

Annual Teaching Plan

Academic Year: 2022-2023

Semester: V

Department: Commerce

Subject: Advanced Accountancy

Course Title: Advanced Accountancy-II

Name of the teacher: Mrs. P. C. Parishwad

Month: August			Module/Unit:	Sub-units planned
Lectures	Practical	Total	1. Introduction of Auditing and Auditor	Auditing: Meaning, Objectives, Scope, general principles, Types of Audits, Internal and External Audit and Importance of Internal check for Audit. Auditor: Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor.
15	-	15		
Month: September			Module/Unit:	Sub-units planned
Lectures	Practical	Total	2. Vouching, Verification and Valuation:	Vouching: Meaning and Importance of Vouching, Vouching of Cash and Credit transaction, Verification: Meaning, Definition and Important points consideration for Verification Valuation: Meaning, Definition and Methods of Valuation Assets and Liabilities.
15	-	15		
Month: October			Module/Unit:	Sub-units planned
Lectures	Practical	Total	3. Audit Report and Recent Trends in Auditing	Audit Report: Types of Audit Report and Statutory Audit Report. Recent Trends in Audit: Environmental Audit, Energy Audit, Systems Audit and Safety Audit.
15	-	15		
Month: November			Module/Unit:	Sub-units planned
Lectures	Practical	Total	4. Computerized Audit	Computer Assisted Audit Techniques (CAATs): Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test using CAATs and Precautions for using CAATs.
15	-	15		

Annual Teaching Plan

Academic Year: 2022-2023

Semester: VI


Department: Commerce

Subject: Advanced Accountancy

Course Title: Advanced Accountancy-IV (Taxation)

Name of the teacher: Mrs. P. C. Parishwad

Month: February			Module/Unit:	Sub-units planned
Lectures	Practical	Total	I. Basics of Income Tax II. Exemptions and Deductions	Definitions, Residence & and Tax Liability Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals
15	-	15		
Month: March			Module/Unit:	Sub-units planned
Lectures	Practical	Total	III. 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: April			Module/Unit:	Sub-units planned
Lectures	Practical	Total	Heads of Income	House Property, Business or Profession. Test-1 Revision
15	-	15		
Month: May			Module/Unit:	Sub-units planned
Lectures	Practical	Total	IV. 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 Test-2 Revision
15	-	15		


 Mrs Pooja C. Parishwad
 Name and Signature of Teacher




 Name and Signature of HOD

Annual Teaching Plan

Academic Year: 2022-2023

Semester: V

Department: Commerce

Subject: Business Regulatory Framework

Course Title: Business Regulatory Framework-I

Name of the teacher: Mrs. P. C. Parishwad

Month- August			Module/Unit:	Sub-units planned
Lectures	Practical	Total	1. Business Law and its Sources	Introduction of Syllabus Definition, essential elements and kinds contract Offer and Acceptance, Capacity of parties, Consideration, Free Consent and legality of Objectives, Void Agreements, Discharge of Contracts Remedies for breach of Contract
15	-	15		
Month- September			Module/Unit:	Sub-units planned
Lectures	Practical	Total	2. contract of indemnity and a contract of Guarantee	Definitions, Parties to contracts Distinction between contract of indemnity and a contract of Guarantee Types of Guarantees, Definitions, features of bailment and pledge Distinction between bailment and pledge, Definition of agency, Modes of creating of agency and its termination
15	-	15		
Month- October			Module/Unit:	Sub-units planned
Lectures	Practical	Total	3. Contract of sale of goods Act:	Concept and essentials Sale and agreement to sale Conditions and Warranties Performance of contract of sale Unpaid seller and his rights
15	-	15		
Month- November			Module/Unit:	Sub-units planned
Lectures	Practical	Total	4. Consumer Protection Act	Definitions of Consumer, Complainant, Service, Defect, Deficiency, Unfair trade practices, Consumer Dispute, Restrictive trade practices, Rights of Consumers Consumer dispute redressal agencies: District forum, state, National Commission Test Revision
15	-	15		



Annual Teaching Plan

Academic Year: 2022-2023

Semester: VI

Department: Commerce

Subject: Business Regulatory Framework


Course Title: Business Regulatory Framework-II

Name of the teacher: Mrs. P. C. Parishwad

Month: February			Module/Unit:	Sub-units planned
Lectures	Practical	Total	II. Securities and Exchange Board of India Act, 1992 (SEBI)	Establishment of SEBI-Powers and functions of SEBI- Registration of stock brokers, Sub-Brokers- Role of stock Exchange, Recognition of Stock Exchange-Trading of Securities, Listing of Securities
15	-	15		
Month: March			Module/Unit:	Sub-units planned
Lectures	Practical	Total	I. Company Act, 2013	Concept and Classification of Company. Features of Different types of Companies- Procedure of incorporation- Memorandum of Association- Articles of Association- Prospectus- Shares-Share capital- Management of Companies- Qualification and appointment of directors- Removal of Directors- Arbitration and Compromise- Winding up of company. Test-1 Revision
15	-	15		
Month: April			Module/Unit:	Sub-units planned
Lectures	Practical	Total	III. Information Technology Act, 2000	Introduction- objectives- Internet-Privacy- Pornography- E-commerce- Digital Signature- Cybercrimes- Legal provisions relating to Cybercrimes. (Basic idea)
15	-	15		
Month: May			Module/Unit:	Sub-units planned
Lectures	Practical	Total	IV. Intellectual Property Rights	Trademarks- Patents, Copy Rights, Registration of designs (only concepts), Right to Information Act, 2005- Nature- Scope of RTI- Legal provisions under RTI Test-2 Revision
15	-	15		


Mrs Pooja Parishwad
Name and Signature of Teacher




Name and Signature of HOD

Annual Teaching Plan

Academic Year: 2022-2023

Semester: I

Department: Commerce

Subject: Financial Accounting

Course Title: Financial Accounting-I

Name of the teacher: Mrs. P. C. Parishwad

Month: August			Module/Unit:	Sub-units planned
Lectures	Practical	Total	1. Introduction to Accounting	Meaning nature and advantages of accounting – branches of accounting, accounting concepts and conventions, reading of ledger account.
15	-	15		
Month: September			Module/Unit:	Sub-units planned
Lectures	Practical	Total	2. Conversion of Partnership Firm into Limited Company Accounting	In the books of Partnership Firm and Limited Company.
15	-	15		
Month: October			Module/Unit:	Sub-units planned
Lectures	Practical	Total	3. Amalgamation of Company	Meaning, Need, Calculation of Purchase consideration, Accounting for amalgamation as per AS-14
15	-	15		
Month: November			Module/Unit:	Sub-units planned
Lectures	Practical	Total	4. Accounting of Professionals	Preparation of Receipts and Expenditure accounts and Balance sheet of medical practitioners and professional accountants.
15	-	15		

Annual Teaching Plan

Academic Year: 2022-2023

Semester: II

Department: Commerce

Subject: Financial Accounting

Course Title: Financial Accounting-II

Name of the teacher: Mrs. P. C. Parishwad

Month: February			Module/Unit:	Sub-units planned
Lectures	Practical	Total	1. Single Entry	Conversion of single entry into double entry system.
15	-	15		
Month: March			Module/Unit:	Sub-units planned
Lectures	Practical	Total	2. Consignment Accounts	Important terms and accounting procedure in the books of