Smt. Akkatai Ramgonda Patil Kanya Mahavidyalaya, Ichalkaranji

Annual Teaching Plan: 2024-2025

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Nikita Sanjay Bade (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	B.com II Fundamentals of Entrepreneurship Paper I (NEP)	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.
August		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, Knight's Risk-Taking theory, Entrepreneurship Development- Concept and Process. Introduction, Functions and Performance of – EDI, MCED And DIC
September		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.

October		**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(Only concept and Characteristics)

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Annual Teaching Plan: 2024-2025

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Nikita Sanjay Bade (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July & August	B.com III Modern Management Practise Paper I (NEP Pattern)	**Unit:- I** **Contribution to Modern Management Practice** a. Concept of Modern Management b. Contribution of Vijay Govindarajan: Three Box Solution and Reverse Innovation (Only Concept) c. Contribution of C.K. Pralhad : The Fortune at the Bottom of the Pyramid. d. Michael Porter :Competitive Advantage.
September & October		**Unit:-II** **Emotional and Social Intelligence in Management** a. Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, Advantages and Disadvantages of emotional intelligence, b. Social Intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence

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Annual Teaching Plan: 2024-2025

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Priya Shashikant Sutar (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	B.com III Advanced Costing Paper I (NEP Pattern)	**Unit:- I** Unit-I Basics of Cost Accounting: Meaning:- Concepts of Cost, Costing, Cost Accounting, Cost Accountancy; Nature, Scope, objectives and importance of Cost Accounting; Difference between Cost Accounting, Financial Accounting and Management Accounting.
August		**Unit:-II** Unit-II Elements of Cost: Elements of Cost- Concepts of Material Cost, Labour Cost and Overheads; Classification of Cost, Cost Centre and Cost Unit, Cost Sheet, Tender and Quotation, Preparation of Cost Sheet
September		**Unit –III** Unit-III Material Cost: Storage of Material, Objectives of Store Keeping, Fixation of Stock Levels and Economic Order Quantity; Pricing of Issue of Material – FIFO, LIFO, Simple Average Method, Weighted Average Method
October		**Unit-IV** Unit-IV Labour Cost: Labour Cost- Meaning and Importance, Time Keeping and Time Booking, Methods of Remuneration and incentives, Time Rate System, Piece Rate system, Taylor's Differential Piece Rate and Merrick's Differential / Multiple Piece Rate system, Halsey Plan and Rowan Plan

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Priya Shashikant Sutar (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July & August	B.com III Co- operative Development Paper I (NEP Pattern)	**Unit:- I** **Introduction to Co- operative movement in India** 1.1 Meaning, Definition and features of Co-opertation 1.2 Principles of Co-operation- ICA and Manchester Principles 1.3 Role of Co-operation in Economic Development 1.4 Review of Committees on Co-operative Development since 1991(Vaidyanathan Committee, Shivajirao Patil Committee)
September & October		**Unit:-II** **Agricultural Co-operatives in India** 2.1 Co-operative marketing-Types, Functions , Problems and Remedies 2.2 NAFED- Objectives , Management, Functions and Progress 2.3 Co-operative Farming- Types, Problems and Remedies 2.4 Role of Dairy Co-operatives - Problems and Remedies

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Priya Shashikant Sutar (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	B.com I Accountancy Paper I (NEP Pattern)	**Unit:- I** **Amalgamation of Partnership firms** Meaning, Need and Objectives of Amalgamation of Partnership Firms, Process of Amalgamation, Accounting treatment - journal entries and ledger accounts in the books of old and New firms, Creation and writing off goodwill, Transfer of Assets and Liabilities, Adjustments to capital accounts, Amalgamated Balance Sheet.
August		**Unit-II** **Conversion of Partnership firm into Ltd Company** Meaning, Need and Objectives or Reason of Conversion, Purchase consideration, Methods of Purchase consideration, Accounting in the books of partnership firm only.
September		**Unit-III** **Piecemeal Distribution of Cash** Meaning, Types of Liabilities, Order of payment –Methods of distribution of cash - a) Surplus Capital Method and b) Maximum Loss Method
October		**Unit-IV** **Joint Life Policy** Introduction, Meaning, Methods of accounting, accounting treatment for joint life policy, Individual Life Policies

