

Teaching Plan


Academic Year 2024-25

F.Y.B.Com


Subject: Financial Accounting-I

Unit No	Unit Title	Content	A	B	C	D
1	Amalgamation of Partnership Firms:	Amalgamation of Partnership Firms: 1.1 Meaning and Need of Amalgamation of Partnership Firms 1.2 Accounting Treatment and Preparation of Ledger Accounts: 1.2.1.1 Accounting Entries in the Books of Old Firms 1.2.1.2 Accounting Entries in the Books of New Firm 1.2.1.3 Preparation of Ledger Accounts in the Books of Old Firms: Revaluation or Profits and Loss Adjustment Account, Partners Capital Accounts, New Firm's Account, Cash or Bank Account and necessary Ledger Accounts etc.	15	15	15	15
2	Sale of a Firm to a Company	Sale of a Firm to a Company: 2.1 Meaning and Need of Conversion of Partnership Firm into Company 2.2 Purchase Consideration 2.3 Accounting Treatment and Preparation of Ledger Accounts: 2.3.1.1 Accounting Entries in the Books of Firm 2.3.1.2 Accounting Entries in the Books of Company 2.3.1.3 Preparation of Ledger Accounts in the Books of Old Firm: Realization Account, Partners Capital Accounts, Partners Current Account, Company's Account, Shares in Company Account, Cash or Bank Account and necessary Ledger Accounts etc.	15	15	15	15
3	Accounting for Leases and Hire Purchase System:	Accounting for Leases and Hire Purchase System: 3.1 AS-19: Accounting for Leases and Ind AS-17: 3.1.1 AS-19: Accounting for Leases and Ind AS-17: Leases 3.1.2 Difference between AS-19 and Ind AS-17 3.1.3 Numerical Illustrations on AS-19 3.2 Hire Purchase System: 3.2.1 Concept of Hire Purchase 3.2.2 Formation of the Purchase Agreement or Contract of Hire Purchase 3.2.3 Ways for Termination of Hire Purchase Agreement and Remedies in case of Breach 3.2.4 System of Accounting Records: When Goods of Substantial Sales Value only: 3.2.4.1	20	20	20	20

		Calculation of Interest: 3.2.4.1.1 When Cash Price, Rate of Interest, Hire Purchase Price and Number of Instalments are given 3.2.4.1.2 If Rate of Interest is not given 3.2.4.1.3 If Cash Price is not given 3.2.4.2 Accounting Entries and Preparation of Ledger Accounts: 3.2.4.2.1 In the Books of Hire Purchaser when Asset is recorded at Full Cash Price including Partial or Full Seizure of Goods 3.2.4.2.2 In the Books of Hire Purchaser when Asset is recorded at Cash Price actually paid including Partial or Full Seizure of Goods 3.2.4.2.3 In the Books of Hire Vendor including Partial or Full Seizure of Goods				
4	Royalty Accounts:	Royalty Accounts: 4.1 Meaning of the term Royalty 4.2 Important Terms: Minimum Rent or Dead Rent, Short Workings, Recoupment of Short Workings 4.3 Types of Problems: 4.3.1 Royalties without any Minimum Rent 4.3.2 Royalties with a Minimum Rent: 4.3.2.1 With the Lessee/Tenant having the right to recoup the Short Workings: 4.3.2.1.1 Without any Limitation of Time 4.3.2.1.2 Within a Limited Time (Limitation of Time may commence either from the Date of the Agreement or from the Date of Short Workings) 4.3.2.2 Without the Lessee having the right to recoup the Short Workings 4.3.3 Accounting Entries and Preparation of Ledger Accounts without Minimum Rent Account and with Minimum Rent Account: 4.3.3.1 In the Books of Lessee / Tenant 4.3.3.2 In the Books of Lessor / Landlord 4.3.3.3 Sub-Lease: Meaning and Accounting Entries/Treatment	10	10	10	10


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Teaching Plan

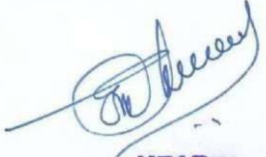
Academic Year 2024-25

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Subject: Basics of Cost & Management Accounting and Material Accounting-I

Unit No	Unit Title	Content	A	B	C	D
1	Basics of Cost and Management Accounting:	Basics of Cost and Management Accounting: 1.1 Concept of Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting 1.2 Limitations of Financial Accounting 1.3 Objectives of Cost Accounting 1.4 Advantages & Limitations of Cost Accounting 1.5 Difference between Financial Accounting and Cost Accounting 1.6 Difference between Financial Accounting and Management Accounting 1.7 Difference between Cost Accounting and Management Accounting 1.8 Cost Units and Cost Centres 1.9 Scope of Management Accounting 1.10 Role of a Cost Accountant in an Organisation 1.11 Functions of Management Accountant	15	15	15	15
2	Elements and Classification of Cost:	Elements and Classification of Cost: 2.1 Cost Accounting Standard: Meaning, Definition and Introduction 2.2 Importance of Cost Accounting Standards 2.3 Elements of Cost: Material, Labour and Expenses 2.4 Cost Accounting Standard: Classification Cost 2.5 Segregation of Cost into Elements	15	15	15	15
3	Cost Sheet:	Cost Sheet: 3.1 Cost Items and Non-Cost Items 3.2 Proforma of Cost Sheet 3.3 Preparation of Cost Sheet with adjustments and Problems thereon 3.4 Price List: Meaning, Preparation of Price List (Theory only) 3.5 Estimate: Meaning, Significance, Preparation of Estimates and Problems thereon 3.6 Tender and Quotation: Meaning, Difference between Tender and Quotation, Preparation of Tender and Quotation and Problems thereon 3.7 Numerical Problems on Cost Sheet, Estimates, Tender and	15	15	15	15

