



**ANNUAL TEACHING PLAN**  
**(Academic Year – 2019/20)**

**Dr. BHAGWAN HANAMANT MOHITE**  
Assistant Professor,  
Dept. of Commerce

**Class: B. Com. Part- I, II, & III**

Month	Class	Paper No.	Units to be completed
From 1 <sup>st</sup> October Term Start  October 2021	B. Com. I (Financial accounting)	I	Unit No. I Introduction to the accounting 1.1 Meaning and Definition of accounting 1.2 concepts 1.3 branches objective advantages 1.4 conventions 1.5 Accounting standards.
	B. Com. I (Financial accounting )	I	Unit No. II Amalgamation to partnership firm 1.1 introductions 1.2 Meaning and Definition 1.3 adjustments 1.4 journal entries 1.5 ledger and final accounts
	B. Com. III (Advanced accounting)	I	Unit No.1 hire purchase system 1.1 Meaning and Definition 1.2 Nature, Scope and Objective 1.3 journal entries 1.4 problems
	B. Com. III (Advanced accounting)	I	Unit No. 2 farm accounting 1.1 Meaning and Definition 1.2 Concept and adjustment 1.3 problems
November 2021	B. Com. III (Advanced accounting)	I	Unit No. 3 Bank final account 1.1 Meaning and Definition banks 1.2 schedules 1.3 adjustment 1.4 problems
	B. Com. III (Advanced accounting)	I	Unit No. 4 Insurance Claim 1.1 Introduction 1.2 Methods 1 1.3 Methods 2 <b>1.4 GST Accounting Using Tally Part I</b> 1.5 Problems
	B. Com. III (Advanced accounting)	II	Unit No. 1 Auditing 1.1 Introduction 1.2 Objective 1.3 Principals 1.4 Advantages and Disadvantage 1.5 Limitation



	<b>B. Com. III (Advanced accounting)</b>	<b>II</b>	Unit No. 2 Audit of Specific Items In Financial Statement 1.1 Sale Purchases Income Expenses 1.2 Assets and Liabilities
	<b>B. Com. III (Advanced accounting)</b>	<b>II</b>	Unit No. 3 Company Audit 1.1 Eligibility Qualification and Disqualification of Auditor 1.2 Appointment removable of Auditor 1.3 Company Act 2013 including CARO
<b>January 2022</b>	<b>B. Com. III (Advanced accounting)</b>	<b>II</b>	Unit No 4 Special Audit and Audit report 1.1 Bank Insurance Company 1.2 Charitable Trust 1.3 Hospitals 1.4 Types of Reports
<b>February- 2022</b>	University Examination		

**Class: B. Com. Part- I, II, & III**

Month	Class	Paper No.	Units to be completed
<b>March 2022</b>	<b>B. Com. I (Financial accounting)</b>	<b>II</b>	Unit No. I Conversion of Partnership into LTD. Company 1.1 Introduction and Meaning 1.2 Purchase Consideration Methods 1.3 Adjustments and Problems
	<b>B. Com. III (Advanced accounting)</b>	<b>III</b>	Unit No. I Elements of Cost 2.1 Meaning and Definition 2.2 Material, Labour and Overheads Cost 2.3 Classification of Cost, Cost Centre, Cost Unit 2.4 Preparation of Cost Sheet 2.5 Cost Sheet Problems and Solution
	<b>B. Com. III (Advanced accounting)</b>	<b>III</b>	Unit No. II Financial Statement 1.1 Meaning and Importance of Financial Statement 1.2 Ration Analysis 1.3 Statement Analysis and Interpretation
<b>April- 2022</b>	<b>B. Com. III (Advanced accounting)</b>	<b>III</b>	Unit III Cash flow Analysis 1.1 Concept adjustment 1.2 Problems
	<b>B. Com. III (Advanced accounting)</b>	<b>III</b>	Unit No. IV GST Accounting Using Tally Part II 1.1 Meaning and its Applications 2.2 Concept of GST 2.3 Process Of GST and Application
<b>May- 2022</b>	<b>B. Com. III (Advanced accounting)</b>	<b>IV</b>	Unit No I Income Tax 1.1 Introduction Definition 1.2 Residential Status
	<b>B. Com. III (Advanced</b>	<b>IV</b>	Unit II Deduction and Exemption 1.1 Deduction Item of Tax

	accounting)		1.2 Exemption of tax
June-2022	B. Com. III (Advanced accounting)	IV	Unit No. III Heads of Income 1.1 Income From salary 1.2 Income From House Property 1.3 Income From Business and Professional
	B. Com. III (Advanced accounting)	IV	Unit No. IV Basic of GST 1.1 Benefits Meaning 1.2 Nature 1.3 Provisions and Types
July-2022	University Examination		



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**Annual Teaching Plan**  
(Academic Year- 2019-20)  
**B.Com. Part-III/Sem.-V & VI**  
**Subject: - Advanced Costing Paper I, III**

Month & Year	Topic/Unit	Units to be Completed
June to July, 2019	<b>Unit - I Basic of Cost Accounting</b>	1.1 Meaning and Definition of Cost Accounting. 1.2 Concepts of Cost, Costing, Cost Accounting, Cost Accountancy 1.3 Objectives and importance of Cost Accounting 1.4 Difference between Cost Accounting and Financial Accounting and Management Accounting
July to August, 2019	<b>Unit - II Elements of Cost</b>	2.1 Concepts of Material Cost, Labour Cost and Overheads. 2.2 Classification of Cost, Cost Centre and Cost Unit. 2.3 Problems and Solutions Cost Sheet and 2.4 Problems and Solutions Tender and Quotation
August to September, 2019	<b>Unit - III Material Cost</b>	3.1 Meaning and Definition of Material Costing 3.2 Fixation of Stock Levels and Economic Order Quantity 3.3 Problems and Solution FIFO Methods 3.4 Problems and Solution LIFO Methods 3.5 Problems and Solution Simple Average Method 3.6 Problems and Solution Weighted Average Method.
September to October, 2019	<b>Unit - IV Labour Cost</b>	4.1 Meaning and Importance of Labour Cost 4.2 Time Keeping and Time Booking 4.3 Methods of Remuneration and incentives 4.4 Time Rate System, Piece Rate system 4.5 Taylor's Differential Piece Rate 4.6 Merrick's Differential / Multiple Piece Rate system 4.7 Halsey Plan and Rowan Plan.
Oct. to Nov. 2019	<b>University Exam</b>	
November to December 2019	<b>Unit - I Job Costing and Unit Costing</b>	1.1 Meaning and Features of Job and Unit Costing 1.2 Practical Applications of Job Costing and Unit Costing 1.3 Preparation of Job Cost Sheet 1.4 Problems and Solution Job Costing
December to January 2020	<b>Unit - II Process Costing</b>	2.1 Meaning and its Applications 2.2 Concept of Equivalent Production 2.3 Preparation of Process Accounts 2.4 Concepts of Joint Products and by Products 2.5 Problems and Solution Process Costing
January to February, 2020	<b>Unit - III Contract Costing</b>	3.1 Meaning and Features Contract Costing 3.2 Escalation Clause, Work in Progress, Cost Plus Contract 3.3 Preparation of Contract Account 3.4 Problems and Solution Contract Costing
February to March, 2020	<b>Unit- IV Operation/ Service Costing</b>	4.1 Meaning and Definition Operation Costing 4.2 Application of Service Costing 4.3 Problems and Solutions

  
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**Annual Teaching Plan**

(Academic Year- 2019-20)

**B.Com. Part-III/Sem.-V & VI**

**Subject: - Advanced Costing Paper II, IV**

Month & Year	Topic/Unit	Units to be Completed
June to July, 2019	<b>Unit- I Overheads</b>	1.1 Meaning, Classification of Overheads 1.2 Concepts of Allocation and Absorption 1.3 Apportionment and Reapportionment of overheads.
July to August, 2019	<b>Unit- II Absorption of Overheads</b>	2.1 Meaning, Methods of Absorption 2.2 Production Unit Method, 2.3 Percentage on Direct Material Cost, Direct Wages, Prime Cost, Direct Labour Hour Method 2.4 Machine Hour Rate 2.5 Apportionment and Reapportionment of Overheads 2.6 Problems and Solutions of Overheads
August to September, 2019	<b>Unit- III Reconciliation of Cost and Financial Accounts</b>	3.1 Meaning and Definition of Reconciliation 3.2 Need for Reconciliation of Cost and Financial A/c 3.3 Preparation of Statement of Reconciliation of Cost and Financial Accounts. 3.4 Problems and Solutions of Reconciliation
September to October, 2019	<b>Unit- IV Activity Based Costing</b>	4.1 Meaning, Objectives of Activity Based Costing 4.2 Advantages and Limitations of Activity Based Costing 4.3 Preparation of Statement of Activity Based Costing. 4.4 Problems and Solutions of Activity Based Costing
Oct. to Nov. 2019	<b>University Exam</b>	
November to December 2019	<b>Unit- I Marginal Costing</b>	1.1 Meaning and Importance of Marginal Costing 1.2 CVP analysis, Profit – Volume Ratio, BEP 1.3 Margin of Safety and Interpretation of BEP Analysis 1.4 Problems and Solutions of Marginal Costing
December to January 2020	<b>Unit- II Standard Costing</b>	2.1 Meaning and Objectives Standard Costing 2.2 Features of Standard Costing and Types of Standards 2.3 Variance Analysis – Material Cost Variance, Labour Cost Variance and Overhead Variance 2.4 Interpretation of Variance Analysis. 2.5 Problems and Solutions of Standard Costing
January to February, 2020	<b>Unit-III Budget &amp; Budgetary Control</b>	3.1 Meaning and Objectives and Types of Budgets 3.3 Preparation of Cash Budget, Fixed and Flexible Budget 3.4 Budgetary Control System Features and Components. 3.5 Problems and Solution Fixed and Flexible Budget 3.6 Problems and Solution Cash Budget
February to March, 2020	<b>Unit- IV Cost Audit and Cost Accounting Standards</b>	4.1 Meaning and Definition of Cost Audit 4.2 Legal Requirement Objectives 4.3 Setting Process 4.4 List and Applicability of Cost Accounting Standards

  
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## Annual Teaching Plan for Academic Year-2019-20

### B. Com Part I/Semester I & II

#### Subject – Insurance

Month & Year	Topic / Unit	Sub - Unit Planned
July 2019	<b>Unit-I Introduction to Insurance</b>	Definition, need, significance, Types & Principles of insurance.
Aug. 2019	<b>Unit-II Life Insurance</b>	Meaning, Nature of life insurance, Insurance plans.
Sept. 2019	<b>Unit-III Life Insurance Policy</b>	Meaning, Procedure of taking life insurance policy.
Oct. 2019	<b>Unit-IV Life Insurance Business in India</b>	Growth, Evaluation of performance of LIC of India and private companies, IRDA Act, 1999.
Nov. 2019	<b>Unit-I Fire Insurance</b>	Meaning - Procedure of taking fire Insurance, kinds of policies.
Dec. 2019	<b>Unit-II Marine Insurance</b>	Meaning - Procedure of taking marine clauses of marine insurance policy.
Jan. 2020	<b>Unit-III Miscellaneous Insurance</b>	Personal Accident, Health insurance, Motor, Burglary Insurance.
Feb. 2020	<b>Unit-IV General Insurance Business in India</b>	Liability, Fidelity guarantee, Cattle Insurance, Crop Insurance.
Mar. 2020	<b>Unit-IV General Insurance Business in India</b>	Growth & Evaluation of performance of public and private companies, FDI in insurance business.

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## Annual Teaching Plan for Academic Year-2019-20

### B. Com Part III/Semester V & VI

#### Subject – Modern Management Practice

Month & Year	Topic / Unit	Sub - Unit Planned
July 2019	Unit-I Total Quality Management (TQM)	Concept, Principles, Elements of TQM,
Aug. 2019	Unit-I Total Quality Management (TQM)	Benefits and Disadvantages of TQM
Sept. 2019	Unit-I Quality Standards	Benchmarking (concept and types) Six Sigma,
Oct. 2019	Unit-I Quality Standards	ISO: 9000, (Importance and elements)
Nov. 2019	Unit-III Customer Relationship Management	Concept, Importance of CRM
Dec. 2019	Unit-III Customer Relationship Management	Elements, Process, e-CRM
Jan. 2020	Unit-III Supply Chain Management (SCM)	Concept & Importance of SCM
Feb. 2020	Unit-III Supply Chain Management (SCM)	Components & Process of SCM
Mar.2020	Unit-III Supply Chain Management (SCM)	Benefits of SCM

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## Annual Teaching Plan for Academic Year-2019-20

### B. Com Part III/Semester V & VI

### Subject – Modern Management Practice

Month & Year	Topic / Unit	Sub - Unit Planned
Nov. to Dec. 2021	Sem-I, Unit-I Contribution to Modern Management	Concept, Importance, Advantages, Disadvantages
Dec. to Jan. 2022	Unit-II Emotional & Social Intelligence in Management	Concept, Importance, Processes, Elements
Jan. to Feb 2022	Unit-III Customer Relationship Management & Supply Train Management	Concept, Importance, Processes, Components
Feb to March 2022	Unit-IV Lean Management & Talent Management	Concept, Importance, Prosses, Components
March to April 2022	Unit-IV Lean Mang. & Talent Management	Concept, Importance, Prosses, Components
April to May 2022	Sem-II, Unit-I Total Quality Mang. & Quality Standard	Concept, Principal, Elements, Bench Marking Concept
May to June 2022	Unit-II Japanese & Chinese Mang. Practice	Concept, Characterises & 8 Key
June to July 2022	Unit-III Event & Performance Management	Concept, Importance, Procedure
July to August 2022	Unit-IV Time & Stress Management	Concept, Importance, Technique

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## Annual Teaching Plan for Academic Year-2021-22




### B. Com Part II/Semester II & III

### Subject – Corporate Accounting

Month & Year	Topic / Unit	Sub - Unit Planned
Nov. to Dec. 2021	<b>Unit-I Issue and forfeiture of shares</b>	Issue and forfeiture of shares, Re-issue of forfeited shares, Redemption of preference shares and Buyback of shares.
Dec. to Jan. 2022	<b>Unit-II Issue and Redemption of Debentures</b>	Issue and Redemption of Debentures.
Jan. to Feb 2022	<b>Unit-III Preparation of Final Accounts of Companies</b>	Preparation of Final Accounts of Companies.
Feb to March 2022	<b>Unit-IV Computerised Accounting</b>	Introduction to Tally ERP.9
March to April 2022	<b>Unit-I Profit/Loss Prior to Incorporation</b>	Assertion of Profit/Loss Prior to Incorporation.
April to May 2021	<b>Unit-II Valuation of shares</b>	Intrinsic value method, Market value Method, Fair value.
May to June 2022	<b>Unit-III Liquidation of companies</b>	Process of Liquidation under Insolvency and Bankruptcy Code, Preparation of Liquidator's Final Statement of Account.
June to July 2022	<b>Unit-IV Store Accounting with Practical using Tally</b>	Basic Concepts & Key Terms of Stock Accounting
July to August 2022	<b>Unit-IV Store Accounting with Practical using Tally</b>	Valuation of Stock & Tally Report.

  
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Annual Teaching Plan for Academic Year-2021-20

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B. Com Part I/Semester I & II

Subject – Insurance



Month & Year	Topic / Unit	Sub - Unit Planned
Nov. to Dec. 2021	<b>Unit-I Introduction to Insurance</b>	Definition, need, significance, Types & Principles of insurance.
Dec. to Jan. 2022	<b>Unit-II Life Insurance</b>	Meaning, Nature of life insurance, Insurance plans.
Jan. to Feb 2022	<b>Unit-III Life Insurance Policy</b>	Meaning, Procedure of taking life insurance policy.
Feb to March 2022	<b>Unit-IV Life Insurance Business in India</b>	Growth, Evaluation of performance of LIC of India and private companies, IRDA Act, 1999.
March to April 2021	<b>Unit-I Fire Insurance</b>	Meaning □ Procedure of taking fire Insurance, kinds of policies.
April to May 2022	<b>Unit-II Marine Insurance</b>	Meaning □ Procedure of taking marine clauses of marine insurance policy.
May to June 2022	<b>Unit-III Miscellaneous Insurance</b>	Personal Accident, Health insurance, Motor, Burglary Insurance.
June to July 2022	<b>Unit-IV General Insurance Business in India</b>	Liability, Fidelity guarantee, Cattle Insurance, Crop Insurance.
July to August 2022	<b>Unit-IV General Insurance Business in India</b>	Growth & Evaluation of performance of public and private companies, FDI in insurance business.