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Priya Shashikant Sutar (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July & August	B.com III Modern Management Practise Paper I (NEP Pattern)	**Unit:- III** **Customer Relationship Management (CRM) and Supply Chain Management (SCM)** a. Customer Relationship Management (CRM) : Concept, Importance, Elements, Process, e-CRM b. Supply Chain Management (SCM): Concept, Importance, Components, Process, Benefits of SCM
September & October		**Unit:-IV** **Lean Management and Talent Management** a. Lean Management: Concept, Principles, Benefits and disadvantages, tools of lean Management, lean management best practices b. Talent Management: Concept, Importance, Process, Components, benefits

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Priya Shashiknt Sutar (Assistant Professor

Month	Class and Paper No.	Unit no. and Title
July	**M.com I Advanced Accountancy Paper I (NEP)**	**Introduction to Accounting Standard-** Theory-Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories(AS-2) Practical- a)Visit Chartered Accountant's Office and discuss the ideas of accounting standards, IFRSs and GAAPs b) Arrange group discussion or seminar on AS-1and AS-2
August		**Accounting for Holding Company** Theory-Group Accounts with one subsidiary Co.-AS-21(Vertical Form only) Practical Collect consolidated financial statements from the website of any group of companies and arrange group discussion on it.
September		**Accounting of Life Insurance Companies** Theory-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies. Practical- a) Download financial statements of Life Insurance Co. and discuss on them in the classroom. b) Arrange visit to Life insurance company branch office to know their accounting process
October		**Accounting of General Insurance Companies** Theory-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies. Practical – a) Download financial statements of General insurance company and discuss on them in the classroom.

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Priya Shashikant Sutar (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	**M.com II Advanced Accountancy Paper IX (NEP)**	**Introduction to Financial Management** Theory-Meaning of Business Finance and Financial Management, Objectives, Importance and Scope of Financial Management, Role of Finance Manger, Methods of Financial Management, Relationship between Financial Management and other areas of Management, Organisation of Finance Function, Financial System
August		**Risk and Return** Theory-Introduction, Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, General Pattern of Risk and Return, Criteria for evaluating proposals to minimize risk, methods of Risk Management, Major Risk Return decision areas, practical problems.
September		**Financial Planning** Theory-Meaning of Financial Planning and Financial Plan,Principles governing Financial Plan, Fixed Capital- Meaning,Assessment,factorsdeterminingfixedcapital,Management of fixed Capital,Working Capital–Meaning, factors determining working capital, estimation of working capital, practical problems, Capitalisation – Meaning, theories of capitalization, Over and Under Capitalisation, practical problems.
October		**Capital Structure** Theory-Meaning, Capital Structure and Financial Structure, Life Cycle Stages of Capital Structure, Patterns of Capital Structure – Practical Problems, Optimum Capital Structure, Capital Structure Theories,, Features of appropriate Capital Structure, Factors determining Capital Structure

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Mr. Onkar P. Kulkarni (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	**B.Com I** **Cost Accounting Paper I** **(NEP)**	Unit -I **Introduction to Cost Accounting** Meaning of Costing, Cost Accounting and Cost Accountancy, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting
August		Unit- II **Principles, Types and Methods of Cost Accounting** General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Costing – An Aid to Management
September		Unit- III **Basic Concepts in Cost Accounting** Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit. Types of Cost
October		Unit-IV **Cost Classification and Preparation of Cost Sheet** Classification of Cost on various bases, Preparation of Cost Sheet and Quotation.

