

**Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur**

**Department of Commerce**

**Structured Work Plan for Teaching (June 2018 to Oct 2018)**

**Class : B.Com I (Sem I) Div:B**

**Subject : Financial Accounting - I**

**Paper : Financial Accounting - I**

**Name of Teacher : Dr. P.G. Kawale**

Summary of Teaching Plan			
Unit	Chapter / Topics	No. of Lectures	Date from to
<b>Unit - 1</b>	<b>Royalty Accounts</b>	<b>13</b>	
	1.1 Meaning and Parties in Royalty	02	22.06./2018 to 16.07.2018
	1.2 Features and Forms of Royalty	01	
	1.3 Basic Terms in Royalty: Minimum Rent, Short Workings and its Recoupment, Surplus, Surface Rent and Sublease	01	
	1.4 Journal Entries in the books of Tenants and Landlord	02	
	1.5 Preparation of Ledger Accounts in the books of Tenants and Landlord	07	
<b>Unit - 2</b>	<b>Consignment Accounting</b>	<b>12</b>	
	2.1 Meaning and Features of Consignment	01	17.07.2018 to 06.08.2018
	2.2 Distinction between Consignment and Sale	01	
	2.3 Types of Commission, Normal & Abnormal Loss	01	
	2.4 Performa Invoice and Account Sale	01	
	2.5 Recurring & Non-recurring Expenses	01	
	2.6 Journal entries in the books of Consignor and Consignee	04	
	2.7 Ledger preparation in the books of Consignor and Consignee	04	
<b>Unit - 3</b>	<b>Joint Venture Accounting</b>	<b>12</b>	
	3.1 Meaning and Parties	01	16.08.2018 to 29.08.2018
	3.2 Methods of Joint Venture Accounting	02	
	3.2.1 Recording in the books of one coventurer	02	
	3.2.2 Recording in the books of all coventurer	04	
	3.2.3 Memorandum Joint Venture Account Method	04	
<b>Unit - 4</b>	<b>Inventory Valuation</b>	<b>12</b>	
	4.1 Meaning of Inventory	02	30.08.2018 to 18.09.2018
	4.2 Meaning of Cost for Inventory Valuation	01	
	4.3 Inventory Systems	01	
	4.4 Methods of Inventory Valuation	01	
	4.4.1 First In First Out (FIFO) Method	02	
	4.4.2 Last In First Out (LIFO) Method	02	
	4.4.3 Weighted Average Cost Method	02	
	4.4.4 Specific Identification Method	01	
<b>Unit - 5</b>	<b>Capital and Revenue Expenditures and Receipts</b>	<b>12</b>	
	5.1 Meaning of Capital and Revenue	01	16.08.2018 to 29.08.2018
	5.2 Deferred Revenue Expenditures	01	
	5.3 Examples of Capital Expenditures and Receipts	02	
	5.4 Examples of Revenue Expenditures and Receipts	04	
	5.5 Examples of Deferred Revenue Expenditures and Receipts	04	

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**Department of Commerce**

**Structured Work Plan for Teaching (June 2018 to Oct 2018)**

**Class** : B.Com II (B) Sem-III

**Subject** : Corporate Accounting -I

**Paper** : Corporate Accounting-I

**Name of Teacher** : Dr. P. G. Kawale

Summary of Teaching Plan			
Unit	Chapter / Topics	No. of Lectures	Date
	<b>Issue, Forfeiture and Reissue of Shares of a Company</b>	<b>13</b>	
Unit - 1	1.1 Meaning of company & its formation	01	22.06.2018 to 13.07.2018
	1.2 Issue of shares: At premium, At discount and At par	01	
	1.3 Pro-rata Allotment of shares	01	
	1.4 Forfeiture of shares		
	1.5 Reissue of forfeited shares	01	
	1.6 Practical problems	09	
	<b>Issue and Redemption of Debenture</b>	<b>12</b>	
Unit - 2	2.1 Meaning and types of debentures	02	14.07.2018 to 06.08.2018
	2.2 Issue of Debentures: At premium, At discount and At par	01	
	2.3 Redemption of Debentures	01	
	2.4 Provision and Methods of Redemption		
	2.5 Practical Problems	07	
	<b>Redemption of Preference Shares</b>	<b>11</b>	
Unit - 3	3.1 Concept and types of preference shares	01	16.08.2018 to 29.08.2018
	3.2 Methods of redemption – out of profit and out of fresh issue	01	
	3.3 Legal provisions regarding redemption of preference shares	01	
	3.4 Items transferred to Capital Redemption Reserve A/	01	
	3.5 Practical Problems	07	
	<b>Accounting for Amalgamation</b>	<b>12</b>	
Unit - 4	4.1 Meaning of Amalgamation	01	30.08.2018 to 20.09.2018
	4.2 Methods of purchase consideration	01	
	4.3 Inter Company stock, debts & bills	01	
	4.4 Accounting Entries in the books of transferor company and transferee company	01	
	4.5 Practical problems	07	
	<b>Accounting for Absorption</b>	<b>11</b>	
Unit - 5	5.1 Concepts of Absorption	01	21.09.2018 to 03.10.2018
	5.2 Methods of purchase consideration	02	
	5.3 Accounting entries in the books of Absorbed company & Absorbing company	02	
	5.4 Practical problems	06	

