

Annual Teaching Plan

Academic Year: 2025-26

B.Com- II Semester: III

Department: Commerce

Course Title: Corporate Accounting- I

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: June/July 2025			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	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.
15	-	15		
Month: August 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	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, methods of redemption of debentures (problem on sinking fund method only)
15	-	15		

Annual Teaching Plan

Academic Year: 2025-26

B.Com- II Semester: III

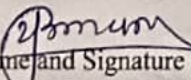
Department: Commerce

Course Title: Corporate Accounting- II

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: September 2025			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Company Final Account (As per Schedule III to the Indian Companies Act 2013)	Introduction, Schedule III and its features, Final Accounts of Companies in Vertical form only. (with the help of notes to accounts, advanced proforma of Final Accounts)
15	-	15		
Month: October 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Profit /Loss Prior to and After Incorporation	Introduction, meaning, accounting treatment, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.
15	-	15		


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Annual Teaching Plan

Academic Year: 2025-26

B.Com- II Semester: IV

Department: Commerce

Course Title: Corporate Accounting- III

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month: Nov./Dec, 2025			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Accounting for Business Combinations	Introduction, Meaning and definition of Amalgamation and Absorption of companies, Objectives of Business combinations, Purchase Consideration, Methods of calculation of purchase consideration, Accounting for Amalgamation and Absorption of Companies as per AS – 14. (Purchase Method only)
15	-	15		
Month: January 2026			Module/Unit: 2	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. (with practical)
15	-	15		

Annual Teaching Plan

Academic Year: 2025-26

B.Com- II Semester: IV

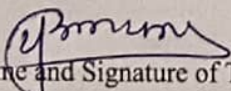
Department: Commerce

Course Title: Corporate Accounting- IV

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month: February 2026			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Valuation of shares	Introduction, Methods of valuation of shares- Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.
15	-	15		
Month: March 2026			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Accounting for Liquidation of Companies	Introduction, methods of winding up/liquidation, Appointment of liquidator, Priority or order of payment in liquidation, Preparation of Liquidators Final Statement of Account.
15	-	15		


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Annual Teaching Plan

Academic Year: 2025-26

B.Com- II Semester: III

Department: Commerce

Course Title: Marketing Management- I

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: June/July 2025			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Introduction of Marketing	A-Introduction of Marketing Meaning & Definition of Marketing- Features of Marketing Importance of Marketing, Core Concepts of marketing, Scope of Marketing B-Marketing Environment: Meaning, Features, Types and Importance of Marketing Environment
15	-	15		
Month: August 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Consumer Behaviour	Consumer Behaviour: Meaning, and Significance of Consumer Behaviour - Factors affecting Consumer Behaviour, Buying Decision process. Segmentation, Targeting & Positioning: Concept and importance and Bases of market segmentation, Concept of Targeting, Concept of Positioning,
15	-	15		

Annual Teaching Plan

Academic Year: 2025-26

B.Com- II Semester: III

Department: Commerce

Course Title: Marketing Management- II

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: September 2025			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Marketing Mix-I	A) Product –Meaning, Types of Product, packaging - Role and functions of packaging, Product life-cycle B) Price: Meaning, Importance of price in the marketing mix, factors affecting price of a product/service.
15	-	15		
Month: October 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Marketing Mix-II	Place: Meaning, types of distribution channels, factors affecting choice of a distribution channel Promotion: Meaning, four elements of promotion mix
15	-	15		

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Annual Teaching Plan

Academic Year: 2025-26 B.Com- II Semester: IV

Department: Commerce

Course Title: Fundamentals of Entrepreneurship- I

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month: Nov./Dec, 2025			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Entrepreneur	Concept- classification- functions- qualities of successful entrepreneurs- <i>concept of Sociopreneur, Edupreneur, Ecopreneur</i> , Intrapreneur and Netpreneur- Obstacles to become an entrepreneur- Challenges before an entrepreneur in modern era.
15	15	15		
Month: January 2026			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Entrepreneurship	Concept- Importance- Theories of entrepreneurship- Joseph Schumpeter's Innovation theory, Knight's risk-taking theory - Entrepreneurship in service Industry- Role of service sector in national economy- opportunities in service sector.
15	15	15		

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Academic Year: 2025-26 B.Com- II Semester: IV

