

Smt. Akkatai Ramgonda Patil Kanya Mahavidyalaya Ichalkaranji

Annual Teaching Plan (Term I): 2025-26

Commerce & Management

Name of the faculty: Mrs. Priyanka V. Salokhe.

Class: B. Com- III

Name of the Subject: Advanced Accountancy Paper-I (SEM - V)

Month	Unit No.	Name of the Topic
July 2025	Unit No. II	Hire purchase system (Theory and Practical Problems)
	Unit No.III	Insurance Claim- Loss of stock and Loss of profit policy
August 2025	Unit No.III	Insurance Claim- Loss of stock and Loss of profit policy
	Unit No.IV	GST Accounting with practical
September 2025	Unit No. I	Bank Final Accounts
October 2025	Unit No. I;	Bank Final Accounts
November 2025		University Examination

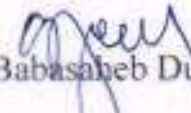

Mrs. Priyanka V. Salokhe

Head, Dept. of Commerce

Head Department of Commerce

**Smt. Akkatai Ramgonda Patil
Kanya Mahavidyalaya, Ichalkaranji.**




Dr. Babasaheb Dudhale

Principal

PRINCIPAL

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Kanya Mahavidyalaya
Ichalkaranji**

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Annual Teaching Plan (Term I): 2025-26

Commerce & Management

Name of the faculty: Mrs. Priyanka V. Salokhe.

Class: B. Com- III

Name of the Subject: Advanced Accountancy Paper-II (SEM -V)

Month	Unit No.	Name of the Topic
July 2025	Unit No. I	Nature and Scope of Audit
August 2025	Unit No.II	Audit of profit and loss account, Audit of Balance sheet
September 2025	Unit No.III	Company audit
October 2025	Unit No.IV:	Audit of Specific Entities and Audit Report Bank Final Accounts
November 2025		University Examination


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Annual Teaching Plan (Term I): 2025-26

Commerce & Management

Name of the faculty: Mrs. Priyanka V. Salokhe.

Class: B.Com- II

Name of the Subject: Accountancy Paper-III (Major) (SEM -III)

Month	Unit No.	Name of the Topic
July 2025	Unit No. I	Introduction to Company: Meaning and Definition of Company, Types of companies, Types of shares, Features of Equity share & Preference shares - Memorandum of company - Articles of Association of company - Formation of company , Initial Public Offering (IPO)
August 2025	Unit No. III	Issue of Shares : Terms and conditions on issue of shares, Issue at par and premium, Concept of calls in advance and calls in arrears, Journal entries on Issue of shares, Forfeiture and Reissue of shares
September 2025	Unit No. IV	Valuation of Shares: Need for valuation, factors Affecting valuation of shares, Methods of Valuation of Shares
October 2025	Unit No. II:	Legal Provision Related to Corporate Accounting, Accounts related provision under companies Act 2013 sections 128 , 129 , 130, 131, 132, 133, 135, 136, 137 Corporate Governance under Companies Act, 2013
November 2025		University Examination


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Commerce & Management

Name of the faculty: Mrs. Priyanka V. Salokhe.

Class: B.Com- II

Name of the Subject: Accountancy Paper-IV (Major) (SEM -III)

Month	Unit No.	Name of the Topic
July 2025	Unit No. I	Accounting Standards and IFRSs: Concept, Objectives of Accounting Standards, Procedure for setting Accounting Standards, List of Accounting Standards, IFRSs, Need of International Financial Reporting Standards, Convergence of IFRSs in India, list of Ind ASs.
August 2025	Unit No. II	Consignment Account Meaning & Definition - Need of Consignment - Difference between Consignment & Sales - Important terms and accounting Procedure in the books of consignor and consignee.
September 2025	Unit No. III	Joint Venture Account Introduction - Characteristics - Joint Venture and Partnership - Joint Venture and Consignment - Accounting for Joint Venture
October 2025	Unit No. IV	Departmental Accounts Introduction, Meaning, Objectives and advantages of departmental accounting, Methods of departmental accounting.
November 2025		University Examination

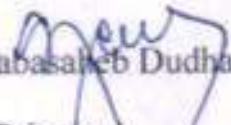

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Annual Teaching Plan (Term I): 2025-26

Commerce & Management

Name of the faculty: Mrs. Priyanka V. Salokhe.

