

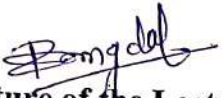
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Teaching Plan – 2021-22

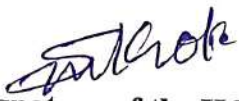
Program: B.Com I(NEP)
Semester: Ist


Course/ Paper:- Financial Accounting
Name of the Lecturer: Prof. Pratibha Rangdal

Sl No.	Month	Topic to be Covered	Hours	Method
1	October	Module No. 1: Theoretical Framework of Accounting : Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process- Basis of Accounting: Cash and Accrual basis- Branches of Accounting-Accounting Principles- Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS).	10	Lecturing, Unit test
2	Oct- November	Module No. 2: Financial Statements of Sole Proprietors Introduction-Meaning of Sole Proprietor- Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account- Profit & Loss accountant- Balance Sheet.	12	Lecturing ,Unit test, group discussion
3	Nov- December	Module No. 3: Consignment Accounts Introduction-Meaning of Consignment- Consignment vs Sales-Pro-forma Invoice- Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.	12	Lecturing ,Unit test, mentoring
4	Dec- January	Module No.4 : Royalty Account Introduction-Meaning of Consignment- Consignment vs Sales-Pro-forma Invoice- Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the booksof Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and	14	Lecturing, Unit test, quiz

		Invoice Price.		
5	January	<p>Module No. 5 : Emerging Trends in Accounting</p> <p>Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet-- Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).</p>	8	Lecturing , Unit test, Remedial measures


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Teaching Plan - 2021-22

Program: B.Com (NEP)
 Semester: 1st

Course/ Paper:- M.P.A
 Name of the Lecturer: Prof. Asha Patil

Sl No.	Month	Topic to be Covered	Hours	Method
1	October	Module No. 1: Introduction to Management Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories	12	Lecturing, Unit test
2	Oct- November	Module No. 2: Planning Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix- Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process	10	Lecturing ,Unit test, group discussion
3	Nov- December	Module No. 3: Organizing Introduction-Meaning-Concept and Process of Organizing - An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization- Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.	12	Lecturing ,Unit test, mentoring

4	Dec- January	Module No. 4: Staffing and Leading	12	Lecturing, Unit test, quiz
		<p>Introduction-Staffing: Concept of Staffing-Staffing Process; Motivation: Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need- Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; Leadership: Concept-Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept-purpose-process-Oral and written communication- Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.</p>		
5	January	Module No. 5: Controlling and Coordination	12	Lecturing , Unit test, Remedial measures
		<p>Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.</p>		

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Teaching Plan Odd/Even Semester for the Academic Year – 2021-22

Program: B.Com (NEP)
 Semester: IST


Course/ Paper:- 1.3 Principles Of Marketing
 Name of the Lecturer: Prof. S. M. Kotnoor

Sl No.	Month	Topic to be Covered	Hours	Method
1	October	<p>Module No. 1: Introduction to Marketing</p> <p>Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.</p>	12	Lecturing, Unit test
2	Oct- November	<p>Module No. 2: Consumer Behaviour & Market segmentation</p> <p>Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.</p>	12	Lecturing ,Unit test, group discussion
3	Nov- December	<p>Module No. 3: Product and Pricing</p> <p>Product: Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.</p>	12	Lecturing ,Unit test, mentoring

4	Dec-January	<p>Module No. 4: Promotion and Distribution</p> <p>Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.</p> <p>Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.</p>	12	Lecturing, Unit test, quiz
5	January	<p>Module No. 5: Recent Developments in Marketing</p> <p>Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing-Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing, any other recent developments in Marketing.</p>	8	Lecturing, Unit test, Remedial measures


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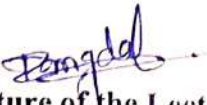
Program: B.Com

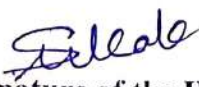
Course/ Paper:- DSC 8 – Human Resource Management


Semester: IIIRD

Name of the Lecturer: Prof. Pratibha Rangdal

Sl No.	Month	Topic to be Covered	Hours	Method
1	OCT-NOV	Module I: Human resource management Human resource management: concept and functions, role, status and competencies of HR manager, HR policies, evolution of HRM, HRM vs. HRD. HR budget, emerging challenges of human resource management; workforce diversity; empowerment; downsizing; VRS; human resource information system	10	Lecturing, Unit test
2	NOV=DEC	Module II Human resource planning & recruitment Human resource planning-quantitative and qualitative dimension; job analysis, job description and job specification; recruitment — concept and sources; selection — concept and process; test and interview placement and induction	14	Lecturing, Unit test, group discussion
3	DEC-JAN	Module III: Training and development Concept and importance; identifying training and development needs; designation training programmers; role-specific and competency-based training; evaluating training effectiveness; training process outsourcing; management development; career development.	12	Lecturing ,Unit test, mentoring
4	JAN	Module IV: Performance Appraisal and Job Analysis Nature, objective and importance; modern techniques of performance appraisal; potential appraisal and employee counseling; job changes — transfers and promotions; compensation: concept and policies; job evaluation; methods, techniques, utility of job analysis, job terminology — job analysis and job description	14	Lecturing, Unit test, quiz
5	JAN-FEB	Module V: Welfare and safety Employee health and safety; employee welfare; social security; employer-employee relations – an overview; grievance — handling and redresses; industrial disputes.	14	Lecturing , Unit test, Remedial measures