		Quotation with necessary adjustments				
4	Material Accounting:	Material Accounting: 4.1 Material as an Element of Cost: Importance and Control 4.2 Material Storage: Store Location and Stores Layout 4.3 Classification and Codification of Material 4.4 Stores and Material Records 4.5 Bin Card & Store Ledger etc. 4.6 Cost Accounting Standards-6: Material Cost 4.7 Calculation of Material Procurement Cost 4.8 Meaning and Calculation of Landed Cost 4.9 Functions of Purchase Department and Scientific Purchase Procedures 4.10 Issue of Material and Pricing Methods for Issue of Material: First in First Out (FIFO), Last in Last Out (LIFO), Simple Average and Weighted Average Methods and adjustments thereon 4.11 Numerical Problems on all Pricing Methods for Issue of Material with necessary adjustments	15	15	15	15

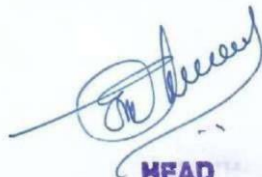

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Teaching Plan
Academic Year 2024-25
F.Y.B.Com
Subject: Modern Office Management-I

Unit No	Unit Title	Content	A	B	C	D
1	Modern Office Services:	Modern Office Services: 1.1 Concept, Meaning and Definition of Modern Office 1.2 Role of Modern Office 1.3 Meaning and Definition of Traditional Office 1.4 Difference between Traditional Office and Modern Office 1.5 Work Flow in Modern Office 1.6 Importance of Mechanization in Office 1.7 Factors affecting selection of Office Place and Layout 1.8 Digital Office: Meaning and Concept, Importance of Digital Office Procedures, Types of Modern Office Machines	15	15	15	15
2	Office Automation:	Office Automation: 2.1 Meaning of Office Automation, Goals of Office Automation 2.2 Characteristics of Office Automation System, Advantages and Obstacles in Office Automation Process 2.3 Office Utility: Internet, Wi-Fi, Video Conferencing, CCTV Camera, Intranet 2.4 Open Office and Private Office: Concept, Meaning and Need 2.5 Use of Artificial Intelligence in Office Automation	15	15	15	15
3	Office Procedures and Standardization of Office Work:	Office Procedures and Standardization of Office Work: 3.1 Meaning, Definition and Concept of Office Procedures 3.2 Importance of using Office Procedures 3.3 Standardization of Office Work: Meaning, Objectives, Areas of Standardization 3.4 Types of Standards, Methods of setting Standards, Advantages and Limitations of Standardization	15	15	15	15
4	Office Manuals and Standard Operating Procedures:	Office Manuals and Standard Operating Procedures: 4.1 Meaning of Office Manuals 4.2 Need of Office Manuals 4.3 Types of Office Manuals 4.4 Advantages of Office Manuals 4.5 Standard Operating Procedures: Meaning, Benefits of Implementing Standard Operating Procedures, Components of Standard Operating Procedures	15	15	15	15

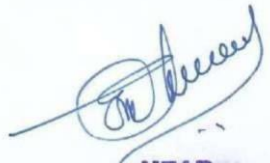

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Teaching Plan
Academic Year 2024-25
F.Y.B.Com
Subject: Fundamentals of Banking-I

Unit No	Unit Title	Content	A	B	C	D
1	Evolution of Banking:	Evolution of Banking: 1.1 Meaning, Definition and Origin of Bank 1.2 Evolution of Banking in India 1.3 Structure of Indian Banking System 1.4 Functions of Bank: Primary and Secondary Functions	15	15	15	15
2	Procedure for Opening and Operating of Deposit Account	Procedure for Opening and Operating of Deposit Account: 2.1 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 2.2 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. a) Closure of Account b) Transfer of Account c) Death Claim Procedure 2.3 Types of Account Holders: 2.3.1 Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non Resident Account 2.3.2 Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts	15	15	15	15
3	Lending Principles and Balance Sheet of a Bank	Lending Principles and Balance Sheet of a Bank: 3.1 Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety 3.2 Customer Assessment through CIBIL and other similar agencies 3.3 Balance Sheet of a Bank	15	15	15	15
4	Negotiable Instruments	Negotiable Instruments: 4.1 Definition, meaning and characteristics of Negotiable instruments 4.2 Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque 4.3 Types of Cheques: Bearer, Order and Crossed 4.4 Types of Crossing: General and Special 4.5 Dishonour of Cheque 4.6 Endorsement: Definition and Meaning of Endorsement	15	15	15	15


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Teaching Plan
Academic Year 2024-25
F.Y.B.Com
Subject: Business Accounting-I


Unit No	Unit Title	Content	A	B	C	D
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1	Meaning and Scope of Accounting	<p>Meaning and Scope of Accounting: 1.1 Definition of Accounting and Need for Accounting 1.2 Development of Accounting and Accounting as Information System, and Qualitative characteristics of Accounting Information System 1.3 Book-Keeping and Accounting and Is Accounting a Science or an Art? 1.4 Accounting and other Disciplines: Accounting and Economics, Accounting and Statistics, Accounting and Mathematics, and Accounting and Law 1.5 Introduction of Branches of Accounting: Financial Accounting, Cost Accounting, Management Accounting, Human Resource Accounting, Environmental or Green Accounting, and Inflation Accounting 1.6 Functions, Objectives, Limitations, and end Users of Financial Accounting 1.7 Meaning and Nature of Accounting Principles: 1.7.1 Accounting Concepts: Business Entity, Going Concern, Money Measurement, Cost, Dual Aspect, Accounting Period, Period Matching of Cost and Revenue, Realization, and Accrual 1.7.2 Accounting Conventions: Conservatism, Full Disclosure, Consistency, and Materiality</p>	10	10	10	10
2	Accounting Standards (AS)	<p>Accounting Standards (AS): 2.1 Meaning, Scope and Objectives of Accounting Standards 2.2 Advantages and Disadvantages of Accounting Standards 2.3 Formation of Accounting Standards Board and its Objectives and Functions 2.4 Procedure for Issuing Accounting Standards by the ICAI 2.5 AS-2: Valuation of Inventories 2.6 AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, and Ind AS-8: Accounting Policies, Changes in Accounting Estimate and Errors 2.7 Numerical Problems on AS-2 and AS-5</p>	10	10	10	10
3	Partnership Firm and Piecemeal Distribution	<p>Partnership Firm and Piecemeal Distribution 3.1 Meaning, Nature, Features and Importance of Partnership Firm 3.2 The Indian Partnership Act 1932 (Important Provisions) and Partnership Deed and its Contents 3.3 Limited Liability Partnership: Concept, Structure, Advantages, Procedure of Formation of Limited Liability Partnership, Difference between Limited Liability Partnership and Partnership Firm, and Difference between Limited Liability Partnership and Company 3.4 Gradual Realization of Assets and Basis of Distribution: 3.4.1 Order of Payments 3.4.2 Proportionate Capitals Method: Statement Showing Surplus Capital & Statement Showing Piecemeal Distribution of Cash</p>	10	10	10	10

