

Teaching Plan

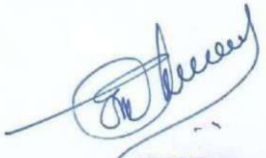
Academic Year 2025-26

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 Calculation of Interest: 3.2.4.1.1 When Cash Price, Rate of Interest, Hire Purchase Price | 20 | 20 | 20 | 20 |

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| | | 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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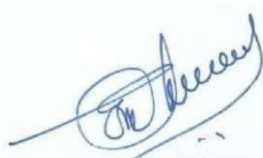



Dr. Shirish S. Pingale
Principal
 Hutatma Rajguru Mahavidyalaya
 Rajgurunagar, Tal. Khed, Dist. Pune.


Teaching Plan
Academic Year 2025-26
F.Y.B.Com
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 | 15 | 15 | 15 | 15 |

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





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


Teaching Plan
Academic Year 2025-26
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 | 15 | 15 | 15 | 15 |

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| | | Procedures, Components of Standard Operating Procedures | | | | |
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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 2025-26
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 | 15 | 15 | 15 | 15 |

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| | | Sheet of a Bank | | | | |
| 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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 Hutatma Rajguru Mahavidyalaya
 Rajgurunagar, Tal.Khed, Dist.Pune.410505.





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Principal
 Hutatma Rajguru Mahavidyalaya
 Rajgurunagar, Tal.Khed, Dist.Pune.


Teaching Plan
Academic Year 2025-26
F.Y.B.Com
Subject: Business Accounting-I

| Unit No | Unit Title | Content | A | B | C | D |
|----------------|---------------------------------|---|----------|----------|----------|----------|
| 1 | Meaning and Scope of Accounting | 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 | 10 | 10 | 10 | 10 |
| 2 | Accounting Standards (AS) | 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 | 10 | 10 | 10 | 10 |

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|---|---|---|----|----|----|----|
| 3 | Partnership Firm and Piecemeal Distribution | 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 3.4.3 Maximum Loss Method: Statement Showing Piecemeal Distribution of Cash 3.5 Numerical Problems on Proportionate Capital Method and Maximum Loss Method | 10 | 10 | 10 | 10 |
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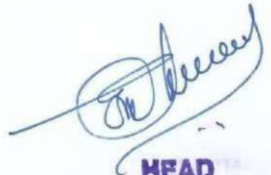



Dr. Shirish S. Pingale
Principal
 Hutatma Rajguru Mahavidyalaya
 Rajgurunagar, Tal. Khed, Dist. Pune.


Teaching Plan
Academic Year 2025-26
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 Profit or Consequential Loss 2.2.1 Loss of Stock: Gross Profit Ratio, Average Clause and its application, Treatment of Abnormal Item of Goods, and Computation of Loss and Claim 2.2.2 Loss of Profits or Consequential Loss: Indemnity under Policy, Standing Charges, Insured Standing Charges, Indemnity and Indemnity Period, Gross Profit, 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 | 15 | 15 | 15 | 15 |
| 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 | 15 | 15 | 15 | 15 |

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| | | Preparation of Investment Ledger Account | | | | |
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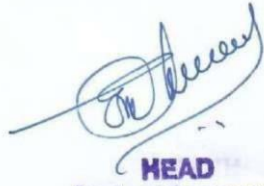
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Academic Year 2025-26

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) Methods of Inventory Control: I. Stock Levels II. Economic Order Quantity (EOQ). III. Always Better Control (ABC) Analysis IV. Perpetual and periodic Inventory Control V. Physical verification VI. Inventory Turnover Ratio | 15 | 15 | 15 | 15 |
| 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 |



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Principal
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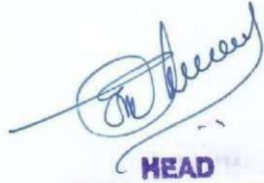
Teaching Plan

Academic Year 2025-26

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 Delegation of Authority 3.5 Need and importance of Staffing • Recruitment : Sources and Methods | 15 | 15 | 15 | 15 |
| 4 | Result orientation :Motivation Direction and Team Work | Result orientation :Motivation Direction and Team Work 5.1 Motivation: Meaning, Importance, Nature, Principles, and Theories 3.6 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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Principal
Hutatma Rajguru Mahavidyalaya
Rajgurunagar, Tal. Khed, Dist. Pune.

Teaching Plan
Academic Year 2025-26
F.Y.B.Com
Subject - Fundamentals of Insurance - II

| Unit No | Unit Title | Content | A | B | C | D |
|---------|--|---|----|----|----|----|
| 1 | Basic Concept of Insurance15 | Basic concepts of Insurance 1. 1 Meaning, Importance and Scope of Insurance. 1.2 Principles of Insurance. 1.3 Types of Insurance. 1.4 Difference between Life and General Insurance | 15 | 15 | 15 | 15 |
| 2 | Types of Insurance | Types of Insurance 2.1 Life Insurance- Meaning, Origin, Importance and Principles of Life Insurance Types of Life Insurance policies. 2.2. General Insurance- Meaning, Origin, Importance and Principles of General Insurance Types of General Insurance Policies 2.3 Health Insurance Importance and types of Policies 2.4 Challenges before life and General Insurance | 15 | 15 | 15 | 15 |
| 3 | Risk Management in Insurance Sector | Risk Management in Insurance Sector 3.1 Understanding Risk Management in Insurance 3.2 Role of Insurance in Risk Management 3.3 Techniques and Tools of Risk Management in insurance 3.4 Introduction to Emerging Trends in Insurance | 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 Sector 4.3 Regulatory Changes and their Impact on Insurance | 15 | 15 | 15 | 15 |


