

Annual Teaching Plan

Academic Year: 2018-2019 B.Com- I Semester: I & II Department: Commerce

Course Title: Insurance Paper I and II

Name of the teacher: Mr. Yogesh B. Mane

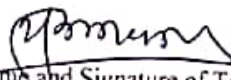
SEMESTER-I

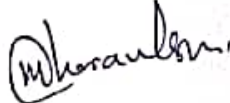
Month: June/ July 2018			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Introduction to Insurance	Meaning, nature, scope, types of insurance, importance (significance) of insurance, insurance as a social security tool
15		15		
Month: August 2018			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Insurance Contract and Principles of Insurance	Meaning, nature, conditions/ essentials of insurance contract, difference between insurance contract and wagering contract, principles of insurance (primary and secondary).
15		15		
Month : September 2018			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Insurance Agent	Meaning, appointment, procedure of becoming an agent, pre-requisite for obtaining license (qualification) – duration – functions of an agent, remuneration, termination of an agent, ethical code of conduct.
15		15		
Month : October 2018			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Privatization of Insurance Business and IRDA Act	Introduction, merits and demerits of privatization, development of insurance business after privatization, IRDA Act 1999- structure, organizational set-up and functions. FDI in insurance business.
15		15		



SEMESTER-II

Month : Nov and Dec. 2018			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Life Insurance	Meaning, nature, significance, procedure of taking life insurance policy, life insurance products- (whole life, endowment, term plans, pension and annuity plans, unit linked insurance plans) , settlement of claims, LIC of India – role and functions, Major Players in Life Insurance.
15		15		
Month : January 2019			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Marine Insurance	Meaning, procedure of taking marine insurance policy, difference between fire and marine insurance, clauses of marine insurance policy, marine losses and perils, types of policies.
15		15		
Month: February March 2019			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Fire Insurance	Meaning, procedure of taking fire insurance policy, policy conditions, and kinds of policies, cancellation and forfeiture of policy, renewal of policy and settlement of claims.
15		15		
Month : March and April 2019			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	General Insurance (Accident) And New Insurance Schemes	personal accident and sickness insurance, health insurance, motor insurance, burglary insurance, cattle insurance, crop insurance, liability insurance, fidelity guarantee insurance, Major Players in General Insurance and New insurance schemes
15		15		


Name and Signature of Teacher


HOD
Department of Commerce
Vivekanand College
Kolhapur



Annual Teaching Plan

Academic Year: 2018-2019

B.Com- II Semester: III & IV

Department: Commerce

Course Title: Corporate Accounting

Name of the teacher: Mr. Yogesh B. Mane

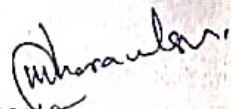
SEMESTER-III

Month: June/ July 2018			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	A) Issue and forfeiture of shares, Re-issue of forfeited shares B) Issue and Redemption of Debentures (Sinking Fund Method only)	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, pro-rata allotment, forfeiture of shares and reissue of forfeited shares. Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture (sinking fund method only)
15	15	15		
Month: August 2018			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total		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)
15	15	15		
Month : September 2018			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total		Profit /Loss Prior to Incorporation Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.
15	15	15		
Month : October 2018			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total		Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory only)
15	15	15		

SEMESTER-IV

Month : Nov and Dec, 2018			Module/Unit: 1	Sub-units planned
Lectures	Practicals	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 : January 2019			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Valuation of shares	Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value
15	15	15		
Month: February March 2019			Module/Unit: 3	Sub-units planned
Lectures	Practical's	Total	Accounting for Liquidation of companies	Preparation of Liquidators Final Statement of Account.
15	15	15		
Month : March and April 2019			Module/Unit:4	Sub-units planned
Lectures	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


Name and Signature of HOD
Department of Commerce
Vivekanand College
Kolhapur



Annual Teaching Plan

Academic Year: 2018-19

B.Com- III Semester: V & VI Department: Commerce

Course Title: Advanced Accountancy Paper- II (Auditing)

Name of the teacher: Mr. Yogesh B. Mane

SEMESTER-V

Month: June/ July 2018			Module/Unit: 1	Sub-units planned
Lectures	Practical	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		
Month: August 2018			Module/Unit: 2	Sub-units planned
Lectures	Practicals	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		
Month : September 2018			Module/Unit: 3	Sub-units planned
Lectures	Practicals	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		
Month : October 2018			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Audit Report	Types of Audit Report and Statutory Audit Report.
15		15		



Annual Teaching Plan

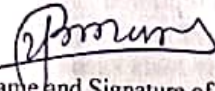
Academic Year: 2018-19 B.Com- III Semester: V & VI Department: Commerce

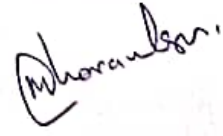
Course Title: Advanced Accountancy Paper- IV (Taxation)

Name of the teacher: Mr. Yogesh B. Mane

SEMESTER-VI

Month : Nov and Dec. 2018			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Basics of Income Tax	Definitions, Residence and Tax Liability
15		15		
Month : January 2019			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Exemptions and Deductions	Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals.
15		15		
Month: February March 2019			Module/Unit: 3	Sub-units planned
Lectures	Practicals	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		
Month March and April 2019			Module/Unit: 4	Sub-units planned
Lectures	Practicals	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.
15		15		


Name and Signature of Teacher


HOD
Department of Commerce
Vivekanand College
Kolhapur