		3.4.3 Maximum Loss Method: Statement Showing Piecemeal Distribution of Cash 3.5 Numerical Problems on Proportionate Capital Method and Maximum Loss Method				
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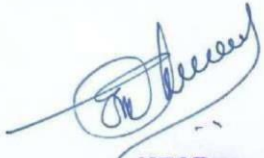



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Teaching Plan
Academic Year 2024-25
F.Y.B.Com
Subject: Financial Accounting-II

Unit No	Unit Title	Content	A	B	C	D
1	Accounting Standards and Ind AS	Accounting Standards and Ind AS: 1.1 AS 10: Property, Plant and Equipment 1.2 Ind AS 16: Property, Plant and Equipment 1.3 Numerical Problems on AS 10 and Ind AS 16	15	15	15	15
2	Insurance Claims	Insurance Claims: 2.1 Meaning and Introduction 2.2 Types of Losses: Loss of Stock and Loss of	15	15	15	15


 HEAD Dept. of Commerce Hutatma Rajguru Mahavidyalaya Rajgurunagar, Tal. Khed, Dist. Pune. 410505.		 Profit or Consequenti Loss Profit Ratio, Ave Application, Treatmen ods, and Computat s of Profits or Cons ler Policy, Standing rges, Indemnity and indemnity period, Gross fit, Rate of Gross Profit, Turnover, Standard turnover, Annual Turnover, Short Sales or Reduction in Turnover, Loss due to Short Sales, Average Clause and its application, Amount of Policy, Increased Cost of Working, Saving in Expenses, and Computation of Loss and Claim 2.3 Numerical Problems on Loss of Stock and Loss of Profit	Stock: ; of im 2.2.2 emnity itanding	 Dr. Shirish S. Pingale Principal Hutatma Rajguru Mahavidyalaya Rajgurunagar, Tal. Khed, Dist. Pune.		
3	Valuation of Goodwill	Valuation of Goodwill: 3.1 Meaning and Introduction of Goodwill 3.2 Features of Goodwill 3.3 Types of Goodwill 3.4 Need for Valuation of Goodwill 3.5 Factors affecting Value of Goodwill 3.6 Methods of Valuation of Goodwill: 3.6.1 Based on Super Profit: a) Number of Years Purchase Method, b) Sliding Scale Method, c) Annuity Method, and d) Capitalization of Super Profit Method 3.6.2 Based on Average Profit or Capitalization of Profit 3.7 Numerical Problems on Super Profit and Average Profit or Capitalization of Profit	15	15	15	15
4	Accounting for Investments	Accounting for Investments: 4.1 AS 13: Accounting for Investments 4.2 Meaning and Definition of Investments 4.3 Classification or Types of Investments 4.4 Accounting Treatment: Interest, Dividends, Brokerage, Bonus Shares, Right Shares, Cost of Investments, Profit or Loss on Sale of Securities, Valuation of Securities 4.5 Preparation of Investment Ledger Account	15	15	15	15

Teaching Plan
Academic Year 2024-25
F.Y.B.Com
Subject: Cost and Works Accounting –II
(Inventory, Labour and Overheads Accounting)

Unit No	Unit Title	Content	A	B	C	D
1	Material Cost	a) Material as an element of Cost: Importance and Control b) Material Storage: Store Location and Stores Layout. c) Classification and Codification of Material. d) Stores and Material Records. e) Bin Card & Store Ledger etc. f) Cost Accounting Standards. 6: Material Cost g) Calculation of Material Procurement Cost h) Meaning and Calculation of Landed Cost	15	15	15	15
2	Material Accounting and Inventory Control	a) Issue of Material and Pricing Methods for Issue of Material: First in First Out (FIFO), Last in Last Out (LIFO), Simple Average and Weighted Average Methods. i) Need and Essential of Inventory Control b) Method of Inventory Control: I. Stock Levels II. Stock Control c) Control: I. Stock Quantity (EOQ).	15	15	15	15


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		III. Always Better Control (ABC) Analysis IV. Perpetual and periodic Inventory Control V. Physical verification VI. Inventory Turnover Ratio				
3	Labour Cost	a. Cost Accounting Standards. 7 :Employee Cost b. Meaning of Wages and Salary and Difference. c. Principles of Good wage system. d. Time Keeping and Time Booking: Meaning, traditional and recent methods. e. Concept of Payroll Accounting f. Idle Time and Overtime	15	15	15	15
4	Labour Cost:- Cost Accounting	a. Methods of remuneration: - Time rate system Piece rate system Differential piece rate system Taylor's Differential piece rate system, Merrick Differential piece rate system. b. Bonus scheme Halsey and Rowan premium scheme. c. Labour Turnover: -meaning, Causes, Methods and remedies	15	15	15	15

Teaching Plan


Academic Year 2024-25

F.Y.B.Com


Subject -Principles and Functions of Management

Unit No	Unit Title	Content	A	B	C	D
1	Nature and Evolution of management	Nature and Evolution of management 1.1 Meaning & Importance ,Need for Management study 1.2 Functions of Management 1.3 Management as an Art, Science, Profession and a Social System 1.4 Concept of Management, Administration, Organization & Universality of Management 1.5 Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts.	15	15	15	15
2	Understanding Management : Planning and Decision Making	Understanding Management : Planning and Decision Making 2.1 Meaning, definition and nature of Planning 2.2 Forms and types of Planning 2.3 Steps in Planning 2.4 Limitations of Planning 2.5 Meaning and techniques of Forecasting 2.6 Meaning, Types and Steps in Decision Making	15	15	15	15
3	Management at Work : The process of organizing and staffing	Management at Work : The process of organizing and staffing 3.1 Meaning, Process and Principles of Organizing 3.2 Concept of Authority and Responsibility 3.3 Delegation of Authority 3.4 Difficulties in	15	15	15	15

