 Protection Policy – Meaning, Arguments for and Against 3.3 Tools of Protection: Meaning and Types 3.3.1 Tariffs	12	12	12	12

		3.3.2 Quotas				
		3.4 Dumping: Concept and its Effects				
4.	Unit 4	Terms of Trade	12	12	12	12
		4.1 Meaning and Importance of Terms of Trade 17				
		4.2 Types of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade D) Single Factorial Terms of Trade				
		4.3 Factors affecting Terms of Trade 4.4 Causes of Unfavorable Terms of Trade to Developing Countries				
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24


Class: T Y B. Com
Prof: Dr .P.P. Oswal (Div - A+B+D)

Subject Name: Auditing
Prof. D.S.Bhagat

Unit No	Unit Title	Contents	A	B	C	D
1.	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.	16	16	16	16
2.	Checking, Vouching and Audit Report	Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5)	12	12	12	12
3.	Company Audit and Tax Audit	<p><u>Company Audit</u></p> <p>Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor</p> <p><u>Tax Audit</u></p> <p>Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE) Recent Amendment made as applicable as per Income Tax Act 1961</p>	10	10	10	10
4.	Audit of Computerized Systems & Forensic Audit	<p><u>Auditing in an EDP Environment</u></p> <p>General EDP Control – EDP Application Control Computer Assisted Audit Techniques (Factors and Preparation of CAAT)</p> <p><u>Forensic Audit</u></p> <p>Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report</p>	10	10	10	10
		Total Lecture	48	48	48	4


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com
Management)

Subject Name: Business Administration – II (Human Resource

Prof: T.S.Dalvi


Prof.D.S.Bhagat

Unit No	Unit Title	Contents	A	B	C	D
1.	Introduction to Human Resource Function of Management	<p>1.1 Meaning, Objectives and Functions of Human Resource , , Difference between Human Resource Management and Human Resource Development</p> <p>1.2 Organization, Scope and functions of Human Resource Department in Modern Business.</p> <p>1.3 Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification.</p> <p>1.4 Human Resource Planning – Role of Human Resource Planning, Steps in Human Resource Planning , Factors influencing Human Resource Planning. Essentials of a Good Human Resource Planning , Job Analysis – Process , Tools and Techniques , Job Description & Job Specification – Meaning and Distinguish between Job Description & Job Specification.</p> <p>1.5 Emerging Concept of H.R.D. Quality Circles ,Kaizen ,Talent Management and Leadership Development ,HRD as a Business Partner ,Visionary and Transforming Leadership, E- Learning: Integration of IT and HR , HRIS (Human Resource Information Systems) ,Incorporation of career development ,Internal consultancy and Linkage to knowledge management</p>	10	10	10	10
2.	Recruitment and Selection	<p>1.1 Recruitment – Meaning, Purpose/ Importance, Sources of Recruitment, and Factors Governing Recruitment Process</p> <p>1.2 Selection – Meaning, Importance of selection procedure, Tools of Selection and selection Process</p> <p>1.3 Distinguish between Recruitment and Selection</p>	12	12	12	12

		1.4 Types of Employment tests, Types of Interviews				
3.	Training and Development	1.1 Meaning ,Need , Objectives of Training and Development, Benefits/ Importance of Training to the organisation and employees. 1.2 Types of Training , Methods of Training and Development, Process/ Procedure for effective Training. 1.3 Career Development , Steps in Career Development , Stages of Career Development , Advantages and Limitations of Career Development, Career Development Cycle , Career Counselling and Self Development	18	18	18	18
4.	Performance Appraisal Management	1.1 Introduction, Meaning, Need and Importance of Performance Appraisal 1.2 Process of Performance Appraisal 1.3 Merits and Limitations of Performance Appraisal 1.4 Methods and Techniques of Performance Appraisal 1.5 Ethical Performance Appraisal	08	08	08	08
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name: : Overhead and Accounting for Overheads II


Prof. R.N.Katore

Prof. P.S.Nawale

Unit No	Unit Title	Contents	A	B	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	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	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	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	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name: Business Administration – III