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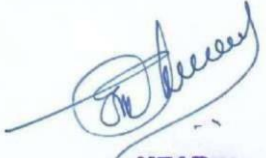



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F.Y.B.Com
Subject: Business Accounting-II

| 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 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 | 20 | 20 | 20 | 20 |

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| | | <p>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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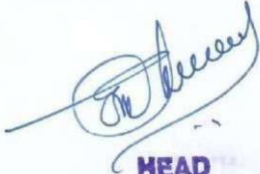



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Teaching Plan
Academic Year 2025-26
S.Y.B.Com
Subject: Corporate Accounting-I

| Unit No | Unit Title | Content | A | B | C | D |
|----------------|---------------------------------------|---|----------|----------|----------|----------|
| 1 | Profit or Loss Prior to Incorporation | Profit or Loss Prior to Incorporation: 1.1 Meaning of Profit or Loss Prior to Incorporation 1.2 Treatment of Loss Prior to Incorporation 1.3 Use of Pre-Incorporation Profits 1.4 Cut-Off Date for Pre and Post Incorporation Profits 1.5 Basis of Apportionment 1.6 Numerical Problems | 15 | 15 | 15 | 15 |
| 2 | Internal Reconstruction | Internal Reconstruction: 2.1 Meaning of Reconstruction, External Reconstruction, Internal Reconstruction 2.2 Reconstruction Schemes: Basic Assumptions, Steps for Reconstruction Scheme: Estimation of Loss, Writing-Off the Loss, Compensating the Parties, Arrears of Preference Dividend, Additional Working Capital, Funds for Fixed Assets, Internal Vs. External Reconstruction Scheme 2.3 Alteration of Share Capital 2.4 Reduction of Share Capital 2.5 Surrender of Shares 2.6 Dissenting Shareholders 2.7 Accounting Entries or Accounting Treatment 2.8 Numerical problems on Preparation of Balance Sheet as per Part-I of Schedule-III after Internal Reconstruction | 15 | 15 | 15 | 15 |
| 3 | Financial Statements of Company | Financial Statements of Company: 3.1 Preparation of Financial Statements of Company 3.2 Financial Statements and Types of Financial Statements: Balance Sheet, Income Statement, Cash Flow Statement, Statement of Changes in Equity 3.3 Provisions as to preparation of Financial Statements: Basic provisions as per Section 129, Authentication of Financial Statements, Auditor's Report, Financial Year, Companies Act 2013 and Accounting Standards, National Financial Reporting Authority, Board of Directors' Report, | 15 | 15 | 15 | 15 |

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| | | The Directors' Responsibility Statement, Penalty 3.4 Applicability of Schedule-III: Prescribed Format of Balance Sheet and Statement of Profit and Loss as per Part-I & II of Schedule-III and General Instructions for Preparation of Balance Sheet and Statement of Profit and Loss 3.5 Ind AS-1: Presentation of Financial Statements and Schedule-III 3.6 Numerical Problems on Financial Statements of Company i.e. Balance Sheet, and Statement of Profit and Loss as per Part-I & II of Schedule-III including all adjustments | | | | |
| 4 | Liquidation of Company | Liquidation of Company: 4.1 Meaning of Liquidation or Winding up 4.2 Mode of Liquidation or Winding up 4.3 Consequences of Liquidation or Winding up 4.4 Preferential Payments / Order of Payments 4.5 Liquidator: Powers and Duties 4.6 Liquidator's Final Statement of Account 4.7 Receiver for Debenture Holders 4.8 List 'B' Contributories 4.9 Statement of Affairs and List-H: Deficiency or Surplus Account 4.10 Numerical Problems | 15 | 15 | 15 | 15 |


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

Teaching Plan
Academic Year 2025-26
S.Y.B.Com
Subject: Methods of Costing-I

| Unit No | Unit Title | Content | A | B | C | D |
|---------|------------------------------------|--|----|----|----|----|
| 1 | Introduction to Methods of Costing | Introduction to Methods of Costing: 1.1 Introduction, Need for Methods of Costing, Methods of Costing. 1.2 Job Costing: Introduction, Meaning, Features, Application, Advantages and Limitations, Job Cost Card or Sheet 1.3 Numerical problems on Job Costing including Estimated Cost Sheet 1.4 Batch Costing: Introduction, Meaning, Features, Application, Advantages and Disadvantages 1.5 Difference between Job and Batch Costing 1.6 Numerical problems on Batch Costing | 15 | 15 | 15 | 15 |
| 2 | Contract Costing | Contract Costing: 2.1 Introduction, Meaning, Features, Types of Contracts 2.2 Important Terms: Cost of Work Certified or Value of Work Certified, Cost of Work Uncertified, Work-In-Progress, Retention Money, Notional Profit, Estimated Profit, Escalation Clause etc. 2.3 Profit on Incomplete Contract 2.4 Numerical problems on Contract Costing including preparation of Contract Account, Profit and Loss Account, and Balance Sheet | 15 | 15 | 15 | 15 |

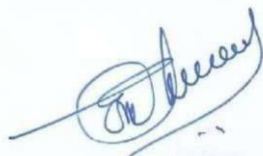

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Dr. Shirish S. Pingale
Principal
 Hutatma Rajguru Mahavidyalaya
 Rajgurunagar, Tal.Khed, Dist.Pune.