		Delegation of Authority 3.5 Need and importance of Staffing • Recruitment : Sources and Methods				
4	Result orientation :Motivation Direction and Team Work	Result orientation :Motivation Direction and Team Work 5.1 Motivation: Meaning, Importance, Nature, Principles, and Theories3.6 Controlling :Meaning, Needs, Process, Techniques 5.2 Meaning, Elements, Principles, Techniques and Importance of Direction. 4.3 Concept of Team Work, Group Dynamics, Principles regarding interpersonal communication and Group Behaviour	15	15	15	15


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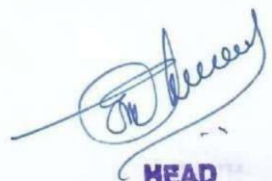



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Teaching Plan
Academic Year 2024-25
F.Y.B.Com
Subject - Fundamentals of Insurance - II

Unit No	Unit Title	Content	A	B	C	D
1	Basic Concept of Insurance	<p>Basic concepts of Insurance</p> <p>1.1 Meaning, Importance and Scope of Insurance.</p> <p>1.2 Principles of Insurance.</p> <p>1.3 Types of Insurance.</p> <p>1.4 Difference between Life and General Insurance</p>	15	15	15	15
2	Types of Insurance	<p>Types of Insurance</p> <p>2.1 Life Insurance- Meaning, Origin, Importance and Principles of Life Insurance Types of Life Insurance policies.</p> <p>2.2. General Insurance- Meaning, Origin, Importance and Principles of General Insurance Types of General Insurance Policies</p> <p>2.3 Health Insurance Importance and types of Policies</p> <p>2.4 Challenges before life and General Insurance</p>	15	15	15	15
3	Risk Management in Insurance Sector	<p>Risk Management in Insurance Sector</p> <p>3.1 Understanding Risk Management in Insurance</p> <p>3.2 Role of Insurance in Risk Management</p> <p>3.3 Techniques and Tools of Risk Management in insurance</p> <p>3.4 Introduction to Emerging Trends in Insurance</p>	15	15	15	15

4	Emerging Trends and Innovations in Insurance	Emerging Trends and Innovations in Insurance 4.1 Exploration of Emerging Trends in the 4.2 Technological Innovations in Insurance Sectore 4.3 Regulatory Changes and their Impact on Insurance	15	15	15	15
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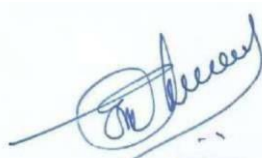



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Teaching Plan
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Subject: Business Accounting-II

Unit No	Unit Title	Content	A	B	C	D
1	Final Accounts of Co-Operative Societies	Final Accounts of Co-Operative Societies: 1.1 Meaning and Introduction of Co-Operation and its Principles 1.2 Co-Operative Legislation in India and Maharashtra 1.3 Types of Co-Operative Societies: Consumers Cooperative, Producers Cooperative, Marketing Cooperative, Farmers' Cooperative, Credit Cooperative, Housing Cooperative etc. 1.4 Characteristics, Advantages and Disadvantages of Co-Operative Society 1.5 By-Laws of Co-Operative Society and its Clauses 1.6 Appropriation of Profits as per Maharashtra State Co-Operative Societies 1.7 Reserves and Types of Funds and its legal provisions 1.8 Preparation of Final Accounts in the prescribed format of Credit Co Operative Societies and Consumer Co-Operative Societies	10	10	10	10
2	Branch Accounts	2.1 Meaning and Introduction of Branch 2.2 Classification or Types of Branches 2.2.1 Dependent Branches: Meaning, Salient Features and System of Accounting, Pricing of Goods sent to the Branch at Cost Price or Invoice	20	20	20	20

		<p>Price: 2.2.1.1 Branch Debtors System: Accounting Treatment and Preparation Ledger Accounts 2.2.1.2 Branch Stock and Debtors System: Accounting Treatment and Preparation of Ledger Accounts and Treatment of Independent Purchases by Branch, Sale of Goods by the Branch at a Price Higher or Lower than the Invoice Price, Goods in Transit, Cash in Transit etc. 2.2.1.3 Final Accounts System 2.2.1.4 Wholesale Branch System 2.2.2 Independent Branches: Meaning and Types 2.2.2.1 Home Branch: Meaning, Salient Features, Incorporation of Branch Trial Balance in the Books of Head Office and Branch under Detailed Incorporation and Abridged Incorporation Methods 2.3 Numerical Problems on all Dependent and Independent Branches</p>				


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UnitNo.	Unit Title	Contents	A	B	C	D
1.	Introduction of Business Communication	Introduction, Meaning, Definition. Characteristics, Importance of communication. Principles of communication, Process of communication Barriers to communication & Remedies. Methods and Channels of Communication.	12	12	12	12
2.	Business Letters	Meaning and Importance Qualities or Essentials, Physical Appearance Layout of Business Letter	10	10	10	10


3.	Soft skills	Meaning, Need, Importance. Elements of soft skills. Manners &Etiquettes, Grooming. Effectiv e Listening & Speaking Interview Skills. Presentation Group Discussion. Problem-solving skills G)Time management	18	18	18	18
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Buisness Comumunication

		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 2024-25

S.Y.BCom

Subject Name: Corporate Accounting I


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	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	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	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
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		Fair Value Method				
		Total Lecture	48	48	48	48


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Academic Year 2024-25
S.Y.BCom