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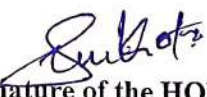
Class: B.Com III Sem

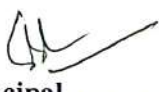
Sub: Disaster Management

Name of the Lecturer: Prof. S. M. Kotnoor

S.No	Month	Topics To Be Covered	Hours	Methods
1		Chapter — I: Introduction to disaster		
	OCT-NOV	Disaster; Meaning and Definition, Types of Disaster; Natural Disaster- Flood Cyclone Earthquake, Landslide etc.,; Man-Made Disaster- Fire, Industry Pollution, Accidents, Structural failures (Buildings and Bridges)-Causes and effects of Disasters, Practical examples.	10	Lecturing, Unit test
2		Chapter — II: Disaster Preparedness		
	NOV-DEC	Disaster Preparedness- Concept ,Nature and Plan, Prediction- Early Warnings and Safety Measures of Disaster. Role of Information — Education, Communication and Training, Role of Government, International and NGO Bodies, Role of IT in Disaster Preparedness, Role of Engineers on Disaster Management.	8	Lecturing ,Unit test, group discussion
3		Chapter — III: Disaster Response		
	DEC-JAN	Concept and Meaning, Response Plan, Search, Rescue, Evacuation and Logistic Management, Role of Government, International and NGO Bodies, Psychological Response and Management (Trauma, Stress, Rumor and Panic). Relief and Recovery, Medical Health Response to Different Disasters.	8	Lecturing ,Unit test, mentoring
4		Chapter — IV: Rehabilitation, Reconstruction and Recovery		
	JAN-FEB	Damage Assessment, Reconstruction and Rehabilitation as a Means of Development, Post Disaster effects and Remedial Measures, Creation of Long-term Job Opportunities and Livelihood Options, Disaster Resistant House Construction, Sanitation and Hygiene, Education and Awareness, Dealing with Victims' Psychology, Long-Term Counter Disaster Planning, Role of Educational Institute.	6	Lecturing , Unit test, Remedial measures


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Program: B.Com(CBCS)


Paper:- DSC 7- Corporate Accounting-1

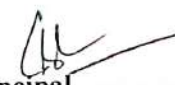
Semester: IIIRD

Name of the Lecturer: Prof. Asha Patil

Sl No.	Month	Topic to be Covered	Hours	Method
1	OCT-NOV	Module I: Share capital of company Meaning of shares, types of shares, issue of shares-at par, at premium, at discount, forfeiture of shares and re-issue of forfeited shares, rights shares, bonus shares, buyback of shares (theory only)	10	Lecturing, Unit test
2	NOV=DEC	Module II: Underwriting of shares and debentures Meaning of underwriting, underwriting agreement, underwriting commission, provisions of Companies Act 2013 relating to underwriting, SEBI guidelines for underwriting, types of underwriting, determination of liability of underwriters, journal entries in the books of the company and preparation of ledger accounts	14	Lecturing ,Unit test, group discussion
3	DEC-JAN	Module III: Final accounts of companies Treatment of managerial remuneration, proposed & final dividend, provision for income tax & dividend tax, preparation of financial statements as per Companies Act 2(13)	12	Lecturing ,Unit test, mentoring
4	JAN	Module IV: Mergers and acquisition of companies Meaning of amalgamation & acquisition, amalgamation in the nature of merger, amalgamation in the nature of purchase, methods of purchase consideration, calculation of purchase consideration, accounting for amalgamation — pooling interest method, purchase method; journal entries & ledger accounts in the books of transferor company, journal entries and preparation of balance sheet in the books of transferee company.	14	Lecturing, Unit test, quiz
5	JAN-FEB	Module V: Internal reconstruction and Accounting for intangible assets Meaning, forms of internal reconstruction, legal provisions relating to internal reconstruction, journal entries & preparation of balance sheet after reconstruction. Accounting for intangible assets Meaning, features, types of intangible assets, valuation of intangible assets: cost approach & market approach; amortization of intangible assets. Internally generated goodwill, disclosure in financial statements.	14	Lecturing , Unit test, Remedial measures


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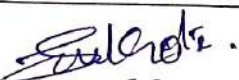
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Program: B.Com
Semester: IIIRD


Course/ Paper:-SEC 1 – Quantitative Techniques For Business-I
Name of the Lecturer: Prof. Pratibha Rangdal