Prof: H.S. Chaudhari


Prof. U.R.Jadhav

Unit No	Unit Title	Contents	A	B	C	D
1.	Introduction to Corporate Finance and Indian Financial System	<p>1.1 Meaning, Features, Need, Importance of Corporate Finance, Finance Functions (Executive and Routine Functions)</p> <p>1.2 Meaning , Objectives , Scope of Financial Management</p> <p>1.3 Indian Financial Market – Meaning and Structure (Money Market & Capital Market)</p> <p>1.4 Stock Exchange – Meaning , Features ,Functions.</p> <p>1.5 Bombay Stock Exchange , National Stock Exchange of India , Dematerialisation of Securities</p> <p>1.6 Securities Exchange Board of India – Objectives , Powers and Functions</p> <p>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.</p>	10	10	10	10
2.	Financial Planning	<p>1.1 Financial Planning – Meaning, Nature and Characteristics , Scope , Importance, Advantages and Limitations ,</p> <p>1.2 Steps in Financial Planning</p> <p>1.3 Factors Influencing Financial Plan Formulation</p> <p>1.4 Methods of Estimating Financial Requirement</p>	12	12	12	12
3.	Capitalization and Capital Structure	<p>1.1 Capitalization and Capital Structure 1.2 Capitalization – Concept, Factors governing capitalization, Over and Under capitalization - Causes and effects, Fair Capitalization.</p> <p>1.3 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure.</p>	18	18	18	18

		1.4 Trading on equity- Concepts and effects.				
4.	Sources of Corporate Finance	<p>1.1 Types of Capital – Fixed and Working, Owned and Borrowed, Short Term , Medium Term and Long Term</p> <p>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</p> <p>1.3 Concept Cost of Capital and Concept of Risk and Return</p>	08	08	08	08
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name: Techniques of Cost Accounting III

Prof: Dr.G.M. Dhumal (Div – D)


Prof. S.P. Borhade (Div – C)

Unit No	Unit Title	Contents	A	B	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	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	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	08	08
4.	MIS and Supply Chain Management	4.1 Management Information System- Introduction, features, and procedure, preparation. 4.2 Supply Chain Management (SCM)- Meaning, features, and Models of SCM.	08	08	08	08

		(Theory Only)				
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name: : Business Regulatory Framework

Prof. H.S. Chaudhari

Prof. K.D. Shinde

Prof. S.P.Borhade


Prof.S.S.Murhe

Unit No	Unit Title	Contents	A	B	C	D
1.	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 negotiable instruments. • Dishonor of N. I., kinds, law relating to notice of dishonor.	14	14	14	14
2.	E-Contracts (ETransactions/ECom merce.)	• Significance of E-Transactions /E-Commerce. Nature, Formation, Legality. Recognition. (Chapter 4.Sec.11-13 of IT 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 and personal data protection .(sec 43 A)	06	06	06	06
3.	The Consumer Protection Act,2019	The Consumer Protection Act, 2019 • Salient features of the C.P. Act,2019 • Definitions–Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice, unfair contract. • Consumer Protection Councils. • Procedure to file complaint & Procedure to deal with complaint in commissions & Reliefs available to consumer.(Sec.39) • Consumer Disputes Redressal Commissions.	14	14	14	14
4.	Intellectual Property Rights	Intellectual Property Rights : (IPRs) • Meaning & importance of IPRs, International efforts in protection of IPR: WIPO (Objectives & activities) & TRIPS Agreement: Objectives • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes.	14	14	14	14

		<ul style="list-style-type: none"> • 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. 				
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name: ADVANCED ACCOUNTING – II


