

# Vivekanand College, Kolhapur

(An Empowered Autonomous Institute)

Teacher Name: Dr. A. L. Mohite

Department: Commerce

Teaching Plan

2025-2026

First Term



Month	Class	Course	Topic
August	M.Com I, Sem I	Advanced Cost Accountancy Paper I (Introduction to Cost Accounting)	<b>Module I</b> - Introduction to Cost Accounting: Part I Theory - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting Practical: organize Group Discussion
	M.Com. Part- II (Semester-III)	Business Administration Paper XI (Quality Management)	<b>Module I</b> - Introduction to Quality Management – Evolution of Quality, Definition of Quality, Dimensions of Quality, Quality Control, Quality Assurance, Total Quality Management (TQM), Quality Management System, Quality Management Principles.
	M.Com. Part- II (Semester-III)	Advanced Cost Accounting Paper IX (Cost Accounting Standards Paper I)	<b>Module I</b> – Cost Accounting Standard 1 to 3 CAS 1 Classification of cost, CAS2 Capacity determination CAS3 Production and operation overheads
	M.Com. Part- II (Semester-III)	Advanced Accountancy Paper IX (Financial Management- Foundation of Finance)	<b>Module I</b> – Introduction to Financial Management Theory- Meaning of Business Finance and Financial Management, Objectives, Importance and Scope of Financial Management, Role of Finance Manager, Methods of Financial Management, Relationship between Financial Management and other areas of Management, Organisation of Finance Function, Financial System
September	M.Com I, Sem I	Advanced Cost Accountancy Paper I (Introduction to Cost Accounting)	<b>Module II</b> - Introduction to Cost Accounting: Part II Theory - General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards - Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS.
	M.Com. Part- II (Semester-III)	Business Administration Paper XI (Quality Management)	<b>Module II</b> – Quality Gurus - Dr. Walter Shewhart – Contribution to quality management, Dr. Edward Deming – Contribution of Deming to Quality Management, Philip B. Crosby: Contribution of Crosby to quality management, Joseph Juran: Contribution of Juran to quality management, Dr. Genichi Taguchi: Contribution of Taguchi to quality management, Dr. Shigeo Shingo Contribution to Shigeo to quality management, Dr. Kaoru Ishikawa: Contribution of Ishikawa to quality management,

	M.Com. Part- II (Semester-III)	Advanced Cost Accounting Paper IX (Cost Accounting Standards Paper I)	<b>Module II – Cost Accounting Standard 4 to 6</b> CAS 4 Cost of production/Acquisition/Supply of goods/provision of Services CAS 5 Average (equalized) cost of transportation material cost. CAS6 Material cost
	M.Com. Part- II (Semester-III)	Advanced Accountancy Paper IX (Financial Management-Foundation of Finance)	<b>Module II – Risk and Return Theory-Introduction</b> 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.
October	M.Com I, Sem I	Advanced Cost Accountancy Paper I (Introduction to Cost Accounting)	<b>Module III - Basic Concepts in Cost Accounting Theory - Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit, Types of Cost.</b>
	M.Com. Part- II (Semester-III)	Business Administration Paper XI (Quality Management)	<b>Module III - Quality Standards: ISO 9001: Structure, ISO Registration, Requirements, Benefits of ISO registration, o Examples of ISO Standard Benchmarking: Definition of Benchmarking, Reasons for Benchmarking, Types of Benchmarking, Benchmarking Process, Advantages of Benchmarking, Limitations of Benchmarking.</b>
	M.Com. Part- II (Semester-III)	Advanced Cost Accounting Paper IX (Cost Accounting Standards Paper I)	<b>Module III – Cost Accounting Standard 7 to 9</b> CAS 7 Employee cost CAS 8 Cost of utilities. CAS 9 Packing material cost
	M.Com. Part- II (Semester-III)	Advanced Accountancy Paper IX (Financial Management-Foundation of Finance).	<b>Module III – Financial Planning Theory-Meaning of Financial Planning and Financial Plan, Principles governing Financial Plan, Fixed Capital -Meaning, Assessment, factors determining fixed capital, 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.</b>
November	M.Com I, Sem I	Advanced Cost Accountancy Paper I (Introduction to Cost Accounting)	<b>Module IV - Cost Classification and Preparation of Cost Sheet Classification of Cost on various bases, Preparation of Cost Sheet and Quotation.</b>
	M.Com. Part- II (Semester-III)	Business Administration Paper XI (Quality Management)	<b>Module IV - Quality Standards: Six Sigma: Concept, Importance of Six Sigma, Levels of Six Sigma, Kaizen: Concept, three pillars of kaizen, elements and Factors of Kaizen Vouchers, Adv. Inventory Vouchers, Cost Categories.</b>
	M.Com. Part- II (Semester-III)	Advanced Cost Accounting, Paper IX (Cost Accounting Standards Paper I)	<b>Module IV – Cost Accounting Standard 10 to 12</b> CAS 10 Employee cost CAS 11 Administrative over heads CAS 12 Repairs and maintenance cost
	M.Com.	Advanced	<b>Module IV – Capital Structure Theory - Meaning,</b>



	Part- II (Semester-III)	Accountancy Paper IX (Financial Management- Foundation of Finance)	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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**Dr. A. L. Mohite**  
(Subject Teacher)