Sl No.	Month	Topic to be Covered	Hours	Method
1	OCT-NOV	Module I: Introduction Meaning, definition, characteristics and stages of statistics, importance in business and research, functions and limitations of statistics, collection of data, sources and collection of data, frequency distribution, types of frequency distribution.	10	Lecturing, Unit test
2	NOV=DEC	Module II: Diagrams Meaning, significance and general rules, types of diagrams, simple, sub-divided, percentage and multiple bar diagram, graphical presentation, types of graphs, histogram, frequency curve and olive curve.	12	Lecturing ,Unit test, group discussion
3	DEC-JAN	Module III: Measure of central tendency and dispersion Definition, properties of an ideal average, kinds of average — arithmetic mean, median, related positional values and mode, Dispersion- Meaning, types of dispersion, quartile deviation, mean deviation and standard deviation	14	Lecturing ,Unit test, mentoring
4	JAN	Module IV: Probability Meaning, classical and empirical definition of probability, addition and multiplication theorems, random variables, probability distribution, binominal, poisson and normal distribution.	12	Lecturing, Unit test, quiz
5	JAN-FEB	Module V: Mathematics of finance Simple and compound interest, simple annuity, ratio, proportions and percentages, commission, brokerage and discounts. Recommended Books:	10	Lecturing , Unit test, Remedial measures


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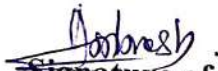
Class: B.Com V Sem


Sub: DSC 14 Auditing


Name Of Lecturer: Prof. Ambresh

Sl No	Month	Topic to be Covered	Hours	Method
1	OCT	Unit 1 Introductions of auditing Meaning definitions, and objectives of Auditing ; accounting v/s auditing advantages and limitations of auditing , classifications of audit , audit programme appointment , qualifications and removal of company auditor powers duties and liabilities of company auditor	10	Lecturing, Unit test
2	NOV	Unit 2 Auditing and assurance standards Overview , standard setting process comes statement and guidance notes on editing issued by ICAI; significant difference between auditing and assurance standard; Role of international auditing assurance standard boards	12	Lecturing ,Unit test, group discussio
3	DEC	Unit3 Internal control and audit Meaning objective and significations of internal control; elements of internal control; review and documentations comma evaluations of internal control system internal control questionnaires, internal control checklist tests of control applications of concept of maternity and audit risk comma concept of internal audit meaning nature scope and purpose of internal audit areas of internal Audit	12	Lecturing ,Unit test, mentoring
4	JAN	Unit 4 vouchers and verifications Meaning of voucher and vouching, vouching v/s auditing , audit receipts, Cast sales, receipt from debtor's payments cash and credit purchases , payments of creditors , wages, expenses, capital expenditure, Bank payments , audit of assets and liabilities	12	Lecturing, Unit test, quiz
5	JAN-	Unit 5 audit report	14	Lecturing ,

FEB	Meaning nature scope ,importance of auditors report ,; types of auditor report, report v/s certificate, content of report: disclaimers adverse opinion audit committee meaning objectives compositions and functions of audit committee		Unit test, Remedial measures
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Class: B.Com V Sem


Sub: Dsc 16 Business Law

Name of Lecturer: Prof. S. M. Kotnoor

Sl No.	Month	Topic to be Covered	Hours	Method
1	Oct- November	UNIT 1 INTRODUCTION Indian contract act 1872 definitions of contract kinds of contract essential elements of valid contract from the point of enforceability	10	Lecturing, Unit test
2	November	UNIT 2 OFFER AND ACCEPTANCE Offer- legal rules regarding offer, revocation of offer acceptance meaning legal rules regarding acceptance , essential of contract capacity of parties and free consent , discharge of contract.	12	Lecturing ,Unit test, group discussion
3	December	UNIT 3 SALE OF ACT AND AGENT: Essential essential of sales of goods,kinds of goods unpaid seller ,rights of unpaid seller agency - test of agency of agency duties of agent terminations of agent.	12	Lecturing ,Unit test, mentoring
4	Dec- January	Unit 4 CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY ACT Consumer protection act –introductions meaning of consumer Consumer court when to complain procedure for filing and complaint, period of Disposal relief available to the complaint appeals intellectual property act definition and registration procedure for patent copyright and trademarks.	12	Lecturing, Unit test, Quiz
5	Jan- Feb	Unit 5 Information technology act Definitions of information- digital signature, legal recognition of electronic records, license to issue digital signature certificate and acceptance of digital signature	14	Lecturing , Unit test, Remedial measures


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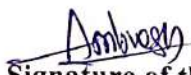
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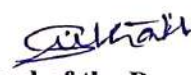
Class: B.Com Vth Sem