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February, 2019	<b>Unit IV – Woman Entrepreneurship, Successful Entrepreneurship</b>	Concepts, Causes of growth  Chitale Dairy, Ramdas Mane, Aditi Gupta, Vandana Luthra
March,2019	<b>Unit-I, II, III, IV</b>	Revision

**Annual Teaching Plan for Academic Year-2019-20**

**B. Com Part III/Semester V & VI**

**Subject – Modern Management Practice**

Month & Year	Topic / Unit	Sub - Unit Planned
Jan 2019	<b>Unit-I Total Quality Management (TQM)</b>	Concept, Principles, Elements of TQM,
Feb 2019	<b>Unit-I Total Quality Management (TQM)</b>	Benefits and Disadvantages of TQM

February, 2019	<b>Unit No. I Introduction to the</b>	Management Meaning and Definition of management Levels of Management Theory Of Management Elton Mayo  Peter Drucker
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March,2019	Unit-I, II, III, IV	Revision
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**Annual Teaching Plan**  
(Academic Year- 2020-21)  
**B.Com. Part-I/Sem.-I & II**  
**Subject: - Financial Accounting**

Month & Year	Topic/Unit	Units to be Completed
1 November to December, 2020	<b>Unit-I Introduction to Financial Accounting</b>	1.1 Meaning and Definition
December to January, 2021		1.2 Scope and Limitation of Financial Accounting
January to February, 2021		1.3 Accounting Concept and Accounting Standards
February to March 2021		1.4 Principles of Financial Accounting
March to April 2021	<b>University Exam</b>	
April to May, 2021	<b>Unit – I Computer Accounting</b>	1.1 Introduction of Computer Accounting
May to June, 2021		1.2 Journal and Vouchers of Computer Accounting
12 June to July, 2021		1.3 Ledger and Trial Balance of Computer Accounting
July to August, 2021		1.4 Process of Tally
August to September, 2021	<b>University Exam</b>	

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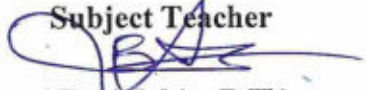
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**Annual Teaching Plan**  
(Academic Year- 2020-21)  
**B.Com. Part-I/Sem.-I & II**  
**Subject: - Financial Accounting**

Month & Year	Topic/Unit	Units to be Completed
1 November to December, 2020	<b>Unit-I Introduction to Financial Accounting</b>	1.1 Meaning and Definition
December to January, 2021		1.2 Scope and Limitation of Financial Accounting
January to February, 2021		1.3 Accounting Concept and Accounting Standards
February to March 2021		1.4 Principles of Financial Accounting
March to April 2021	<b>University Exam</b>	
April to May, 2021	<b>Unit – I Computer Accounting</b>	1.1 Introduction of Computer Accounting
May to June, 2021		1.2 Journal and Vouchers of Computer Accounting
12 June to July, 2021		1.3 Ledger and Trial Balance of Computer Accounting
July to August, 2021		1.4 Process of Tally
August to September, 2021	<b>University Exam</b>	

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**Annual Teaching Plan for Academic Year 2020-2021**  
**B.Com. Part-III/Semester-V & VI**  
**Subject:-Adv. Accountancy Paper I & III**

Month & Year	Topic/Unit	Sub-Units Planned
1 November to December, 2020	<b>Unit -1 Hire Purchase System</b>	Hire Purchase system excluding Hire Purchase Trading Account.
December to January, 2021	<b>Unit-2 Farm Accounting</b>	Meaning, definition and Introduction, advantage, Objectives and Limitation.
January to February, 2021	<b>Unit-3 Insurance Claim</b>	Loss of Stock Policy Method and Loss of Profit Policy.
February to March 2021	<b>Unit-4 Bank Final Account</b>	Vertical Format only
March to April 2021	<b>University Exam</b>	
April to May, 2021	<b>Unit- I Element of Cost</b>	Material, Labour and Overheads Preparation of Cost Sheet
May to June, 2021	<b>Unit- II Material</b>	Material Issue Pricing Meaning Method
12 June to July, 2021	<b>Unit- III Working Capital</b>	Meaning, Significance, Calculation Cash Flow Statement
July to August, 2021	<b>Unit-IV Ratio Analysis</b>	Meaning. Profitability Ratio, Turnover Ratio, Solvency ratio.
August to September, 2021	<b>University Exam</b>	

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Annual Teaching Plan for Academic Year- 2020-21  
B.Com. Part-III/Semester-V & VI  
Subject:-Adv. Accountancy Paper II & IV

Month & Year	Topic/Unit	Sub-Units Planned
1 November to December, 2020	Unit -I Auditing	Meaning, Objective, Scope, Principles, Types of Audit, Internal Audit and External Audit Check
December to January, 2021	Unit-II Vouching	Meaning, Need and Importance, Verification and Valuation of Assets and Liabilities.
January to February, 2021	Unit-III Audit of Co-operate Societies and Banks	Characteristics of co-operative Societies and Procedure
February to March 2021	Unit-IV Auditor	Appointment, Qualification, and Disqualification, Remuneration Statutory Audit and Assurance Standards (AAS)
March to April 2021	University Exam	
April to May, 2021	Unit-I Introduction To Income Tax	Introduction and Important, Definitions of Income Tax
May to June, 2021	Unit- II Deduction	Deduction of Chapter VI A and Exempted Income U/S. 10
12 June to July, 2021	Unit- III Head of Income Tax	Meaning, Definitions and Computation Income from Salary house Property Computation Profession and Other Sources
July to August, 2021	Unit-IV Goods and Service Tax (GST)	Introduction and Types, Concepts and Calculation
August to September, 2021	University Exam	

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**Annual Teaching Plan**

(Academic Year- 2020-21)

**B.Com. Part-I/Sem.-I & II**

**Subject: - Management Principles and Applications Paper I & II**

Month & Year	Topic/Unit	Units to be Completed
1 November to December, 2020	<b>Unit-I Introduction to the Management</b>	1.1 Meaning and Definition
December to January, 2021		1.2 Characteristics of Management 1.3 Need for Study of Management
January to February, 2021		2.1 Peter Drucker – MBO. 2.2 Elton Mayo – Hawthorne Experiment.
February to March 2021		23.1 Development of Approaches to Management
March to April, 2021	<b>University Exam</b>	
5 April to May, 2021	<b>Unit-I Motivation</b>	1.1 Motivation Concept 1.2 Importance of Motivation
May to June, 2021		1.3 Types of Motivation 1.4 Theories of Motivation
June to July, 2021		A. Maslow's Need-Hierarchy Theory B. Herzberg's Two Factor Theory
July to 30 August, 2021		C. Douglas McGregor's X' and Y' Theory D. Willum Ochi's Z' Theory
August to September, 2021	<b>University Exam</b>	

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**Annual Teaching Plan**

(Academic Year- 2020-21)

**B.Com. Part-III/Sem.-V & VI**

**Subject: - Advanced Costing Paper I, III**

Month & Year	Topic/Unit	Units to be Completed
1 November to December, 2020	<b>Unit - I Basic of Cost Accounting</b>	1.1 Meaning and Definition of Cost Accounting. 1.2 Concepts of Cost, Costing, Cost Accounting, Cost Accountancy 1.3 Objectives and importance of Cost Accounting 1.4 Difference between Cost Accounting and Financial Accounting and Management Accounting
December to January, 2021	<b>Unit - II Elements of Cost</b>	2.1 Concepts of Material Cost, Labour Cost and Overheads. 2.2 Classification of Cost, Cost Centre and Cost Unit. 2.3 Problems and Solutions Cost Sheet and 2.4 Problems and Solutions Tender and Quotation
January to February, 2021	<b>Unit - III Material Cost</b>	3.1 Meaning and Definition of Material Costing 3.2 Fixation of Stock Levels and Economic Order Quantity 3.3 Problems and Solution FIFO Methods & LIFO Methods 3.4 Problems and Solution Simple Average Method 3.5 Problems and Solution Weighted Average Method.
February to March 2021	<b>Unit - IV Labour Cost</b>	4.1 Meaning and Importance of Labour Cost 4.2 Time Keeping and Time Booking 4.3 Methods of Remuneration and incentives 4.4 Time Rate System, Piece Rate system 4.5 Taylor's and Merrick's Differential / Multiple Piece Rate system 4.6 Halsey Plan and Rowan Plan.
March to April, 2021	<b>University Exam</b>	
5 April to May, 2021	<b>Unit - I Job Costing and Unit Costing</b>	1.1 Meaning and Features of Job and Unit Costing 1.2 Practical Applications of Job Costing and Unit Costing 1.3 Preparation of Job Cost Sheet 1.4 Problems and Solution Job Costing
May to June, 2021	<b>Unit - II Process Costing</b>	2.1 Meaning and its Applications 2.2 Concept of Equivalent Production 2.3 Preparation of Process Accounts 2.4 Concepts of Joint Products and by Products 2.5 Problems and Solution Process Costing
June to July, 2021	<b>Unit - III Contract Costing</b>	3.1 Meaning and Features Contract Costing 3.2 Escalation Clause, Work in Progress, Cost Plus Contract 3.3 Preparation of Contract Account 3.4 Problems and Solution Contract Costing
July to 30 August, 2021	<b>Unit- IV Operation/ Service Costing</b>	4.1 Meaning and Definition Operation Costing 4.2 Application of Service Costing 4.3 Problems and Solutions
August to September, 2021	<b>University Exam</b>	

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**B.Com. Part-III/Sem.-V & VI**  
**Subject: - Advanced Costing Paper II, IV**

Month & Year	Topic/Unit	Units to be Completed
1 November to December, 2020	<b>Unit- I Overheads</b>	1.1 Meaning, Classification of Overheads 1.2 Concepts of Allocation and Absorption 1.3 Apportionment and Reapportionment of overheads.
December to January, 2021	<b>Unit- II Absorption of Overheads</b>	2.1 Meaning, Methods of Absorption 2.2 Production Unit Method, 2.3 Percentage on Direct Material Cost, Direct Wages, Prime Cost, Direct Labour Hour Method 2.4 Machine Hour Rate 2.5 Apportionment and Reapportionment of Overheads 2.6 Problems and Solutions of Overheads
January to February, 2021	<b>Unit- III Reconciliation of Cost and Financial Accounts</b>	3.1 Meaning and Definition of Reconciliation 3.2 Need for Reconciliation of Cost and Financial A/c 3.3 Preparation of Statement of Reconciliation of Cost and Financial Accounts. 3.4 Problems and Solutions of Reconciliation
February to March 2021	<b>Unit- IV Activity Based Costing</b>	4.1 Meaning, Objectives of Activity Based Costing 4.2 Advantages and Limitations of Activity Based Costing 4.3 Preparation of Statement of Activity Based Costing. 4.4 Problems and Solutions of Activity Based Costing
March to April, 2021	<b>University Exam</b>	
5 April to May, 2021	<b>Unit- I Marginal Costing</b>	1.1 Meaning and Importance of Marginal Costing 1.2 CVP Analysis, Profit – Volume Ratio, BEP 1.3 Margin of Safety and Interpretation of BEP Analysis 1.4 Problems and Solutions of Marginal Costing
May to June, 2021	<b>Unit- II Standard Costing</b>	2.1 Meaning and Objectives Standard Costing 2.2 Features of Standard Costing and Types of Standards 2.3 Variance Analysis – Material Cost Variance, Labour Cost Variance and Overhead Variance 2.4 Problems and Solutions of Standard Costing
June to July, 2021	<b>Unit-III Budget &amp; Budgetary Control</b>	3.1 Meaning and Objectives and Types of Budgets 3.3 Preparation of Cash Budget, Fixed and Flexible Budget 3.4 Budgetary Control System Features and Components. 3.5 Problems and Solution Fixed and Flexible Budget 3.6 Problems and Solution Cash Budget
July to 30 August, 2021	<b>Unit- IV Cost Audit and Cost Accounting Standards</b>	4.1 Meaning and Definition of Cost Audit 4.2 Legal Requirement Objectives & Setting Process 4.3 List and Applicability of Cost Accounting Standards
August to September, 2021	<b>University Exam</b>	

**Dr. B. H. Mohite**  
Head

Department of Commerce  
Padmabhusan Vasantgadada Patil  
Mahavidyalaya, Kavathe Mahankar, Dist: Sangli





## Annual Teaching Plan for Academic Year-2020-21

### B. Com Part I/Semester I & II

#### Subject – Insurance

Month & Year	Topic / Unit	Sub - Unit Planned
Nov. to Dec. 2020	<b>Unit-I Introduction to Insurance</b>	Definition, need, significance, Types & Principles of insurance.
Dec. to Jan. 2021	<b>Unit-II Life Insurance</b>	Meaning, Nature of life insurance, Insurance plans.
Jan. to Feb 2021	<b>Unit-III Life Insurance Policy</b>	Meaning, Procedure of taking life insurance policy.
Feb to March 2021	<b>Unit-IV Life Insurance Business in India</b>	Growth, Evaluation of performance of LIC of India and private companies, IRDA Act, 1999.
March to April 2021	<b>Unit-I Fire Insurance</b>	Meaning Procedure of taking fire Insurance, kinds of policies.
April to May 2021	<b>Unit-II Marine Insurance</b>	Meaning Procedure of taking marine clauses of marine insurance policy.
May to June 2021	<b>Unit-III Miscellaneous Insurance</b>	Personal Accident, Health insurance, Motor, Burglary Insurance.
June to July 2021	<b>Unit-IV General Insurance Business in India</b>	Liability, Fidelity guarantee, Cattle Insurance, Crop Insurance.
July to August 2021	<b>Unit-IV General Insurance Business in India</b>	Growth & Evaluation of performance of public and private companies, FDI in insurance business.

  
**Dr. B. H. Mohite**  
Head  
Department of Commerce  
Padmabhushan Vasantaoada Patil  
Mahavidyalaya, Kavathe Mahankal, Dist: Sangli

  
Subject Teacher  
(Mr. Shinde S. M.)


## Annual Teaching Plan for Academic Year-2020-21



### B. Com Part II/Semester II & III Subject – Corporate Accounting

Month & Year	Topic / Unit	Sub - Unit Planned
Nov. to Dec. 2020	Unit-I Issue and forfeiture of shares	Issue and forfeiture of shares, Re-issue of forfeited shares, Redemption of preference shares and Buyback of shares.
Dec. to Jan. 2021	Unit-II Issue and Redemption of Debentures	Issue and Redemption of Debentures.
Jan. to Feb 2021	Unit-III Preparation of Final Accounts of Companies	Preparation of Final Accounts of Companies.
Feb to March 2021	Unit-IV Computerised Accounting	Introduction to Tally ERP.9
March to April 2021	Unit-I Profit/Loss Prior to Incorporation	Assertion of Profit/Loss Prior to Incorporation.
April to May 2021	Unit-II Valuation of shares	Intrinsic value method, Market value Method, Fair value.
May to June 2021	Unit-III Liquidation of companies	Process of Liquidation under Insolvency and Bankruptcy Code, Preparation of Liquidator's Final Statement of Account.
June to July 2021	Unit-IV Store Accounting with Practical using Tally	Basic Concepts & Key Terms of Stock Accounting
July to August 2021	Unit-IV Store Accounting with Practical using Tally	Valuation of Stock & Tally Report.

  
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Subject Teacher  
(Mr. Shinde S. M.)



## Annual Teaching Plan for Academic Year-2020-21

### B. Com Part III/Semester V & VI

### Subject – Modern Management Practice

Month & Year	Topic / Unit	Sub - Unit Planned
Nov. to Dec. 2020	Sem-I, Unit-I Contribution to Modern Management	Concept, Importance, Advantages, Disadvantages
Dec. to Jan. 2021	Unit-II Emotional & Social Intelligence in Management	Concept, Importance, Processes, Elements
Jan. to Feb 2021	Unit-III Customer Relationship Management & Supply Train Management	Concept, Importance, Processes, Components
Feb to March 2021	Unit-IV Lean Management & Talent Management	Concept, Importance, Prosses, Components
March to April 2021	Unit-IV Lean Mang. & Talent Management	Concept, Importance, Prosses, Components
April to May 2021	Sem-II, Unit-I Total Quality Mang. & Quality Standard	Concept, Principal, Elements, Bench Marking Concept
May to June 2021	Unit-II Japanese & Chinese Mang. Practice	Concept, Characterises & 8 Key
June to July 2021	Unit-III Event & Performance Management	Concept, Importance, Procedure
July to August 2021	Unit-IV Time & Stress Management	Concept, Importance, Technique

*M. S. J. J.*  
*[Signature]*

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Padmabhushan Vasantaoada Patil  
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Annual Teaching Plan for Academic Year 2020-2021

B.com - III Semester V & VI

Sub – Business Regulatory Framework

Month / Year	Topic / Unit	Sub Units Planned
Sep 2020	Unit I – Law of Contract 1872	Business Law Definition, Sources, Definition of Contract, Essential Element Valid Contract, Free Consent, Remedies for breach of Contract
Oct 2020	Unit II – Labour Law	Employees Provident Fund-1952, Employees State Insurance Act-1948, Payment of Gratuity (Amendment) Act-2018
Nov 2020 Dec 2020	Unit III - GST	Sale of Goods Act – 1932, Goods & Service Tax
Jan 2021	Unit IV - LLP Act-2008	Indian Partnership Act-1932, Limited Liability Partnership Act - 2008
Jan – March 2021	Unit I – Company Act – 2013	Meaning, Feature, Types, Process, Role, Responsibility, Right of Shareholder, Meeting, Winding up
April 2021	Unit II – SEBI – 1992	Security Exchange Board of India Act -1992
May-June 2021	Unit III – Business Transaction & Cyber Laws	E-Commerce, Intellectual Property Right, Copy Right, Trade Mark, Digital Signature, Cyber Crime, Penalties for cyber crime
July 2021	Unit IV – Negotiable Instrument (Amendment) Act – 2015	Meaning, Feature, Kinds of Negotiable Instrument, Promissory Note, Bill of Exchange, Cheque
Aug 2021	Unit-I, II, III, IV	Revisions

Misal. J. J.