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**Structured Work Plan for Teaching (June 2018 to Oct 2018)**

**Class** : B.Com II (C) Sem-III  
**Subject** : Corporate Accounting -I  
**Paper** : Corporate Accounting-I  
**Name of Teacher** : Dr. P. G. Kawale

Summary of Teaching Plan			
Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	<b>Issue, Forfeiture and Reissue of Shares of a Company</b>	<b>13</b>	22.06.2018 to 16.07.2018
	1.1 Meaning of company & its formation	01	
	1.2 Issue of shares: At premium, At discount and At par	01	
	1.3 Pro-rata Allotment of shares	01	
	1.4 Forfeiture of shares	01	
	1.5 Reissue of forfeited shares	01	
	1.6 Practical problems	09	
Unit - 2	<b>Issue and Redemption of Debenture</b>	<b>12</b>	17.07.2018 to 06.08.2018
	2.1 Meaning and types of debentures	02	
	2.2 Issue of Debentures: At premium, At discount and At par	01	
	2.3 Redemption of Debentures	01	
	2.4 Provision and Methods of Redemption	01	
	2.5 Practical Problems	07	
Unit - 3	<b>Redemption of Preference Shares</b>	<b>12</b>	16.08.2018 to 29.08.2018
	3.1 Concept and types of preference shares	01	
	3.2 Methods of redemption – out of profit and out of fresh issue	02	
	3.3 Legal provisions regarding redemption of preference shares	01	
	3.4 Items transferred to Capital Redemption Reserve A/	01	
	3.5 Practical Problems	07	
Unit - 4	<b>Accounting for Amalgamation</b>	<b>11</b>	30.08.2018 to 18.9.2018
	4.1 Meaning of Amalgamation	01	
	4.2 Methods of purchase consideration	01	
	4.3 Inter Company stock, debts & bills	01	
	4.4 Accounting Entries in the books of transferor company and transferee company	01	
	4.5 Practical problems	06	
Unit - 5	<b>Accounting for Absorption</b>	<b>10</b>	19.09.2018 to 03.10.2018
	5.1 Concepts of Absorption	01	
	5.2 Methods of purchase consideration	02	
	5.3 Accounting entries in the books of Absorbed company & Absorbing company	02	
	5.4 Practical problems	05	

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# Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur

## Department of Commerce

### Structured Work Plan for Teaching (June 2018 to Oct 2018)

Class : B.Com III (A) (Semester-V)

Subject : Advance Accounting-1

Paper : Advance Accounting-1

Name of Teacher : Dr. P. G. Kawale

Summary of Teaching Plan				
Unit	Chapter / Topics		No. of Lectures	Date
Unit - 1	Departmental Accounting		12	22.6.2018 to 13.07.2018
	1.1	Meaning of Departmental accounting	1	
	1.2	Advantages of Departmental Accounting	1	
	1.3	Departmental Final Accounts	1	
	1.4	Allocation of Indirect Expenses	1	
	1.5	Inter-Departmental Transfer	1	
	1.6	Practical Problems	9	
Unit - 2	Branch Accounting		13	14.07.2018 to 06.08.2018
	2.1	Meaning of Branch Accounting	1	
	2.2	Classification of Branches	1	
	2.3	Accountenting for Dependent Branches	1	
		2.3.1 Debtors System		
		2.3.2. Stock & Debtors Systems		
		2.3.3. Final Account Systems		
	2.4	Foreign Branches	2	
	2.5	Practical Problems on Accounting for depending branches	8	
Unit - 3	Valuation of Goodwill		12	16.8.2018 to 29.08.2018
	3.1	Meaning and Definition of Goodwill	1	
	3.2	Elements of Goodwill	1	
	3.3	Types of Goodwill	1	
	3.4	Methods of Valuation	3	
		A) Average Profit Method		
		B) Super Profit Method		
		C) Capitalization of Average Profit Method		
		D) Capitalization of Super Profit Method		
	3.5	Practical Problems	6	
Unit - 4	Valuation of Shares		12	30.08.2018 to 20.09.2018
	4.1	Meaning and Definition of Goodwill	1	
	4.2	Facotrs affecting valuation of shares	2	
	4.3	Methods of Valuation A) Balance Sheet Method B) Yield Method	2	
	4.4	Practical Problems	7	
Unit - 5	Financial Statement of Companies		13	21.09.2018 to 03.10.2018
	4.1	Intro to Company Final Accounts	1	
	4.2	Types of Companies as per Companies Act, 2013	2	
	4.3	Statutory Books of Companies	2	
	4.4	Calculation of Managerial Remuneration	3	
	4.5	Preparation of Financial Statements	5	