Sub: DSE 1 Income Tax I

Name of Lecturer: Prof. Ambresh

Sl No	Month	Topic To Be Covered	Hours	Method
1	Oct	Unit 1 Introductions Brief History Of Income Tax Act Finance Act Schemes Of Income Tax Basic Concept, Assessee, Person, Assessment Year Previous Year Gross Total Income Marginal Rate Of Tax Agriculture Income	10	Lecturing, Unit Test
2	Oct- Nov	Unit 2 Incidence Of Tax Residential Status Of An Individual, Firm And Company, Incidence Of Tax (Including Problems) Incomes Which Do Not For Part Of Total Income (Under Section 10)	12	Lecturing ,Unit Test, Group Discussion
3	Nov- Dec	Unit 3 Income From Salary Income From Salary , Features Of Salary Income Treatment Of Allowances Perquisites Provident Fund Retirement Benefits Gratuity Commutation Of Pension And Leave Encashment Competitions Of Salary Income- Problems	12	Lecturing ,Unit Test, Mentoring
4	Dec- Jan	Unit 4 Income From House Property Basics Of Charges Deemed Ownership Exemptions Determinations Of Annual Value Of Sop And Lop Deductions Under House Property Head Computation Of Income From House Property	12	Lecturing, Unit Test, Quiz
5	Jan- Feb	Unit 5 Profit And Gains Of Business And Professions (Individual Assesseees) Expenses Expressly Allowable And Inadmissible General Deductions / Expenditure Losses Deemed Profit Method Of Accounting Computations Of Taxable Income From Business Computations Of Income From Profession In Case Of Advocate Doctors And Chartered Accountant	14	Lecturing , Unit Test, Remedial Measures


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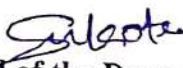
CLASS: B.com Vth Sem

Sub: Management Accounting

Name Of Lecturer : Prof. Pratibha Rangdal

Sl No.	Month	Topic to be Covered	Hours	Method
1	OCT	Unit 1 Introductions Meaning, nature , objectives, functions and significations management accounting; financial accounting versus management accounting cost accounting versus management accounting , taking some management accounting installations of management accounting system.	8	Lecturing, Unit test
2	NOV	Unit 2 FUND FLOW STATEMENT Meaning Objectives and significations of fund flow statement; Preparations fund flow statements- schedule changes in working capital, fund from operations budget funds flow statement	12	Lecturing ,Unit test, group discussion
3	DEC	Unit 3 CASH FLOW STATEMENT Meaning objectives and significations of cash flow statement; Fund flow statement versus cash flow statement; AS-3 on cash flow statement – recommendations; cash from operations, direct and indirect method Cash flow from Operating, investing, financial activities ; budgeted cash flow statement.	12	Lecturing ,Unit test, mentoring
4	JAN	Unit 4 RATIO ANALYSIS Meaning and significance of ratio analysis classifications of ratios, liquidity, solvency activity and probability ratios comparison criteria ; Competitions of ratios and preparations of financial statement from ratios; limitations of ratio analysis.	12	Lecturing, Unit test, Quiz
5	JAN- FEB	Unit 5 MANAGEMENT REPORTING Introductions features of good report comma general principles of good report system kinds of report	8	Lecturing , Unit test, Remedial measures


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Class: B.com Vth Sem


Sub: Cost Accounting

Name of Lecturer: Prof. Pratibha Rangdal

TOPIC NO	MONTH	TOPICS TO BE COVERED	HOURS	METHODS
1.		Module-I: introduction of cost accounting :		
	OCT	Meaning and importance-financial accounting V/s Cost accounting – Limitations, installation of costing system –cost classification.	10Hrs	Lecturing, Unit test
2		Module-ii: Materials:		
	NOV- DEC	Introduction, Material control- Meaning importance- stock level – EOQ- -ABC analysis. BIN Card-storage ledger –issue of materials including return of materials to store, transfer of materials, different methods of pricing and their relative merits and demerits-numerical problems on stock levels ,EOQ, FIFO,LIFO –Simple average and weighted average methods – treatment of materials losses, wastage, scrap and defectives. Test conducted	16Hrs	Lecturing ,Unit test, group discussion
3		Module-iii: Labour:		
	DEC-JAN	Introduction- control of labour cost ,time keeping- labour turnover , causes and effects – methods of remuneration ;time rate -piece rate-differential piece rate, Taylors system, Merrick's differential piece rate, Gant task – onus scheme, Halsey plan rowan scheme, Emerson's efficiency bonus plan – Numerical problems on time and piece rates and bonus schemes.	14Hrs	Lecturing ,Unit test, mentoring
4		Module-iv: Overheads		
	JAN	Meaning , classification ,-allocation and appointment of overheads-reappointment, Direct method, repeated distribution method ; Direct labour cost, Direct labour hour rate, machine hour rate, numerical problems on primary and secondary distribution Summary and absorption of overheads.	14Hrs	Lecturing, Unit test, Quiz
5		Module-V : Overheads:		
	JAN-FEB	Cost control-Cost reduction-Cost Audit. Test conducted	10Hrs	Lecturing , Unit test, Remedial measures