Teaching Plan
Academic Year 2025-26
S.Y.B.Com
Subject: Enterprise Management System-I

| Unit No | Unit Title | Content | A | B | C | D |
|---------|-------------------------------------|--|----|----|----|----|
| 1 | Management of Startup Business | Management of Startup Business 1.1 Introduction to Startups 1.2 Business Planning and Strategy 1.3 Startup Financing and Risk Management 1.4 Growth and Scaling Strategies | 15 | 15 | 15 | 15 |
| 2 | Management Information System (MIS) | Management Information System (MIS) 2.1 Introduction to MIS, its Types, Functions, Applications, Features, Characteristics, Benefits and Limitations 2.2 MIS Components and Implementation 2.3 Business Intelligence and Data Analytics 2.4 Cybersecurity and Ethical Aspects of MIS | 15 | 15 | 15 | 15 |


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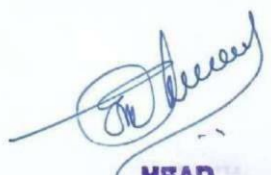



Dr. Shirish S. Pingale
Principal
Hutatma Rajguru Mahavidyalaya
Rajgurunagar, Tal.Khed, Dist.Pune.


Teaching Plan
Academic Year 2025-26
S.Y.B.Com
Subject: Indian Banking System-I

| Unit No | Unit Title | Content | A | B | C | D |
|----------------|---------------------------------------|---|----------|----------|----------|----------|
| 1 | Introduction to Indian Banking System | <p>Introduction to Indian Banking System: 1.1 Evolution and History of Banking in India: 1.1.1 Ancient and Medieval Banking Practices 1.1.2 Development during British Rule 1.1.3 Nationalization of Banks (1969 and 1980) 1.1.4 Post-Liberalisation Reforms (1991 onwards) 1.2 Structure & Working of Indian Banking System: 1.2.1 Central Bank 1.2.2 Public Sector Banks 1.2.3 Private Banks (Old and New) 1.2.4 Foreign Banks 1.2.5 Co-operative Banks (Urban and Rural), RRBs 1.2.6 Development Financial Institutions (DFIs) etc. 1.3 Classification of Banks on Services Based: Retail Banks, Corporate / Wholesale Banks, Universal Banks, Narrow Banks, and Differentiated Banks (Small Finance Banks, Payment Banks) etc. 1.4 Scheduled vs. Non-scheduled Banks 1.5 Role and Significance of banks in Economic Development</p> | 15 | 15 | 15 | 15 |
| 2 | Reserve Bank of India (RBI) | <p>Reserve Bank of India (RBI): 2.1 Establishment and Evolution of RBI: 2.1.1 Establishment of RBI 2.1.2 Evolution of RBI ((RBI Act, 1934 Overview, Nationalization of RBI in 1949) 2.2 Organization Structure of RBI: Organization Structure of RBI: Central Board of Directors, Departments and their roles, Regional Offices and their Functions 2.3 Objectives of RBI 2.4 Functions of RBI: Functions of the Reserve Bank of India (RBI): Monetary Authority, Issuer of Currency, Custodian of Foreign Exchange, Regulator and Supervisor of the Financial System, Developmental Role, Banker to the Government, Banker's Bank, Consumer Protection and Grievance Redressal, Manager of Public Debt and Government Securities, Promotion of Digital Payments and Financial Inclusion, Lender of Last Resort, Research and Data Dissemination etc. 2.5</p> | 15 | 15 | 15 | 15 |

| | | | | | | |
|--|--|--|--|--|--|--|
| | | Monetary Policy of RBI: 2.5.1 Objectives: Growth, Inflation Control, Stability etc. 2.5.2 Credit Control Instruments: 2.5.2.1 Quantitative Tools: CRR, SLR, Bank Rate, Repo, Reverse Repo etc. 2.5.2.2 Qualitative Tools – Moral Suasion, Credit Rationing, Direct Action etc. 2.5.2.3 Monetary Policy Committee (MPC) 2.6 Case study and review of the current state of RBI's monetary policy 2.7 Role of the Reserve Bank of India in Post-COVID Economic Recovery and Financial Stabilization | | | | |
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Rajgurunagar, Tal.Khed, Dist.Pune.410505.





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

Teaching Plan
Academic Year 2025-26
S.Y.B.Com
Subject: Computerized Accounting-I

| Unit No | Unit Title | Content | A | B | C | D |
|----------------|---|--|----------|----------|----------|----------|
| 1 | Introduction to Computerized Accounting | Introduction to Computerized Accounting: 1.1 Meaning and Role of Computerized Accounting 1.2 Special Features of Computerized Accounting System 1.3 Need and Objects of introduction of Computerized Accounting 1.4 Advantages and Disadvantages of Computerized Accounting 1.5 Distinction between Manual Accounting and Computerized Accounting 1.6 Meaning and Distinction between ERP and SAP 1.7 Introduction to Tally Software of Computerized Accounting 1.8 Salient Features and Advantages of Tally Software of Computerized Accounting | 10 | 10 | 10 | 10 |
| 2 | Maintaining Charts of Accounting & Stock Keeping Units | Maintaining Charts of Accounting & Stock Keeping Units: 2.1 Introduction to Getting Started with Tally 2.2 Creating New Company, Alteration, Deletion, Company Features & Configuration 2.3 Group Company – Creation, Alteration and Deletion 2.4 Charts of Accounts 2.5 Creation of Accounting Masters and Inventory Masters 2.6 Alteration & Deletion of Masters 2.7 TallyPrime Data Entry Steps – Ledgers, Items and Vouchers 2.8 Tally Pre-defined Vouchers Introduction and its understanding one by one 2.9 How to update Opening Balances & Opening Stock in TallyPrime 2.10 Ledger Creation, Alteration, Deletion, Traditional Method 2.11 Stock Item Creation, Groups, Units, Creation, Alteration, Delete 2.12 Practice Exercise | 25 | 25 | 25 | 25 |
| 3 | Recording and Maintaining of Accounting Transactions in Tally | Recording and Maintaining of Accounting Transactions in Tally: 3.1 Introduction to Recording Accounting Vouchers 3.2 Receipt and Payment Voucher 3.3 Contra Voucher 3.4 Purchase and Sales Voucher 3.5 Debit Note and Credit Note Voucher 3.6 Journal Voucher 3.7 Recording for Provision 3.8 Reports 3.9 Practice Exercise | 25 | 25 | 25 | 25 |