Class: B.Com- II

Name of the Subject: Accountancy (Minor) (SEM -III)

Month	Unit No.	Name of the Topic
July 2025	Unit No. I	Introduction to Company: Meaning and Definition of Company, Types of companies, Types of shares, Features of Equity share & Preference shares - Memorandum of company - Articles of Association of company - Formation of company, Initial Public Offering (IPO)
August 2025	Unit No. III	Issue of Shares : Terms and conditions on issue of shares, Issue at par and premium, Concept of calls in advance and calls in arrears, Journal entries on Issue of shares, Forfeiture and Reissue of shares
September 2025	Unit No. IV	Valuation of Shares: Need for valuation, factors Affecting valuation of shares, Methods of Valuation of Shares
October 2025	Unit No. II:	Legal Provision Related to Corporate Accounting, Accounts related provision under companies Act 2013 sections 128, 129, 130, 131, 132, 133, 135, 136, 137 Corporate Governance under Companies Act, 2013
November 2025		University Examination


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Annual Teaching Plan (Term I): 2025-26

Commerce & Management

Name of the faculty: Mrs. Priyanka V. Salokhe.

Class: B.Com- I

Name of the Subject: SEC-Marketing Skills (SEM -I)

Month	Unit No.	Name of the Topic
July 2025	Unit No. I	Introduction to Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing;
August 2025	Unit No. I	Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.
September 2025	Unit No. I	Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics;
October 2025	Unit No. I	Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.
November 2025		University Examination


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Annual Teaching Plan (Term I): 2025-26

Commerce & Management

Name of the faculty: Mrs. Priyanka V. Salokhe.

Class: B.Com- III

Name of the Subject: Industrial Management Paper-I (SEM -V)

Month	Unit No.	Name of the Topic
July 2025	Unit No. I	Introduction to Industrial Management Meaning and Importance of Industrial Management, nature, scope
August 2025	Unit No. I	(ERP)Enterprise Recourse Planning, (SAP)System Application and Product
September 2025	Unit No. I	Factory Location: - Meaning, objectives, Importance, Factors influencing in selection of factory location.
October 2025	Unit No. I	Plant Layout: Meaning, Objectives, importance. Factors influencing layout, Types of layout, problems of layout.
November 2025		University Examination


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Annual Teaching Plan (Term I) : 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Mrs. Priyanka V. Salokhe (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	M.Com. I SEMESTER I Advanced Accountancy Paper II	Unit :- I Introduction: Meaning of Management Accounting, Scope and Functions Of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Management Accounting vs. Cost Accounting, Tools and Techniques of Management Accounting
August		Unit II:- Analysis of Financial Statements: Part I Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common size Statement Analysis, Trend Analysis
September		Unit-III Analysis of Financial Statements: Part II Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios. Calculation of ratios and Interpretation.
October		Unit -IV Working Capital: Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirements


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Subject teacher


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Annual Teaching Plan (Term I) : 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: - Mrs. Priyanka V. Salokhe (Assistant Professor)

Month	Class and Paper No.	Unit no. and Title
July	M.Com. II SEMESTER III Advanced Accountancy-Paper XI	Unit :- I Budgetary Control Meaning of Budget and Budgetary Control, Budgetary Control as a Management or Decision Making Tool, Limitations of Budgetary Control, Force stand Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets.
August		Unit II:- Marginal Costing and Cost Volume Profit Analysis 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 Even Analysis- Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, A/(including chart / graph).
September		Unit III:- Standard Costing and Variance Analysis 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
October		Unit IV:- Price Level Changes or Inflation and Financial Management Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes - Methods - Practical Problems.

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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: B.COM Part I Sem I

Subject: SEC (A) I: Marketing Skills -I

Credit: 2

Month	Class and Paper No.	Unit no. and Title
July & August	B. Com Part I Paper I	Unit-I Introduction to Marketing Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural
August	B. Com Part I Paper I	Unit-II Consumer Behaviour and Market Selection Consumer Behaviour: Need for studying consumer behavior; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP, Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.
September & October	B. Com Part I Paper I	Unit-III Marketing Mix Decision –Product Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.

Note: Assessment: Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: B.COM Part II Sem III

Subject: IKS (A/E/F): Evolution of Accounting in India

Credit: 2

Month	Class and Paper No.	Unit no. and Title
July & August	B. Com Part II	Unit I: Evolution of Accounting in India- Evolution of accounting in India, Ancient accounting practices in Indian history, Contribution of Indian scholars to accounting systems, Evolution of Accounting standards in India.
September & October	B. Com Part II	Unit II: Evolution of Audit in India - Traditional Audit procedure in India, Evolution of auditing in India and examples of audits, Separation of accounts from audit, comparative study: modern v/s traditional audit practices.