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## Department of Commerce

### Structured Work Plan for Teaching (June 2018 to Oct 2018)

Class : B.Com III (B) (Semester-V)

Subject : Advance Accounting-1

Paper : Advance Accounting-1

Name of Teacher : Dr. P. G. Kawale

Summary of Teaching Plan				
Unit	Chapter / Topics		No. of Lectures	Date
Unit - 1	Departmental Accounting		12	22.6.2018 to 20.07.2018
	1.1	Meaning of Departmental accounting	1	
	1.2	Advantages of Departmental Accounting	1	
	1.3	Departmental Final Accounts	1	
	1.4	Allocation of Indirect Expenses	1	
	1.5	Inter-Departmental Transfer	1	
	1.6	Practical Problems	9	
Unit - 2	Branch Accounting		13	21.07.2018 to 06.08.2018
	2.1	Meaning of Branch Accounting	1	
	2.2	Classification of Branches	1	
	2.3	Accountenting for Dependent Branches	1	
		2.3.1 Debtors System		
		2.3.2. Stock & Debtors Systems		
		2.3.3. Final Account Systems		
	2.4	Foreign Branches	2	
	2.5	Practical Problems on Accounting for depending branches	8	
Unit - 3	Valuation of Goodwill		12	16.8.2018 to 31.08.2018
	3.1	Meaning and Definition of Goodwill	1	
	3.2	Elements of Goodwill	1	
	3.3	Types of Goodwill	1	
	3.4	Methods of Valuation	3	
		A) Average Profit Method		
		B) Super Profit Method		
		C) Capitalization of Average Profit Method		
		D) Capitalization of Super Profit Method		
	3.5	Practical Problems	6	
Unit - 4	Valuation of Shares		12	01.09.2018 to 20.09.2018
	4.1	Meaning and Definition of Goodwill	1	
	4.2	Facotrs affecting valuation of shares	2	
	4.3	Methods of Valuation A) Balance Sheet Method B) Yield Method	2	
	4.4	Practical Problems	7	
Unit - 5	Financial Statement of Companies		13	21.09.2018 to 03.10.2018
	4.1	Intro to Company Final Accounts	1	
	4.2	Types of Companies as per Companies Act, 2013	2	
	4.3	Statutory Books of Companies	2	
	4.4	Calculation of Managerial Remuneration	3	
	4.5	Preparation of Financial Statements	5	

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**Structured Work Plan for Teaching (June 2018 to Oct 2018)**