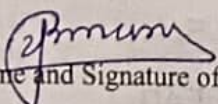
Department: Commerce

Course Title: Fundamentals of Entrepreneurship- II

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month: February 2026			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Entrepreneurship Development	Concept – Process of EDP in India - Institutional support for Entrepreneurship development - EDI, NIESBUD, MCED, DIC – Recent trends – Start up, Stand up, Skill India, Make in India- Incubation Centre- concept and importance.
15	15	15		
Month: March 2026			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Stories of Successful Entrepreneurs	Male: <i>Chitale Brothers (Chitale Dairy), Vijay Menon (Menon & Menon Ltd.), Hanmantrao Gaikwad (BVG), Sachin Bansal & Binny Bansal (Flipkart)</i> . Female: <i>Aditi Gupta (Whisper Girl), Veena Patil (Veena World), Vandana Luthra (VLCC), Sima Shaha (Mohak Lassi center and dairy)</i> -their entrepreneurial sketch and qualities.


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Academic Year: 2025-26

B.Com- III Semester: V

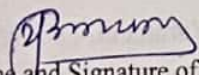
Department: Commerce

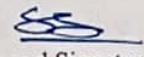
Course Title: Management Accounting Paper- I

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-V

Month: June/July 2025			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Introduction of Management Accounting:	Meaning of Management Accounting, Scope and Functions of Management Accounting, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting
15		15		
Month: August 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Analysis of Financial Statements	Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis, Ratio Analysis- Meaning, Advantages and Limitations of Accounting ratios. Classification of Ratios Budgets (Note: Problems will be asked on Ratio Analysis)
15		15		
Month : September 2025			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Working Capital	Meaning, Significance and Determinants of Working Capital, Types of Working Capital, Estimation of Working Capital Requirements
15		15		
Month : October 2025			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Funds flow Statement	Meaning of Fund and Funds Flow Statement, Identifying Flow of Funds, Preparation of Funds Flow Statement,
15		15		


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Annual Teaching Plan

Academic Year: 2025-26

B.Com- III Semester: VI

Department: Commerce

Course Title: Management Accounting Paper- II

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-VI

Month: Nov./Dec. 2025			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Management Control System	Meaning, Need, Management Control Process; Strategic Planning-Meaning, Difference between Strategic Planning and Management Control Reporting to Management- Types of Reports and Characteristics of good report.
15		15		
Month: January 2026			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Marginal Costing and CVP Analysis	Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume- Profit (CVP) Analysis
15		15		
Month : February 2026			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Budgetary Control	Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets (Note: Problems will be asked on Cash Budget)
15		15		
Month : March 2026			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Standard Costing and Variance Analysis	a) Meaning of Standard Cost and Standard Costing, Advantages and Limitations; b)Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances (Note: Problems will be asked Material Cost Variances)
15		15		

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Annual Teaching Plan

Academic Year: 2025-26

B.Com- III Semester: V

Department: Commerce

Course Title: Strategic Management Paper- I

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-V

Month: June/July 2025			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Introduction of Strategic Management	Strategic management concept, difference between strategic management and tactics, three levels of strategy, strategic management process, benefits, TQM and strategic management process.
15		15		
Month: August 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Corporate Mission and SWOT Analysis	Strategy formulation: Corporate mission need and formulation Objectives, classification guidelines, Goals: Features-Types, Environmental scanning, need approaches- SWOT Analysis, value chain analysis
15		15		
Month : September 2025			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Types of strategies and Implementation	Choice of strategy: BCG Matrix, corporate level generic strategies: stability, expansion, retrenchment, combination strategies Implementation: role of top management, approaches, resources allocation, Mckinsey's 7's framework, four routes to competitive advantage
15		15		
Month : October 2025			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Strategy Evaluation and Control	Importance, Criteria, Quantitative and Qualitative factors, strategic evaluation process and types, essentials of effective evaluation and control systems
15		15		

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Annual Teaching Plan

Academic Year: 2025-26

B.Com- III Semester: VI

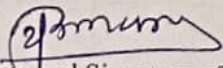
Department: Commerce

Course Title: Strategic Management Paper- II

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-VI

Month: Nov./Dec. 2025			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Corporate-level strategies and Business-level strategies:	Need, Level, type and means of diversification Mergers and acquisitions strategies, Organizational restructuring Generic competitive strategy, Strategic and tactical competitive actions
15		15		
Month: January 2026			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	International-level Strategies-I:	International Joint Venture (IJV), International entry strategies, International cooperative strategies (IJV) , Building an IJV, Managing an IJV
15		15		
Month : February 2026			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	International-level strategies-II:	Global integration and operations a. Global integration strategy (multidomestic, global or hybrid) b. International business structure (global matrix, divisional, or regional)
15		15		
Month : March 2026			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Corporate Governance system:	Ownership concentration, Board composition and committees, Executive compensation, Formulation and implementation of ethic programs, compliance Sustainability (environment, social and governance, or ESG performance)
15		15		