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

Teaching Plan
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S.Y.B.Com
Subject: Costing Systems in Ancient India

| Unit No | Unit Title | Content | A | B | C | D |
|---------|---|---|----|----|----|----|
| 1 | Journey of Indian Accounting Practices | Journey of Indian Accounting Practices: 1.1 Phases of Accounting History of India: Accounting Practices during Kauthilya's / Chanakya's Period, Role of Departmental or Regional Accounts Officers, Maintenance of Accounts, Classification of Receipts, Classification of Expenditure, Role and responsibility of accountants, Segregation of Roles of Treasury and Auditor, Verification and Auditing of Accounts, Accounts of Specific Transactions, Colonial Era, After India's Independence (1947 to 1979), From 1978 to till date. 1.2 Indian System of Accounting: 1.2.1 Deshi Nama Accounting System / Vahi Khata Paddhati, Characteristics of Deshi Nama Accounting System 1.2.2 Parta System of Accounting / Marwari Accounting System 1.3 Indian System of Book-keeping: Reasons for popularity of Indian System of Book-Keeping, Types of Indian System of Book-Keeping-A) Kathavahi as per Desi Nama and its Types, B) Bahikatha as per Mahajani: Origin of Bahikatha, Bhai-khata, Mahujanor Deshi, Structure of Bahi Khata as per Mahajani System 1.4 Evidence for emergence of Double Entry Book-Keeping in India: | 15 | 15 | 15 | 15 |
| 2 | Indian System of Cost and Management Accounting | Indian System of Cost and Management Accounting: 2.1 Evolution of Cost Concept and Management Accounting in Indian Vedic Texts 2.2 Key Ideas of Cost and Management Accounting in Shukra Neeti and Kautilya's Arthashastra | 07 | 07 | 07 | 07 |
| 3 | Concept of Labour, Expenses and funds in Indian Vedic Texts | Concept of Labour, Expenses and funds in Indian Vedic Texts: 3.1 Meaning of Concept Bhrutya (Labour) 3.2 Types of Bhrutya 3.3 Qualities of Bhrutya, 3.4 Types of Leave Payment to Bhrutya 3.4 Remuneration System suggested in Shukraneeti | 08 | 08 | 08 | 08 |



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





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

Teaching Plan
Academic Year 2025-26
Subject: Indian Ethical and Value Based
ManagementS.Y.B.Com

| Unit No | Unit Title | Content | A | B | C | D |
|---------|---|---|----|----|----|----|
| 1 | Indian Ethics and Values in Management | Indian Ethics and Values in Management 1.1 Introduction to Ethics and Values in Management 1.2 Indian Value System in Management 1.3 Ethical Leadership and Corporate Culture 1.4 Corporate Social Responsibility (CSR) and Sustainable Business Practices | 15 | 15 | 15 | 15 |
| 2 | Contemporary Ethical Issues and Decision-Making in Business | Contemporary Ethical Issues and Decision-Making in Business 2.1 Ethical Issues in Business and Globalization 2.2 Fraud, Corruption, and Whistleblowing in Corporate World 2.3 Corporate Ethics and Indian Companies 2.4 Developing an Ethical Decision-Making Framework | 15 | 15 | 15 | 15 |



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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 2025-26
S.Y.B.Com
Subject: Ancient Indian Banking System

| Unit No | Unit Title | Content | A | B | C | D |
|---------|---|---|----|----|----|----|
| 1 | Early Banking Practices | Early Banking Practices: 1.1 Vedic Period: Introduction of "Sreni" (guilds) as unofficial financial institutions, Role of temples as resource managers and custodians of wealth, The "hundi" system for safe and efficient money transfers, Barter Systems and the emergence of metallic coinage etc. 1.2 Mauryan and Gupta Eras: Development of Banking Centers like Ujjain and Pataliputra, Role of "Shroff's" as middlemen in financial transactions, Usage of "Akshaya Patra" for financial transactions, Evolution of Banking Systems with the introduction of more sophisticated Financial Instruments and Practices etc. | 10 | 10 | 10 | 10 |
| 2 | Indigenous Banking Institutions | Indigenous Banking Institutions: 2.1 Guilds (Sreni): Their role in promoting trade, providing loans, and acting as financial intermediaries. 2.2 Temples: Their function as resource managers, lenders, and custodians of wealth. 2.3 Moneylenders (Shroff's): Their role in handling deposits, executing foreign exchange transactions, and acting as intermediaries. | 10 | 10 | 10 | 10 |
| 3 | Traditional Financial Instruments and Practices | Traditional Financial Instruments and Practices: 3.1 Hundi: Understanding the mechanics of this early form of money transfer etc. 3.2 Akshaya Patra: Its use in financial transactions etc. 3.3 Metallic Coinage: The evolution and use of different types of coins etc. | 10 | 10 | 10 | 10 |


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Dr. Shirish S. Pingale
Principal
 Hutatma Rajguru Mahavidyalaya
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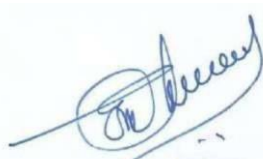
Academic Year 2025-26