**Dr. B. H. Mohite**  
Head  
Department of Commerce  
Padmabhushan Vasanttraodada Patil  
Mahavidyalaya, Kavathe Mahankal, Dist: Sangli



Annual Teaching Plan for Academic Year 2020-2021

B.com - II Semester III & IV

Sub – Fundamentals of Entrepreneurship

Month / Year	Topic / Unit	Sub Units Planned
Sep 2020	Unit I – Entrepreneur	Meaning Definition, Function, Types, Qualities of successful Entrepreneur
Oct 2020	Unit II – Entrepreneurship & E-Development	Concept, Definition, Importance, Theories Entrepreneurship development, Concept, Process, Function, EDI, MCED, DIC
Nov-Dec 2020	Unit III - MSME	Micro, Small, & Medium Enterprises Definition, Importance, Problem Remedies, Gov. Policy & Support
Jan 2021	Unit IV - Recent Trends and Concepts in Entrepreneurship	Recent Trends, Start up, Skill India, Make in India, Netpreneur, Intrapreneur
March 2021	Unit I – Family Business	Meaning, Type, Advantage, Disadvantage, Business Succession Planning
April 2021	Unit II – Service and Agro Entrepreneurship	Service Entrepreneurship – Meaning, Concept, Role Agro Entrepreneurship – Meaning, concept, Importance, Challenges
May-June 2021	Unit III – Business, Plan & Project Report	Business Plan, Concept Project Report – Retail Store, Oil Mill, Beauty Parlour, Reason For Failure of Project
July 2021	Unit IV – Woman Entrepreneurship, Successful Entrepreneurship	Concepts, Causes of growth Chitale Dairy, Ramdas Mane, Aditi Gupta, Vandana Luthra
Aug 2021	Unit-I, II, III, IV	Revision

Misa J. J.

Dr. B. H. Mohite  
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Mahavidyalaya, Kavathe Mahankat, Dist: Sangli



Annual Teaching Plan for Academic Year 2020-2021

B.com - I Semester I & II

Sub – Principles of Marketing

Month / Year	Topic / Unit	Sub Units Planned
Sep 2020	Unit III – Marketing Research	Meaning & Importance, Steps
Oct 2020	Unit III – Marketing Research	Marketing Research, Scope Area of Marketing Research
Nov – Dec 2020	Unit III - Marketing Research	Consumer Research
Jan 2021	Unit III - Marketing Research	Marketing Information System
March 2021	Unit III – Distribution	Channel of Distribution
April 2021	Unit III – Distribution	Wholesaling & Retailing
May-June 2021	Unit III – Distribution	Physical Distribution
July 2021	Unit III – Distribution	Direct Marketing & Service Marketing
Aug 2021	Unit III	Revision

  
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**Dr. B. H. Mohite**  
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Padmabhushan Vasantaoadada Patil  
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Annual Teaching Plan for Academic Year 2020-2021

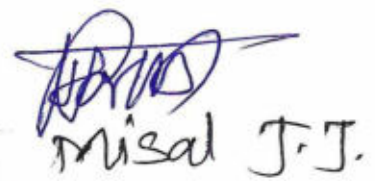
B.com - I Semester I & II

Sub – Principles of Marketing

Month / Year	Topic / Unit	Sub Units Planned
Sep 2020	Unit III – Marketing Research	Meaning & Importance, Steps
Oct 2020	Unit III – Marketing Research	Marketing Research, Scope Area of Marketing Research
Nov – Dec 2020	Unit III - Marketing Research	Consumer Research
Jan 2021	Unit III - Marketing Research	Marketing Information System
March 2021	Unit III – Distribution	Channel of Distribution
April 2021	Unit III – Distribution	Wholesaling & Retailing
May-June 2021	Unit III – Distribution	Physical Distribution
July 2021	Unit III – Distribution	Direct Marketing & Service Marketing
Aug 2021	Unit III	Revision

  
Dr. B. H. Mohite  
Head

Department of Commerce  
Padmabhushan Vasantaoada Patil  
Mahavidyalaya, Kavathe Mahankal, Dist: Sangli

  
Misal J.J.



Annual Teaching Plan for Academic Year 2020-2021

B.com - III Semester V & VI

Sub – Business Regulatory Framework

Month / Year	Topic / Unit	Sub Units Planned
June, 2018	Unit I – Law of Contract 1872	Business Law Definition, Sources, Definition of Contract, Essential Element Valid Contract, Free Consent, Remedies for breach of Contract
July, 2018	Unit II – Labour Law	Employees Provident Fund-1952, Employees State Insurance Act-1948, Payment of Gratuity (Amendment) Act-2018
August, 2018	Unit III - GST	Sale of Goods Act – 1932, Goods & Service Tax
September, 2018	Unit IV - LLP Act-2008	Indian Partnership Act-1932, Limited Liability Partnership Act - 2008
October , 2018	Unit I – Company Act – 2013	Meaning, Feature, Types, Process, Role, Responsibility, Right of Shareholder, Meeting, Winding up
December, 2018	Unit II – SEBI – 1992	Security Exchange Board of India Act -1992
January, 2019	Unit III – Business Transaction & Cyber Laws	E-Commerce, Intellectual Property Right, Copy Right, Trade Mark, Digital Signature, Cyber Crime, Penalties for cyber crime
February, 2019	Unit IV – Negotiable Instrument (Amendment) Act – 2015	Meaning, Feature, Kinds of Negotiable Instrument, Promissory Note, Bill of Exchange, Cheque

**Dr. B. H. Mohite**  
Head

Department of Commerce  
Padmabhushan Vasantraodada Patil  
Mahavidyalaya, Kavathe Mahankal, Dist: Sangli




**ANNUAL TEACHING PLAN  
(Academic Year – 2021/22)**

**Dr. BHAGWAN HANAMANT MOHITE**  
Assistant Professor,  
Dept. of Commerce

**Class: B. Com. Part- I, II, & III**

Month	Class	Paper No.	Units to be completed
From 1 <sup>st</sup> October Term Start  October 2021	B. Com. I (Financial accounting)	I	Unit No. I Introduction to the accounting 1.1 Meaning and Definition of accounting 1.2 concepts 1.3 branches objective advantages 1.4 conventions 1.5 Accounting standards.
	B. Com. III (Advanced accounting)	I	Unit No. I hire purchase system 1.1 Meaning and Definition 1.2 Nature, Scope and Objective 1.3 journal entries 1.4 problems
	B. Com. III (Advanced accounting)	I	Unit No. II Farm Accounting 1.1 Meaning and Definition 1.2 Concept and adjustment 1.3 problems
November 2021	B. Com. I (Financial accounting )	I	Unit No. II Amalgamation to partnership firm 1.1 introductions 1.2 Meaning and Definition 1.3 adjustments 1.4 journal entries 1.5 ledger and final accounts
	B. Com. III (Advanced accounting)	I	Unit No. III Bank final account 1.1 Meaning and Definition banks 1.2 schedules 1.3 adjustment 1.4 problems
	B. Com. III (Advanced accounting)	I	Unit No. IV Insurance Claim 1.1 Introduction 1.2 Methods 1 1.3 Methods 2 <b>1.4 GST Accounting Using Tally Part I</b> Problems
December 2021	B. Com. I (Financial accounting )	I	Unit No. III Consignment Accounts 1.1 Important Terms Journal Entry 1.2 Accounting in the books of Consignor 1.3 Accounting in the books of Consignee 1.4 Problems

  
**Acting Principal**  
Padmabhushan Vasantaoadada Patil  
Mahavidyalaya, K. Mahankal Dist. Sangli



			Unit No. I Auditing 1.1 Introduction 1.2 Objective 1.3 Principals 1.4 Advantages and Disadvantage 1.5 Limitation
	B. Com. III (Advanced accounting)	II	Unit No. II Audit of Specific Items In Financial Statement 1.1 Sale Purchases Income Expenses 1.5 Assets and Liabilities
January 2022	B. Com. I (Financial accounting)	I	Unit No. IV Accounts of Professionals 1.1 preparation of Receipts and Expenditure 1.2 Account and Balance sheet of Medical PR actioners 1.3 Professional Accountants.
	B. Com. III (Advanced accounting)	II	Unit No. III Company Audit 1.1 Eligibility Qualification and Disqualification of Auditor 1.2 Appointment removable of Auditor 1.2 Company Act 2013 including CARO
	B. Com. III (Advanced accounting)	II	Unit No. IV Special Audit and Audit report 1.1 Bank Insurance Company 1.2 Charitable Trust 1.3 Hospitals 1.3 Types of Reports
February- 2022	University Examination		


**Class: B. Com. Part- I, II, & III**

Month	Class	Paper No.	Units to be completed
March 2022	B. Com. I (Financial accounting)	II	Unit No. I Single Entry System 1.1 Conversion Method only
	B. Com. III (Advanced accounting)	III	Unit No. I Elements of Cost 2.1 Meaning and Definition 2.2 Material, Labour and Overheads Cost 2.3 Classification of Cost, Cost Centre, Cost Unit 2.4 Preparation of Cost Sheet 2.5 Cost Sheet Problems and Solution
	B. Com. III (Advanced accounting)	III	Unit No. II Financial Statement 1.1 Meaning and Importance of Financial Statement 1.2 Ration Analysis 1.3 Statement Analysis and Interpretation
April-	B. Com. I (Financial accounting)	II	Unit No. II Conversion of Partnership 1.1 Firm into a Limited Company 1.2 Accounting in The books of partnership Firm only.

*M. V. Patil*  
Acting Principal  
Radmabhushan Vasantrodada Patil  
Mahavidyalaya, Kavathe Mahankal Dist. Sangli



2022	B. Com. III (Advanced accounting)	III	Unit III Cash flow Analysis 1.1 Concept adjustment 1.2 Problems
	B. Com. III (Advanced accounting)	III	Unit No. IV GST Accounting Using Tally Part II 1.1 Meaning and its Applications 2.2 Concept of GST 2.3 Process Of GST and Application
May- 2022	B. Com. I (Financial accounting)	II	Unit No. III Branch Accounts 1.1 Dependent Branch 1.2 preparation of Branch Account, 1.3 Branch Trading and Profit and Loss Account 1.4 Stock and Debtors Method
	B. Com. III (Advanced accounting)	IV	Unit No I Income Tax 1.1 Introduction Definition 1.2 Residential Status
	B. Com. III (Advanced accounting)	IV	Unit II Deduction and Exemption 1.1 Deduction Item of Tax 1.2 Exemption of Tax
June- 2022	B. Com. I (Financial accounting)	II	Unit No. IV Computerized Accounting System 1.1 Introduction to Computerized Accounting. 1.2 Accounting software's 'Tally'- 1.3 preparation of Vouchers 1.4 Feeding of Data and Generating of various Reports
	B. Com. III (Advanced accounting)	IV	Unit No. III Heads of Income 1.1 Income From salary 1.2 Income From House Property 1.3 Income From Business and Professional
	B. Com. III (Advanced accounting)	IV	Unit No. IV Basic of GST 1.1 Benefits Meaning 1.2 Nature 1.3 Provisions and Types
July- 2022	University Examination		

  
Acting Principal  
Padmabhushan Vasantrodada Patil  
Mahavidyalaya, K. Mahankal Dist. Sangli

**ANNUAL TEACHING PLAN**  
**(Academic Year – 2021/22)**



**Abhijeet Mukund Mane**  
 Assistant Professor,  
 Dept. of Commerce

**Class: B. Com. Part-I, II, & III**

Month	Class	Paper No.	Units to be completed
From 1 <sup>st</sup> October Term Start October 2021	B. Com. I (Management Principles & Application)	I	Unit No. I Introduction to the Management 1.1 Meaning and Definition of management 1.2 Levels of Management 1.3 Theory Of Management 1.4 Elton Mayo 1.5 Peter Drucker
	B. Com. II (Fundamental of Entrepreneurship)	I	Unit No. I Entrepreneur 1.1 Evolution 1.2 Meaning and Definition 1.3 Function of Entrepreneur 1.4 Qualities of Successful Entrepreneur 1.5 Types of Entrepreneur 1.6 Challenges before Existing Entrepreneur in modern era
	B. Com. III (Advanced Costing)	I	Unit No. I Basics Of Cost Accounting 1.1 Meaning and Definition Of CA 1.2 Nature, Scope and Objective Of CA 1.3 Importance of CA 1.4 Difference between CA, FA & MA
	B. Com. III (Advanced Costing)	II	Unit No. I Overheads 1.1 Meaning and Definition Overheads 1.2 Concept of Allocation & Absorption 1.3 Apportionment and Reapportionment of Overheads
November 2021	B. Com. I (Management Principles & Application)	I	Unit No. II Planning and Decision Making 2.1 Meaning and Definition Planning 2.2 Types of Planning & Steps of Planning 2.3 Decision Making Concept 2.4 Techniques of Decision Making
	B. Com. II (Fundamental of Entrepreneurship)	I	Unit No. II Entrepreneurship and ED 2.1 Meaning and Definition 2.2 Importance of Entrepreneurship 2.3 Theorise of Entrepreneurship 2.4 Entrepreneurship Development Concept and Process 2.5 Function and Performance of EDI, MCED and DIC
	B. Com. III (Advanced Costing)	I	Unit No. II Elements of Cost 2.1 Meaning and Definition 2.2 Material, Labour and Overheads Cost 2.3 Classification of Cost, Cost Centre, Cost Unit 2.4 Preparation of Cost Sheet 2.5 Cost Sheet Problems and Solution
	B. Com. III (Advanced Costing)	II	Unit No. II Absorption of Overheads 2.1 Methods of Absorption 2.2 Overheads (Problems and Solution) 2.3 Machine Hour Rate (Problems and Solution)

*M. W. Patil*  
**Acting Principal**  
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 पुणे-अहमदनगर वासात्राददा पाठशाळा  
 Dist. Sangli



December 2021	B. Com. I (Management Principles & Application)	I	Unit No. III Organizing 3.1 Meaning and Definition of Organizing 3.2 Steps of Organization 3.3 Principles of Organizing 3.4 Delegation of Authority 3.5 Merits and Demerits Delegation of Authority 3.6 Centralization Meaning, Merits and Demerits 3.7 decentralization Meaning, Merits and Demerits
	B. Com. II (Fundamental of Entrepreneurship)	I	Unit III MSME 3.1 Definition , Importance of MSME, 3.2 Problems of MSME and Remedies 3.3 Govt. Policy and Support 3.4 Formation of Small Enterprise 3.5 Licensing and Registration procedure
	B. Com. III (Advanced Costing)	I	Unit III Material Cost 3.1 Definition of Material Cost 3.2 Storage of Material 3.3 Objective of Store Keeping, Fixation of Stock Levels 3.4 Economic Order Quantity 3.5 Pricing of Issue of Material – FIFO, LIFO, 3.6 Simple Average Method 3.7 Weighted Average Method
	B. Com. III (Advanced Costing)	II	Unit III Reconciliation of Cost and Financial Accounts 3.1 Need for Reconciliation of Cost and Financial Accounts 3.2 Preparation of Statement of Cost and Financial Accounts
January 2022	B. Com. I (Management Principles & Application)	I	Unit IV Direction and Communication 4.1 Meaning and Definition of Direction 4.2 Elements of Direction 4.3 Principle & Techniques of Direction 4.4 Meaning and Definition Communication 4.5 Types and Process of Communication 4.6 Barriers to Communication 4.7 Overcoming Barriers to Communication
	B. Com. II (Fundamental of Entrepreneurship)	I	Unit IV Recent Trends and Concepts in Entrepreneurship 4.1 Recent Trends of Start-up, Stand up 4.2 Skill India, Make in India 4.3 Incubation Centre Concept and Importance 4.4 Sociopreneur, Edupreneur, Ecopreneur 4.5 Netpreneur, Intrapreneur,
	B. Com. III (Advanced Costing)	I	Unit IV Labour Cost 4.1 Meaning and Definition of Labour Cost 4.2 Importance of Labour Cost 4.3 Time Keeping and Booking 4.4 types of Remuneration 4.5 Time Rate Systems & Piece Rate Systems 4.7 Differential Piece Rate Systems ( Talyor and Merricks ) 4.8 Halsey and Rowan Plan (Bonus Plan)
	B. Com. III (Advanced Costing)	II	Unit IV Activity Based Costing 4.1 Meaning and Definition of ABC. 4.2 Objective of ABC 4.3 Advantage and Limitation of ABC 4.4 Preparation and Statement of ABC
February-2022	University Examination		

*(Signature)*  
Acting Principal

Padmabhushan Vasantrodada Patil  
Mahavidyalaya, K. Mahankal Dist. Sangli



Month	Class	Paper No.	Units to be completed
March 2022	B. Com. I (Management Principles & Application)	II	Unit I Motivation 1.1 Concept & Importance of Motivation 1.2 Extrinsic and intrinsic Motivation 1.3 Theories of Motivation - Maslow's Need-Hierarchy Theory 1.4 Hertzberg's Two factor theory 1.5 Douglas McGregor's Theory X and Theory Y 1.6 William Ouchi's Theory Z
	B. Com. II (Fundamental of Entrepreneurship)	II	Unit No I Family Business 1.1 Meaning Family Business 1.2 Types Family Business 1.3 Advantages and Disadvantages 1.4 Business Challenges before family business in India 1.5 Business Succession Planning 1.6 Making family business more effective.
	B. Com. III (Advanced Costing)	III	Unit No. I Job Costing and Unit Costing 1.1 Meaning & Features Job Costing 1.2 Practical Applications of Job Costing and Unit Costing, 1.3 Preparation of Job Cost Sheet.
	B. Com. III (Advanced Costing)	IV	Unit No. I Marginal Costing 1.1 Meaning and Importance of Marginal Costing 1.2 CVP Analysis, Profit – Volume Ratio, Break Even Point, Margin of Safety, 1.3 Interpretation of BEP Analysis.
April- 2022	B. Com. I (Management Principles & Application)	I	Unit II Leadership 2.1 Concept & Importance 2.2 Theories of Leadership -Likert's scale theory 2.3 Blake and Mouten's Managerial Grid theory 2.4 House's Path Goal theory 2.5 Leadership Styles- Autocratic, Democratic and Free rein. 2.6 Leadership styles of Shivaji Maharaj, Mahatma Gandhi, Dr. Babasaheb Ambedkar.
	B. Com. II (Fundamental of Entrepreneurship)	I	Unit No. II Service and Agro Entrepreneurship 2.1 Service Entrepreneurship Meaning and Concept 2.2 Role of Service sector in National Economy 2.3 Opportunities in Service Sector 2.4 Agro Entrepreneurship Meaning and Concept 2.5 Importance of Agro Entrepreneurship 2.6 Entrepreneurial Opportunities in Agro Sector 2.7 Challenges before Agro Entrepreneurship
	B. Com. III (Advanced Costing)	I	Unit No. II Process Costing 2.1 Meaning and its Applications 2.2 Concept of Equivalent Production 2.3 Preparation of Process Accounts 2.4 Concepts of Joint Products and By Products
	B. Com. III (Advanced Costing)	II	Unit No. II Standard Costing: 2.1 Meaning, Objectives of Standard Costing 2.2 Features of Standard Costing 2.3 Types of Standards 2.4 Variance Analysis – Material Cost Variance, Labour Cost Variance and Overhead Variance 2.5 Interpretation of Variance Analysis.