Subject Name: Business Economics (Macro) I

Unit No.	Unit Title	Content	A	B	C	D
1.	Introduction to Macro Economics	Meaning and Definition of MacroEconomics. Nature of Macro Economics Scope of Macro Economics. Significance of Macro Economics Limitations of Macro Economics 6 Macro Economic Objectives	08	08	08	08

2.	National Income	<p>1 Meaning and Importance of National Income. Concepts:</p> <p>Gross National Product (GNP)</p> <p>Net National Product (NNP)</p> <p>)</p> <p>Gross Domestic Product (GDP)</p> <p>Per Capita Income (PCI)</p> <p>Personal Income (PI)</p> <p>Disposable Income (DI)</p> <p>Measurement of National Income Methods and Difficulties</p> <p>4 Circular Flow of Income: Twosector model</p>	12	12	12	12
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3.	Theories of Output and Employment:	The Classical Theory of Employment: J.B.Say Keynes Criticism on Classical Theories of Employment Keynesian Theory of Employment.	12	12	12	12
4.	3 Meaning and Types of Investment: Gross, Net, Induced and Autonomous	The Consumption Function: Meaning Marginal Propensity to Consume (MPC) Keynes's Psychological Law of Consumption. Determinants of Consumption The Saving Function: Meaning, Marginal Propensity to Save (MPS) Determinants of Savings Relationship between Consumption and Saving Function (MPC and MPS) Marginal Efficiency of Capital and its Determinants. Concepts of Investment Multiplier and Acceleration Principal	14	14	14	14
		7 Total Lecture	48	48	48	48


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Teaching Plan


Academic Year 2024-25

S.Y.BCom


Subject Name: Business Management I

UnitNo.	Unit Title	Contents	A	B	C	D
1.	Management	Meaning definition of Management Need for Management study Process and levels of management Functions of management Contribution of F.W. Taylor, HenryFayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts	12	12	12	12
2.	Understanding Management : Planning and Decision Making	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 : The process of organizing and staffing	Meaning, Process and Principles of 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	Meaning, Elements, Principles, Techniques and Importance of Direction. Concept of Team Work, Group Dynamics and principles regarding interpersonal communication and Group Behaviour	12	12	12	12
		Total Lecture	48	48	48	48


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Academic Year 2024-25

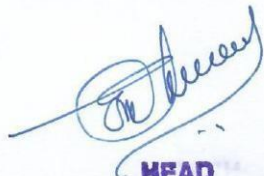
S.Y.BCom

Subject Name: Elements of Company Law

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

		Effects of Certificate of Registration. 3.Capital Subscription/Raising of Capital 4.Commencement ofbusiness				
3.	Principal Documents	Principal Documents: Documents relating to Incorporation and Raising of Capital: Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum. Articles of Association: Meaning- Contents and form of Articles- Alteration of articles- Doctrine of	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>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>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>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>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 2024-25

S.Y.BCom

Subject Name: Business Administration I


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, definition and importance, objectives, skills and qualities required of an entrepreneur, case study of a successful local 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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Academic Year 2024-25

S.Y.BCom

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


UnitNo.	Unit Title	Contents	A	B	C	D
1.	Basics of Cost Accounting	<p>Concept of Cost, Costing, Cost Accounting and Cost Accountancy.</p> <p>Limitations of Financial Accounting.</p> <p>Origin of Costing.</p> <p>Objectives of Cost Accounting.</p> <p>Advantages & Limitations of Costing.</p> <p>Difference between Financial Accounting and Cost Accounting.</p> <p>Cost Units and Cost Centers.</p> <p>Role of a Cost accountant in an organization</p>	16	16	16	16
2.	Elements of Cost and Cost Sheet	<p>Material, Labour and other Expenses.</p> <p>Classification of Costs.</p> <p>Preparation of Cost Sheet, Tender, Quotation and Estimates.</p>	16	16	16	16

3.	Purchase Procedure	Need and Essentials of Material Control. Functions of the Purchase Department. Purchase Procedure. Purchase Documentation	10	10	10	10
4.	Inventory Control	Methods of Inventory control Stock Levels. Economic Order Quantity (EOQ). ABC analysis 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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S.Y.BCom

Subject Name: BUSINESS COMMUNICATION-II

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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S.Y.BCom

Subject Name: CORPORATE ACCOUNTING-II

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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S.Y.BCom

Subject Name: BUSINESS ECONOMICS (MACRO)-II


Unit	Name and Content of the Chapter	Content	A	B	C
1	Unit 1	<p>Meaning and Functions of Money.</p> <p>Demand for Money:</p> <p>Classical Approach.</p> <p>Keynesian Approach.</p> <p>Supply of Money:</p> <p>Credit Creation of Commercial Banks</p> <p>Money Measure of RBI (M1, M2, M3, M4).</p> <p>Credit Control Methods.</p> <p>Value of Money:</p> <p>1.4.1. Quantity Theory of Money. 1.4.2 Cash Balance Approach : Marshall, Pigou, Robertson and Keynes</p>	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
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
4	Unit 4	Public Finance: Purpose: To understand Public	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


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S.Y.BCom

Subject Name: BUSINESS MANAGEMENT-II

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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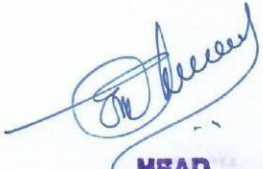
S.Y.BCom

Subject Name: ELEMENTS OF COMPANY LAW-II

Unit No	Unit Title	Contents	A	B	C	D
1.	Management of Company	<p>Management of Company:</p> <p>Board of Directors: Definition, Powers, Restrictions, Prohibition on Board.</p> <p>Director: Meaning and Legal position of Directors, Types of Directors, Related Party Transactions(Sec.188)</p> <p>Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors</p>	12	12	12	12
2.	Key Managerial Personnel (KMP)	<p>Key Managerial Personnel (KMP) (U/S 203)</p> <p>Meaning, Definition and Appointments of</p> <p>Managing Director, Whole Time Director, Manager, CS 2. Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary</p> <p>3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)</p> <p>4. Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,</p>	12	12	12	12