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Corporate Accounting-II

| Unit No | Unit Title | Content | A | B | C | D |
|---------|--|---|----|----|----|----|
| 1 | External Reconstruction, Amalgamation and Absorption | External Reconstruction, Amalgamation and Absorption: 1.1 AS-14: Accounting for Amalgamations and Ind AS-103: Business Combinations 1.2 Meaning of External Reconstruction, Amalgamation and Absorption, and Difference between External Reconstruction, Amalgamation and Absorption 1.3 Vendor and Purchasing Companies 1.4 Purchase Consideration: Meaning and Methods of Calculation 1.5 Dissenting Shareholders, Inter-Company Owings, Unrealised Profit, and Inter-Company Investments 1.6 Accounting Entries in the books of Vendor Company and Purchasing Company and Preparation of Ledger Accounts 1.7 Preparation of Balance Sheet as per Part-I of Schedule-III after External Reconstruction, Amalgamation and Absorption | 15 | 15 | 15 | 15 |
| 2 | Holding Companies | Holding Companies: 2.1 Meaning and Definition of Holding Company 2.2 Advantages and Disadvantages of Holding Companies 2.3 Wholly Owned and Partly Owned Subsidiaries 2.4 AS-21: Consolidated Financial Statements and Ind AS-110: Consolidated Financial Statements, and Difference between AS-21 and Ind AS-110 2.5 Preparation of Consolidated Balance Sheet as per Part-I of Schedule-III considering the following important points: 2.5.1 Calculation of Time Ratio (Pre and Post Acquisition) and Acquisition Ratio 2.5.2 Calculation of Capital Profits and Revenue Profits 2.5.3 Calculation of Cost of Control and Minority Interest 2.5.4 Inter-Company Transactions, Unrealised Profits, and Revaluation of Assets and Liabilities 2.5.5 2.5.6 3 Preference Shares in Subsidiaries, Bonus Shares, Dividends, Securities Premium, Capital Reserve, Preliminary Expenses, and Provision for Taxation Purchases of Shares in Instalments, and Sale of Shares | 15 | 15 | 15 | 15 |
| 3 | Banking Companies Accounts | Banking Companies Accounts: 3.1 Meaning and Definition of Banking 3.2 Legal Requirements 3.3 Preparation of Financial Statements of Banking | 15 | 15 | 15 | 15 |

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|---|----------------------------|--|----|----|----|----|
| | | Company in Form-A and Form-B of Schedule III of the Banking Regulation Act 3.4 Significant Accounting Policies for Banking Sector | | | | |
| 4 | Accounting Ratios Analysis | Accounting Ratios Analysis: 4.1 Meaning of Accounting Ratios, Advantages and Limitations of Accounting Ratios 4.2 Classification of Ratios: Traditional Classification and Functional Classification 4.3 Types of Functional Classification of Ratios: Profitability Ratios 4.3.1 4.3.2 4.3.3 15 15 Turnover Ratios Financial Ratios 4.4 Numerical Problems on Profitability Ratios, Turnover Ratios, and Financial Ratios | 15 | 15 | 15 | 15 |



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

Teaching Plan
Academic Year 2025-26
S.Y.B.Com
Cost and Management Accounting-II

| Unit No | Unit Title | Content | A | B | C | D |
|---------|-------------------|--|----|----|----|----|
| 1 | Process Costing | Process Costing: 1.1 Process Costing Method: Meaning, Features, Advantages, Limitations and Applicability 1.2 Normal and abnormal loss / gain 1.3 Equivalent production and its treatment 1.4 Preparation of Process Accounts 1.5 Joint products and by-products and its treatment 1.6 Introduction of inter process profit 1.7 Cost Accounting Standard-19: Joint Cost 1.8 Illustrations | 15 | 15 | 15 | 15 |
| 2 | Operating Costing | Operating Costing: 2.1 Operating Costing Method: Meaning, Features, Objectives and Applications 2.2 Cost Unit: Simple and Composite 2.3 Classification of cost in service industry with various examples 2.4 Cost Sheet for Transportation Service 2.5 Cost Statement for Hospital and Hotel Industry (Modern Industries: Entertainment, Mobile, E-Commerce, Food Delivery Service, Logistic) 2.6 Cost Accounting Standard-13: Cost of Service 2.7 Illustrations | 15 | 15 | 15 | 15 |

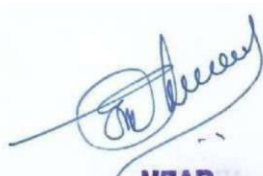

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 Rajgurunagar, Tal. Khed, Dist. Pune. 410505.





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

Teaching Plan
Academic Year 2025-26
S.Y.B.Com
Enterprise Management System-II

| Unit No | Unit Title | Content | A | B | C | D |
|---------|---|---|----|----|----|----|
| 1 | Japanese and Chinese Management Philosophy/Practices: | Japanese and Chinese Management Philosophy/Practices: 1.1 Introduction to Japanese Management Philosophy/Practices: Kaizen, Just in-Time, Quality Circles, Total Quality Management (TQM) 1.2 Chinese Management Philosophy: Confucianism and Taoism 1.3 Comparative Analysis: Japanese vs. Chinese Philosophy 1.4 Application of various Japanese Management Philosophies in Indian Enterprises: Kaizen, Gemba, TQM and Kanban | 15 | 15 | 15 | 15 |
| 152 | Public Policy and Management | Public Policy and Management: 2.1 Role of Government in Business: Regulatory Framework and Policy Making 2.2 Public-Private Partnerships (PPP) and their Impact on Enterprises 2.3 Corporate Governance and Ethical Considerations in Public Policy 2.4 Globalization and Policy Challenges in Indian Business | 15 | 15 | 15 | 15 |