Note: Assessment: Internal 10 Marks - Home Assignment/Unit Test.


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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: B.COM Part II Sem III

Subject: IKS (B): Indian Knowledge System and Management

Credit: 2

Month	Class and Paper No.	Unit no. and Title
July & August	B. Com Part II	Unit-I IKS and Management Indian approaches to Management: A historical perspective, Management Concepts in Ancient Indian Texts, Key Management Principles from IKS, Key Principles of Karma Yoga for Work Performance, Workplace Spirituality: Insights from Indian traditions, Management concepts in the Puranas, Management concepts AND applications in the Upanishads, Managing oneself: Concepts and relevance to Management, Mind management: Perspectives from the Indian psychological tradition, Indian approaches to addressing issues of stress.
September & October	B. Com Part II	Unit- II: Case studies on successful implementation of IKS in Management • Infosys and the Influence of the Bhagavad Gita • BHEL's (Bharat Heavy Electricals Limited) Integration of Indian Knowledge System • Indian Railways, successfully integrated principles of the Indian Knowledge System • Ayurveda in Dabur India's Management Practices • Wipro's Emphasis on Indian Ethics and Spirituality • ICICI Bank: Leveraging Chanakya's Arthashastra

Note: Assessment: Internal 10 Marks - Home Assignment/Unit Test.


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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: B.COM Part II Sem III

Subject: VSC (A/E/F)- I Hotel Accounting

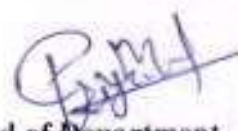
Credit: 2

Month	Class and Paper No.	Unit no. and Title
July & August	B. Com Part II Paper I	Unit I: Accounting for Restaurants (Providing various dishes other than Meals) Preparation of purchase ledger, sales ledger, wastage account and wages account. Preparation of stock statement, Determination of cost of product. Preparation of Profit and Loss account and Balance Sheet. (Practical – On field practical)
September & October	B. Com Part II Paper I	Unit II: Accounting for Hotels (Providing Meals only) Preparation of purchase ledger, sales ledger, wastage account and wages account. Preparation of stock statement, Determination of cost of product. Preparation of Profit and Loss account and Balance Sheet. (Practical – On field practical)

Note: Assessment: Internal 10 Marks - Home Assignment/Unit Test.


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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: B.COM Part II Sem III

Subject: VSC (B)- I Office Documentation and Record Keeping

Credit: 2

Month	Class and Paper No.	Unit no. and Title
July & August	B. Com Part II Paper I	Unit I: Office Documentation Meaning and Importance of Office Documentation, Objectives of Office Documentation, Types of Office Documents (Letters, Memos, Reports, etc.) Standard Operating Procedures (SOPs) for Documentation, Formatting and Presentation of Documents, Common Errors in Documentation and How to Avoid Them, Document Management Software and Tools, Paperless Office and Green Documentation.
September & October	B. Com Part II Paper I	Unit II: Record Keeping Definition and Importance of Record Keeping, Types of Records Principles of Effective Record Keeping, Manual vs. Digital Record Keeping, Filing Systems, Legal Requirements for Record Keeping, Data Protection and Confidentiality, Retention and Disposal of Records, Cloud Storage and Digital Archiving, Automation in Record Keeping, Methods of Record Retrieval, Importance of Indexing and Cataloging, Record Auditing and Verification, Common Issues in Record Management, Overcoming Document Overload, Strategies for Improving Efficiency, AI and Machine Learning in Record Keeping.

Note: Assessment: Internal 10 Marks - Home Assignment/Unit Test.


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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: B.COM Part III Sem V

Subject: Industrial Management Paper-II (Human Resource Management) Credit: 4

Month	Class and Paper No.	Unit no. and Title
July	B. Com Part III Paper II	Unit I: Introduction to Human resource Management; Scope and Importance of Objectives, Concept and Nature, Functions of HRM, Human Resources Management Importance and, Meaning :Ethical Issues In HRM Ethical Issues in HRM
August	B. Com Part III Paper II	Unit II: Human resource Planning Process, Meaning and Need for Human Resource Planning Recruitment and. of HRP Factors affecting HRP Steps in the.Sources of recruitment, Meaning - Selection Meaning -recruitment -e-scientific selection procedure and Advantage
September	B. Com Part III Paper II	Unit III : Employee Training and Performance Appraisal Employee Training and Performance Appraisal Methods of, Steps in training. Need for training. Meaning .Impediments of effective training, Training Meaning and -Performance Appraisal and Merit Rating d Ethics of Methods an,Purpose of performance appraisal Meaning and Benefits -Merit Rating,Performance appraisal Difference between performance ,of Merit Rating .appraisal and merit rating.
October	B. Com Part III Paper II	Unit 4: Recent Trends in HRM Outsourcing of Employees Brand, Concept and Nature Emotional Intelligence, Balance Work Life, HRM - e,HR .and Talent Management


