

Vivekanand College
(An Empowered Autonomous Institute), Kolhapur

Teacher Name: Dr. A. L. Mohite

Department: Commerce

Teaching Plan - 2024-2025

Second Term



Month	Class	Course	Topic
December 2024	B.Com-I	Financial Accounting Paper II	Module I - Single Entry: Conversion of single entry in to double entry system. Problems & Solutions.
	B.Com-II	Corporate Accounting Paper II	Module I - Amalgamation and Absorption of Companies:- Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS - 14.
	B.Com-III	Industrial Management Paper IV	Module I - Compensation Management Compensation planning – Meaning, Objectives, factors influencing compensation planning, characteristics of desirable wage plan, different methods of wage payment, wage theories, wage structure and wage policy.
	M.Com I	Advanced Accountancy (Auditing)Paper VII	Module I – Auditing and Assurance Standard Theory - Evolution of Auditing and Assurance Standard, (AAS 1) Basic Principles Governing an Audit (AAS 2) Objective and Scope of the Audit of Financial Statements (AAS 3) Documentation (AAS 5) Audit Evidence (AAS 8) Audit Planning (AAS 28) The Auditor's Report on Financial Statements
	M.Com II	Advanced Accountancy Paper XIV (Environmental	Module I – Environmental Accounting – Introduction and meaning of environment. Environmental Accounting – meaning, importance, awareness and evolution of

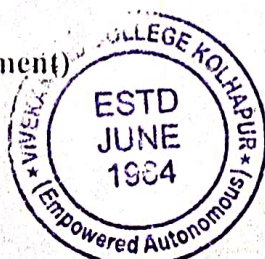
		Accounting)	environmental accounting. Major accounting issues relating to environmental accounting.
	M.Com II	Advanced Cost Accountancy Paper XIII	Module I – Cost Accounting Standard 13 to 15 CAS 13 Cost of Service Cost Centre CAS 14 Pollution Control Cost CAS 15 Selling and Distribution Overheads
January 2025	B.Com-I	Financial Accounting-II	Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee. Problems & Solutions.
	B.Com-II	Corporate Accounting Paper II	Valuation of shares: Intrinsic value method. Market value Method (Capitalization of profit and dividend basis) Fair value method.
	B.Com-III	Industrial Management Paper IV	Employee Discipline & Grievances Types of Discipline, Causes of Indiscipline, Steps in Disciplinary Action Employee Grievances - key aspects related to Employee grievances, Causes of Grievances, Effects of Grievances, Elements required for an effective grievance handling, Steps in Grievances handling, Benefits of grievances handling. Industrial dispute – Meaning, Indian Industry Grievance Management.
	M.Com I	Advanced Accountancy (Auditing) Paper VII	Internal Control System – Nature, Scope, Objectives and Limitations. Need and Techniques for evaluation for Internal Control System
	M.Com II	Advanced Accountancy Paper XIV (Environmental Accounting)	Voyage Accounting and Investment Accounting – 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	Advanced Cost Accountancy	Cost Accounting Standard 16 to 18 CAS 16 Depreciation and Amortisation

		Paper XIII	CAS 17 Interest and Financing Charges CAS 18 Research and Development Costs
February 2025	B.Com-I	Financial Accounting-II	Departmental Accounting: Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, Inter Departmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss account and balance sheet. Problems & Solutions.
	B.Com-II	Corporate Accounting Paper II	Accounting for Liquidation of Companies: Preparation of Liquidators Final Statement of Account.
	B.Com-III	Industrial Management Paper IV	Human resource accounting, Audit and Human Resource Information System – Concepts, Objectives Advantages & Methods of Human resource accounting. Concept of IIR Audit – Objectives and process. Concept of Human Resource Information System – Objectives, Advantages, Limitations & Significance.
	M.Com I	Advanced Accountancy (Auditing) Paper VII	Specific types of Audit – Cost Audit, Tax Audit, Management Audit and Social Audit. Audit of Computerized Accounting.
	M.Com II	Advanced Accountancy Paper XIV (Environmental Accounting)	Value Added and Economic Value Added – 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	Advanced Cost Accountancy Paper XIII	Cost Accounting Standard 19 to 21 CAS 19 Joint Costs CAS 20 Royalty and Technical Know-How Fee CAS 21 Quality Control

March 2025	B.Com-I	Financial Accounting-II	Financial Accounting Standard Concept, Benefits, Salient Features of first-time adoption of Indian Accounting Standards (Ind-AS), International Financial, Reporting Standards (IFRS):Need and procedures
	B.Com-II	Corporate Accounting Paper II	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. (with practical)
	B.Com-III	Industrial Management Paper IV	International Human Resource Management - Concept, Difference between domestic HRM and IHRM. External factors impacting IHRM, IHRM Activities.
	M.Com I	Advanced Accountancy (Auditing)Paper VII	Audit of Various Entities – Audit of Public Sector Undertakings, Audit of Educational Institutions.
	M.Com II	Advanced Accountancy Paper XIV (Environmental Accounting)	Underwriters Accounts – 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	Advanced Cost Accountancy Paper XIII	Cost Accounting Standard 22 to 24 CAS 22 Manufacturing Cost CAS 23 Overburden Removal Cost CAS 24 Treatment of Revenue in Cost Statements

(Signature of the Head of Department)

HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)



(Signature of the Teacher)