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

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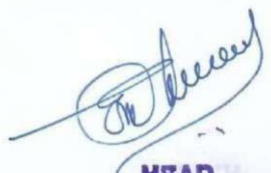
Academic Year 2025-26

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Indian Banking System-II

| Unit No | Unit Title | Content | A | B | C | D |
|---------|--|--|----|----|----|----|
| 1 | Commercial and Cooperative Banking in India | Commercial and Cooperative Banking in India: 1.1 Commercial Banking in India: 1.1.1 Definition and Functions of Commercial Banks 1.1.2 Classification: Public Sector, Private Sector, Foreign Banks 1.1.3 Role of Commercial Banks in Economic Development 1.1.4 Recent Mergers and Consolidations in Indian Banking 1.1.5 Challenges faced by Commercial Banks (NPAs, Cybersecurity, Customer Retention) 1.2 Cooperative Banking in India: 1.2.1 Meaning, significance, evolution of Cooperative Banking in India 1.2.2 Laws governing cooperative societies (brief overview) 1.2.3 Role of Co-operative Banking in Economic Development 1.2.4 Structure of Cooperative Banking in India 1.3 Three Tier structure of cooperative credit institutions: 1.3.1 Management, Role and Progress of DCC Banks in India 1.3.2 Maharashtra State Cooperative Bank Ltd - Administration and Progress 1.3.3 Meaning, Types and Progress of Urban Cooperative Banks | 10 | 10 | 10 | 10 |
| 2 | Development Banks and Specialized Financial Institutions: 2.1 Development Banks in India | Development Banks and Specialized Financial Institutions: 2.1 Development Banks in India: 2.1.1 Concept of Development Bank and their needs in Indian Financial System 2.1.2 Role and Objectives of Development Banks 2.1.3 Role of Development Banking in an Indian Economy 2.1.4 Major Development Banks and their Functions and Performance Analysis (NABARD, IDBI, IFCI, EXIM Bank, NHB, SIDBI, ICICI, SFCs) 2.2 Other Financial Institutions: 2.2.1 Role of Life Insurance Corporation of India 2.2.2 Role of General Insurance in the Capital Market 2.2.3 Role of Corporation of India in the Capital Market 2.2.4 Role of Unit Trust of India in the Capital Market 2.2.5 Role of Mutual Funds in the Capital Market | 10 | 10 | 10 | 10 |
| 3 | Banking Sector Reforms | Banking Sector Reforms: 3.1 Rationale and objectives of reforms, Problems of nationalized banks 3.2 Recommendations of the Narasimham | 10 | 10 | 10 | 10 |

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| | | Committee-I (1991) 3.3 Recommendations of the Narasimham Committee-II (1998) 3.4 Key Modern Pillars of Indian Banking Reforms: 3.4.1 Compliance of Indian Banking System with Basel Norms 3.4.2 Mergers and Acquisitions in Indian Banking Sector 3.4.3 Privatization in Banking Sector in India 3.4.4 Financial Literacy and Financial Inclusion 3.4.5 Micro Finance (Self-Help Groups) 3.4.6 Loans to the Start Ups 3.4.7 Digital Payments 3.4.8 FinTech in Indian Banking sector 3.4.9 Central Bank Digital Currency (CBDC) in India | | | | |
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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.

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Computerized Accounting-II

| Unit No | Unit Title | Content | A | B | C | D |
|---------|--|---|----|----|----|----|
| 1 | Accounts Receivable and Payable Management | Accounts Receivable and Payable Management: 1.1 Bill-wise Accounts – an Introduction 1.2 Bill-wise Details for Purchases – Bills Payable 1.3 Bill-wise Details for Sales – Bills Receivable 1.4 Maintaining Bill wise details 1.5 Supply against Advances 1.6 Tracking Overdue Supplies 1.7 Stock Category Reports 1.8 Practice Exercise | 20 | 20 | 20 | 20 |
| 2 | TallyPrime with Banking | TallyPrime with Banking: 2.1 Cheque Book Configuration in TallyPrime 2.2 Cheque Printing in TallyPrime 2.3 Banking Transaction Types 2.4 Introduction to Post Dated Cheques Management 2.5 Post Dated Cheques Management in TallyPrime 2.6 Applying for TallyPrime License 2.7 Introduction to Bank Reconciliation Process in TallyPrime 2.8 Bank Reconciliation in TallyPrime 2.9 Practice Exercise | 20 | 20 | 20 | 20 |
| 3 | TallyPrime Printing Configuration | TallyPrime Printing Configuration: 3.1 Update Invoice or Voucher Numbering in TallyPrime 3.2 Setup Logo Printing in TallyPrime 3.3 How to Print Additional Description of Stock Items 3.4 Printing Preferences – Cust Seal and Signature, Jurisdiction, Bank Details, Invoice Status 3.5 Optimize Printing Paper Size | 20 | 20 | 20 | 20 |


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 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.