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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: B.COM Part III Sem V

Subject: Advanced Costing Paper- I

Credit: 4

Month	Class and Paper No.	Unit no. and Title
July & August	B. Com Part III Paper I	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
September & October	B. Com Part II Paper I	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.

Note: Assessment: Internal 10 Marks - Home Assignment/Unit Test.


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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: M.COM Part I Sem I

Subject: Advanced Accountancy Paper III (Taxation)

Credit: 4

Month	Class and Paper No.	Unit no. and Title
July	M. Com Part I Paper III	Unit-I: Income from Salary Exemptions under salary income, valuation of perquisites, Deductions from salaries u/s 16, Computation of Income from Salary considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime.
August	M. Com Part I Paper III	Unit-II: Income from Business or Profession, Income from House Property, Capital Gains and Income from other Sources (of Individuals only) Computation of income from business or profession and Income from House Property considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime. Brief information about Capital Gains and Income from other Sources.
September	M. Com Part I Paper III	Unit-III: Deductions under Chapter VIA, Computation of Total Income and Tax Liability (of Individuals only) Deductions available to individuals, Computation of Total (Taxable) Income and Tax Liability under Regular (old) Tax Regime and Alternative (New) Tax Regime, when information about two or more sources of income is given
October	M. Com Part I Paper III	Unit-IV: Clubbing of Income Set-off and Carry Forward of Losses, E-Filing and E- Payment Clubbing of Income, Set-off and Carry Forward of Losses, E Filing of Returns, E- Payment of Tax.

Note: (Theory questions – 40% and Practical Problems – 60%)


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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: M.COM Part I Sem I

Subject: Advanced Accountancy Paper IV (Taxation)

Credit: 2

Month	Class and Paper No.	Unit no. and Title
July & August	M. Com Part I Paper III	Unit-I: Introduction to Income Tax: Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System – Direct Tax and Indirect Tax, Introduction to Income tax – meaning, Characteristics, procedure of charging tax and Income Tax Return, meaning of PAN, TAN, TDS
September & October	M. Com Part I Paper III	Unit-II Basic Information about Income Tax Important Definitions Under the Income Tax Act, 1961, Residential Status, Procedure of Assessment (Sec. 139 to 149), Income Tax Authorities

Note: (Theory questions – 40% and Practical Problems – 60%)


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DEPARTMENT OF COMMERCE AND MANAGEMENT

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: M.COM Part II Sem III

Subject: Advanced Accountancy-Paper X

Credit: 4

Month	Class and Paper No.	Unit no. and Title
July	M. Com Part II Paper X	Unit-I: Sources of Finances Theory-Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans-Government Policy regarding term loans, Pecking Order Theory and signaling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring –Concept, Types and factoring in India, New Financial Instruments (Brief Information)
August	M. Com Part II Paper X	Unit-II: Management of Working Capital Theory-Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash-models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding
September	M. Com Part II Paper X	Unit-III: Cost of Capital Theory-Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital- practical problems
October	M. Com Part II Paper X	Unit-IV: Leverages Theory-Meaning, Types, Significance, Practical problems

Note: (Theory questions – 40% and Practical Problems – 60%)


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Annual Teaching Plan: 2025-2026

DEPARTMENT OF COMMERCE

Name: Dr. Swapnil Rajan Bagade (Assistant Professor)

Class and Sem: B.COM Part I (Sem II)

Subject: SEC (A) II: Marketing Skills -II

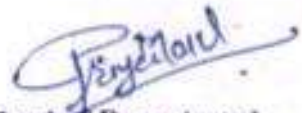
Credit: 2

Month	Class and Paper No.	Unit no. and Title
Jan- Mar 26	B. Com Part II Paper II	Unit-I Introduction to Digital Marketing (a) Digital Marketing: Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. (b) Digital Marketing Management: Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Note: Assessment: Internal evaluation will consist of the practical test of 10 marks.


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