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Mr. Onkar P. Kulkarni (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	B.com III Advanced Costing Paper II (NEP Pattern)	**Unit:- I** Overheads: Meaning, Classification of Overheads, Concepts of Allocation, Absorption, Apportionment and Reapportionment of overheads.
August		**Unit:-II** Absorption of Overheads: Meaning, Methods of Absorption: - Production Unit Method, Percentage on Direct Material Cost, Percentage on Direct Wages, Percentage of Prime Cost, Direct Labour Hour Method, Machine Hour Rate.
September		**Unit –III** Reconciliation of Cost and Financial Accounts: Need for Reconciliation of Cost and Financial Accounts. Preparation of Statement of Reconciliation of Cost and Financial Accounts.
October		**Unit-IV** Activity Based Costing: Meaning, Objectives, Advantages and Limitations of Activity Based Costing, Cost Drivers, Preparation of Statement of Cost as per Activity Based Costing

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Mr. Onkar P. Kulkarni (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	B.com III Advanced Accountancy Paper II (NEP Pattern)	**Unit:- I** **Unit-I Nature and Scope of Audit:** Audit – Meaning and Nature, Scope of Audit, Objectives of Audit, Relationship of Audit with other disciplines, Difference between Audit and Investigation, Basic Principles Governing Audit, Statutory Audit, Internal Audit, Cost Audit, Tax Audit, Management Audit, Concept of Vouching, Verification and Valuation
August		**Unit:-II** **Unit-II Audit of Specific Items in Financial Statements:** A) Audit of Profit and Loss A/c - Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments; Audit of Purchases, Depreciation, Interest expense, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses B) Audit of Balance Sheet - Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables (creditors), Provisions, Short Term Borrowings and Other Current Liabilities, Audit of Land, Buildings, Plant and Equipment, Furniture and Fixtures, Goodwill, Brand/Trademarks, Computer Software, Audit of Loans and Advances, Trade Receivables, Inventories, Cash and Cash Equivalents, Other Current Assets, Audit of Contingent Liabilities.

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September		**Unit –III** **Unit-III Company Audit:** Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO
October		**Unit-IV** **. Unit-IV Audit of Specific Entities and Audit Report:** A) Audit of Specific Entities - Audit of Banks, Insurance Companies, Hotel and Hospital, B) Audit Report – Meaning, Elements of Audit Report; Types of Reports – Clean, Qualified, Adverse: Disclaimer of Opinion

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Annual Teaching Plan: 2024-2025

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Shahin Jindasha Fakir (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	B.com I Indian Knowledge System (IKS) Paper I(NEP)	**Unit- I** **Indian Management** (A) Evolution of Indian Management, key ideas of Indian Management, Role of Values in Management, Indian Epics and Management,
August		**Unit- I** **Indian Management** (B) Dimensions of Vedic Management, Bhagwad Gita, Ramayan, Buddha's Management, Kautilaya's Arthshastra
September		**Unit-II Indian Business Models** (A)Business Model of Tata, Business Model of Bajaj Group, Business Model of Aditya Birla Group
October		**Unit-II Indian Business Models** (B) Business Model of Reliance Industries, Business Model of AMUL

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Shahin Jindasha Fakir (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	B.com III Business Regulatory Framework Paper I (NEP Pattern)	**Unit:- I** **Law of Contract- 1872** 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
August		**Unit:-II** **Labour Laws-** A)Employees Provident Fund Act- 1952- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances B)Payment of Gratuity (Amendment)Act-2018- Meaning and its applicability criteria, Rates of Contribution , Payment calculation, Mandatory Records, Consequences of Non compliances
September		**Unit –III** **Sale of Goods Act,1932 and Goods and Services Tax(GST)** A)Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to sell, Conditions and Warranties, 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 , Consequences of Non compliances
October		**Unit-IV** **Indian Partnership Act-1932 and Limited Liability Partnership** **Act- 2008** 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 and Partners, Difference between Partnership and LLP.