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Mahavidyalaya, Kavathe Mahankal Dist. Sangli



May-2022	B. Com. I (Management Principles & Application)	I	Unit No. III Co-ordination and Control 3.1 Concept & Need of Co-ordination 3.2 Techniques of establishing co-ordination 3.3 Control Concept and Process 3.4 Limitations of Control 3.5 Principles of Effective Control. 3.6 Techniques of Control Traditional and Modern.
	B. Com. II (Fundamental of Entrepreneurship)	I	Unit No. III Business Plan and Project Report 3.1 Meaning and Concept of Business Plan, 3.2 Key elements of business plan. 3.3 Meaning, Concept and classification of project. 3.4 Project for Retail store, Beauty parlour Oil Mill, Cold Storage, Eco friendly Bag production 3.5 Reasons for failure of project
	B. Com. III (Advanced Costing)	I	Unit No. III Contract Costing 3.1 Meaning, Features, Accounting Procedure, 3.2 Retention money, Escalation Clause 3.3 Work in Progress, 3.4 Cost Plus Contract 3.5 Preparation of Contract Account
	B. Com. III (Advanced Costing)	II	Unit III Budget and Budgetary Control 3.1 Meaning and Objectives 3.2 Types of Budgets and Preparation of Cash 3.3 Budget, Fixed and Flexible Budget 3.4 Budgetary Control System- Features and Components
June-2022	B. Com. I (Management Principles & Application)	I	Unit IV Emerging issues in Management: 4.1 Social and Ethical Issues in Management 4.2 Corporate Social Responsibility Meaning & Importance. 4.3 Green Management 4.4 Management Change Concept 4.5 Need for Change (Lewins Kurtz's ) 4.6 Overcoming Resistance to Change
	B. Com. II (Fundamental of Entrepreneurship)	I	Unit No IV Women Entrepreneurship and Successful Entrepreneurs 4.1 Concept of Women Entrepreneur 4.2 Cause of limited growth of women entrepreneurs in India. 4.3 Successful Entrepreneurs- Male- Jeff Bezos (Amazon) 4.4 Hanmantrao Gaikwad (BVG) 4.5 Chitale Brothers (Chitale Dairy) 4.6 Ramdas Mane (Mane Group of Industries) 4.7 Female- Aditi Gupta (Whisper Girl) 4.8 Chetana Gala-Sinha (Manadeshi Foundation) 4.9 Vandana Luthra (VLCC)
	B. Com. III (Advanced Costing)	I	Unit IV Operation/ Service Costing 4.1 Meaning and Definition 4.2 Application of Service Costing 4.3 Determination of Service Cost in Transport Industry
	B. Com. III (Advanced Costing)	II	Unit IV Cost Audit and Cost Accounting Standards 4.1 Meaning and Definition of Cost Audit 4.2 Legal Requirement, Objectives 4.3 Setting Process 4.4 List and Applicability of Cost Accounting Standards
July- 2022	University Examination		

*M. W. A.*  
Acting Principal

# Annual Teaching Plan for Academic Year-2021-22



## B. Com Part I/Semester I & II

Padmabhushan Vasanttraodada Patil  
Mahavidyalaya, K. Mahankal  
Dist. Sangli

### Subject – Insurance

Month & Year	Topic / Unit	Sub - Unit Planned
Oct. 2021	<b>Unit-I Introduction to Insurance</b>	Definition, need, significance, Types & Principles of insurance.
Nov. 2021	<b>Unit-II Life Insurance</b>	Meaning, Nature of life insurance, Insurance plans.
Dec. 2021	<b>Unit-III Life Insurance Policy</b>	Meaning, Procedure of taking life insurance policy.
Jan.2022	<b>Unit-IV Life Insurance Business in India</b>	Growth, Evaluation of performance of LIC of India and private companies, IRDA Act, 1999.
March 2022	<b>Unit-I Fire Insurance</b>	Meaning - Procedure of taking fire Insurance, kinds of policies.
April 2022	<b>Unit-II Marine Insurance</b>	Meaning - Procedure of taking marine clauses of marine insurance policy.
May 2022	<b>Unit-III Miscellaneous Insurance</b>	Personal Accident, Health insurance, Motor, Burglary Insurance.
June 2022	<b>Unit-IV General Insurance Business in India</b>	Liability, Fidelity guarantees, Cattle Insurance, Crop Insurance. Growth & Evaluation of performance of public and private companies, FDI in insurance business.

Subject Teacher

(Mr. Shinde S. M.)

Acting Principal

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## Annual Teaching Plan for Academic Year-2021-22

### B. Com Part II/Semester II & III

### Subject – Corporate Accounting

Month & Year	Topic / Unit	Sub - Unit Planned
Oct. 2021	Unit-I Issue and forfeiture of shares	Issue and forfeiture of shares, Re-issue of forfeited shares, Redemption of preference shares and Buyback of shares.
Nov. 2021	Unit-II Issue and Redemption of Debentures	Issue and Redemption of Debentures.
Dec. 2021	Unit-III Preparation of Final Accounts of Companies	Preparation of Final Accounts of Companies.
Jan. 2022	Unit-IV Computerised Accounting	Introduction to Tally ERP.9
March 2022	Unit-I Profit/Loss Prior to Incorporation	Assertion of Profit/Loss Prior to Incorporation.
April 2022	Unit-II Valuation of shares	Intrinsic value method, Market value Method, Fair value.
May 2022	Unit-III Liquidation of companies	Process of Liquidation under Insolvency and Bankruptcy Code, Preparation of Liquidator's Final Statement of Account.
June 2022	Unit-IV Store Accounting with Practical using Tally	Basic Concepts & Key Terms of Stock Accounting Valuation of Stock & Tally Report.

  
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(Mr. Shinde S. M.)

Padmabhushan Vasantrodada Patil  
Mahavidyalaya, Kavathe Mahankal  
Dist. Sangli


**Annual Teaching Plan for Academic Year-2021-22**



**B. Com Part III/Semester V & VI**

**Subject – Modern Management Practice**

Month & Year	Topic / Unit	Sub - Unit Planned
Oct. 2021	<b>Unit-I Contribution to Modern Management</b>	Concept, Importance, Advantages, Disadvantages
Nov. 2021	<b>Unit-II Emotional &amp; Social Intelligence in Management</b>	Concept, Importance, Processes, Elements
Dec. 2021	<b>Unit-III Customer Relationship Management &amp; Supply Train Management</b>	Concept, Importance, Processes, Components
Jan.2022	<b>Unit-IV Lean Management &amp; Talent Management</b>	Concept, Importance, Prosses, Components
March 2022	<b>Unit-I Total Quality Magt. &amp; Quality Standard</b>	Concept, Principal, Elements, Bench Marking Concept
April 2022	<b>Unit-II Japanese &amp; Chinese Mang. Practice</b>	Concept, Characterises & 8 Key
May 2022	<b>Unit-III Event &amp; Performance Management</b>	Concept, Importance, Procedure
June 2022	<b>Unit-IV Time &amp; Stress Management</b>	Concept, Importance, Technique

  
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Subject Teacher

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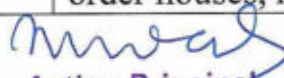


## Annual Teaching Plan for Academic Year-2021-22

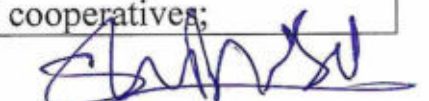
### B. Com Part I/Semester I & II

#### Subject – Principle of Marketing Paper I & II

Month & Year	Topic / Unit	Sub - Unit Planned
Oct. 2021	<b>Unit : I Introduction to Marketing</b>	Nature, Scope and importance of marketing Evolution of marketing concepts, marketing environment.
Nov. 2021	<b>Unit : II- Consumer Behaviour</b>	Consumer buying Process; factors influencing consumer buying decisions. Market segmentation – concept, importance and bases: Target market selection; positioning concept and importance product differentiation vs. market segmentation. .
Dec. 2021	<b>Unit : III – Rural marketing</b>	Growing importance; Distinguishing Characteristics of rural marketing; Understanding rural consumers and Rural markets. M.M. planning for rural markets.
Jan.2022	<b>Unit : IV- Recent developments in marketing:</b>	Social Marketing, Online Marketing, green marketing. Marketing Information System- concept and Components: MRP
March 2022	<b>Unit : I – Product</b>	Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support; Product life-cycle
April 2022	<b>Unit : II – Pricing and Promotion</b>	a) Pricing Significance Factors affecting price of a product. b) Nature and Importance of promotion; promotion tools : advertising, personal selling, public relation & sales promotion – concept and their distinctive characteristics; Promotion mix and factors affecting
May 2022	<b>Unit : III – Distribution</b>	Channels of distribution – meaning and Importance; Types of distribution channels; Wholesaling and retailing;
June 2022	<b>Unit : IV – Retailing</b>	Types of retailing – store - stores, supermarkets, retail vending machines, mail order houses, retail cooperatives;

  
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Subject Teacher

(Mr. Shinde S. U.)



B. Com Part II/Semester II & III

Subject – Money and Financial System

Month & Year	Topic / Unit	Sub - Unit Planned
Oct. 2021	<b>Unit-I Introduction to Money</b>	1.1 Evolution, Meaning and Functions of Money 1.2 Meaning and Features of Block chain Technology and Digital Currency 1.3 Approaches to the Money supply, RBI's Measures 1.4 Constituents and Factors affecting on Money Supply
Nov. 2021	<b>Unit-II Introduction to Banking</b>	2.1. Meaning, Evolution and Functions of Commercial Banks 2.2. Types and features of banks - Commercial, Cooperative, Public and Private, Foreign, Payment Banks, Small Finance Banks, Local Area Banks 2.3. Principles of Banking Business and its importance 2.4. Process of Credit Creation and Its limitations
Dec. 2021	<b>Unit-III Banking Business and Practices</b>	3.1. Meaning, Types and Features of Deposits Products of Banks 3.2. Meaning, Types and Features of Loan Products of Banks 3.3. Sources of Funds and Income for Banks 3.4. Changing Nature of Banking Business
Jan. 2022	<b>Unit-IV New Trends and Recent Issues in Indian Banking</b>	4.1 Micro Finance Institutions- Evolution, Functions and Importance 4.2 Types, Advantages and Disadvantages of Bank Mergers 4.3 Licensing and functioning of Payment Banks Small Finance Banks 4.4 Meaning, Causes and Remedies for NPA, Prompt Correctives Action
March 2022	<b>Unit-I E-Banking Services</b>	1.1 Meaning and features of E-Banking, Various Internet Banking Services 1.2 Credit and Debit Card : Features, importance & precautions 1.3 NEFT, RTGS, IMPS & Cheque



<b>Padmabhushan Vasantrodada Patil</b> Mahavidyalaya, Kavathe Mahankal Dist: Sangli		Truncation System 1.4 Mobile Banking - Features, different Mobile Apps and Importance
April 2022	<b>Unit-II Reserve Bank of India</b>	2.1 Organizational Structure and Functions of RBI 2.2 Meaning and Objectives Monetary Policy 2.3 Instruments of Monetary Policy 2.4 Monetary Policy Committee; Issue of RBI's Autonomy & Section-7 of RBI Act 1934
May 2022	<b>Unit-III Financial Markets</b>	3.1 Structure and Importance of Financial System 3.2 Features and structure of Money Market in India, Role of RBI 3.3 Features and structure of Capital Market in India, Role of SEBI 3.4 Reforms in Indian Money Market and Capital Market
June 2022	<b>Unit-IV All India Financial Institutes and NBFCs</b>	4.1 Administrative Structure, Functions and Role of NABARD and SIDBI 4.2 Administrative Structure, Functions and Role of NHB and EXIM Bank 4.3 Meaning, Features, Types and Growth of NBFCs 4.4 Mutual Fund - Meaning, Types and Importance

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Mahavidyalaya, K. Mahankal Dist. Sangli

**Subject Teacher**

**(Mr. Shinde S. U.)**



## Annual Teaching Plan for Academic Year-2021-22

### B. Com Part III/Semester V & VI

#### Subject – Business Regulatory Framework

Month & Year	Topic / Unit	Sub - Unit Planned
Oct. 2021	<b>Unit-I Law of Contract- 1872</b>	Definition of Business Law and its sources Definition of contract, Essential element and Kinds of Contract Offer and Acceptance, Capacity of Parties, Consideration, Free Consent and Legality of objectives, Void Contracts Discharge of Contract, Remedies for breach of contract
Nov. 2021	<b>Unit-II Labour Laws</b>	A) Employees Provident Fund Act-1952- B) Employees State Insurance Act-1948- C) Payment of Gratuity (Amendment) Act-2018-
Dec. 2021	<b>Unit-III Sale of Goods Act,1932 and Goods and Services Tax(GST)</b>	A) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to sell, Performance of Contract of Sale B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns ,
Jan.2022	<b>Unit-IV Indian Partnership Act-1932 and Limited Liability Partnership Act-2008</b>	A) Indian Partnership Act-1932- Partnership Deed meaning and General terms and conditions, Role and Responsibilities of Partners. B) Limited Liability Partnership Act-2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP Difference between Partnership and LLP.
March 2022	<b>Unit-I Company Act-2013</b>	Meaning, Features and Types of Company, Process of Incorporation of Company, Role, Responsibilities and Powers of Directors, Auditors and Company Secretary. Rights of Shareholders, Company meetings and



	Dist. Sangli	Resolutions Winding up of Company
April 2022	<b>Unit-II Security Exchange Board of India Act-1992, Consumer Protection Act-1986 and Competition Act-2002</b>	A) Security Exchange Board of India Act-1992(SEBI)- B) Consumer Protection Act-1986- C) Competition Act-2002-
May 2022	<b>Unit-III Business Transactions and Cyber Laws</b>	a) E-commerce: Nature, formation, legality and recognition b) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts) c) Digital Signature: Need, formation, Digital Significance Certificate and Revocation d) Cybercrimes and offences e) Penalties for cyber crimes
June 2022	<b>Unit-IV Negotiable Instrument (Amendment) Act-2015</b>	Meaning and Features of Negotiable instrument, Kinds of Negotiable instrument, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque and Its kinds- Dishonour of Negotiable instrument and its consequences and Remedies thereon

  
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Padmabhushan Vasantrodada Patil  
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Subject Teacher

(Mr. Shinde S. U.)