Prof.A.J.Bendale
Prof. K.D.Shinde

Prof: R.N. Katore

Unit No	Unit Title	Contents	A	B	C	D
1.	Final Accounts of Co-operative Societies	- Meaning and Introduction, - Allocation of Profit as per Maharashtra State Co- operative Societies Act. - Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies	14	14	14	14
2.	Branch Accounting	Concept of Branches & their Classification from accounting point of view. - Accounting treatment of dependent branches & independent branches. - Methods of charging goods to branches.	10	10	10	10
3.	Recent Trends in Accounting	- Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence in Accounting	12	12	12	12
4.	Analysis of Financial Statements	Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc. - Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - DebtEquity Ratio, - Working Capital to Net worth, Assets Turnover Ratio	12	12	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name : Indian & Global Economic Development


Prof: R.S.Shirsi

Unit No	Unit Title	Contents	A	B	C	D
1.	Human Resources and Economic Development	1.1 Role of Human Resources in Economic Development 1.2 Human Development Index and India 1.3 Concepts of Different Indexes in Quality of Life and Status of India 1.3.1 Gender Development Index 1.3.2 Gender Inequality Index 1.3.3 Human Poverty Index 1.3.4 Global Hunger Index	10	10	10	10
2.	Foreign Capital and Economic Development	2.1 Role of Foreign Capital in Economic Development 2.2 Types of Foreign Capital 2.3 Foreign Investment in India Since 2001 2.4 Limitations of Foreign Capital	10	10	10	10
3.	India's Foreign Trade and Balance of Payment	3.1 Role of Foreign Trade in Indian Economic Development 3.2 India's Foreign Trade Since 2001 3.3 India's Recent Foreign Trade Policy (EXIM Policy) 3.4 Meaning and Components of Balance of Payment 3.5 India's Balance of Payment Since 2001 3.6 Causes of Unfavorable Balance of Payment 3.7 Convertibility of Indian Rupee – Current and capital account	14	14	14	14

4.	International Financial Institutions & Regional Economic Cooperation	<p>4.1 International Bank for Reconstruction and Development (World Bank) - Objectives and Functions</p> <p>4.2 International Monetary Fund (IMF) - Organization and Functions</p> <p>4.3 World Trade Organization (WTO) - Introduction and Functions</p> <p>4.4 South Asian Association for Regional Co-operation (SAARC) – Introduction and Functions</p> <p>4.5 BRICS: Introduction and Functions</p>	14	14	14	14
Total Lecture			48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name : International Economics II

Prof: S. Dhanpune

Prof. V.S. Walunj


Prof:B.Y.Waykar

Unit No	Unit Title	Contents	A	B	C	D
1.	Balance of Payment	1.1 Concept of Balance of Trade and Balance of Payments 1.2 Balance of Payment on Current Account and Capital Account 1.3 Causes of Disequilibrium in Balance of Payment 1.4 Measures to Correct Disequilibrium in Balance of Payment 1.5 Convertibility of Rupee on Current and Capital Account	12	12	12	12
2.	Foreign Exchange	2.1 Foreign Exchange Market 2.1.1 Meaning 2.1.2 Functions 2.1.3 Structure 2.1.4 Euro Dollar Market 2.2. Foreign Exchange Rate 2.2.1 Meaning of Foreign Exchange Rate 2.2.2 Fixed and Flexible Exchange Rate- Merits and Demerits 2.2.3 Determination of Foreign Exchange Rate: Purchasing Power Parity Theory	12	12	12	12
3.	International Factor Mobility	3.1 Labor Migration- Meaning, Causes and Effects 3.2 Brain Drain- Concept, Causes and Effects 3.3 Types of Foreign Capital 3.3.1 Foreign Direct Investment 3.3.2 Foreign Institutional Investments 3.4 Problems of Foreign Capital 3.5 Role of Multinational Corporations (MNC's)	12	12	12	12
4.	International Economic Institutions and Regional Cooperation P	4.1 World Trade Organization (WTO): Objectives and Functions 4.2 International Monetary Fund (IMF): Organization and Functions 4.3 World Bank: Objectives and Functions 4.4 South Asian Association for Regional	12	12	12	12

		Cooperation (SAARC): Objectives and Functions 4.5 BRICS- Introduction and Functions				
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name : Auditing & Taxation - II