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Teaching Plan-2021-22


Class: B.Com V Sem


Sub: Banking Operations And Insurance


Name of Lecturer: Prof. S.M. Kotnoor

Sl No	Month	Topic to be Covered	Hours	Method
1	OCT-NOV	Module-I: Bankers and customer relations Bankers and customers-definitions general and specific relationship, bankers rights and obligations, account opening procedure-KYC norms; collecting bankers- meaning duties and responsibilities. Paying banker meaning precautions and statutory protections to the paying banker.	10	Lecturing, Unit test
2	NOV	Module-ii: Landing operations Principals of bank landing kinds of landing loans cash credit overdraft bills discounting letter of credits secured and unsecured advance procedure housing education and vehicle loan bank non performer assets principles of bank lending kinds of landing loans cash credit overdrafts bills of discounting letters of credit , secured and unsecured advance housing education and vehicle loan	12	Lecturing ,Unit test, group discussion
3	DEC	Module-iii: Innovative operation Risk meaning classifications of risk futures of insurable risk insurance meaning important and functions of insurance, classifications of insurance business in India life general policy fire accident assets, medical, home , commercial travels, rural and marine, Meaning of underwriting procedure of life insurance and non Life insurance	12	Lecturing ,Unit test, mentoring
4	JAN	Module-iv: RISK AND INSURANCE Risk –meaning ,classification of risk feature of insurable risk .insurance – meaning , importance and function of insurance – internet banking –ATM – eletronic fund transfer (NEFT,RTGS,IMPS),	12	Lecturing, Unit test, quiz

		DEMAT, E-Wallets- meaning , types of E- wallets and procedure of making E-payment –BHIM, PAYTM, GOOGLE PAY (TEZ), PHONE PE(CONCEPT ONLY)		
5	JAN-FEB	Module-V: Insurance Claim and regulations; Meaning importance types of claim procedure of settlement of life insurance claim and nonlife insurance claim privatization of insurance industry- FDI in insurance – banks assurance IRDA regulations	14	Lecturing , Unit test, Remedial measures


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Department of Commerce
Teaching Plan – 2021-22


Program: B.Com (NEP)
Semester: IInd


Course/ Paper:- 2.2 Corporate Administration
Name of the Lecturer: Prof. S. M. Kotnoor

Sl No.	Month	Topic to be Covered	Hours	Method
1	March -April	<p>Module No. 1: Introduction to Company</p> <p>Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company-Government Company-Associate Company- Small Company- Foreign Company-Global Company-Body Corporate- Listed Company.</p>	12	Lecturing, Unit test
2	April	<p>Module No. 2: Formation of Companies</p> <p>Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.</p>	12	Lecturing ,Unit test, group discussion
3	May	<p>Module No. 3: Company Administration</p> <p>Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.</p>	12	Lecturing ,Unit test, mentoring

4	May – June	Module No. 4: Corporate Meetings Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum – Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	10	Lecturing, Unit test, quiz
5	June – July	Module No. 5: Winding Up Introduction – Meaning- Modes of Winding up – Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	10	Lecturing , Unit test, Remedial measures


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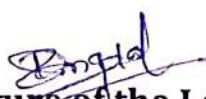
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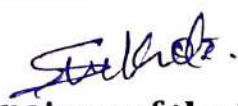
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Program: B.Com (NEP)
 Semester: IInd

Course/ Paper:- 2.1 Advanced Financial Accounting
 Name of the Lecturer: Prof. Pratibha Rangdal

Sl No.	Month	Topic to be Covered	Hours	Method
1	March –April	Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.	10	Lecturing, Unit test
2	April -	Module No. 2: Hire Purchase Accounting Introduction-Meaning of hire purchase- difference between hire purchase and installment-Nature-features-terms used- Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.	10	Lecturing ,Unit test, group discussion
3	May	Module No. 3: Departmental Accounts Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments types of departments-inter department transfer and its treatment	12	Lecturing ,Unit test, mentoring
4	May –June	Module No. 4: Accounting for Branches Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accountsfor foreign branches-Techniques for foreign currency translation. (Theory only).	12	Lecturing, Unit test, quiz
5	June –July	Module No. 5: Conversion of Single Entry into Double Entry Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into DoubleEntry.	12	Lecturing , Unit test, Remedial measures


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Department of Commerce
 Teaching Plan – 2021-22

Program: B.Com (NEP)
 Semester: IInd

Course/ Paper:- 2.3 Law and Practice of Banking

Name of the Lecturer: Prof. Asha Patil

Sl No.	Month	Topic to be Covered	Hours	Method
1	March –April	Module No. 1: Introduction to Banking Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.	12	Lecturing, ' Unit test
2	April -	Module No. 2: Paying and Collecting Banker Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	12	Lecturing ,Unit test, group discussion
3	May	Module No. 3: Customers and Account Holders Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	10	Lecturing ,Unit test, mentoring
4	May –June	Module No. 4: Negotiable Instruments Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of	12	Lecturing, Unit test, quiz

		Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement - Rules of endorsement.		
5	June -July	Module No. 5: Recent Developments in Banking Introduction - New technology in Banking - E-services - Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR - RTGS - NEFT -ECS- Small banks-Payment banks- Digital Wallet-Crypto currency-KYC norms - Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.	10	Lecturing , Unit test, Remedial measures