**Mr. S. S. Kale**


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**DEPARTMENT OF COMMERCE**  
**VIVEKANAND COLLEGE, KOLHAPUR**  
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**Teaching Plan**  
**2025-2026**  
**Second Term**




Month	Class	Course	Topic
December 2025	M.Com I Sem II	Advanced Accountancy (Auditing) Paper VII	<b>Module I</b> <b>Auditing and Assurance Standard Theory -</b> Evolution of Auditing and Assurance Standard, (AAS 1) Basic Principles Governing an Audit (AAS 2) Objective and Scope of the Audit of Financial Statements
	M.Com I Sem II	Advanced Cost Accountancy Paper VI	<b>Module I</b> <b>Companies (Cost Records and Audit) Rules 2014</b> Companies (Cost Records and Audit) Rules 2014
	M.Com II Sem IV	Advanced Accountancy Paper XIV (Environmental Accounting)	<b>Module I</b> <b>Environmental Accounting</b> – Introduction and meaning of environment. Environmental Accounting – meaning, importance, awareness and evolution of environmental accounting. Major accounting issues relating to environmental accounting.
	M.Com II Sem IV	Advanced Cost Accountancy Paper XIII	<b>Module I</b> <b>Cost Accounting Standard 13 to 15</b> CAS 13 Cost of Service Cost Centre CAS 14 Pollution Control Cost CAS 15 Selling and Distribution Overheads
January 2026	M.Com I Sem II	Advanced Accountancy (Auditing) Paper VII	<b>Module II</b> <b>Internal Control System</b> – Nature, Scope, Objectives and Limitations. Need and Techniques for evaluation for Internal Control System
	M.Com I Sem II	Advanced Cost Accountancy Paper VI	<b>Module II</b> <b>Cost Ledgers and Statements</b> – a) Cost Records v/s Financial Records, Reconciliation of cost and Financial accounts b) Costing System- Meaning, and Characteristics of an Ideal Costing System, Installation of a Costing System – factors to be considered and steps. Practical Difficulties in installing Costing System and Steps to overcome these difficulties
	M.Com II Sem IV	Advanced Accountancy Paper XIV (Environmental Accounting)	<b>Module II</b> <b>Voyage Accounting and Investment Accounting</b> – Introduction, Meaning, Definition, Components, Importance and accounting entries of voyage accounts. Investment accounting – Meaning, types, sales and purchase price, interest on investment methods and accounting entries.
	M.Com II Sem IV	Advanced Cost Accountancy Paper XIII	<b>Module II</b> <b>Cost Accounting Standard 16 to 18</b> CAS 16 Depreciation and Amortisation CAS 17 Interest and Financing Charges CAS 18 Research and Development Costs
February 2026	M.Com I Sem II	Advanced Accountancy (Auditing) Paper VII	<b>Module III</b> <b>Specific types of Audit</b> – Cost Audit, Tax Audit, Management Audit and Social Audit, Audit of Computerized Accounting.

	M.Com I Sem II	Advanced Cost Accountancy Paper VI	<b>Module III</b> <b>Non Integrated and Integrated Accounts</b> Cost Book Keeping, Cost Ledger Accounts Non-Integrated Accounts- Concept, Ledger to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained. Integrated Accounts- Concept, Features, Advantages and Dis advantages, Pre-requisites of Integrated Accounting System, Accounting Entries.
	M.Com II Sem IV	Advanced Accountancy Paper XIV (Environmental Accounting)	<b>Module III</b> <b>Value Added and Economic Value Added –</b> Introduction, Meaning, Objectives, EVA statement, Advantages, limitations, preparations of value added statement. Economic value added – introduction, meaning, utility, Importance and applications of EVA. Suggestions to improve EVA. Preparation of statement showing computation of EVA.
	M.Com II Sem IV	Advanced Cost Accountancy Paper XIII	<b>Module III</b> <b>Cost Accounting Standard 19 to 21</b> CAS 19 Joint Costs CAS 20 Royalty and Technical Know-How Fee CAS 21 Quality Control
<b>March 2026</b>	M.Com I Sem II	Advanced Accountancy (Auditing) Paper VII	<b>Module IV</b> <b>Audit of Various Entities –</b> Audit of Public Sector Undertakings, Audit of Educational Institutions.
	M.Com I Sem II	Advanced Cost Accountancy Paper VI	<b>Module IV</b> <b>Cost Audit –</b> Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act, 2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualifications Cost Auditor, Introduction to Companies (Cost Records And Audit) Rules, 2011, management Reporting Under Cost Audit
	M.Com II Sem IV	Advanced Accountancy Paper XIV (Environmental Accounting)	<b>Module IV</b> <b>Underwriters Accounts –</b> Introduction, meaning, under writing, underwriters, sub-underwriters, over riding commission, marked applications, under writing applications, underwriters liabilities, joint underwriting, firm underwriting, underwriters accounts.
	M.Com II Sem IV	Advanced Cost Accountancy Paper XIII	<b>Module IV</b> <b>Cost Accounting Standard 22 to 24</b> CAS 22 Manufacturing Cost CAS 23 Overburden Removal Cost CAS 24 Treatment of Revenue in Cost Statements

  
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