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Annual Teaching Plan

Academic Year: 2024-25

M.Com- I Semester: I

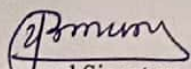
Department: Commerce

Course Title: Advanced Accountancy Paper- I

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-I

Month: July/August 2025			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Introduction to Accounting Standard	Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)
15		15		
Month: September 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Accounting for Holding Company	Group Accounts with one subsidiary Co.-AS-21 (Vertical Form only)
15		15		
Month : October 2025			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Accounting of Life Insurance Companies	Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.
15		15		
Month : November 2025			Module/Unit: 4	Sub-units planned
Lectures	Practicals	Total	Accounting of General Insurance Companies	Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.
15		15		


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Annual Teaching Plan

Academic Year: 2025-26
Commerce

M.Com- I Semester: II

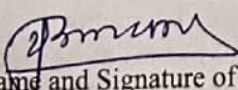
Department:

Course Title: Advanced Accountancy Paper- V

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-II

Month : January 2026			Module/Unit: 1	Sub-units planned
Lectures	Practicals	Total	Accounting for Mergers and Acquisitions of companies.	Accounting for Mergers and Acquisitions of companies. (Purchase Method only)
15		15		
Month : February 2026			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Accounting of Consumer Credit Societies	Accounting of Consumer Credit Societies as per Maharashtra Cooperatives Societies Act.
15		15		
Month: March 2026			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Accounting for Lease	Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.
15		15		
Month : April 2026			Module/Unit: 4	Sub-units planned
Lectures	Practicals	Total	Accounts of Electricity Companies	Accounts of Electricity Companies – Final Accounts
15		15		


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Annual Teaching Plan

Academic Year: 2024-25

M.Com- II Semester: III

Department: Commerce

Course Title: Advanced Accountancy Paper- X

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: July/August 2024			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Sources of Finances	Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans- Government Policy regarding term loans, Pecking Order Theory and signalling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information)
15		15		
Month: August 2024			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Management of Working Capital	Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash-models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding.
15		15		
Month : September 2024			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Cost of Capital	Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital- practical problems
15		15		
Month : Oct./Nov. 2024			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Leverages	Meaning, Types, Significance. Practical problems

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Annual Teaching Plan

Academic Year: 2025-26

M.Com- II Semester: III

Department: Commerce

Course Title: Advanced Accountancy Paper- XI

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-III

Month: July/August 2025			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Budgetary Control	Meaning of Budget and Budgetary Control, Budgetary Control as a Management or Decision Making Tool, Limitations of Budgetary Control, Forecast and Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets.
15		15		
Month: September 2025			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Marginal Costing and Cost Volume Profit Analysis	Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break Even Analysis- Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, AI (including chart / graph).
15		15		
Month : October 2025			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Standard Costing and Variance Analysis	Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing. Advance practical problems
15		15		
Month : November 2025			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Price Level Changes or Inflation and Financial Management	Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems.

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Annual Teaching Plan

Academic Year: 2025-26

M.Com- II Semester: IV

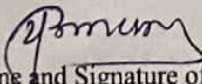
Department: Commerce

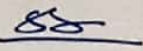
Course Title: Advanced Accountancy Paper- XIII

Name of the teacher: Dr. Yogesh B. Mane

SEMESTER-IV

Month: January 2026			Module/Unit: 1	Sub-units planned
Lectures	Practical	Total	Human Resource Accounting	Introduction, Historical development of HRA, Meaning and definitions, Objectives of HRA, Need of HRA, Scope of HRA, Methods for Valuation of Human Resources, Merits of HRA, Limitation of HRA.
15		15		
Month: February 2026			Module/Unit: 2	Sub-units planned
Lectures	Practicals	Total	Royalty Accounts	Meaning and definition, Technical Terms –Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work –Accounting Treatment in the books of Lessee and lessor–journal entries and Ledger Accounts including minimum rent account.
15		15		
Month : March 2026			Module/Unit: 3	Sub-units planned
Lectures	Practicals	Total	Contract Accounting	Construction Contracts Introduction, Meaning, Definition, Accounting procedure of preparation of contract Account
15		15		
Month : April 2026			Module/Unit:4	Sub-units planned
Lectures	Practicals	Total	Accounts of Non-Government Organization	Introduction to accounting for government Grants, record of government grants in accounting, methods of accounting for government Grants, Types of Grants, accounting for government Grants journal entries, Final Accounts of Non-Government Organization.


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