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Teaching Plan 2021-22

Program: B.Com


Paper:-Quantitative Techniques For Business-II


Semester: IVTH

Name of the Lecturer: Prof. Pratibha Rangdal

Sl No.	Month	Topic to be Covered	Hours	Method
1	March-April	Module I: Correlation and regression Correlation- meaning, definition, types, methods — Scatter diagram, Karl Pearson's coefficient of correlation, rank correlation. Regression- definitions, uses, methods — regression equations	12	Lecturing, Unit test
2	April	Module II Index numbers Introduction, construction of index number, types of index number, test for an ideal index number, cost of living index number	10	Lecturing ,Unit test, group discussion
3	May	Module III: linear programming problem Formation, graphical methods, transportation problems, methods of obtaining initial solution, north-west corner rules, matrix minima method and vogel's approximation method, verification for optimum solution, assignment problem- Hungarian method,	14	Lecturing ,Unit test, mentoring
4	June	Module IV: Network analysis Critical path method (CPM), project evaluation and review technique (PERT), construction of network, float of an Activity, critical path analysis	10	Lecturing, Unit test, Quiz
5	June-July	Module V Present worth and discounts Present worth, bills of exchange, discounting techniques of exchange, profit and loss, percentage of profit and loss, selling price, cost price, discount	10	Lecturing , Unit test, Remedial measures


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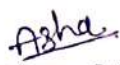

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Program: B.Com
Semester: IVTH


Course/ Paper:- DSC 10 – Corporate Accounting – II
Name of the Lecturer: Prof. Asha patil

Sl No.	Month	Topic to be Covered	Hours	Method
1	March-April	Module I: Accounts of banking companies Meaning of banking companies, books of accounts maintained by banking companies, rebate on bills discounted, preparation of final accounts with schedules	12	Lecturing, Unit test
2	April	Module II Accounts of insurance companies Meaning of insurance, types of Insurance, preparation of final accounts of insurance companies as per IRDA regulations — revenue account, profit and loss account and balance sheet with all schedules.	14	Lecturing ,Unit test, group discussion
3	May	Module III Accounts of holding companies Meaning of holding company & subsidiary company, meaning of certain terms; requirements of holding company under companies Act 2013, preparation of consolidated balance sheet with special adjustments regarding unrealised profits, inter-company eliminations, minority & majority chart, calculation of goodwill & capital reserves.	14	Lecturing ,Unit test, mentoring
4	June	Module IV Valuation of shares Valuation of shares: Meaning, Methods of Valuation of shares, problems on valuation of shares	12	Lecturing, Unit test, Quiz
5	June-july	Module V Liquidation of companies Meaning, voluntary liquidation, preparation of liquidators final statement of accounts, order of discharging liabilities, calculation of liquidators remuneration, treatment of uncalled up capital & liability of contributors	14	Lecturing , Unit test, Remedial measures


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Course/ Paper:- DSC 11 – Corporate Administration

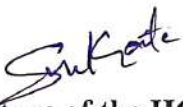
Semester: IVTH


Name of the Lecturer: Prof. S.M. Kotnoor

SI No.	Month	Topic to be Covered	Hours	Method
1	March- April	Module I Introduction Company, characteristics of a company, types of companies including one person company, formation of a company, promoters, their legal position, pre-incorporation contract and provisional contracts, online registration of a company, permission and clearance from government authorities	12	Lecturing, Unit test
2	April	Module II Documents Memorandum of association, articles of association, doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, mis-statement in prospectus, book building, issue, allotment and forfeiture of shares, transmission of shares, buyback and provisions regarding buyback, issue of bonus shares	12	Lecturing ,Unit test, group discussion
3	May	Module III Management Company secretary, role of company' secretary under Companies Act 2013, rights of and restrictions on company secretary. Meaning of directors, classification, women directors, independent directors, small shareholder's directors, disqualifications, director identity, number, appointment, legal position, powers and duties, removal of directors, key managerial personnel, managing director, manager, Corporate Social Responsibility	12	Lecturing ,Unit test, mentoring
4	June	Module IV Meeting of shareholders and Board Through video conference, e-voting, resolutions of meeting, powers of tribunals in relation to meetings, proxies	08	Lecturing, Unit test, Quiz

5	June-July	Module V Books of accounts and winding up Books of accounts, registers, online filing of documents, dividend provisions, auditor's appointment, rotation of auditors, auditor's report, secretarial audit, concept and mode of winding up, National Company Law Tribunal (NCLT), special courts.	10	Lecturing , Unit test, Remedial measures
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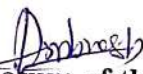
Class: B.com VIth SEM


Sub: Indian Financial System


Name of the Lecture: Prof. Ambresh

Sl No	Month	Topic to be Covered	Hours	Method
1	March-April	UNIT 1 INTRODUCTIONS Meaning components and functions of financial system, key elements of financial system, role of financial system in economy, relationship between the economic growth and financial system, reforms in the financial system, Objectives and majors reforms undertaken in India.	08	Lecturing, Unit test
2	April	UNIT 2 MONEY MARKET AND CAPITAL MARKET Money market, meaning and role , money market instruments, major players in money market, link between money market and monetary policy in India, capital market: meaning, objectives and significance, reforms in capital market in India, capital market instruments.	08	Lecturing ,Unit test, group discussion
3	May	UNIT 3 FINANCIAL MARKET Meaning important and classifications of financial market, primary market meaning and nature; types of issue IPOs and further offers – methods of making public issue-fixer price and book building- meaning process and price determination, red erring prospectus and green shoe option, Secondary Market : meaning functions and development of secondary market in India; stock exchange-meaning functions and development, regulations and demutualisation ; BSE,NSE, and OTCEI – origin and growth.	12	Lecturing ,Unit test, mentoring
4	June	UNIT 4 FINANCIAL INTERMEDIARIES Role and classifications of financial instrumentaries, development financial institutions, functions and types of IFCI,SIDBI IDFC; banking NBFCs –	12	Lecturing, Unit test, quiz