3.	Company Meetings	<p>Company Meetings:</p> <p>Board Meeting – Meaning and Kinds</p> <p>Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]</p> <p>Meeting of Share Holders General Body Meetings, Types of Meetings</p> <p>A. Annual General Meeting (AGM), (Ss.96</p>	12	12	12	12
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		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 E Governance –meaning, Importance of E Governance E Filing – Basic concept of MCA, E Filing Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, 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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S.Y.BCom

Subject Name: BUSINESS ADMINISTRATION-II

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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S.Y.BCom Subject Name: COST & WORKS

ACCOUNTING-II

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


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		Meaning and definition of wages. Difference Between Wages and Salary	16	16	16	16
		Records and methods - time keeping and time booking. Payroll meaning and components				
3.	Other Aspects of Labour	Labour Turnover. Methods of Wage Payment Time rate system. Job Analysis & Job Evaluation. c. Merit Rating. Piece rate system.	10	10	10	10
4.	Direct Cost and Introduction to JIT, CAM and ERP.	Direct Cost Concept and its accounting treatment. Taylor's differential piece rate system. Incentive Plan. Introduction to-Just In Time(JIT) Halsey Plan. Rowan Plan. CAM(Computer Aided Manufacturing) Group Bonus scheme. Enterprise Resource Planning (ERP) Performance based incentive plan.	06	06	06	06
		Total Lecture	48	48	48	48




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T.Y.BCom


Subject Name: Business Regulatory Framework

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	05	05	05	05

		Arbitration & Conciliation Act,1996 in nutshell with Amendment of 2021to be covered.)				
		Total Lecture	48	48	48	48


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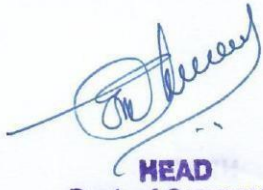
Teaching Plan

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T.Y.BCom

Subject Name: **ADVANCED ACCOUNTING – I**

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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T.Y.BCom

Subject Name: Indian & Global Economic Development


Unit No	Unit Title	Contents	A	B	C	D
1.	Unit 1	Indian and Global Economy Economic Development: Meaning and Indicators Developed and Developing Countries: Meaning 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 Indian Agriculture: Role and Progress Low Productivity of Indian Agriculture: Causes and Measures Agricultural Finance: Need and Sources Agricultural Marketing: Problems and Measures New Farm Act 2020	14	14	14	14

		Organic Farming and Contract Farming: Meaning and Advantages				
3.	Unit 3	Industrial Development in India Role of Industrialization in Indian Economic Development New Industrial Policy 1991 Role of Micro, Small and Medium Scale Enterprises (MSMEs) in India 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 Role and Growth of Service Sector in India Meaning and Effects of Digital Economy, E Commerce and E-Finance Role of Infrastructure in Economic Development of India Role of Public and Private Sector in Infrastructural Development	12	12	12	12
		Total Lecture	48	48	48	48


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T.Y.BCom

Subject Name: International Economics-I


Unit No	Unit Title	Contents	A	B	C	D
1.	Unit 1	International Economics Meaning and Scope of International Economics Developed and Developing Countries: Importance of International Economics Inter-regional Trade and International Trade Role of International Trade in Economic Development Trade Problems Facing LDC's	10	10	10	10
2.	Unit 2	Theories of International Trade Theory of Absolute Cost Advantage Theory of Comparative Cost Advantage Theory of Factor Endowment (Heckscher-Ohlin) Leontief Paradox Recent Development in Theories- New Trade Theory (Zeala- Harrison)	14	14	14	14

		Product Life Cycle Theory (Vernon)				
3.	Unit 3	Trade Policy. Free Trade Policy – Meaning, Arguments for and Against Protection Policy – Meaning, Arguments for and Against Tools of Protection: Meaning and Types 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
		Meaning and Importance of Terms of Trade 17				
		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 2024-25

T.Y.BCom


Subject Name: Auditing

Unit No	Unit Title	Contents	A	B	C
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
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
3.	Company Audit and Tax Audit	Company Audit Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor Tax Audit Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE) Recent Amendment made as applicable as per Income Tax Act 1961	10	10	10

4.		Audit of Computerized Systems & Forensic Audit	Auditing in an EDP Environment General EDP Control – EDP Application Control Computer Assisted Audit Techniques (Factors and Preparation of CAAT) Forensic Audit Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report	10	10	10
			Total Lecture	48	48	48


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Teaching Plan

Academic Year 2024-25

T.Y.BCom

Subject Name: Business Administration – II (Human Resource Management)


Unit No	Unit Title	Contents	A	B	C	D
1.	Introduction to Human Resource Function of Management	<p>Meaning, Objectives and Functions of Human Resource , , Difference between Human Resource Management and Human Resource Development</p> <p>Organization, Scope and functions of Human Resource Department in Modern Business.</p> <p>Human Resource Planning – Nature and Scope, Job analysis - Job description - Job specification.</p> <p>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>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</p>	10	10	10	10

		Linkage to knowledge management				
2.	Recruitment and Selection	<p>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	<p>Meaning ,Need , Objectives of Training and Development, Benefits/ Importance of Training to the organisation and employees.</p> <p>Types of Training , Methods of Training and Development, Process/ Procedure for effective Training.</p> <p>Career Development , Steps in Career Development , Stages of Career Development , Advantages and Limitations of Career Development, Career Development Cycle , Career Counselling and Self Development</p>	18	18	18	18
4.	Performance Appraisal Management	<p>Introduction, Meaning, Need and Importance of Performance Appraisal</p> <p>Process of Performance Appraisal</p> <p>Merits and Limitations of Performance Appraisal</p> <p>Methods and Techniques of Performance Appraisal</p> <p>Ethical Performance Appraisal</p>	08	08	08	08
		Total Lecture	48	48	48	48