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Goods and Services Tax Act

| Unit No | Unit Title | Content | A | B | C | D |
|---------|------------------------|---|----|----|----|----|
| 1 | Preliminary of GST | Preliminary of GST: 1.1 Money Bill and Finance Bill: Meaning and its Constitutional Provisions 1.2 Taxation Structure in India and Difference between Direct Tax and Indirect Tax, and Pre-GST Indirect Tax Structure in India 1.3 Evolution of GST in India, Objectives and Features of GST, 1.4 GST Council Composition and its Functions 1.5 Authorities / Officers under GST 1.6 Definitions: Aggregate Turnover, Assessment, Business, Capital Goods, Casual Taxable Person, e-Commerce, e-Commerce Operatory, Export of Goods, Export of Services, Goods, Import of Goods, Import of Services, India, Input, Input Service, Input Tax, Input Tax Credit, Location of the Recipient of Services, Location of the Supplier of Services, Manufacturer, Output Tax, Person, Place of Business, Place of Supply, Recipient, Services, Supplier, Taxable Person, Taxable Territory etc. | 10 | 10 | 10 | 10 |
| 2 | Law Regulating GST | Law Regulating GST: 1.1 GST on Supply 1.2 Dual GST 1.3 Intra-State Supply and Inter-State Supply 1.4 GST Rates for Supply of Goods and GST Rates for Supply of Services 1.5 Compensation Cess 1.6 Administration Control 1.7 GST not applicable presently on Petroleum Products 1.8 Alcoholic Liquor 1.9 Tobacco Products 1.10 State GST Acts and Union Territory GST Act 1.11 Registration 1.12 Inter-State Stock Transfer 1.13 Distinction between Goods and Services 1.14 Consideration 1.15 Gift 1.16 Small Taxable Persons 1.17 Reverse Charge 1.18 Time of Payment of GST 1.19 Composition Scheme 1.20 Tax Invoice 1.21 GST is destination-based Tax | 10 | 10 | 10 | 10 |
| 3 | Registration under GST | Registration under GST: 3.1 Significance of Registration 3.2 Compulsory Registration (Sec.22) 3.3 Persons not liable for Registration (Sec. 23) 3.4 Compulsory Registration in few Cases (Sec. 24) 3.5 Procedure for Registration 3.6 Deemed Registration 3.7 Amendment of Registration 3.8 | 10 | 10 | 10 | 10 |

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| | | Cancellation or Suspension of Registration 3.9 Revocation of Cancellation of Registration 3.10 Procedure for Change of Email and Mobile Number of Authorized Signatory by Taxpayers 3.11 Verification of Registration of Application 3.12 Special provisions relating to Casual Taxable Person and Non-Resident Taxable Person | | | | |
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Dr. Shirish S. Pingale
Principal
Hutatma Rajguru Mahavidyalaya
Rajgurunagar, Tal.Khed, Dist.Pune.

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Subject Name: Business Regulatory Framework

| Unit No | Unit Title | Contents | A | B | C |
|----------------------|----------------------------------|--|-----------|-----------|-----------|
| 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 |
| 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 |
| 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 |
| 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 |
| Total Lecture | | | 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 2025-26


T.Y.B.Com

Subject Name: ADVANCED ACCOUNTING – I

| Unit No | Unit Title | Contents | A | B | C |
|---------|--|---|-----------|-----------|-----------|
| 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 |
| 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 |
| 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 |
| 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 |
| | | Total Lecture | 48 | 48 | 48 |


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 Hutatma Rajguru Mahavidyalaya
 Rajgurunagar, Tal. Khed, Dist. Pune. 410505.




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

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Academic Year 2025-26

T.Y.B.Com


Subject Name: Indian & Global Economic Development

| Unit No | Unit Title | Contents | A |
|---------|------------|--|----|
| 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 |
| 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 |

| | | | |
|----|--------|--|-----------|
| 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 |
| | | 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 |
| | | Total Lecture | 48 |


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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.

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Academic Year 2025-26

T.Y.B.Com


Subject Name: International Economics-I

| Unit No | Unit Title | Contents | A | B |
|-----------|------------|---|-----------|-----------|
| 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 |
| 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 |
| 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 |

| | | | | |
|----|--------|---|-----------|-----------|
| | | 3.3.2 Quotas | | |
| | | 3.4 Dumping: Concept and its Effects | | |
| 4. | Unit 4 | Terms of Trade | 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 |


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 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 2025-26

T.Y.B.Com

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 | <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 |
| 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 |
| | | Total Lecture | 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.

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Academic Year 2025-26

T.Y.B.Com


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

| Unit No | Unit Title | Contents | A |
|---------|---|---|----|
| 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 |

| | | | |
|----|----------------------------------|--|-----------|
| 2. | Recruitment and Selection | 1.1 Recruitment – Meaning, Purpose/ Importance, Sources of Recruitment, and Factors Governing Recruitment Process 1.2 Selection – Meaning, Importance of selection procedure, Tools of Selection and selection Process 1.3 Distinguish between Recruitment and Selection | 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 |
| 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 |
| | | Total Lecture | 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.

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Subject Name: : Overhead and Accounting for Overheads II

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



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

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Subject Name: Business Administration – III

| Unit No | Unit Title | Contents | A |
|---------|---|---|----|
| 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 |
| 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 |

| | | | |
|----|--------------------------------------|---|-----------|
| 3. | Capitalization and Capital Structure | 1.1 Capitalization and Capital Structure 1.2 Capitalization – Concept, Factors governing capitalization, Over and Under capitalization - Causes and effects, Fair Capitalization. 1.3 Capital Structure- Meaning, Concept and Principles of capital structure, Factors influencing the pattern of capital structure. | 18 |
| | | 1.4 Trading on equity- Concepts and effects. | |
| 4. | Sources of Corporate Finance | 1.1 Types of Capital – Fixed and Working, Owned and Borrowed, Short Term , Medium Term and Long Term 1.2 Sources of Capital – Bank Overdraft, Trade Credit Accrual Accounts, Financial Lease , Operating Lease , Hire Purchase , Bank Loan , Merchant loan , Debentures , Equity Shares , Preference Shares Stock Dilution and Flotation 1.3 Concept Cost of Capital and Concept of Risk and Return | 08 |
| | | Total Lecture | 48 |


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




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Principal
 Hutatma Rajguru Mahavidyalaya
 Rajgurunagar, Tal. Khed, Dist. Pune.

