

Annual Teaching Plan

Academic Year: 2022-2023

B.Com- I Semester: I & II

Department: Commerce

Course Title: Insurance Paper I and II

Name of the teacher: Dr. Yogesh B. Mane

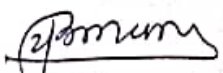
SEMESTER-I

Month: August 2022			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: September 2022			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 : October 2022			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 : November 2022			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		

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SEMESTER-II

Month : February 2023			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 : March 2023			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: April 2023			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 : May 2023			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

(D. V. B. Mune)




Name and Signature of HoD
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Department of Commerce
Vivekanand College
Kolhapur

Annual Teaching Plan

Academic Year: 2022-2023

B.Com- II Semester: III & IV

Department: Commerce

Course Title: Corporate Accounting

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-II

Month: August 2022			Module/Unit: 1	Sub-units planned
Lectures	Practicals	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: September 2022			Module/Unit: 2	Sub-units planned
Lectures	Practicals	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 : October 2022			Module/Unit: 3	Sub-units planned
Lectures	Practicals	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 : November 2022			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total		
15	15	15		Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory only)

SEMESTER-IV

Month :February 2023			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 : March 2023			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: April 2023			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 : May 2023			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

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Academic Year: 2022-2023

M.Com- I Semester: I & II

Department: Commerce

Course Title: Advanced Accountancy Paper- I

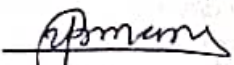
Name of the teacher: Dr. Yogesh B. Mane


SEMESTER-I

Month: August 2022			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Introduction to Accounting Standard	(a) Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between INDASs and IFRSs, (b) Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Accounting of Fixed Assets (AS-10) and Accounting of Investments (AS-13)
15		15		
Month: September 2022			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Accounting for Service Industries	(a) Accounting of Hotel: Nature of Hotel business, Sources of Revenue and Heads of Expenditures of Hotel, Visitors' ledgers and Preparation of Final Accounts (b) Accounting of Hospitals: Introduction, Incomes and Expenditure, Capital and Revenue, OPD and IPD register.
15		15		
Month : October 2022			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Accounting for Holding Company	Group Accounts up to two subsidiaries-AS-21
15		15		
Month : November 2022			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Accounting of Insurance Companies	General and Life Insurance, Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of insurance companies.
15		15		

SEMESTER-II

Month : February 2023			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of companies.	Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of companies.
15		15		
Month : March 2023			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Accounting of Cooperative Societies	Consumer, Credit and Dairy units as per Maharashtra Cooperative Societies Act.
15		15		
Month: April 2023			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Accounting for Lease (AS-19)	Introduction, Types of Lease, Accounting for Operating Lease and Finance Lease
15		15		
Month : May 2023			Module/Unit: 4	Sub-units planned
Lectures	Practicals	Total	Social Responsibility Accounting, Environment Accounting and Human Resource Accounting- Meaning, Objectives and Need	Social Responsibility Accounting, Environment Accounting and Human Resource Accounting- Meaning, Objectives and Need
15		15		


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Academic Year: 2022-2023

M.Com- II Semester: IV

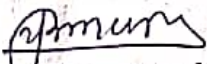
Department: Commerce

Course Title: Advanced Accountancy Paper- VII (Financial Management)

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month: February 2023			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Introduction to Financial Management	Introduction - Meaning and Scope- Finance Functions, Objectives of Financial Management. Role of Finance Manager.
15		15		
Month: March 2023			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Capital Structure Decisions	Net Income Approach, Net Operating Income Approach, Traditional Approach and Modigliani Miller Approach, Leverages- Financial, Operating, and Combined. EBIT – EPS Analysis.
15		15		
Month : April 2023			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Cost of Capital	Cost of Debt, cost of Preference Shares, Cost of Equity, Cost of Retained Earnings. Weighted Average Cost.
15		15		
Month : May 2023			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Corporate Restructuring	Merger and Acquisition- Motives and Benefits, Merger Negotiations- Significance of PE Ratio and EPS Analysis.


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