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Teaching Plan

Academic Year 2024-25

T.Y.BCom


Subject Name: : Overhead and Accounting for Overheads II

Unit No	Unit Title	Contents	A	B	C	D
1.	Overheads	<p>Meaning and definition of overheads.</p> <p>Classification of overheads</p> <p>Introduction to Cost Accounting Standard, Cost Accounting Standard Board</p> <p>Introduction to of CAS 3, CAS 11, CAS 15</p> <p>Cost Accounting Standard 3: Production and operation Overheads</p>	08	08	08	08
2.	Accounting of Overheads (Part-I)	<p>Collection and Allocation of overheads.</p> <p>Apportionment and Reapportionment of overheads</p> <p>Simple problem of primary distribution of Overhead</p> <p>Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)</p>	16	16	16	16
3.	Accounting of Overheads (Part-II)	<p>Absorption - Meaning, Rate and Methods of Overhead Absorption</p> <p>Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment</p> <p>Simple problems on the accounting</p>	12	12	12	12

		treatment of under and overabsorption of Overheads				
4.	Activity Based Costing	<p>Definitions-Stages in Activity Based Costing</p> <p>Purpose and Benefits of Activity Based Costing</p> <p>Cost Pools and Cost Drivers</p> <p>Problems on Activity Based Costing [Simple Problems only]</p>	12	12	12	12
		Total Lecture	48	48	48	48


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Academic Year 2024-25

T.Y.BCom

Subject Name: Business Administration – III


Unit No	Unit Title	Contents	A	B	C	D
1.	Introduction to Corporate Finance and Indian Financial System	<p>Meaning, Features, Need, Importance of Corporate Finance, Finance Functions (Executive and Routine Functions)</p> <p>Meaning , Objectives , Scope of Financial Management</p> <p>Indian Financial Market – Meaning and Structure (Money Market & Capital Market)</p> <p>Stock Exchange – Meaning , Features ,Functions.</p> <p>Bombay Stock Exchange , National Stock Exchange of India , Dematerialisation of Securities</p> <p>Securities Exchange Board of India – Objectives , Powers and Functions</p> <p>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	Financial Planning – Meaning, Nature and Characteristics , Scope , Importance, Advantages and Limitations , Steps in Financial Planning Factors Influencing Financial Plan Formulation Methods of Estimating Financial Requirement	12	12	12	12
3.	Capitalization and Capital Structure	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	18	18

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


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Teaching Plan

Academic Year 2024-25

T.Y.BCom

Subject Name: Techniques of Cost Accounting III


Unit No	Unit Title	Contents	A	B	C	D
1.	Marginal Costing	<p>Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety. and Angle of Incidence.</p> <p>Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis</p> <p>Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.</p> <p>Ethical and Non-Financial Considerations relevant to decision making. (simple Practical Problems based on concepts excluding decision making)</p>	16	16	16	16
2.	Budgetary Control	<p>Definition and Meaning of Budget & Budgetary control</p> <p>Objectives, essentials, and procedure of Budgetary control</p> <p>Advantages and Limitations of Budgetary control</p> <p>Types of Budgets</p> <p>Zero Base Budgeting (Simple practical problems based on cash and flexible budget only)</p>	16	16	16	16

3.	Uniform costing and Inter-firm Comparison	Meaning, objectives, advantages, and disadvantages of Uniform Costing. Uniform Cost Manual Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison. (Theory Only)	08	08	08	08
4.	MIS and Supply Chain Management	Management Information System- Introduction, features, and procedure, preparation. 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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Academic Year 2024-25

T.Y.BCom

Subject Name: : Business Regulatory Framework


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 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 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 &	14	14	14	14

		Reliefs available to consumer.(Sec.39) • Consumer Disputes Redressal Commissions.				
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

		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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Academic Year 2024-25


T.Y.BCom

Subject Name: **ADVANCED ACCOUNTING – II**

Unit No	Unit Title	Contents	A	B	C	D
1.	Final Accounts of Co-operative Societies	<p>Meaning and Introduction,</p> <p>Allocation of Profit as per Maharashtra State Co- operative Societies Act.</p> <p>Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies</p>	14	14	14	14
2.	Branch Accounting	<p>Concept of Branches & their Classification from accounting point of view.</p> <p>Accounting treatment of dependent branches & independent branches.</p> <p>Methods of charging goods to branches.</p>	10	10	10	10
3.	Recent Trends in Accounting	<p>- Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence</p> <p>in Accounting</p>	12	12	12	12
4.	Analysis of Financial Statements	<p>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,</p> <p>- Working Capital to Net worth, Assets Turnover Ratio</p>	12	12	12	12
		Total Lecture	48	48	48	48


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Teaching Plan
Academic Year 2024-25
T.Y.BCom
Subject Name : Indian & Global Economic Development

Unit No	Unit Title	Contents	A	B	C	D
1.	Human Resources and Economic Development	Role of Human Resources in Economic Development Human Development Index and India Concepts of Different Indexes in Quality of Life and Status of India Gender Development Index Gender Inequality Index Human Poverty Index Global Hunger Index	10	10	10	10
2.	Foreign Capital and Economic Development	Role of Foreign Capital in Economic Development Types of Foreign Capital Foreign Investment in India Since 2001 Limitations of Foreign Capital	10	10	10	10

3.	India's Foreign Trade and Balance of Payment	<p>Role of Foreign Trade in Indian Economic Development</p> <p>India's Foreign Trade Since 2001</p> <p>India's Recent Foreign Trade Policy (EXIM Policy) 3.4 Meaning and Components of Balance of Payment</p> <p>India's Balance of Payment Since 2001</p> <p>Causes of Unfavorable Balance of Payment</p> <p>Convertibility of Indian Rupee – Current and capital account</p>	14	14	14	14
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4.	International Financial Institutions & Regional Economic Cooperation	<p>International Bank for Reconstruction and Development (World Bank) - Objectives and Functions</p> <p>International Monetary Fund (IMF) - Organization and Functions</p> <p>World Trade Organization (WTO) - Introduction and Functions</p> <p>South Asian Association for Regional Co-operation (SAARC) – Introduction and Functions</p> <p>BRICS: Introduction and Functions</p>	14	14	14	14
		Total Lecture	48	48	48	48