B. Com Part I/Semester I & II

Subject – Fundamentals of Entrepreneurship

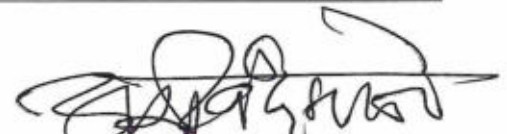
Month & Year	Topic / Unit	Sub - Unit Planned
Oct. 2021	<b>Unit-I Entrepreneur:-</b>	Evolution, Meaning and Definition, Functions, Qualities of successful entrepreneur, Types of Entrepreneur, Obstacles to become an Entrepreneur, Challenges before existing Entrepreneur in modern era.
Nov. 2021	<b>Unit-II Entrepreneurship and Entrepreneurship Development:</b>	Concept, Definitions, Importance, Theories- Joseph Schumpeter's Theory of Innovation, Hagen's theory of Status Withdrawal, David McClelland's Need for Achievement theory. Entrepreneurship Development- Concept and Process. Introduction, Functions and Performance of – EDI, MCED And DIC
Dec. 2021	<b>Unit-III Micro, Small and Medium Enterprises(MSME):</b>	Definition, Importance, Problems of MSME and Remedies, Government Policy and Support, Steps involved in the formation of Small Enterprises- Location, Clearances, Permits required Formalities, Licensing and Registration Procedure.
Jan.2022	<b>Unit-IV Recent Trends and Concepts in Entrepreneurship:</b>	Recent Trends- Start up, Stand up, Skill India, Make in India, Incubation Centre- Concept and Importance. Concepts- Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur
March 2022	<b>Unit-I Family Business</b>	Meaning, Types, Advantages and Disadvantages of Family Business, Challenges before family business in India, Business Succession Planning, and Making family business more effective.
April 2022	<b>Unit-II Service and Agro Entrepreneurship:</b>	A) Service Entrepreneurship- Meaning and Concept, Role of Service sector in National Economy, Opportunities in Service sector. B) Agro Entrepreneurship- Meaning and



Padmabhushan Vasantodada Patil Mahavidyalaya, K. Mahankal Dist. Sangli		Concept, Importance, Entrepreneurial Opportunities in Agro Sector, Challenges before Entrepreneurship
May 2022	<b>Unit-III Business Plan and Project Report:</b>	Meaning and Concept of Business Plan, Key elements of Business plan. Meaning, Concept and classification of project. Project for Retail store, Beauty parlour, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project.
June 2022	<b>Unit-IV Women Entrepreneurship and Successful Entrepreneurs</b>	Women Entrepreneur- Concept and causes of limited growth of women entrepreneurs in India. Successful Entrepreneurs- Male- Jeff Bezos(Amazon), Hanmantrao Gaikwad (BVG), Chitale Brothers (Chitale Dairy), Ramdas Mane (Mane Group of Industries) Female- Aditi Gupta (Whisper Girl), Chetana Gala-Sinha (Manadeshi Foundation), Vandana Luthra (VLCC),

  
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Mahavidyalaya, K. Mahankal Dist. Sangli

  
Subject Teacher

Annual Teaching Plan for Academic Year-2021-22

B. Com Part III/Semester V& VI

Subject – Industrial Management Paper I & II



Month & Year	Topic / Unit	Sub - Unit Planned
Oct. 2021	<b>Unit I Introduction to Industrial Management</b>	1.1 Meaning and importance of industrial management. 1.2 Introduction to Enterprise Resource Planning (ERP), System Application and Product (SAP) 1.3 Factory Location and Plant Layout- 1.3.1 Factory Location: Meaning of location of factory, factors determining location of factory 1.3.2 Plant Layout: Meaning of plant layout Objectives, Importance of plant layout, Factors influencing layout, Types of layout Problems of layout.
Nov. 2021	<b>Unit II Work Environment</b>	2.1 Meaning 2.2 importance of work Environment 2.3 Factors affecting work environment, Lighting, Ventilation, Sanitation, noise control and Air conditioning 2.4 Quality Circles
Dec. 2021	<b>Unit III - Plant Maintenance</b>	3.1 Concept, Importance 3.2 Objectives of good maintenance system 3.3 types of maintenance 3.4 Preventive Maintenance 3.5 Recent trends in plant maintenance
Jan.2022	<b>Unit IV – Financial Management</b>	4.1 Concept of financial Management, 4.2 Objective of Financial management 4.3 Importance and Determinants of Capital Management 4.4 Sources of finance 4.5 Fixed and working capital
March 2022	<b>Unit I - Introduction to Human Resource Management</b>	1.1 Concept and Nature 1.2 Scope 1.3 Significance 1.4 Objectives 1.5 Functions of HRM. 1.6 Ethical Issues In HRM

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Acting Principal

Padmabhushan Vasantraodada Patil  
Mahavidyalaya, K. Mahankal Dist. Sangli

<p>April 2022</p>	<p><b>Unit II – Human Resource Planning shares</b></p>	<p>2.1 Meaning and need for Human Resource Planning, Process of HRP Factors affecting HRP          2.2 Job Analysis, Job Description, Job Specification.          2.3 Recruitment and selection-          2.3.1 Meaning,          2.3.2 Sources of recruitment          2.3.3 Steps in the scientific selection procedure          2.3.4 e- recruitment: Meaning and Advantage Method, Fair value.</p>
<p>May 2022</p>	<p><b>Unit III – Employee Training and Performance Appraisal</b></p>	<p>3. Employee Training-          3.1 Meaning          3.2 Need for training          3.3 Steps in training          3.4 Methods of Training          3.5 Impediments of effective training          3.2 Performance Appraisal and Merit Rating          3.2.1 Meaning          3.2.2 purpose of performance appraisal          3.2.3 Methods of performance appraisal          3.2.3 Ethics in performance appraisal          Merit Rating-          3.2.4 Meaning          3.2.5 Benefits of Merit Rating,          3.2.6 Difference between performance appraisal and merit rating</p>
<p>June 2022</p>	<p><b>Unit IV :- Recent Trends in HRM</b></p>	<p>4. Concept and Nature          4.1 Employee's brand          4.2 Outsourcing of HR          4.3 e-HRM          4.4 Work Life Balance          4.5 Emotional Intelligence and Talent Management</p>



*Mane A.V.*

Acting Principal

Padmabhushan Vasanttraodada Patil  
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*Mane A.V.*

Subject Teacher

(Mr. Mane A.V.)


Padmabhushan Vasantodada Patil  
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 Dist. Sangli  
**Annual Teaching Plan for Academic Year-2021-22**



**B. Com Part III/Semester V & VI**

**Subject – Industrial Management Paper III & IV**

Month & Year	Topic / Unit	Sub - Unit Planned
Oct. 2021	<b>Unit I:- Production Management and Planning and Control (PPC)</b>	1.1 Production Function- 1.1.1 Meaning, Concept and Objectives 1.1.2 Function of production Mangt. 1.2 Planning and Control (PPC): 1.2.1 Meaning, Objectives 1.2.2 Importance of production planning and control 1.2.3 Techniques of production control Routing, Scheduling, Dispatching and follow up 1.2.4 Limitations of PPC.
Nov. 2021	<b>Unit II :- Productivity</b>	2.1 Meaning, Importance 2.2 Measurement of Productivity 2.3 Factors influencing productivity 2.4 Methods of improving productivity 2.5 Production v/s Productivity.
Dec. 2021	<b>Unit III :- Inventory Management</b>	3.1 Meaning and Objectives of inventory Management 3.2 Receipt and issue of material (Bin Card, Store Ledger) 3.3 Pricing of material Issues (First In First Out and Last In First Out) 3.4 EOQ 3.5 ABC Analysis and VED Classifications 3.6 Just in Time (JIT) Production Meaning, Techniques and Advantages. 3.7 Recent Trends in Inventory Management.
Jan.2022	<b>Unit IV :- Logistic Management-</b>	4.1 Meaning 4.2 Objectives 4.3 Importance of logistic Management, 4.4 Activities of the logistics Mangt. 4.5 Functions-Transportation, Warehousing including Cold Storage Material handling and Packaging. 4.6 Supply chain Management: Meaning, Definition and Importance

  
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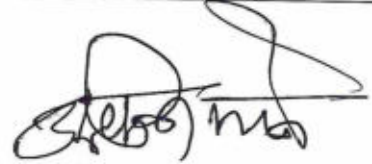


March 2022	<b>Unit I:- Employee Remuneration</b>	1.1 Concepts of remuneration 1.2 Meaning of wages and salary 1.3 Objectives of wage and salary administration 1.4 Factors influencing wage and salary structure and administration 1.5 Methods of wage payment Time rate, Piece rate 1.6 Incentive plans (Halsey, Rowan and Taylor)
April 2022	<b>Unit II :- Industrial Relations –</b>	2.1 Meaning, Objectives and Significance of industrial relations 2.2 The parties to industrial relations 2.3 Factors affecting industrial relations. 2.4 Meaning and Causes of industrial Disputes 2.5 Measures taken by Govt. to prevent Industrial disputes.
May 2022	<b>Unit III :- Employee Safety, Health and Moral</b>	3.1 Meaning and need of employee safety 3.2 Factors in safety programme Meaning and importance of employee health 3.3 Occupational hazards, risks and diseases 3.4 Protection against health hazards and statutory provisions under The Factories Act, 1948– Health, safety and welfare provisions 3.5 Meaning of employee morale.
June 2022	<b>Unit-IV HR Accounting:</b>	4.1 Meaning, Definition and Objectives 4.2 Advantages of HR Accounting 4.3 Determinants of Human Capital 4.4 Methods of HR Accounting



Acting Principal

Padmabhushan Vasantraodada Patil  
Mahavidyalaya, K. Mahankal Dist. Sangli



Subject Teacher

(Mr. Mane A.V.)



March, 2019	Unit-I, II, III, IV	Revisions
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**Annual Teaching Plan for Academic Year-2021-22**  
**B. Com Part III/Semester V & VI**  
**Subject – Industrial Management Paper I & II**

Month & Year	Topic / Unit	Sub - Unit Planned
June, 2018	<b>Unit I Introduction to Industrial Management</b>	1.1 Meaning and importance of industrial management. 1.2 Introduction to Enterprise Resource Planning (ERP), System Application and Product (SAP) 1.3 Factory Location and Plant Layout- 1.3.1 Factory Location: Meaning of location of factory, factors determining location of factory 1.3.2 Plant Layout: Meaning of plant layout Objectives, Importance of plant layout, Factors influencing layout, Types of layout Problems of layout.
July, 2018	<b>Unit II Work Environment</b>	2.1 Meaning 2.2 importance of work Environment 2.3 Factors affecting work environment, Lighting, Ventilation, Sanitation, noise control and Air conditioning 2.4 Quality Circles
August, 2018	<b>Unit III - Plant Maintenance</b>	3.1 Concept, Importance 3.2 Objectives of good maintenance system 3.3 types of maintenance 3.4 Preventive Maintenance 3.5 Recent trends in plant maintenance
September, 2018	<b>Unit IV – Financial Management</b>	4.1 Concept of financial Management, 4.2 Objective of Financial management 4.3 Importance and Determinants of Capital Management 4.4 Sources of finance 4.5 Fixed and working capital
October, 2018	<b>Unit I - Introduction to Human Resource Management</b>	1.1 Concept and Nature 1.2 Scope 1.3 Significance 1.4 Objectives 1.5 Functions of HRM. 1.6 Ethical Issues In HRM
December,	<b>Unit II – Human</b>	2.1 Meaning and need for Human resource Planning,

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Department of Commerce  
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Dist. Sangli



2018	<b>Resource Planning shares</b>	Process of HRP Factors affecting HRP 2.2 Job Analysis, Job Description, Job Specification. 2.3 Recruitment and selection- 2.3.1 Meaning, 2.3.2 Sources of recruitment 2.3.3 Steps in the scientific selection procedure 2.3.4 e- recruitment: Meaning and Advantage Method, Fair value.
January, 2019	<b>Unit III – Employee Training and Performance Appraisal</b>	3. Employee Training- 3.1 Meaning 3.2 Need for training 3.3 Steps in training 3.4 Methods of Training 3.5 Impediments of effective training 3.2 Performance Appraisal and Merit Rating 3.2.1 Meaning 3.2.2 purpose of performance appraisal 3.2.3 Methods of performance appraisal 3.2.3 Ethics in performance appraisal Merit Rating- 3.2.4 Meaning 3.2.5 Benefits of Merit Rating, 3.2.6 Difference between performance appraisal and merit rating
February, 2019	<b>Unit IV :- Recent Trends in HRM</b>	4. Concept and Nature 4.1 Employee's brand 4.2 Outsourcing of HR 4.3 e-HRM 4.4 Work Life Balance 4.5 Emotional Intelligence and Talent Management

Subject Teacher

Dr. (Mrs.) V.P. Jagdhale



Dr. BHAGWAN HANAMANT MOHITE

Assistant Professor,  
Dept. of Commerce

2022-23

Class: B. Com. Part- I, II, & III

Month	Class	Paper No.	Units to be completed
From 1 <sup>st</sup> August Term Start August 2022	B. Com. I (Financial accounting)	I	Unit No. I Introduction to the accounting 1. Meaning and Definition of accounting 2. concepts 3. branches objective advantages 4. conventions 5. Accounting standards.
	B. Com. III (Advanced accounting)	I	Unit No. I hire purchase system 1.1 Meaning and Definition 1.2 Nature, Scope and Objective 1.3 journal entries 1.4 problems
	B. Com. III (Advanced accounting)	I	Unit No. II Farm Accounting 1.1 Meaning and Definition 1.2 Concept and adjustment 1.3 problems
Sept 2022	B. Com. I (Financial accounting)	I	Unit No. II Amalgamation to partnership firm 1.1 introductions 1.2 Meaning and Definition 1.3 adjustments 1.4 journal entries 1.5 ledger and final accounts
	B. Com. III (Advanced accounting)	I	Unit No. III Bank final account 1.1 Meaning and Definition banks 1.2 schedules 1.3 adjustment 1.4 problems
	B. Com. III (Advanced accounting)	I	Unit No. IV Insurance Claim 1. Introduction 2. Methods 1 3. Methods 2 4. GST Accounting Using Tally Part I Problems
Oct 2022	B. Com. I (Financial accounting)	I	Unit No. III Consignment Accounts 1. Important Terms Journal Entry 2. Accounting in the books of Consignor 3. Accounting in the books of Consignee. 1.4 Problems
	B. Com. III (Advanced)	II	Unit No. I Auditing

  
PRINCIPAL

Padmabhushan Vasantrodada Patil  
Mahavidyalaya K.Mahankal, Dist-Sangli

November 2022	accounting		<ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. Objective</li> <li>3. Principals</li> <li>4. Advantages and Disadvantage</li> <li>5. Limitation</li> </ol>
	B. Com. III (Advanced accounting)	II	Unit No. II Audit of Specific Items In Financial Statement <ol style="list-style-type: none"> <li>1. Sale Purchases Income Expenses</li> <li>5. Assets and Liabilities</li> </ol>
Dec 2022	B. Com. I (Financial accounting)	I	Unit No. IV Accounts of Professionals <ol style="list-style-type: none"> <li>1.1 preparation of Receipts and Expenditure</li> <li>1.2 Account and Balance sheet of Medical PR actioners</li> <li>1.3 Professional Accountants.</li> </ol>
	B. Com. III (Advanced accounting)	II	Unit No. III Company Audit <ol style="list-style-type: none"> <li>1. Eligibility Qualification and Disqualification of Auditor</li> <li>2. Appointment removable of Auditor</li> <li>2. Company Act 2013 including CARO</li> </ol>
	B. Com. III (Advanced accounting)	II	Unit No. IV Special Audit and Audit report <ol style="list-style-type: none"> <li>1. Bank Insurance Company</li> <li>2. Charitable Trust</li> <li>3. Hospitals</li> <li>3. Types of Reports</li> </ol>
January - 2023	University Examination		



Class: B. Com. Part- I, II, & III

Month	Class	Paper No.	Units to be completed
February 2023	B. Com. I (Financial accounting)	II	Unit No. I Single Entry System 1.1 Conversion Method only
	B. Com. III (Advanced accounting)	III	Unit No. I Elements of Cost 2.1 Meaning and Definition 2.2 Material, Labour and Overheads Cost 2.3 Classification of Cost, Cost Centre, Cost Unit 2.4 Preparation of Cost Sheet 2.5 Cost Sheet Problems and Solution
	B. Com. III (Advanced accounting)	III	Unit No. II Financial Statement 1. Meaning and Importance of Financial Statement 2. Ratio Analysis 3. Statement Analysis and Interpretation
March- 2023	B. Com. I (Financial accounting)	II	Unit No. II Conversion of Partnership 1. Firm into a Limited Company 2. Accounting in The books of partnership Firm only.
	B. Com. III (Advanced accounting)	III	Unit III Cash flow Analysis 1. Concept adjustment 2. Problems
	B. Com. III (Advanced accounting)	III	Unit No. IV GST Accounting Using Tally Part II 1.1 Meaning and its Applications 2.2 Concept of GST 2.3 Process Of GST and Application
April - 2023	B. Com. I (Financial accounting)	II	Unit No. III Branch Accounts 1. Dependent Branch 2. preparation of Branch Account, 3. Branch Trading and Profit and Loss Account 4. Stock and Debtors Method
	B. Com. III (Advanced accounting)	IV	Unit No I Income Tax 1. Introduction Definition 2. Residential Status
	B. Com. III (Advanced accounting)	IV	Unit II Deduction and Exemption 1. Deduction Item of Tax 2. Exemption of Tax
May- 2023	B. Com. I (Financial accounting)	II	Unit No. IV Computerized Accounting System 1. Introduction to Computerized Accounting. 2. Accounting software's 'Tally'-

			3. preparation of Vouchers 4. Feeding of Data and Generating of various Reports
	<b>B. Com. III (Advanced accounting)</b>	<b>IV</b>	Unit No. III Heads of Income 1. Income From salary 2. Income From House Property 3. Income From Business and Professional
	<b>B. Com. III (Advanced accounting)</b>	<b>IV</b>	Unit No. IV Basic of GST 1. Benefits Meaning 2. Nature 3. Provisions and Types
<b>June- 2023</b>	University Examination		

Dr. Mohite B.H.