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Subject Name: Techniques of Cost Accounting III

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

| | | | | |
|----|---------------------------------|--|-----------|-----------|
| 4. | MIS and Supply Chain Management | 4.1 Management Information System- Introduction, features, and procedure, preparation. 4.2 Supply Chain Management (SCM)- Meaning, features, and Models of SCM. | 08 | 08 |
| | | (Theory Only) | | |
| | | Total Lecture | 48 | 48 |


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 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.

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Subject Name: : Business Regulatory Framework

| Unit No | Unit Title | Contents | A | B | C |
|---------|--|---|----|----|----|
| 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 |
| 2. | E-Contracts (ETransactions/ECommerce.) | <ul style="list-style-type: none"> • 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 |
| 3. | The Consumer Protection Act,2019 | <ul style="list-style-type: none"> 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 |
| 4. | Intellectual Property Rights | <ul style="list-style-type: none"> 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 |

| | | | | | |
|--|--|---|-----------|-----------|-----------|
| | | <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 |


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 Hutatma Rajguru Mahavidyalaya
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Subject Name: **ADVANCED ACCOUNTING – II**

| Unit No | Unit Title | Contents | A | B | C |
|---------|--|---|-----------|-----------|-----------|
| 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 |
| 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 |
| 3. | Recent Trends in Accounting | - Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence in Accounting | 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 |
| | | Total Lecture | 48 | 48 | 48 |


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 Rajgurunagar, Tal.Khed, Dist.Pune.

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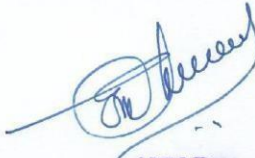
Academic Year 2025-26

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Subject Name : Indian & Global Economic Development

| Unit No | Unit Title | Contents | A | B | C |
|---------|--|--|----|----|----|
| 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 |
| 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 |
| 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 |

| | | | | | |
|----|--|--|-----------|-----------|-----------|
| 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 |
| | | Total Lecture | 48 | 48 | 48 |


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Subject Name : International Economics II

| Unit No | Unit Title | Contents | A | B | C |
|---------|-------------------------------|---|----|----|----|
| 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 |
| 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 |
| 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 |

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


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

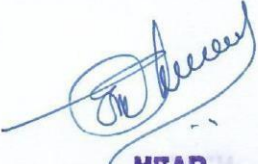
Teaching Plan Academic Year 2025-26

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Subject Name : Auditing & Taxation - II

| Unit No | Unit Title | Contents | A | B | C |
|---------|---|---|----|----|----|
| 1. | Income Tax Act 1961- 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, Previous 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 |
| 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 |

| | | | | | |
|----|---|---|-----------|-----------|-----------|
| 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 |
| 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 |
| | | Total Lecture | 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 2025-26

T.Y.B.Com


Subject Name - Business Administration – II (Marketing)

| Unit No | Unit Title | Contents | A |
|-----------|-------------------------------------|--|-----------|
| 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 |
| 2. | Marketing Mix & Market Segmentation | <p>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.</p> <p>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</p> <p>1.3 Mass Marketing, Multi Segment Marketing and Niche Marketing – Meaning, Advantages and Limitations</p> | 12 |
| 3. | Product Management, | <p>1.1 Product Levels – Core Product, Basic Product, Expected, Augmented Product and Potential Product</p> <p>1.2 Product Life Cycle</p> <p>1.3 Branding - Meaning , Types of Brands, Brand Equity & Brand Loyalty and Brand Extension – Meaning Advantages and Limitations</p> | 18 |

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| | | <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 |
| | | Total Lecture | 48 |


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 Rajgurunagar, Tal. Khed, Dist. Pune.

Teaching Plan Academic Year 2025-26

T.Y.B.Com

Subject Name : Cost and Works Accounting. Special Paper II

| Unit No | Unit Title | Contents | A | B |
|----------------------|--------------------|--|-----------|-----------|
| 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 |
| 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-inprogress 2.3 Profit on incomplete contract | 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 |
| 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 |
| Total Lecture | | | 48 | 48 |


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Teaching Plan

Academic Year 2025-26

T.Y.B.Com

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


| Unit No | Unit Title | Contents | A |
|---------|---------------------------------|---|----|
| 1. | Production Management Functions | 1.1 Meaning, Definition, Functions of Production Management, Responsibilities of Production Manager. 1.2 Production Planning - Objectives, Importance, levels of planning. 1.3 Routing & Scheduling - Meaning, Route Sheets, Scheduling, Master and sequential scheduling, scheduling devices. 1.4 Production control- Definition and meaning, Necessity, objectives, factors and techniques of production control | 14 |
| 2. | Plant Location and Plant Layout | 1.1 Introduction, importance, factors responsible for plant location. 1.2 Plant Layout- Meaning, Definition, Importance of good layout, factors relevant for choice of layout, Line, Process and Product layout. 1.3 Plant Layout – Advantages, disadvantages and techniques. | 10 |

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| 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 |
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| | | International Organisation for Standardisation (ISO) | |
| 4. | Supply Chain Management and Logistics management | <p>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</p> <p>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.</p> | 14 |
| | | Total Lecture | 48 |


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Teaching Plan


Academic Year 2025-26

T.Y.B.Com


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

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

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|--|--|---|-----------|-----------|
| | | 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 |


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