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Academic Year 2024-25

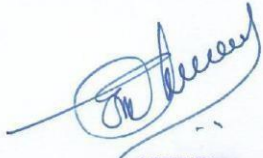
T.Y.BCom

Subject Name : International Economics II


Unit No	Unit Title	Contents	A	B	C	D
1.	Balance of Payment	<p>Concept of Balance of Trade and Balance of Payments</p> <p>Balance of Payment on Current Account and Capital Account</p> <p>Causes of Disequilibrium in Balance of Payment</p> <p>Measures to Correct Disequilibrium in Balance of Payment</p> <p>Convertibility of Rupee on Current and Capital Account</p>	12	12	12	12
2.	Foreign Exchange	<p>Foreign Exchange Market</p> <p>Meaning</p> <p>Functions</p> <p>Structure</p> <p>Euro Dollar Market</p> <p>Foreign Exchange Rate</p> <p>Meaning of Foreign Exchange Rate</p> <p>Fixed and Flexible Exchange Rate-Merits and Demerits</p> <p>Determination of Foreign Exchange Rate: Purchasing Power Parity Theory</p>	12	12	12	12

3.	International Factor Mobility	Labor Migration- Meaning, Causes and Effects Brain Drain- Concept, Causes and Effects Types of Foreign Capital Foreign Direct Investment Foreign Institutional Investments Problems of Foreign Capital Role of Multinational Corporations (MNC's)	12	12	12	1
4.	International Economic Institutions and Regional Cooperation P	World Trade Organization (WTO): Objectives and Functions International Monetary Fund (IMF): Organization and Functions World Bank: Objectives and Functions South Asian Association for Regional	12	12	12	1

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


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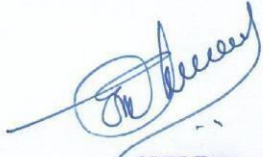
Teaching Plan
Academic Year 2024-25
S.Y.BCom

Subject Name : Auditing & Taxation - II


Unit No	Unit Title	Contents	A	B	C	D
1.	Income Tax Act1961- Important Definitions and Concepts.	Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country. 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 Concept of Capital receipts, revenue receipts and capital expenditure, revenue expenditure.	08	08	08	08

2.	Sources and Computation of Taxable Income under the various Heads of Income	<p>Income from Salary – Meaning of salary, Salient features of salary</p> <p>Allowances and tax Liability Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems)</p> <p>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>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) 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) 5. Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problem</p>	24	24	24	24
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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	0
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	0
		Total Lecture	48	48	48	4


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Teaching Plan

Academic Year 2024-25


S.Y.BCom

Subject Name - Business Administration – II (Marketing)

Unit No	Unit Title	Contents	A	B	C	D
1.	Introduction to Marketing	<p>1.1 Marketing – Introduction, Meaning , Scope , Objectives , Features, Functions and Importance</p> <p>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</p> <p>1.3 Difference between Selling & Marketing</p> <p>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</p>	10	10	10	10
2.	Marketing Mix & Market Segmentation	<p>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.</p> <p>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</p>	12	12	12	12

		Mass Marketing, Multi Segment Marketing and Niche Marketing – Meaning, Advantages and Limitations				
3.	Product Management,	Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product Product Life Cycle Branding - Meaning , Types of Brands, Brand Equity & Brand Loyalty and Brand Extension – Meaning Advantages and Limitations	18	18	18	18

		<p>Pricing – Meaning, Objectives</p> <p>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>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>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>Advertising – Meaning, Importance , Scope , Advantages of Advertising</p> <p>Types of Advertising Media – Radio , News Paper , Print Media , Social Media Advertising , Online Advertising 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 2024-25

T.Y.BCom

Subject Name : Cost and Works Accounting II

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	Meaning and Features of Contract Costing Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-inprogress Profit on incomplete contract	14	14	14	14
3.	Process Costing	Meaning and features of process costing 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	Meaning, Features and Applications of service costing Cost Unit-Simple and Composite Cost Sheet for Transportation Service Cost Statement for Hospital and Hotel Organization 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 2024-25

T.Y.BCom

Subject Name : - Business Administration – III (Production and Operations Management).


Unit No	Unit Title	Contents	A	B	C	D
1.	Production Management Functions	<p>Meaning, Definition, Functions of Production Management, Responsibilities of Production Manager.</p> <p>Production Planning - Objectives, Importance, levels of planning.</p> <p>Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices.</p> <p>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>Introduction, importance, factors responsible for plant location.</p> <p>Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout.</p> <p>Plant Layout – Advantages, disadvantages and techniques.</p>	10	10	10	10

3.	Inventory management & Quality Management	<p>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>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>Quality Management – Features, Techniques of Quality Control</p> <p>Total Quality Management, Six Sigma,</p>	10	10	10	10
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		International Organisation for Standardisation (ISO)				
4.	Supply Chain Management and Logistics management	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 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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Academic Year 2024-25

T.Y.BCom

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


Unit No	Unit Title	Contents	A	B	C	D
1.	Standard Costing	<p>Definition and meaning of standard cost and Standard Costing.</p> <p>Types of standards, setting up of Material, Labour Standards</p> <p>Difference between Standard Costing & Budgetary Control.</p> <p>Advantages and Limitations of standard costing</p> <p>Variance Analysis & its Significance 1.6.</p> <p>Meaning, types, and causes of material & labour variances.</p> <p>1.7. Problems on Material & Labour variances.</p>	16	16	16	16

2.	Pricing Decisions	Principles of Product Pricing Pricing Policy Pricing of New Products and Finished Products 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	Cost Accounting Standards a. CAS-6 Material Cost b. CAS-7 Employee Cost Cost Management for Specific Sector a. Agricultural Sector b. Information Technology (IT) Sector	10	10	10	10
4.	Cost Accounting Record Rules & Cost Audit:	Introduction to cost accounting record u/s 148 of the companies Act 2013. Cost records and Verification of Cost	10	10	10	10

		Records			
		Cost Audit – History, Meaning applicability, Scope, objectives & advantages of Cost Audit			
		Cost auditor – Qualification, disqualification, rights, and duties.			
		Preparation and Submission (XBRL) Cost Audit Report			
		Total Lecture	48	48	48


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