**ANNUAL TEACHING PLAN**  
(Academic Year – 2022/23)

**Abhijeet Mukund Mane**  
Assistant Professor,  
Dept. of Commerce

**Class: B. Com. Part- I, II, & III**

Month	Class	Paper No.	Units to be completed
From 1 <sup>st</sup> Aug east Term Start August 2022	B. Com. I (Management Principles & Application)	I	Unit No. I Introduction to the Management 1. Meaning and Definition of management 2. Levels of Management 3. Theory Of Management 4. Elton Mayo 5. Peter Drucker
	B. Com. II (Fundamental of Entrepreneurship )	I	Unit No. I Entrepreneur 1.1 Evolution 1.2 Meaning and Definition 1.3 Function of Entrepreneur 1.4 Qualities of Successful Entrepreneur 1.5 Types of Entrepreneur 1.6 Challenges before Existing Entrepreneur in modern era
	B. Com. III (Advanced Costing)	I	Unit No. I Basics Of Cost Accounting 1.1 Meaning and Definition Of CA 1.2 Nature, Scope and Objective Of CA 1.3 Importance of CA 1.4 Difference between CA, FA & MA
	B. Com. III (Advanced Costing)	II	Unit No. I Overheads 1.1 Meaning and Definition Overheads 1.2 Concept of Allocation & Absorption 1.3 Apportionment and Reapportionment of Overheads
September 2022	B. Com. I (Management Principles & Application)	I	Unit No. II Planning and Decision Making 2.1 Meaning and Definition Planning 2.2 Types of Planning & Steps of Planning 2.3 Decision Making Concept 2.4 Techniques of Decision Making
	B. Com. II (Fundamental of	I	Unit No. II Entrepreneurship and ED

  
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	<b>Entrepreneurship )</b>		2.1 Meaning and Definition 2.2 Importance of Entrepreneurship 2.3 Theorise of Entrepreneurship 2.4 Entrepreneurship Development Concept and Process 2.5 Function and Performance of EDI, MCED and DIC
October 2023	<b>B. Com. III (Advanced Costing)</b>	<b>I</b>	Unit No. II Elements of Cost 2.1 Meaning and Definition 2.2 Material, Labour and Overheads Cost 2.3 Classification of Cost, Cost Centre, Cost Unit 2.4 Preparation of Cost Sheet 2.5 Cost Sheet Problems and Solution
November 2022	<b>B. Com. III (Advanced Costing)</b>	<b>II</b>	Unit No. II Absorption of Overheads 2.1 Methods of Absorption 2.2 Overheads (Problems and Solution) 2.3 Machine Hour Rate (Problems and Solution)
December 2022	<b>B. Com. I (Management Principles &amp; Application)</b>	<b>I</b>	Unit No. III Organizing 3.1 Meaning and Definition of Organizing 3.2 Steps of Organization 3.3 Principles of Organizing 3.4 Delegation of Authority 3.5 Merits and Demerits Delegation of Authority 3.6 Centralization Meaning, Merits and Demerits 3.7 decentralization Meaning, Merits and Demerits
January 2023	<b>B. Com. II (Fundamental of Entrepreneurship )</b>	<b>I</b>	Unit III MSME 3.1 Definition , Importance of MSME 3.2 Problems of MSME and Remedies 3.3 Govt. Policy and Support 3.4 Formation of Small Enterprise 3.5 Licensing and Registration procedure
	<b>B. Com. III (Advanced Costing)</b>	<b>I</b>	Unit III Material Cost 3.1 Definition of Material Cost 3.2 Storage of Material 3.3 Objective of Store Keeping, Fixation of Stock Levels 3.4 Economic Order Quantity 3.5 Pricing of Issue of Material – FIFO, LIFO, 3.6 Simple Average Method 3.7 Weighted Average Method
	<b>B. Com. III (Advanced Costing)</b>	<b>II</b>	Unit III Reconciliation of Cost and



			Financial Accounts 3.1 Need for Reconciliation of Cost and Financial Accounts 3.2 Preparation of Statement of Cost and Financial Accounts
Feb 2022	<b>B. Com. I (Management Principles &amp; Application)</b>	<b>I</b>	Unit IV Direction and Communication 4.1 Meaning and Definition of Direction 4.2 Elements of Direction 4.3 Principle & Techniques of Direction 4.4 Meaning and Definition Communication 4.5 Types and Process of Communication 4.6 Barriers to Communication 4.7 Overcoming Barriers to Communication
March 2023	<b>B. Com. II (Fundamental of Entrepreneurship )</b>	<b>I</b>	Unit IV Recent Trends and Concepts in Entrepreneurship 4.1 Recent Trends of Start-up, Stand up 4.2 Skill India, Make in India 4.3 Incubation Centre Concept and Importance 4.4 Sociopreneur, Edupreneur, Ecopreneur 4.5 Netpreneur, Intrapreneur,
April 2023	<b>B. Com. III (Advanced Costing)</b>	<b>I</b>	Unit IV Labour Cost 4.1 Meaning and Definition of Labour Cost 4.2 Importance of Labour Cost 4.3 Time Keeping and Booking 4.4 types of Remuneration 4.5 Time Rate Systems & Piece Rate Systems 4.7 Differential Piece Rate Systems ( Talyor and Merricks ) 4.8 Halsey and Rowan Plan (Bonus Plan)
	<b>B. Com. III (Advanced Costing)</b>	<b>II</b>	Unit IV Activity Based Costing 4.1 Meaning and Definition of ABC. 4.2 Objective of ABC 4.3 Advantage and Limitation of ABC 4.4 Preparation and Statement of ABC
<b>May be - 2023</b>	University Examination		






Annual Teaching Plan for Academic Year-2022-23  
B. Com Part I/Semester I & II  
Subject – Insurance

Mr .Shine S.M.  
Asst. Prof.

Month & Year	Topic / Unit	Sub - Unit Planned
August. 2022	Unit-I Introduction to Insurance	Definition, need, significance, Types & Principles of insurance.
Sept. 2022	Unit-II Life Insurance	Meaning, Nature of life insurance, Insurance plans.
October. 2022	Unit-III Life Insurance Policy	Meaning, Procedure of taking life insurance policy.
November.2022	Unit-IV Life Insurance Business in India	Growth, Evaluation of performance of LIC of India and private companies, IRDA Act, 1999.
Dec 2022	Unit-I Fire Insurance	Meaning - Procedure of taking fire Insurance, kinds of policies.
February 2023	Unit-II Marine Insurance	Meaning - Procedure of taking marine clauses of marine insurance policy.
March 2023	Unit-III Miscellaneous Insurance	Personal Accident, Health insurance, Motor, Burglary Insurance.
April 2023	Unit-IV General Insurance Business in India	Liability, Fidelity guarantees, Cattle Insurance, Crop Insurance. Growth & Evaluation of performance of public and private companies, FDI in insurance business.

  
Subject Teacher  
(Mr. Shinde S. M.)

Annual Teaching Plan for Academic Year-2022-23  
B. Com Part II/Semester II & III  
Subject – Corporate Accounting

Mr. Shinde S.M.  
Asst.professor

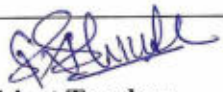
Month & Year	Topic / Unit	Sub - Unit Planned
August. 2022	Unit-I Issue and forfeiture of shares	Issue and forfeiture of shares, Re-issue of forfeited shares, Redemption of preference shares and Buyback of shares.
Sept. 2022	Unit-II Issue and Redemption of Debentures	Issue and Redemption of Debentures.
October. 2022	Unit-III Preparation of Final Accounts of Companies	Preparation of Final Accounts of Companies.

  
PRINCIPAL

Padmabhushan Vasantodada Patil  
Mahavidyalaya K.Mahankal, Dist-Sangli


Dr. Maheshwar Vasantodada Patil  
 Mahavidyalaya, Kavathe Mahantul  
 Dist. Sangli

Nov.2022	<b>Unit-IV Computerised Accounting</b>	Introduction to Tally ERP.9
Dec 2022	<b>Unit-I Profit/Loss Prior to Incorporation</b>	Assertion of Profit/Loss Prior to Incorporation.
Feb 2023	<b>Unit-II Valuation of shares</b>	Intrinsic value method, Market value Method, Fair value.
March 2023	<b>Unit-III Liquidation of companies</b>	Process of Liquidation under Insolvency and Bankruptcy Code, Preparation of Liquidator's Final Statement of Account.
April 2023	<b>Unit-IV Store Accounting with Practical using Tally</b>	Basic Concepts & Key Terms of Stock Accounting Valuation of Stock & Tally Report.

  
 Subject Teacher  
 (Mr. Shinde S. M.)

**Annual Teaching Plan for Academic Year-2022-23**  
**B. Com Part III/Semester V & VI**  
**Subject – Modern Management Practice**

Month & Year	Topic / Unit	Sub - Unit Planned
August. 2022	<b>Unit-I Contribution to Modern Management</b>	Concept, Importance, Advantages, Disadvantages
Sept. 2022	<b>Unit-II Emotional &amp; Social Intelligence in Management</b>	Concept, Importance, Processes, Elements
October. 2022	<b>Unit-III Customer Relationship Management &amp; Supply Train Management</b>	Concept, Importance, Processes, Components
Nov.2022	<b>Unit-IV Lean Management &amp; Talent Management</b>	Concept, Importance, Prosses, Components
Dec 2022	<b>Unit-I Total Quality Magt. &amp; Quality Standard</b>	Concept, Principal, Elements, Bench Marking Concept
Feb 2023	<b>Unit-II Japanese &amp; Chinese Mang. Practice</b>	Concept, Characterises & 8 Key
March 2023	<b>Unit-III Event &amp; Performance Management</b>	Concept, Importance, Procedure
April 2023	<b>Unit-IV Time &amp; Stress Management</b>	Concept, Importance, Technique

  
 Subject Teacher  
 (Mr. Shinde S. M.)



Annual Teaching Plan for Academic Year 2022-2023


B.com - III Semester V & VI

Sub – Business Regulatory Framework

Mrs. Kandekar A. M.

Asst. Prof. Commerce

Month / Year	Topic / Unit	Sub Units Planned
August 2022	Unit I – Law of Contract 1872	Business Law Definition, Sources, Definition of Contract, Essential Element Valid Contract, Free Consent, Remedies for breach of Contract
Sept. 2022	Unit II – Labour Law	Employees Provident Fund-1952, Employees State Insurance Act-1948, Payment of Gratuity (Amendment) Act- 2018
Oct, November 2022	Unit III - GST	Sale of Goods Act – 1932, Goods & Service Tax
Dec. 2022	Unit IV - LLP Act-2008	Indian Partnership Act-1932, Limited Liability Partnership Act - 2008
January 2023	Unit I – Company Act – 2013	Meaning, Feature, Types, Process, Role, Responsibility, Right of Shareholder, Meeting, Winding up
February 2023	Unit II – SEBI – 1992	Security Exchange Board of India Act -1992

  
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Feb 2023	Unit III – Business Transaction & Cyber Laws	E-Commerce, Intellectual Property Right, Copy Right, Trade Mark, Digital Signature, Cyber Crime, Penalties for cyber crime
March 2023	Unit IV – Negotiable Instrument (Amendment) Act – 2015	Meaning, Feature, Kinds of Negotiable Instrument, Promissory Note, Bill of Exchange, Cheque
April 2023	Unit-I, II, III, IV	Revisions

Annual Teaching Plan for Academic Year-2022-23  
B. Com Part II/Semester II & III  
Subject – Money and Financial System

Mrs. Kandekar A.M.  
Asst.Prof.

Month & Year	Topic / Unit	Sub - Unit Planned
Aug. 2023	Unit-I Introduction to Money	1.1 Evolution, Meaning and Functions of Money 1.2 Meaning and Features of Block chain Technology and Digital Currency 1.3 Approaches to the Money supply, RBI's Measures 1.4 Constituents and Factors affecting on Money Supply
September. 2023	Unit-II Introduction to Banking	2.1. Meaning, Evolution and Functions of Commercial Banks 2.2.Types and features of banks - Commercial, Cooperative, Public and Private, Foreign, Payment Banks, Small Finance Banks, Local Area Banks 2.3. Principles of Banking Business and its importance 2.4. Process of Credit Creation and Its limitations
October. 2022	Unit-III Banking Business and Practices	3.1. Meaning, Types and Features of Deposits Products of Banks 3.2. Meaning, Types and Features of Loan Products of Banks



		3.3. Sources of Funds and Income for Banks 3.4. Changing Nature of Banking Business
November.2022	<b>Unit-IV New Trends and Recent Issues in Indian Banking</b>	4.1 Micro Finance Institutions- Evolution, Functions and Importance 4.2 Types, Advantages and Disadvantages of Bank Mergers 4.3 Licensing and functioning of Payment Banks Small Finance Banks 4.4 Meaning, Causes and Remedies for NPA, Prompt Correctives Action
Dec 2022	<b>Unit-I E-Banking Services</b>	1.1 Meaning and features of E-Banking, Various Internet Banking Services 1.2 Credit and Debit Card : Features, importance & precautions 1.3 NEFT, RTGS, IMPS & Cheque Truncation System 1.4 Mobile Banking - Features, different Mobile Apps and Importance
Feb 2023	<b>Unit-II Reserve Bank of India</b>	2.1 Organizational Structure and Functions of RBI 2.2 Meaning and Objectives Monetary Policy 2.3 Instruments of Monetary Policy 2.4 Monetary Policy Committee; Issue of RBI's Autonomy & Section-7 of RBI Act 1934
March 2023	<b>Unit-III Financial Markets</b>	3.1 Structure and Importance of Financial System 3.2 Features and structure of Money Market in India, Role of RBI 3.3 Features and structure of Capital Market in India, Role of SEBI 3.4 Reforms in Indian Money Market and Capital Market
April 2023	<b>Unit-IV All India Financial Institutes and NBFCs</b>	4.1 Administrative Structure, Functions and Role of NABARD and SIDBI 4.2 Administrative Structure, Functions and Role of NHB and EXIM Bank 4.3 Meaning, Features, Types and Growth of NBFCs 4.4 Mutual Fund - Meaning, Types and Importance

**B. Com Part I/Semester I & II  
Subject – Principle of Marketing Paper I & II**

Mrs. Kandekar A.M.  
Asst.Prof.

Month & Year	Topic / Unit	Sub - Unit Planned
August. 2022	<b>Unit : I Introduction to Marketing</b>	Nature, Scope and importance of marketing Evolution of marketing concepts, marketing environment.
Sept. 2022	<b>Unit : II- Consumer Behaviour</b>	Consumer buying Process; factors influencing consumer buying decisions. Market segmentation – concept, importance and bases: Target market selection; positioning concept and importance product differentiation vs. market segmentation. .
Oct. 2022	<b>Unit : III – Rural marketing</b>	Growing importance; Distinguishing Characteristics of rural marketing; Understanding rural consumers and Rural markets. M.M. planning for rural markets.
November.2022	<b>Unit : IV- Recent developments in marketing:</b>	Social Marketing, Online Marketing, green marketing. Marketing Information System-concept and Components: MRP
Dec 2022	<b>Unit : I – Product</b>	Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; Product- Support; Product life-cycle
Feb 2023	<b>Unit : II – Pricing and Promotion</b>	a) Pricing Significance Factors affecting price of a product. b) Nature and Importance of promotion; promotion tools : advertising, personal selling, public relation & sales promotion –concept and their distinctive characteristics; Promotion mix and factors affecting
March 2023	<b>Unit : III – Distribution</b>	Channels of distribution – meaning and Importance; Types of distribution channels; Wholesaling and retailing;
April 2023	<b>Unit : IV – Retailing</b>	Types of retailing – store - stores, supermarkets, retail vending machines, mail order houses, retail cooperatives;



Annual Teaching Plan for Academic Year-2022-23  
B. Com Part III/Semester V & VI  
Subject – Industrial Management Paper I & II

Mr. Mane A.S.  
Asst.Prof.