Prof: Dr P.P. Oswal Div –(A+B+D)


Prof.D.B.Bhagat

Unit No	Unit Title	Contents	A	B	C	D
1.	Income Tax Act1961- Important Definitions and Concepts.	<p>Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country.</p> <p>Definitions-Income, Person, Assessee, Deemed Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Gross Total Income (GTI) , Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN</p> <p>Concept of Capital receipts, revenue receipts and capital expenditure, revenue expenditure.</p>	08	08	08	08
2.	Sources and Computation of Taxable Income under the various Heads of Income	<p>1. Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems)</p> <p>2. Income from House Property - Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems)</p> <p>3. Income from Profits and Gains of Business and Professions –Definition of Business , profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems)</p> <p>4. Income from Capital Gains – Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only)</p> <p>5. Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problem</p>	24	24	24	24

3.	Computation of Total Taxable Income (TTI) and tax liability	Gross total Income-Deductions u/s- 80C, 80CCC to 80 U – Total Taxable Income, Income Tax calculation of Individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.(calculation of tax payable as per old regime and new regime)	08	08	08	08
4.	E-Filing and E-provisions	Due dates of filing return, E-filing of income tax return and forms used, advance tax , TDS(Tax deducted at source), Assessment, AIR (Annual information return), SFT(Specified financial transactions).	08	08	08	08
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name - Business Administration – II

(Marketing)

Prof: T.S.Dalvi

Prof: D.S.Bhagat

Unit No	Unit Title	Contents	A	B	C	D
1.	Introduction to Marketing	1.1 Marketing – Introduction, Meaning , Scope , Objectives , Features, Functions and Importance 1.2 Types of Markets – Regulated Market , Organised Market & Unorganised Market ,Virtual/ Internet Market, Industrial Market , Consumer Market, Financial Market , Auction Market and Black Market 1.3 Difference between Selling & Marketing 1.4 Evolution of Marketing Concepts – Exchange Concept, Production Concept , Product Concept, Selling Concept Marketing Concept, Societal Concept, Relationship Marketing Concept, Holistic Concept and Pace Concept	10	10	10	10
2.	Marketing Mix & Market Segmentation	1.1 Marketing Mix – Meaning , Features , 7 P's of Marketing (Product , Price , Place, People, Promotion , Processes and Physical Evidence) , Environmental Factors affecting Marketing Mix – Consumers, Competitors , Trade Factors, Political & Legal , Economic , Social , Technological , Global. 1.2 Market Segmentation – Meaning , Advantages and Limitations , Essentials of Effective Market Segmentation, Methods /Basis of Market Segmentation : Geographic, Demographic , Sociographic, Psychographic and Behavioural. , Steps in Market Segmentation 1.3 Mass Marketing, Multi Segment Marketing and Niche Marketing – Meaning, Advantages and Limitations	12	12	12	12
3.	Product Management,	1.1 Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product 1.2 Product Life Cycle 1.3 Branding - Meaning , Types of Brands, Brand Equity & Brand Loyalty and Brand Extension – Meaning Advantages and Limitations	18	18	18	18

		<p>1.4 Pricing – Meaning, Objectives</p> <p>1.5 Factors affecting Pricing – Internal Factors – Cost, Objectives of Firm, Product, Image of Firm, Product Life Cycle Product Line and Credit Policy External Factors – Competition, Demand, Consumers, Channel intermediaries, Economic Conditions, Government Control.</p> <p>1.6 Pricing Methods – Cost Plus Pricing, Mark up Pricing, Brake Even Pricing, Target Return Pricing , Marginal Cost Pricing , Early Cash Recovery Pricing , Perceived Value Pricing , Going Rate Pricing , Sealed Bid Pricing , Differentiated Pricing , 2 Part Pricing and Demand Backward Pricing</p>				
4.	Promotion and Distribution and Recent Trends in Marketing	<p>1.1 Promotion Mix – Meaning , Objectives , Elements of Promotion Mix – Advertising , Publicity , Sales Promotion, Personal Selling , Public Relations, Packaging , Direct Marketing , Trade Fairs and Exhibitions</p> <p>1.2 Advertising – Meaning, Importance , Scope , Advantages of Advertising</p> <p>1.3 Types of Advertising Media – Radio , News Paper , Print Media , Social Media Advertising , Online Advertising</p> <p>1.4 Difference between Advertising , Publicity and Sales Promotion</p> <p>1.5 Recent Trends in Marketing – Visualization , Voice Search ,Live Video and Video marketing, Integrated Online-Offline Customer Experience , The Internet of Everything ,Content marketing ,Search Engine Optimization /Semantic keyword research , Browser push notifications ,Social Media Marketing ,Virtual / Internet Marketing , Green Marketing , Social Marketing</p>	08	08	08	08
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name : Cost and Works Accounting. Special Paper II