		functions and growth of NBFCs , co- operative banking in India, other instrumentaries-merchant bankers, underwriters, custodians, registers , share transfer agent depository services- meaning and functions.		
5	June- july	UNIT 5 FINANCIAL REGULATIONS Meaning objectives and significations of financial regulations, RaghuramRajan Committee recommendations on financial regulations, SEBI- objectives functions and powers of SEBI	10	Lecturing , Unit test, Remedial measures


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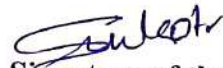
Class: B.com VIth Sem


Sub: Income Tax

Name of the Lecture: Prof. Ambresh

Sl No.	Month	Topic to be Covered	Hours	Method
1	March-April	UNIT – I CAPITAL GAINS Capital Asset, types, transfer, cost of acquisition, cost of improvement, Indexation, Types of capital gain- exemption for individual assesses	08	Lecturing, Unit test
2	April	UNIT – II INCOME FROM OTHER SOURCES Income from other sources, setoff and carry forward of losses	12	Lecturing ,Unit test, group discussion
3	May	UNIT – III ASSESSMENT OF INDIVIDUALS Deductions u/s 80 C – 80 U, section 87A, Computation of tax liability	12	Lecturing ,Unit test, mentoring
4	June	UNIT – IV ASSESSMENT OF PARTNERSHIP FIRMS Definition of firm , partner, Residential status- conditions, Provision u/s 40 b- Deductions from GTI, Alternate minimum tax (AMT) –Computation of tax liability of firms	12	Lecturing, Unit test, quiz
5	June-July	UNIT – V ASSESSMENT OF COMPANY Definition of company, closely-held company, Indian company, foreign company- Residential status of company, deduction from GTI – Computation of tax liability (Including Minimum Alternate Tax)	10	Lecturing , Unit test, Remedial measures


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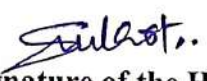
CLASS: B.com VIth Sem


Name of the Lecture: Prof. Pratibha Rangdal

Sub: Financial Management

Sl No	Months	Topic to be Covered	Hours	Method
1	March - April	Module-I: INTRODUCTION Financial Management-introduction, scope, finance and other related disciplines –financial functions. Financial goals: Profit maximization V\ S Wealth maximization-concept of time value of money, source of financing, short term and long term. Capitalization- over and under capitalization	12	Lecturing, Unit test
2	April	Module-ii: Cost of capital Concepts of cost of capital. Measures of specific and overall cost of capital. Financing Decision, Leverage operating, financial and combined Determinants of capital structure.	8	Lecturing ,Unit test, group dicussion
3	May	Module-iii: Capital Budgeting Capital Budgeting-Estimating cash flow-Evaluation Techniques, Traditional and Discounted cash flow Techniques-Capital Rationing.	10	Lecturing ,Unit test, mentoring
4	May- June	Module-iv: Dividend decision Dividend decision: Factors determining dividend policy-stable dividend policy- stock dividend- Working capital Management: Need for working capital-Determinants of working capital-computation of working capital-management of cash, Inventory, Account receivables and Account payables.	12	Lecturing, Unit test, quiz
5	June- July	Module-V: Financial Markets Financial markets- money market- capital market-recent trends in capital market- Mutual funds- Depositories	10	Lecturing , Unit test, Remedial measures


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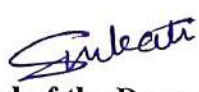
Program: B.Com VIth sem


Course/ Paper:- DSE- Cost Accounting- II

Name of the Lecturer: Prof. Pratibha Rangdal

TOPIC NO	MONTH S	TOPICS TO BE COVERED	Hours	METHOD
1.		Module-I: Methods of costing		
	March - April	Meaning and numerical problems n unit or output cost sheet-Tenders or Quotations-Operating Costing (Transporting costing only) –Contract costing –process costing (excluding equivalent production and inter process profits)	12	Lecturing, Unit test
2		Module-ii: Marginal Costing		
	April	Marginal costing Meaning,-Definition-Features-Advantages and Disadvantages –BEP, P\V Ratio, Break Even Chart-Application of Marginal costing ;problems.	12	Lecturing ,Unit test, group dicussion
3		Module-iii: Budgetary control		
	May	Budgetary control: Meaning of budgeting-Budgeting and budgeting control-Advantages and Disadvantages –Types of Budget –Zero Base Budgeting-Numerical problems on Cash budget and flexible Budgets.	14	Lecturing ,Unit test, mentoring
4		Module-iv: Standard costing		
	May - June	Standard costing: Meaning-Definition-standard costing v\s budgetary control –Merits and demerits-variance Analysis-Numerical problems on Material and labour Variance only.	12	Lecturing, Unit test, quiz
5		Module-V: Activity Based Costing		
	June- July	Activity Based Costing: Meaning- Need – Characteristics-Process-Advantages and Limitations- Numerical problems on –A Theoretical out line of Kaizen costing and target costing .	10	Lecturing , Unit test, Remedial measures