Month & Year	Topic / Unit	Sub - Unit Planned
August. 2022	<b>Unit I Introduction to Industrial Management</b>	1.1 Meaning and importance of industrial management. 1.2 Introduction to Enterprise Resource Planning (ERP), System Application and Product (SAP) 1.3 Factory Location and Plant Layout- 1.3.1 Factory Location: Meaning of location of factory, factors determining location of factory 1.3.2 Plant Layout: Meaning of plant layout Objectives, Importance of plant layout, Factors influencing layout, Types of layout Problems of layout.
Sept. 2022	<b>Unit II Work Environment</b>	2.1 Meaning 2.2 importance of work Environment 2.3 Factors affecting work environment, Lighting, Ventilation, Sanitation, noise control and Air conditioning 2.4 Quality Circles
October. 2022	<b>Unit III - Plant Maintenance</b>	3.1 Concept, Importance 3.2 Objectives of good maintenance system 3.3 types of maintenance 3.4 Preventive Maintenance 3.5 Recent trends in plant maintenance
Nov.2022	<b>Unit IV – Financial Management</b>	4.1 Concept of financial Management, 4.2 Objective of Financial management 4.3 Importance and Determinants of Capital Management 4.4 Sources of finance 4.5 Fixed and working capital
Dec 2022	<b>Unit I - Introduction to Human Resource Management</b>	1.1 Concept and Nature 1.2 Scope 1.3 Significance 1.4 Objectives 1.5 Functions of HRM. 1.6 Ethical Issues In HRM
Jan 2023	<b>Unit II – Human Resource Planning shares</b>	2.1 Meaning and need for Human resource Planning, Process of HRP Factors affecting HRP 2.2 Job Analysis, Job Description, Job Specification. 2.3 Recruitment and selection-

  
PRINCIPAL

Padmabhushan Vasantodada Patil  
Mahavidyalaya K. Mahankal, Dist-Sangli

Feb 2023		2.3.1 Meaning, 2.3.2 Sources of recruitment 2.3.3 Steps in the scientific selection procedure 2.3.4 e- recruitment: Meaning and Advantage Method, Fair value.
March 2023	<b>Unit III – Employee Training and Performance Appraisal</b>	3. Employee Training- 3.1 Meaning 3.2 Need for training 3.3 Steps in training 3.4 Methods of Training 3.5 Impediments of effective training 3.2 Performance Appraisal and Merit Rating 3.2.1 Meaning 3.2.2 purpose of performance appraisal 3.2.3 Methods of performance appraisal 3.2.3 Ethics in performance appraisal Merit Rating- 3.2.4 Meaning 3.2.5 Benefits of Merit Rating, 3.2.6 Difference between performance appraisal and merit rating
April 2023	<b>Unit IV :- Recent Trends in HRM</b>	4. Concept and Nature 4.1 Employee's brand 4.2 Outsourcing of HR 4.3 e-HRM 4.4 Work Life Balance 4.5 Emotional Intelligence and Talent Management

Am. Mane A.S.



Annual Teaching Plan for Academic Year-2022-23  
B. Com Part I/Semester I & II  
Subject – Fundamentals of Entrepreneurship

Mr. Mane A. S.  
Asst. Prof.

Month & Year	Topic / Unit	Sub - Unit Planned
August 2022	Unit-I Entrepreneur:-	Evolution, Meaning and Definition, Functions, Qualities of successful entrepreneur, Types of Entrepreneur, Obstacles to become an Entrepreneur, Challenges before existing Entrepreneur in modern era.
September. 2022	Unit-II Entrepreneurship and Entrepreneurship Development:	Concept, Definitions, Importance, Theories- Joseph Schumpeter's Theory of Innovation, Hagen's theory of Status Withdrawal, David McClelland's Need for Achievement theory. Entrepreneurship Development- Concept and Process. Introduction, Functions and Performance of – EDI, MCED And DIC
October. 2022	Unit-III Micro, Small and Medium Enterprises(MSME):	Definition, Importance, Problems of MSME and Remedies, Government Policy and Support, Steps involved in the formation of Small Enterprises- Location, Clearances, Permits required Formalities, Licensing and Registration Procedure.
November.2022	Unit-IV Recent Trends and Concepts in Entrepreneurship:	Recent Trends- Start up, Stand up, Skill India, Make in India, Incubation Centre- Concept and Importance. Concepts- Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur
Dec. 2023	Unit-I Family Business	Meaning, Types, Advantages and Disadvantages of Family Business, Challenges before family business in India, Business Succession Planning, and Making family business more effective.
January 2023	Unit-II Service and Agro Entrepreneurship:	A) Service Entrepreneurship- Meaning and Concept, Role of Service sector in National Economy, Opportunities in Service sector. B) Agro Entrepreneurship- Meaning and Concept, Importance, Entrepreneurial Opportunities in Agro Sector, Challenges before Agro

  
PRINCIPAL

Padmabhushan Vasantrodada Patil  
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Aditya Chavan Vasantodada Patil  
K. J. Somaiya Institute of Technology  
Dist Sangli

		Entrepreneurship
Feb 2023	<b>Unit-III Business Plan and Project Report:</b>	Meaning and Concept of Business Plan, Key elements of Business plan. Meaning, Concept and classification of project. Project for Retail store, Beauty parlour, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project.
March 2023	<b>Unit-IV Women Entrepreneurship and Successful Entrepreneurs</b>	Women Entrepreneur- Concept and causes of limited growth of women entrepreneurs in India. Successful Entrepreneurs- Male- Jeff Bezos (Amazon), Hanmantrao Gaikwad (BVG), Chitale Brothers (Chitale Dairy), Ramdas Mane (Mane Group of Industries) Female- Aditi Gupta (Whisper Girl), Chetana Gala-Sinha (Manadeshi Foundation), Vandana Luthra (VLCC),

Dist  
Mane A.S



Shikshan prasarak sansta

Padmabhushan Vasantrodada Patil Mahavidyalaya Kavathe Mahankal

Department of Commerce  
Annual Teaching Plan

(2023-24)

Dr. Bhagwan Hanamant Mohite  
Assistant Professor,  
Head Dept. of Commerce


Class: B. Com. Part- I, II, & III

Month	Class	Paper No.	Units to be completed
July 2023	B. Com. I (Financial accounting)	I	Unit No. I Introduction to the accounting 1. Meaning and Definition of accounting 2. concepts 3. branches objective advantages 4. conventions 5. Accounting standards.
	B. Com. III (Advanced accounting)	I	Unit No. I hire purchase system 1.1 Meaning and Definition 1.2 Nature, Scope and Objective 1.3 journal entries 1.4 problems
	B. Com. III (Advanced accounting)	I	Unit No. II Farm Accounting 1.1 Meaning and Definition 1.2 Concept and adjustment 1.3 problems
August 2023	B. Com. I (Financial accounting)	I	Unit No. II Amalgamation to partnership firm 1.1 introductions 1.2 Meaning and Definition 1.3 adjustments 1.4 journal entries 1.5 ledger and final accounts
	B. Com. III (Advanced accounting)	I	Unit No. III Bank final account 1.1 Meaning and Definition banks 1.2 schedules 1.3 adjustment 1.4 problems

  
**Dr. B. H. Mohite**  
Head  
Department of Commerce  
Padmabhushan Vasantrodada Patil  
Mahavidyalaya, Kavathe Mahankal, Dist: Sangli



	B. Com. III (Advanced accounting)	I	Unit No. IV Insurance Claim 1. Introduction 2. Methods 1 3. Methods 2 4. GST Accounting Using Tally Part I Problems
Sept.2023	B. Com. I (Financial accounting)	I	Unit No. III Consignment Accounts 1. Important Terms Journal Entry 2. Accounting in the books of Consignor 3. Accounting in the books of Consignee. 1.4 Problems
	B. Com. III (Advanced Costing)	II	Unit No. Adv Costing 1. Reconciliation 2. Introduction 3. problems
Oct 2023	B. Com. III (Advanced Costing)	II	Unit No. I Overheads 1.1 Meaning and Definition Overheads 1.2 Concept of Allocation & Absorption 1.3 Apportionment and Reapportionment of Overheads
	B. Com. I (Financial accounting)	I	Unit No. IV Accounts of Professionals 1.1 preparation of Receipts and Expenditure 1.2 Account and Balance sheet of Medical PR actioners 1.3 Professional Accountants.
November 2023	B. Com. III (Advanced Costing)	II	Unit No. II Absorption of Overheads 2.1 Methods of Absorption 2.2 Overheads (Problems and Solution) 2.3 Machine Hour Rate (Problems and Solution)
	B. Com. III (Advanced accounting)	II	Unit IV Activity Based Costing 4.1 Meaning and Definition of ABC. 4.2 Objective of ABC 4.3 Advantage and Limitation of ABC 4.4 Preparation and Statement of ABC
	University Examination		

  
**Dr. B. H. Mohite**  
Head  
Department of Commerce  
Padmabhushan Vasantodada Patil  
Mahavidyalaya, Kavathe Mahankal, Dist: Sangli



Class: B. Com. Part- I, II, & III


Month	Class	Paper No.	Units to be completed
November 2023	B. Com. I (Financial accounting)	II	Unit No. I Single Entry System 1.1 Conversion Method only
	B. Com. III (Advanced accounting)	III	Unit No. I Elements of Cost 2.1 Meaning and Definition 2.2 Material, Labour and Overheads Cost 2.3 Classification of Cost, Cost Centre, Cost Unit 2.4 Preparation of Cost Sheet 2.5 Cost Sheet Problems and Solution
	B. Com. III (Advanced accounting)	III	Unit No. II Financial Statement 1. Meaning and Importance of Financial Statement 2. Ration Analysis 3. Statement Analysis and Interpretation
December- 2023	B. Com. I (Financial accounting)	II	Unit No. II Conversion of Partnership 1. Firm into a Limited Company 2. Accounting in The books of partnership Firm only.
	B. Com. III (Advanced accounting)	III	Unit III Cash flow Analysis 1. Concept adjustment 2. Problems
	B. Com. III (Advanced Costing IV)	III	Unit No. I Marginal Costing 1.1 Meaning and Importance of Marginal Costing 1.2 CVP Analysis, Profit – Volume Ratio, Break Even Point, Margin of Safety, Interpretation of BEP Analysis.

**Dr. B. H. Mohite**  
Head

Department of Commerce  
Padmaohusan Vasantrodada Patil  
Mahaavidyalaya, Kavathe Mahankal, Dist: Sangli



January - 2024	B. Com. I (Financial accounting)	III	Unit No. III Branch Accounts 1. Dependent Branch 2. preparation of Branch Account, 3. Branch Trading and Profit and Loss Account 4. Stock and Debtors Method
	B. Com. III (Advanced Costing)	IV	Unit No. II Standard Costing: 2.1 Meaning, Objectives of Standard Costing 2.2 Features of Standard Costing 2.3 Types of Standards 2.4 Variance Analysis – Material Cost Variance, Labour Cost Variance and Overhead Variance 1. 2.5 Interpretation of Variance Analysis.
	B. Com. III (Advanced Costing)	IV	Unit III Budget and Budgetary Control 3.1 Meaning and Objectives 3.2 Types of Budgets and Preparation of Cash 3.3 Budget, Fixed and Flexible Budget 1. 3.4 Budgetary Control System- Features and Components
February - 2024	B. Com. I (Financial accounting)	II	Unit No. IV Computerized Accounting System 1. Introduction to Computerized Accounting. 2. Accounting software's 'Tally'-
March 2024			3. preparation of Vouchers 4. Feeding of Data and Generating of various Reports
	B. Com. III (Advanced accounting)	IV	Unit IV Cost Audit and Cost Accounting Standards 4.1 Meaning and Definition of Cost Audit 4.2 Legal Requirement, Objectives
	B. Com. III (Advanced accounting)	IV	4.3 Setting Process 1. 4.4 List and Applicability of Cost Accounting Standards
June- 2024	University Examination		

  
**Dr. B. H. Mohite**  
Head  
Department of Commerce  
Padmabhushan Vasanttraodada Patil  
Mahavidyalaya, Kavathe Mahankal, Dist: Sangli



Annual Teaching Plan for Academic Year-2023-24

B. Com Part III/Semester V & VI

Subject – business regulatory framework

Month & Year	Topic / Unit	Sub - Unit Planned
July 2023	Sem-I, Unit-II law of contract 1872	definition of business law and its sources definition of contract kinds of contract
Aug 2023	Unit-I labour laws	employee provident fund act employee State insurance act payment of gratuity amendment
sept 2023	Unit-III sale of goods act goods and service act	Sale of goods act and goods and service tax
oct 2023	Unit-IV Indian partnership act and limited liability partnership act	Indian partnership act 1932 limited liability partnership act 2008
Dec 2024	Unit-I company act 2013	meaning pictures and types of company process of incorporation of company
jan 2024	I, Unit-I company act 2013	rights of shareholders winding up of company
Feb 2024	Unit-II SEBI act consumer protection act and competition act	meaning importance and roll of des act
March 2024	Unit-III business transaction and cyber laws	e-commerce digital signature cyber law and offence
April 2024	Unit-IV negotiable instrument amendment	meaning and feature of negotiable instrument

**Dr. B. H. Mohite**  
Head

Department of Commerce  
Padmatnushan Vasantraodada Patil  
Mahavidyalaya, Kavathe Mahankal, Dist: Sangli



Subject – Money and Financial System B.Com II Paper I-II

Month & Year	Topic / Unit	Sub - Unit Planned
July 2023	Introduction to Money 1.1 15	Evolution, Meaning and Functions of Money 1.2 Meaning and Features of Crypto Currency, Digital Rupee 1.3 Approaches to the Measurement of Money supply; RBI's Measures of Money Supply 1.4 Factors affecting Money Supply
Aug 2023	Unit 2 Financial System	2.1 Structure and Importance of Financial System 2.2 Features and structure of Money Market in India 2.3 Features and structure of Capital Market in India 2.4 Important Reforms in Indian Money and Capital
sept 2023	Unit 3 Introduction to Banking	3.1 Meaning and Functions of Commercial Banks 3.2 Types and Features of Banks - Commercial, Cooperative, Public and Private, Foreign. 3.3 Payment Banks, Small Finance Banks 3.4 Process of Credit Creation and its limitation
oct 2023	Unit 4 Banking Business and Practices	4.1 Meaning, Types and Features of Bank Deposits 4.2 Meaning, Types and Features of Bank Loans 4.3 Sources of Funds and Income for Banks 4.4 Changing nature of Banking Business
Dec 2023	Unit 1 E Banking Services	1.1 Internet Banking: Meaning, Features and Services 1.2 Credit and Debit Card : Features, Importance & Precautions 1.3 NEFT, RTGS, IMPS, UPI & Cheque Truncation System 1.4 Mobile Banking: Meaning, Features and



		Services RBI's Autonomy & Section
Jan 2024	Unit 2 Recent Developments in Indian Financial System	2.1 Micro Finance Institutions: Functions and Importance 2.2 Licensing and functioning of Payment Banks and Small Finance Banks 2.3 NBFCs: Meaning, Features and Types 2.4 Mutual Funds
Feb 2024	Unit 3 Reserve Bank of India	3.1 Organizational Structure and Functions of RBI 3.2 Meaning and Objectives Monetary Policy 3.3 Instruments of Monetary Policy 3.4 Monetary Policy Committee; RBI's Autonomy & Section
March 2024	Unit 4 All India Financial Institutes and Issues in Indian Banking	4.1 Administrative Structure and Functions of NABARD and SIDBI 4.2 Administrative Structure and Functions of NHB and EXIM Bank
April 2024		4.3 Meaning, Causes and Remedies for NPA, Prompt Correctives Action, Asset Reconstruction Companies 4.4 Consolidation in Indian Banking – Meaning and Forms

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Shikshan Prasarak Santha's  
Padmabhushan Vasantodada Patil Mahavidyalaya  
Teaching Plan 2023-2024  
Class: B. Com. Part- I, II, & III

Mrs. Pooja R Mali

Month	Class	Paper No.	Units to be completed
July 2023	B. Com. I (Principles of Marketing)	I	<b>Unit No. I Introduction to the Marketing</b> 1. Meaning and Definition of Marketing 2. concepts 3. branches objective advantages 4. conventions 5. Accounting standards.
	B. Com. II (Corporate Accounting)	I	<b>Unit No- I Issue of Bonus Shares, Rights Shares and Sweat Equity</b> 1.1 Issue of Bonus Shares, 1.2 Rights Shares 1.3 Sweat Equity
	B. Com. III (Advanced accounting)	I	<b>Unit No.1 Nature and Scope of Audit</b> 1.1 Audit meaning, nature 1.2 scope of audit 1.3 Objective of audit 1.4 Difference b/w Audit and Investigation
	B. Com. III (Advanced Costing)	I	<b>Unit No. I Basic concepts of Costing</b> 1.1 Meaning – Concept of Costing. Cost accounting, cost accountancy, 1.2 Nature and scope 1.3 Objective and Importance of costing 1.4 Diff b/w Cost, Management and Financial accounting.
	B. Com. III (Modern Management Practices)	I	<b>Unit – 1 Contribution to Modern Management Practice</b> 1.1 Concept of Modern Management 1.2 Contribution of Vijay Govindarajan: Three Box Solution and Reverse Innovation 1.3 Contribution of C.K. Prahalad : The Fortune at the Bottom of the Pyramid. 1.4 Michael Porter : competitive advantage.
August 2023	B. Com. I (Principles of Marketing)	I	<b>Unit- 2</b> 2.1 Consumer Behaviour 2.2 Market Selection
	B. Com. II (Corporate Accounting)	I	<b>Unit -2: Issue of Debentures</b> 2.1 Issue of Debentures, Interest on Debentures and 2.2 Amortisation of Discount and loss on Issue of Debentures. 2.3 Redemption of Debentures (Sinking Fund Method only) (20 Periods)
	B. Com. III	II	<b>Unit-2-Audit of specific items of financial statement</b>