Prof. P.S. Nawale

Prof. R.N.Katore

Unit No	Unit Title	Contents	A	B	C	D
1.	Methods of Costing	1.1. Introduction to Methods of Costing. 1.2 Job Costing Meaning, Features, Advantages and Limitations (Simple problems Only) 1.3 Introduction of Batch costing- (theory Only)	10	10	10	10
2.	Contract Costing	2.1 Meaning and Features of Contract Costing 2.2 Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in-progress 2.3 Profit on incomplete contract	14	14	14	14
3.	Process Costing	3.1 Meaning and features of process costing 3.2 Preparation of process accounts including normal and abnormal loss/gain 3.3 Joint Products and By Products [Theory and Simple problems] 3.4 Cost Accounting Standard 19: Joint Cost	12	12	12	12
4.	Service Costing	4.1 Meaning, Features and Applications of service costing 4.2 Cost Unit-Simple and Composite 4.3 Cost Sheet for Transportation Service 4.4 Cost Statement for Hospital and Hotel Organization 4.5 Cost Accounting Standard 13: Cost of service cost centre	12	12	12	12
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

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


Subject Name : - Business Administration – III

Prof: H.S.Chaudhari


Prof. U.R.Jadhav

Unit No	Unit Title	Contents	A	B	C	D
1.	Production Management Functions	<p>1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production Manager.</p> <p>1.2 Production Planning - Objectives, Importance, levels of planning.</p> <p>1.3 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices.</p> <p>1.4 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control</p>	14	14	14	14
2.	Plant Location and Plant Layout	<p>1.1 Introduction, importance, factors responsible for plant location.</p> <p>1.2 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout.</p> <p>1.3 Plant Layout – Advantages, disadvantages and techniques.</p>	10	10	10	10
3.	Inventory management & Quality Management	<p>1.1 Inventory management -Introduction, methods, Economic Order Quantity , Use of Computers in Inventory Management, Material Requisition Planning (MRP) , Just In Time (JIT),ABC Analysis</p> <p>1.2 Recent trends in Inventory Management - Radio Frequency Identification (RFID), Automated guided vehicles (AGVs) and automated mobile robots (AMRs), Artificial intelligence (AI) and Machine learning (ML), Distributed inventory management, Cloud-based solutions Predictive picking</p> <p>1.3 Quality Management – Features, Techniques of Quality Control</p> <p>1.4 Total Quality Management, Six Sigma,</p>	10	10	10	10

		International Organisation for Standardisation (ISO)				
4.	Supply Chain Management and Logistics management	1.1 Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in Supply Chain Management, Difference between Supply Chain Management and Logistics 1.2 Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges, Transportation Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.	14	14	14	14
		Total Lecture	48	48	48	48


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TEACHING PLAN

Academic Year:2023-24

Class: T Y B. Com

Subject Name : - Techniques of Cost Accounting and Cost Audit III

Prof: Dr. G. M. Dhumal


Prof. S.P. Borhade

Unit No	Unit Title	Contents	A	B	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	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 Only)	12	12	12	12
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	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	10	10	10	10

		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				
		Total Lecture	48	48	48	48


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