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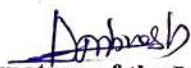
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Class: B.com VIth sem


Sub: Goods And Services Tax

Name of the Lecture: Prof. Ambresh

Sl No.	Month	Topic to be Covered	Hours	Method
1	March – April	Module-I: Introduction Constitutional frame work of indirect taxes before introduction of GST(Taxation powers union & state Government) ;Concept of VAT: Meaning, variants and methods; Major defects in the Structure of indirect Taxes prior to GST; Rationale for GST; Structure of GST(SGST, CGST, UTGST, IGST); GST Council :GST Network, Compensation mechanism, Registration.	12	Lecturing, Unit test
2	April -	Module-ii: Levy and Collection of GST Taxable event-“Supply” of Goods and services,; place of supply: Within state, interstate, import and export,; time of Supply; Valuation of GST, Valuation of Rules-Exemptions from GST: Small supplies and composition scheme; Classification of Goods and services: composite and mixed Supplies.	14	Lecturing ,Unit test, group dicussion
3	May	Module-iii Input tax credit Eligible and ineligible supply of input Tax credit: Appointment of credit and blocked credits, Tax credit in respect of capital goods; Recover of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit; Payment of taxes; Refund , Doctrine of unjust enrichment; Reverse charge Mechanism, job work.	12	Lecturing ,Unit test, mentoring
4	May – June	Module-iv GST Procedures Tax invoice, Credit and Debit notes, GST computation, Returns, Audit in GST, Assessment; self-Assessment, Summary and Scrutiny.	12	Lecturing, Unit test, quiz
5	June – July	Module-V: Special provisions Taxability of E-Commerce, Anti- profiteering, Avoidance of dual control, E-way bills, zero rated supply, offences and penalties, appeals.	14	Lecturing , Unit test, Remedial measures


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Course/ Paper: Computer Application for Business And E-Commerce

Program: B.Com VIth

Name of the Lecture: Prof. Asha Patil

Sl No	Month	Topic to be Covered	Hours	Method
1	March-April	<p>Module-I: Introduction of Computer</p> <p>Data processing, Characteristics, Features of computer, computer evolution to present form, computer generation, Basic computer organization: Basic operations performed by a computer, basic organization of computer system, input units and its functions, output units and its functions, storage units and its functions, types of storage.</p>	14	Lecturing, Unit test
2	April	<p>Module-ii: Software</p> <p>Types of software, system software, application software and uses of computer systems, steps involved in software development, firmware, Middleware, overview of operating system, functions of operating system, concept of multiprogramming, Multitasking, Multiprocessing, Time sharing, Real time, single user, Multiuser operating system, Basics of Menu and Menu selection, Running an application, windows Explorer, Creating and Renaming of file and folders, Control panel</p>	12	Lecturing ,Unit test, group discussion
3	May	<p>Module-iii: Overview of Networking</p> <p>An introduction to computer networking, Networking types (LAN, WAN, MAN), Network topologies, Modes of data transmission, Forms of data transmission, Transmission channel.</p> <p>Internet: concepts, Application of internet, internet v\s Intranet, Growth of internet, ISP, ISP In India, Types of connectivity-Dial-u, Leased line, DSL, Broadband, RF, VSAT etc.</p> <p>The Word Wide Web: Definition, Commonly used web browser, Searching the www: search engines. Talent and FTP, Talent and remote login, File transfer, computer</p>	12	Lecturing ,Unit test, mentoring

		virus, Fundamentals of electronic mail: Basic email facts Email address, password and user id.		
4	May- June	Module-iv: Introduction of E-commerce Meaning and concept of E-commerce V/S traditional commerce, E-Business and E-Commerce, EDI and its importance, Features and benefits of E-commerce, Impacts of E-commerce, Challenges and limitation of E-Commerce, Supply chain management and E-commerce, E-Commerce infrastructure, Business modules of E-commerce, Business to Business(B2B), Business to Customers(B2C), Customer to Customers(C2C), Business to Government(B2G), Business to Employee(B2E), E-commerce strategy-influencing factors successful E-commerce	12	Lecturing, Unit test, quiz
5	June- July	Module-V: Marketing strategies and E-commerce Website, components of website, concept and designing website for E-commerce, corporate website-portal, Internet Advertising, Mobile commerce, Electronic payment system\ online payment systems E-cash, E-cheque, Smart card, Credit card, Debit card, Electronic purse\Wallets, Security issues on electronic payment system.	14	Lecturing , Unit test, Remedial measures

Asha
Signature of the Lecturer

Sulroti
Head of the Department
Head
Dept. of Commerce
H.K.E.S's A.V. Patil Degree Collège
A-1

AS
Principal
PRINCIPAL
H.K.E. Society's A.V. Patil Degree
College, ALAND-585302