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	(Advanced accounting Paper II)		2.1 Audit of sales, audit of interest, income, audit of purchase etc. 2.2 Depreciation, rent, repairs, insurance, Travelling expenses etc. 2.3 Audit of share capital, Reserves & surplus, Trade payables, current liabilities 2.4 Land, building, plant and machinery, goodwill, cash, current asset, inventories, contingent liabilities.
	B. Com. III (Advanced Costing paper - I)	II	<b>Unit-2 Elements of Cost</b> 2.1 Material cost, Labour cost, Overhead 2.2 Classification of Cost, cost centre and cost unit 2.3 Tender and Quotation 2.4 Preparation of Cost Sheet
	B. Com. III (Modern Management Practices)	I	<b>Unit-2. Emotional and Social Intelligence in Management</b> 2.1 Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, Advantages and Disadvantages of emotional intelligence, emotional intelligence skills 2.2 Social intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence, 2.3 Models of emotional and social intelligence
September 2023	B. Com. I (Principles of Marketing)	I	<b>Unit -3 Rural marketing:</b> 3.1 Growing importance; 3.2 Distinguishing characteristics of rural marketing; 3.3 Understanding rural consumers and rural markets. 3.4 Marketing mix planning for rural markets.
	B. Com. II (Corporate Accounting)	I	<b>Unit III: Profit /Loss Prior to Incorporation.</b> (in vertical format only)
	B. Com. III (Advanced accounting Paper II)	II	<b>Unit -3 Company audit</b> 3.1 Eligibility, qualification, disqualification of auditors, 3.2 Appointment of auditors, removal and remuneration, powers and duties of auditor 3.3 Branch audit and Joint audit, 3.4 Reporting under Companies act CARO
	B. Com. III (Advanced Costing paper - I)	II	<b>Unit -3 Material Cost</b> 3.1 Storage, Objective of Material, 3.2 Fixation of Stock levels and Economic order quantity, 3.3 Pricing of Material- FIFO, LIFO, Simple Average Method, Weighted average method.
	B. Com. III (Modern Management Practices)	I	<b>3. Customer Relationship Management (CRM) and SupplyChain Management (SCM)</b> 3.1 Customer Relationship Management (CRM) : Concept, 3.2 Importance, Elements, Process, e-CRM 3.3 Supply Chain Management (SCM): Concept, Importance, Components, Process, Benefits of SCM
October 2023	B. Com. I (Principles)	I	<b>Unit-4 Recent developments in marketing:</b> 4.1 Social Marketing,

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	of Marketing)		4.2 Online marketing, 4.3 green marketing. 4.4 Marketing Information System-concept and components: Marketing Research and its process.
	B. Com. II (Corporate Accounting)	I	<b>Unit - 4 : Practical of Fundamental Computerized Accounting</b> 4.1 Create a Company 4.2 Prepare Financial Statement
	B. Com. III (Advanced accounting Paper II)	II	<b>Unit - 4 Special audit and Audit Report</b> 4.1 Special audit of Banks, Charitable trust, hotels and Hospitals. 4.2 Elements of Audit report, Types of report, Disclaimer of Opinion.
	B. Com. III (Advanced Costing paper - I)	II	<b>Unit - 4 Labour Cost</b> 4.1 Meaning and Importance of Labour Cost, 4.2 Time Keeping and Time Booking 4.3 Methods of remuneration and incentives 4.4 Time rate, Piece rate, Talyors differential piece rate and Rowan Plan
	B. Com. III (Modern Management Practices)	I	<b>4. Lean Management and Talent Management</b> 4.1 Lean Management: Concept, Principles, Benefits and disadvantages, <b>4.2 Tools of lean Management, lean management best practices</b> 4.3 Talent Management: Concept, Importance, 4.4 Process, Components, benefits of Talent Management.
Oct -Nov 2023	University Examination		

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Padmabhushan Vasantrodada Patil Mahavidyalaya

Teaching Plan

Class: B. Com. Part- I, II, & III  
Semster- II, IV, VI

Mrs. Pooja R Mali

Month	Class	Paper No.	Units to be completed
Dec 2023	B. Com. I (Principles of Marketing)	I	Unit – 1 Product 1.1 Meaning and importance, Product classifications; 1.2 Concept of product mix; 1.3 Branding, packaging and labeling; Product-Support; 1.4 Product life-cycle; New Product Development..
	B. Com. II (Corporate Accounting )	I	Unit No- 1 Redemption of Preference Shares 1. Redemption of Preference shares
	B. Com. III (Advanced accounting )	I	Unit No- 1 Basics Concepts : 1.1 Income tax , Basis charges, Rates, concepts pervious assessment year, person, assessee, Income. 1.2 Residential Status , and tax liability
	B. Com. III (Advanced Costing)	I	Unit No- 1 Job costing and unit costing 1.1 Job costing – meaning features and application 1.2 Unit costing– meaning features cost sheet
	B. Com. III (Modern Management Practices)	I	Unit No- 1 Total Quality Management & Quality Standards a. TQM – concepts, principles, Elements of TQM, benefits and disadvantage in TQM b. Quality Standards: Bench Marking , Six sigma, ISO 9000
Jan 2024	B. Com. I (Principles of Marketing)	I	Unit-2 Pricing and Promotion: 2.1 Pricing: Significance, Factors affecting price of a product. 2.2 Pricing policies and Strategies 2.3 Promotion: Nature and Importance of promotion Promotion tools: advertising, personal selling, public relation & 2.4 sales promotion –concept and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions
	B. Com. II (Corporate Accounting )	I	Unit-2 Valuation of shares 2.1 Intrinsic value method, 2.2 Market value Method (Capitalization of profit and dividend basis) 2.3 Fair value.
	B. Com. III (Advanced accounting)	II	Unit- 2 –Exemption and Deduction from Total Income 2.1 Exemptions

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	Paper II)		2.2 Deductions from Total Income
	B. Com. III (Advanced Costing paper - I)	II	<b>Unit- 2 Process Costing</b> 2.1 Process costing – meaning , application, equivalent production. 2.2 Joint product and by products
	B. Com. III (Modern Management Practices)	I	<b>Unit-2 Japanese and Chinese management</b> 2.1 Japanese management- Concept, characteristics, 8 key techniques 2.2 Chinese management- Concept, characteristics, key techniques , diff between Chinese and western management
Feb 2024	B. Com. I (Principles of Marketing)	I	<b>Unit- 3 Distribution: Channels of distribution– meaning and importance:</b> 3.1 Types of distribution channels; Wholesaling and retailing; 3. 2 Factors affecting choice of distribution channel; Physical Distribution. 3.3 Direct marketing and Services marketing-concept and characteristics.
	B. Com. II (Corporate Accounting )	I	<b>Unit - 3: Preparation of Final Accounts of Companies.</b> 3.1 Preparation of Statement of Profit & Loss a/c 3.2 Preparation of Balance Sheet
	B. Com. III (Advanced accounting Paper II)	II	<b>UNIT-3 Heads of Income, Computation of Total Income</b> 3.1 Income from Salary 3.2 Income from House Property 3.3 Income from Business /Profession 3.4 Income from Capital Gain 3.5 Computation of GTI, Tax liability.
	B. Com. III (Advanced Costing paper - I)	II	<b>Unit – 3 Contract costing</b> 3.1 contract costing- meaning features retention money,
	B. Com. III (Modern Management Practices)	I	<b>Unit – 3 Event &amp; Performance Management</b> 3.1 Event Management- concepts, importance, procedure, types and benefits. 3.2 Performance Management- concepts, evolution, need, process of performance management.
Mar2024	B. Com. I (Principles of Marketing)	I	<b>Unit- 4 Distribution: Channels of distribution– meaning and importance:</b> 4.1 Types of retailing: store -based and non-store based retailing, 4.2 chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, 4.3 retail cooperatives; Management of retailing operations; 4.4 An over view; Retailing in India: changing scenario.

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B. Com. II (Corporate Accounting)	I	Unit -4 Store Accounting with Practical using Tally 4.1 Inventory Control 4.2 Material Management
B. Com. III (Advanced accounting Paper II)	II	Unit – 4 Basics of GST 4.1 Meaning and features of GST 4.2 Benefits and need of GST 4.3 Provisions, Levy and collection of GST 4.4 Introduction of CGST, SGST, IGST and UGST.
B. Com. III (Advanced Costing paper - I)	II	Unit – 4 Operation /Service Costing 4.1 service costing-meaning & definition , application of service costing 4.2 Determination of service costing in transport industry.
B. Com. III (Modern Management Practices)	I	Unit – 4- Time and Stress Management 4.1 Time management concepts, importance, procedure, Techniques. 4.2 Stress Management- meaning , causes effect , techniques of stress management
Mar – Apr 2023	University Examination	

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B. Mali

subject Teacher  
Mrs. Mali P.R.



Month & Year	Topic / Unit	Sub - Unit Planned
july 2023	Unit-I introduction to management	1.1 meaning definition concept characteristics and need for management study level of management
Aug 2023	Unit-II planning and decision making	2.1 meaning technique of forecasting stock analysis planning 2.2 decision making six thinking hats
sept 2023	Unit-III organising and staffing	3.1 meaning concept step of organisation 3.2 principle of organisation starting concept need and importance of stopping
oct 2023	Unit-IV direction and communication direction	4.1 meaning elements principle techniques of direction communication 4.2 meaning process of communication and types of communication
Dec 2023	Unit-1 motivation	1.1 meaning concept and theories of motivation
jan 2024	Unit-II leadership	1.2 Meaning concept various types of leadership
Feb 2024	Unit-III control and coordination	3.1 concept need process of control need of control techniques of control
March 2024	Unit-IV emerging issues in management	4.1 meaning and importance concept of green management
April 2024	Unit-IV emerging issues4. in management	4.2 change management concept of change management resistance of change

Shinde S.M.





		Scheduling, Dispatching and follow up 1.2.4 Limitations of PPC.
Jan.2024	<b>Unit II :- Productivity</b>	2.1 Meaning, Importance 2.2 Measurement of Productivity 2.3 Factors influencing productivity 2.4 Methods of improving productivity 2.5 Production v/s Productivity.
Feb.2024	<b>Unit III :- Inventory Management</b>	3.1 Meaning and Objectives of inventory Management 3.2 Receipt and issue of material (Bin Card, Store Ledger) 3.3 Pricing of material Issues (First In First Out and Last In First Out) 3.4 EOQ 3.5 ABC Analysis and VED Classifications 3.6 Just in Time (JIT) Production Meaning, Techniques and Advantages. 3.7 Recent Trends in Inventory Management.
March 2024	<b>Unit IV :- Logistic Management-</b>	4.1 Meaning 4.2 Objectives 4.3 Importance of logistic Management, 4.4 Activities of the logistics Mangt. 4.5 Functions-Transportation, Warehousing including Cold Storage Material handling and Packaging. 4.6 Supply chain Management
Dec.2024	<b>Unit I:- Employee Remuneration</b>	1.1 Concepts of remuneration 1.2 Meaning of wages and salary 1.3 Objectives of wage and salary administration 1.4 Factors influencing wage and salary structure and administration 1.5 Methods of wage payment Time rate, Piece rate



Jan.2024	<b>Unit II :- Industrial Relations -</b>	2.1 Meaning, Objectives and Significance of industrial relations 2.2 The parties to industrial relations 2.3 Factors affecting industrial relations. 2.4 Meaning and Causes of industrial Disputes 2.5
Feb.2024	<b>Unit III :- Employee Safety, Health and Moral</b>	3.1 Meaning and need of employee safety 3.2 Factors in safety programme Meaning and importance of employee health 3.3 Occupational hazards, risks and diseases 3.4 Protection against health hazards and statutory provisions under The Factories Act, 1948- Health, safety and welfare provisions
March 2024	<b>Unit-IV HR Accounting:</b>	4.1 Meaning, Definition and Objectives 4.2 Advantages of HR Accounting 4.3 Determinants of Human Capital 4.4 Methods of HR Accounting

Subject Teacher

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**Annual Teaching Plan for Academic Year-2023-24**



**B. Com Part III/Semester V & VI**

**Subject – Industrial Management Paper I & II**

**Mr. Vasave R.N.**

**Asst. Prof. Commerce**

Month & Year	Topic / Unit	Sub-Unit Planned
Aug.2023	<b>Unit I Introduction to Industrial Management</b>	1.1 Meaning and importance of industrial management. 1.2 Introduction to Enterprise Resource Planning (ERP), System Application and Product (SAP) 1.3 Factory Location and Plant Layout- 1.3.1 Factory Location: Meaning of location of factory, factors determining location of factory 1.3.2 Plant Layout: Meaning of plant layout Objectives, Importance of plant layout, Factors influencing layout, Types of layout Problems of layout.
Sept.2023	<b>Unit II Work Environment</b>	2.1 Meaning 2.2 importance of work Environment 2.3 Factors affecting work environment, Lighting, Ventilation, Sanitation, noise control and Air conditioning 2.4 Quality Circles
Oct.2023	<b>Unit III - Plant Maintenance</b>	3.1 Concept, Importance 3.2 Objectives of good maintenance system 3.3 types of maintenance 3.4 Preventive Maintenance 3.5 Recent trends in plant maintenance
Nov.2023	<b>Unit IV – Financial Management</b>	4.1 Concept of financial Management, 4.2 Objective of Financial management 4.3 Importance and Determinants of Capital Management 4.4 Sources of finance 4.5 Fixed and working capital
Aug.2023	<b>Unit I - Introduction to Human Resource Management</b>	1.1 Concept and Nature 1.2 Scope 1.3 Significance 1.4 Objectives 1.5 Functions of HRM. 1.6 Ethical Issues In HRM
Sept.2023	<b>Unit II – Human Resource Planning shares</b>	2.1 Meaning and need for Human resource Planning, Process of HRP Factors affecting HRP 2.2 Job Analysis, Job Description, Job Specification. 2.3 Recruitment and selection- 2.3.1 Meaning, 2.3.2 Sources of recruitment 2.3.3 Steps in the scientific selection procedure 2.3.4 e- recruitment: Meaning and



		Advantage Method, Fair value.
Oct.2023	<b>Unit III – Employee Training and Performance Appraisal</b>	3. Employee Training- 3.1 Meaning 3.2 Need for training 3.3 Steps in training 3.4 Methods of Training 3.5 Impediments of effective training 3.2 Performance Appraisal and Merit Rating 3.2.1 Meaning 3.2.2 purpose of performance appraisal 3.2.3 Methods of performance appraisal 3.2.3 Ethics in performance appraisal Merit Rating- 3.2.4 Meaning 3.2.5 Benefits of Merit Rating, 3.2.6 Difference between performance appraisal and merit rating
Nov. 2023	<b>Unit IV :- Recent Trends in HRM</b>	4. Concept and Nature 4.1 Employee's brand 4.2 Outsourcing of HR 4.3 e-HRM 4.4 Work Life Balance 4.5 Emotional Intelligence and Talent Management

**B. Com Part II/Semester II & III  
Subject – Fundamental of Entrepreneurship**

June to Aug 2023	<b>Unit-II entrepreneurship and entrepreneurship development</b>	concept definition importance theories of entrepreneurship
Sept to Oct 2023	<b>Unit-III micro small and medium enterprises</b>	meaning importance problem of MSME and remedies of government policies and support

Dec 2023 to march 2024	<b>unit4. women entrepreneurship and successful entrepreneurs</b>	concept and causes of limited entrepreneurs ship in India
April 2024	<b>Unit-IV women entrepreneurship and successful entrepreneurs</b>	stories of successful entrepreneur

Mr. Vasave R.N.

Asst. Prof. Commerce



**B. Com Part I/Semester I & II**

**Subject – Insurance**

Month & Year	Topic/Unit	Sub-Unit Planned
July 2023	<b>Unit-I Introduction to Insurance</b>	Defination, characteristics and need of Insurance.Economic and commercial significance of insurance.Insurance as a social security tool.Types of insurance in brief.Principles of insurance.Insurance contract and waging contract.
Aug.2023	<b>Unit-II Life Insurance</b>	Meaning and nature of life insurance.Life insurance product,whole life, endowment,term plans, pension and annuity plans,unit linked insurance plan.
Sept.2023	<b>Unit-III Life Insurance Policy</b>	Meaning, Procedure of taking life insurance policy, policy conditions, settlement of claims.
Oct 2023	<b>Unit-IV Life Insurance Business In India</b>	Growth of life insurance business after privatization.Evaluation of performance of LIC of India and private companies.Insurance Regulatory and Development Authority Act,1999-structure.Organizational set up and functions.
Dec.2023	<b>Unit-I Fire Insurance</b>	Meaning, Procedure of taking fire insurance policy. Policy conditions,Kinds of policies, Cancellation and forfeiture of policy,Renewal of policy, settlement of claims.
Jan.2024	<b>Unit-II Marine Insurance</b>	Meaning, Procedure of taking marine insurance. Difference between fire and marine insurance,clauses of marine insurance policy,marine loses and perils,Types of policies.
Feb. 2024	<b>Unit-III Miscellaneous Insurance</b>	a.Personal Accident Insurance, b.Health Insurance, c.Motor Insurance, d.Bulglary Insurance, e.Liability Insurance, f.Fidelity Guarantee Insurance, g.Cattle Insurance, h.Crop Insurance.
March 2024	<b>Unit-IV General Insurance Business In India</b>	Growth of general insurance business after privatization.Evaluation of performance of public and private companies, Foreign Direct Investment in insurance business,merits and demerits, current scenario,Banc assurance.

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