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Shahin Jindasha Fakir (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	B.com III Industrial Management Paper I (NEP Pattern)	**Unit:- I** A) -: Introduction to Industrial Management Meaning and Importance of Industrial Management Introduction and -(ERP)Enterprise Resourse Planning , (SAP)System Application and Product B) Meaning - Factory Locatio and Plant Layout factors determining location of ,of location of Factory objectives and ,Meaning–Plant Layout ,factory Importance of Plant layout ,Factores influencing layout,Types of layout ,problems of layout.
August		**Unit:-II** Work Environment Factores ,Importance of work Environment,Meaning –affecting on work environment noise control and Air ,Sanitation,Ventilation,Lighting S5,Kaizen ,Quality Circles.conditioning
September		**Unit –III** Plant Maintenance Importance and Objectives of good mainteance ,Concept Types of maintenance Preventive ,system Recent trends in Plant maintenance,maintenance
October		**Unit-IV** Finanacial Management ,Concept and Objectives of Financial Management capital Importance and Determinates of Fixed and Working –Sources of Finanace ,management .Capital

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Shahin Jindasha Fakir (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July & August	B.com III Co- operative Development Paper I (NEP Pattern)	**Unit:- III** **Co-operative Banking and Credit Societies in India** 3.1 Review of Co-operative Credit movement- 3 Tier and 2 Tier Structure 3.2 Primary Agricultural Co-operative Society –Functions, Problems and Remedies 3.3 DCC Banks – Administrative Structure, Progress ,Problems and Remedies 3.4 State Co-operative Banks - Administrative Structure, Progress ,Problems and Remedies
September & October		**Unit:-IV** **Important Co-operative Organizations in India** 4.1 Urban Co-operative Banks- Types, Management , Progress and Problems 4.2 Non- Agriculture Credit Co-operatives – Functions and problems 4.3 Consumer Co-operative- Types, Roles and Problems 4.4 Sugar Co-operatives- Role, Progress, Problems and Remedies

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Shahin Jindasha Fakir (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	**M.com II Advanced Accountacy Paper XI**	**Budgetary Control** Theory- Meaning of Budget and Budgetary Control, Budgetary Control as a Managementor Decision Making Tool, Limitations of Budgetary Control, Foreca stand Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets. **Practical**-a) Orgnise Debate onBenefitsand drawbacksofBudgets.Record the entire debating
August		**Marginal Costing and Cost Volume Profit Analysis** Theory- Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break EvenAnalysis– Assumptions, Advantages and Limitations, Advancepractical problems on various decision making basedon contribution, BEP,P/VRatio,AI(including chart / graph). **Practical**– Collect data from any manufacturing company and adv is ethemonthe basis of CVP Analysis on various issues.
September		**Standard Costing and Variance Analysis** Theory- Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing. Advance practical problems **Practica**l-Collect data from any manufacturing company and calculate the variances
October		**Price Level Changes or Inflation and Financial Management** Theory- Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems. **Practical**–Organise group discussion of students on price level changes and in flation.

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Shahin Jindasha Fakir (Assistant Professor

Month	Class and Paper No.	Unit no. and Title
July	M.com I Research Methodology paper I (NEP)	**Basics of Research**: Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.
August		**Research Design** Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Designsampling techniques: random and non-random sampling methods.
September		**Data Collection And Processing** Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.
October		**Analysis And Interpreitation of Data** Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.

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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Miss. Priyanka Ashok Dhotre (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	**M.com I Business Management Paper I (NEP)**	**Introduction to Management:** Definition, Nature, Significance, Managerial Skills, Mitzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing.
August		**Contribution towards Management Thought:** A) Contribution of Frank Gilbreth, Mary Parker Follett. Tom Peters and Robert Waterman. B) Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications.
September		**Strategic Management:** (A) Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice - Corporate Level Analysis (GAP analysis, BCG Matrix, GE9 Cell Matrix), Industry Level Analysis (Porter's 5 Forces Model). (B) Strategy implementation and control- Techniques of Strategy Evaluation - Functional Issues, Behavioural Issues and McKinsey's 7-S Model. Strategic Control Technique.
October		**Contemporary Issues in Management:** (A) Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues. (B) Management of 21st Century Organization - Challenges and Opportunities in E-Commerce, E-Business and M-Commerce.

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