

Annual Teaching Plan

Academic Year: 2021-2022 Semester: I & II

Department: Commerce

Course Title: Financial Accounting

Name of the teacher: Mr.Sunny.S.Kale .

Month: October			Module/Unit: 1	Sub-units planned
Lecture s	Practical s	Total		Introduction to Accounting: - Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account
15	15	15		
Month: November			Module/Unit: 2	Sub-units planned
Lecture s	Practical s	Total		Amalgamation of Partnership Firm - Accounting in the books of new firm
15	15	15		
Month : December			Module/Unit: 3	Sub-units planned
Lecture s	Practical s	Total		Conversion of Partnership Firm in to Limited Company Accounting In the Books of Partnership Firm and Limited Company
15	15	15		
Month : January			Module/Unit:4	Sub-units planned
Lecture s	Practical s	Total		Accounting of Professionals: - Preparation of receipts and expenditure accounts and balance sheet of medical practioners and professional accountants
15	15	15		

SEMESTER-II

Month : March			Module/Unit: 1	Sub-units planned
Lecture s	Practical s	Total		Single Entry: Conversion of single entry in to double entry system
15	15	15		
Month : April			Module/Unit: 2	Sub-units planned
Lecture s	Practical s	Total		Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee
15	15	15		
Month May			Module/Unit: 3	Sub-units planned
Lecture s	Practical's	Total		Branch Accounting: Dependent branch- preparation of branch account, branch trading and profit and loss account- stock and debtors system.
15	15	15		
Month : June			Module/Unit:	Sub-units planned
Lecture s	Practicals	Total		Financial Accounting Standard Concept, Benefits, Salient Futures of first time adoption of Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS): Need and procedures
15	15	15		



Name and Signature of Teacher



Name and Signature of HoD



Annual Teaching Plan

Academic Year: 2020-2021 Semester: III & IV

Department: Commerce

Course Title: Corporate Accounting

Name of the teacher: Mr.Sunny.S.Kale .

Month: October			Module/Unit: 1	Sub-units planned
Lecture s	Practical s	Total		
15	15	15		A) Issue and forfeiture of shares, Re-issue of forfeited shares: Meaning of Company, Types of Companies, Share- Meaning, Types of shares, Share Capital , Types of share Capital (Problems on issue of shares at par, Premium and Discount, Calls in arrears, calls in advance, prorata allotment, forfeiture of shares and reissue of forfeited shares. B) Issue and Redemption of Debentures (Sinking Fund Method only) Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture (sinking fund method only)
Month: November			Module/Unit: 2	Sub-units planned
Lecture s	Practical s	Total		
15	15	15		Company Final Account (As per Schedule III to the Indian Companies Act 2013) Final Accounts of Companies in Vertical form only.(with the help of notes to accounts, advanced proforma of Final Accounts)
Month : December			Module/Unit: 3	Sub-units planned
Lecture s	Practical s	Total		
15	15	15		Profit /Loss Prior to Incorporation Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.
Month : January			Module/Unit:4	Sub-units planned
Lecture s	Practical s	Total		
15	15	15		Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory only)

SEMESTER-IV

Month :March			Module/Unit: 1	Sub-units planned
Lecture s	Practical s	Total		Amalgamation and absorption of companies:-Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS – 14.
15	15	15		
Month :April			Module/Unit: 2	Sub-units planned
Lecture s	Practical s	Total		Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value
15	15	15		
Month May			Module/Unit: 3	Sub-units planned
Lecture s	Practical's	Total		Accounting for Liquidation of companies: Preparation of Liquidators Final Statement of Account.
15	15	15		
Month : June			Module/Unit:	Sub-units planned
Lecture s	Practicals	Total		Computer Application through Accounting Package Tally. (Latest Version) - Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data- Receipts, Payments. Purchase, Sale, Contra, Journal, Credit Note and Debit Note. B) Inventory Information - Groups, Items and Valuation. C) Generation of Various Accounting Reports

Name and Signature of Teacher

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Annual Teaching Plan

Academic Year: 2021-2022 Semester: V

Department: Commerce

Course Title: Advanced Accountancy-I

Name of the teacher: Mr.Sunny.S.Kale .

