

Vivekanand College Kolhapur(Autonomous)

Teacher Name: Mr. Sunny. S. Kale

Department: Commerce



Teaching Plan

2020-21

First Term

Month	Class	Course	Topic
June	B.Com-I		Admission
	B.Com-II		Admission
	B.Com-III		Admission
July	B.Com-I	Financial Accounting-I	Introduction to Accounting: - Meaning nature and advantages of accounting branches of accounting- accounting concepts and conventions, reading of ledger account
	B.Com-II	Corporate Accounting-I	Introduction of Syllabus Issue of Shares-Theory Issue of Shares- Problem
	B.Com-III	Advanced Accountancy-I	Introduction of Syllabus Bank Final Accounts -(Vertical Format Only)
August	B.Com-I	Financial Accounting-I	Amalgamation of Partnership Firm - Accounting in the books of new firm
	B.Com-II	Corporate Accounting	Issue of debentures and preference shares- Theory Issue of debentures- Problems
	B.Com-III		Issue of preference shares- Problems a) Farm Accounting
September	B.Com-I	Financial Accounting-I Management-I	Conversion of Partnership Firm in to Limited Company Accounting In the Books of Partnership Firm and Limited Company
	B.Com-II	Corporate Accounting	Issue of Preference shares- Problems Profit prior to Incorporation- Theory

	B.Com-III	Advanced Accountancy-I	Profit prior to Incorporation- Problems b) Hire purchase system-Excluding Hire purchase Trading Account
October	B.Com-I	Financial Accounting-I	Accounting of Professionals: - Preparation of receipts and expenditure accounts and balance sheet of medical practioners and professional accountants Assignment submission Viva-Voce
	B.Com-II	Corporate Accounting	Company Final Account- Theory
	B.Com-III	Advanced Accountancy-I	Company Final Account- Problems Insurance Claim -(Fire insurance) Loss of Stock and Loss of Profit Policy
			Introduction to Management Accounting and Cost Accounting - Meaning, Objectives, Advantages and Limitations.

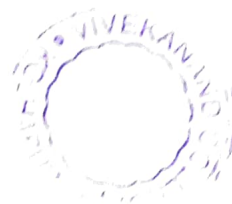


S.S. Kale

Teaching Plan

2020-21

Second Term



Month	Class	Course	Topic
November	B.Com-I	Financial Accounting-II	Introduction of Syllabus
	B.Com-II	Corporate Accounting	Single Entry: Conversion of single entry in to double entry system
	B.Com-III	Advanced Accountancy-III	Valuation of Shares- Theory Valuation of Shares- Problems Introduction to Syllabus
December	B.Com-I	Financial Accounting-II	Elements of Cost - Material, Labour, & Overheads, Preparation of Cost Sheet, Quotation Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee
	B.Com-II	Corporate Accounting	Liquidation of a Company- Theory Liquidation of a Company- Problems
	B.Com-III	Advanced Accountancy-III	A) Analysis of Financial Statement - Meaning, types, Limitations of financial statements, Meaning and Need of financial statement analysis and Techniques of financial statement analysis Ratio Analysis- Meaning, Advantages and limitations classifications of ratios- Profitability ratios, turnover ratios, solvency ratios, liquidity ratio
			Branch Accounting: A) Dependent branch- preparation of branch account, branch trading and profit and loss account- stock and debtors system.
January	B.Com-I	Financial Accounting-II	

	B.Com-II	Corporate Accounting	Amalgamation, Absorption of a Company- Theory Amalgamation, Absorption of a Company- Problems
	B.Com-III	Advanced Accountancy-III	A) Working Capital - Meaning, Significance and calculation of requirement of working capital. B) Fund Flow Analysis : Meaning of funds and flow statement, identify flow of funds, Preparation of funds flow statement
February	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	Amalgamation, Absorption of a Company - Problems
	B.Com-III		Cash Flow Analysis : Meaning of Cash Flow Analysis. Classification of Cash flows Cash flow from Operating Activities, Cash flow from Investing Activities and Cash flow from Financing Activities, Cash and Cash equivalents, Extra-ordinary items, Preparation of Cash Flow Statement (As per AS-3)
March	B.Com-I	Financial Accounting-II	Assignment submission Viva-Voce
	B.Com-II	Corporate Accounting	Computerised Accounting with Tally-Theory Viva-Voce
	B.Com-III	Advanced Accountancy-III	Viva-Voce




Mr. S. S. Kale