Month: October			Module/Unit: 1	Sub-units planned
Lecture s	Practical s	Total		A) Issue and forfeiture of shares, Re-issue of Bank Final Accounts - (Vertical Format Only)
15	15	15		
Month: November			Module/Unit: 2	Sub-units planned
Lecture s	Practical s	Total		a) Farm Accounting b) Hire purchase system- Excluding Hire purchase Trading Account
15	15	15		
Month : December			Module/Unit: 3	Sub-units planned
Lecture s	Practical s	Total		Insurance Claim –(Fire Insurance) Loss of Stock and Loss of ProfitPolicy
15	15	15		
Month : January			Module/Unit:4	Sub-units planned
Lecture s	Practical s	Total		Introduction to Management Accounting and Cost Accounting – Meaning, Objectives, Advantages and Limitations.
15	15	15		

Annual Teaching Plan

Academic Year: 2021-2022 Semester: V


Department: Commerce

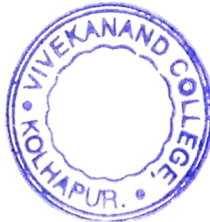
Course Title: Advanced Accountancy-II


Name of the teacher: Mr.Sunny.S.Kale .

SEMESTER-V

Month :March			Module/Unit: 1	Sub-units planned
Lecture s	Practical s	Total		Introduction of Auditing and Auditor: a) Auditing: Meaning, Objectives, Scope, general principles, Types of Audit, Environmental Audit, Energy Audit, Systems Audit and Safety Audit, Internal and External Audit and Importance of Internal check. b) Auditor: Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies..
15	15	15		
Month : April			Module/Unit: 2	Sub-units planned
Lecture s	Practical s	Total		Vouching, Verification and Valuation: a) Vouching: Meaning and Importance of Vouching, Vouching of Cash and Credit transaction, b) Verification: Meaning, Definition and Important points consideration for Verification. c) Valuation: Meaning, Definition and Methods of Valuation Assets and Liabilities
15	15	15		
Month : March			Module/Unit: 3	Sub-units planned
Lecture s	Practical's	Total		Computerized Audit: Computer Assisted Audit Techniques (CAATs): Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test using CAATs and Precautions for using CAATs
15	15	15		
Month : April			Module/Unit:	Sub-units planned
Lecture s	Practicals	Total		Audit Report: Audit Report: Types of Audit Report and Statutory Audit Report.


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Annual Teaching Plan

Academic Year: 2021-2022

Semester: VI

Department: Commerce

Course Title: Advanced Accountancy-III

Name of the teacher: Mr.Sunny.S.Kale .

Month: October			Module/Unit: 1	Sub-units planned
Lecture s	Practical s	Total		Elements of Cost - Material, Labour, & Overheads, Preparation of Cost Sheet, Quotation
15	15	15		
Month: November			Module/Unit: 2	Sub-units planned
Lecture s	Practical s	Total		Marginal (Variable) Costing-Concept, advantages and limitations, Cost-Volume-Profit (CVP) Analysis and Decision Making.
15	15	15		
Month : December			Module/Unit: 3	Sub-units planned
Lecture s	Practical s	Total		Working Capital - Meaning, Significance and Calculations of Working Capital Requirement, Preparation of Funds flow statement.
15	15	15		
Month : January			Module/Unit:4	Sub-units planned
Lecture s	Practical s	Total		Ratio Analysis – Meaning Advantages and Limitations-Classification of Ratios - Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios.
15	15	15		

SEMESTER-VI

Month : March			Module/Unit: 1	Sub-units planned
Lecture s	Practical s	Total		Basics of Income Tax: Definitions, Residence and Tax Liability.
15	15	15		
Month : April			Module/Unit: 2	Sub-units planned
Lecture s	Practical s	Total		Exemptions and Deductions: Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals
15	15	15		
Month : May			Module/Unit: 3	Sub-units planned
Lecture s	Practical's	Total		Heads of Income: Salaries, House Property, Business or Profession, Capital gains, other sources, Computation of Total Taxable income from Salary, House Property, Business or Profession.
15	15	15		
Month : June			Module/Unit:	Sub-units planned
Lecture s	Practical	Total		Introduction to GST (Goods and Services Tax): Concept and features of Indirect taxes, Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework OF GST as introduced in India, Benefits of GST and challenges in implementing GST.


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