**Class** : M.Com I (Sem - I)

**Subject** : International Business Environment

**Paper** : International Business Environment

**Name of Teacher** : Dr. P. G. Kawale

Summary of Teaching Plan			
Unit	Chapter & Contents	No. of Lectures	Date
<b>Unit - 1</b>	<b>International Business</b>	<b>12</b>	
	1.1 Concept, Nature, Importance, Types	3	22.06.2018 to 20.07.2018
	1.2 Internal Environment & External Environment	2	
	1.3 Stages of Internationalisation	2	
	1.4 Reasons for becoming International	3	
	1.5 Problems of International Business	2	
<b>Unit - 2</b>	<b>Foreign Investment</b>	<b>11</b>	
	2.1 Concept, Types, Pros and Cons	3	21.07.2018 to 06.08.2018
	2.2 Determinants of FDI	2	
	2.3 Recent policy towards India	2	
	2.4 Foreign Institutional Investors (FIIs)	2	
	2.5 Difference between FDI and FII	2	
<b>Unit - 3</b>	<b>Multinational Corporations</b>	<b>11</b>	
	3.1 Concept & Definition, Pros and Cons	3	16.08.2018 to 31.08.2018
	3.2 Reasons for the Growth of MNCs	2	
	3.3 Control over MNCs	2	
	3.4 Multinational Corporations in India	2	
	3.5 Indian MNC – Growth and Challenges	2	
<b>Unit - 4</b>	<b>Globalisation</b>	<b>14</b>	
	4.1 Meaning & Nature, Pros and Cons	3	1.09.2018 to 20.09.2018
	4.2 Foreign market entry strategies for Globalisation	3	
	4.3 Globalisation of Indian Business	3	
	4.4 Factors favouring Globalis of Indian Business	3	
	4.5 Obstacles to Globalisation of Indian Business	2	
<b>Unit - 5</b>	<b>International Economic Institutions and Agreements</b>	<b>13</b>	
	5.1 WTO – Objective, Functions, and Benefits	3	21.09.2018 to 03.10.2018
	5.2 UNCTAD – Objectives and Functions	2	
	5.3 European Union (EU)	2	
	5.4 NAFTA And ASEAN	3	
	5.5 SAARC, ESCAP And BRICKS	3	

  
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## Department of Commerce

### Structured Work Plan for Teaching (Dec : 2018 to March 2019)

Class : B.Com I (B) (Sem - II)

Subject : Financial Accounting - II

Paper : Financial Accounting - II

Name of Teacher : Dr. P.G. Kawale

#### Summary of Teaching Plan

Unit	Chapter & Contents	No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	<b>Hire Purchase System</b>	<b>10</b>		
	1.1 Meaning and Need of HPS	2	29.11.2018 to 17.12.2018	
	1.2 Accounting for HPS	1		
	1.3 Journal entries	3		
	1.4 Ledger posting	4		
Unit - 2	<b>Installment Purchase System</b>	<b>10</b>		
	2.1 Introduction to IPS	1	18.12.2018 to 17.01.2019	Guest Lecture
	2.2 Difference between HPS and IPS	1		
	2.3 Journal entries	4		
	2.4 Ledger posting	4		
Unit - 3	<b>Farm Accounting</b>	<b>10</b>		
	3.1 Meaning, Features and Need	2	29.01.2019 to 18.02.2019	Unit Test-I 20/01/2019 to 28/01/2019
	3.2 Advantages and Disadvantages	1		
	3.3 Preparation of Final Accounts	7		
Unit - 4	<b>Goods Sent on Approval Basis</b>	<b>10</b>		
	4.1 Meaning and nature	1	19.02.2019 to 04.03.2019	Assignment for Unit Test-II
	4.2 Methods of Accounting			
	4.2.1 Ordinary Sale Method	3		
	4.2.2 Multicoloumn Journal Method	3		
	4.2.3 Separate Day Book Method	3		
Unit - 5	<b>Insurance Claim</b>	<b>10</b>		
	5.1 Meaning and Need of Insurance	1	05.03.2019 to 21.03.2019	Unit Test-II 22/03/2019 to 30/03/2019
	5.2 Types of Insurance	1		
	5.3 Methods of Calculation of Caim			
	5.3.1 Claim for oss of stock	4		
	5.2.3 Claim for oss of profit	4		

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## Department of Commerce

### Structured Work Plan for Teaching (Dec : 2018 to March 2019)

**Class** : B.Com II (B) (Sem - IV)

**Subject** : Corporate Accounting - II

**Paper** : Corporate Accounting - II

**Name of Teacher** : Dr. P.G. Kawale

#### Summary of Teaching Plan

Unit	Chapter & Contents	No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	<b>Underwriting Accounts</b>	<b>10</b>		
	1.1 Meaning, Full and Partial Underwriting	1	29.11.2018 to 19.12.2018	
	1.2 Subunderwriting	1		
	1.3 Two or more underwriters	1		
	1.4 Practical Problems	7		
Unit - 2	<b>Holding Company Accounts</b>	<b>10</b>		
	2.1 Concept, Minority Interest	1	20.12.2018 to 19.01.2019	Guest Lecture
	2.2 Wholly and partly owned subsidiaries	1		
	2.3 Consolidated Final Accounts AS 21	1		
	2.4 Practical Problems	7		
Unit - 3	<b>Reconstruction of Company</b>	<b>10</b>		
	3.1 Alteration of Share Capital	1	30.01.2019 to 20.02.2019	Unit Test-I 20/01/2019 to 28/01/2019
	3.2 Steps in Internal Reconstruction	1		
	3.3 Scheme of Capital Reduction	1		
	3.4 Practical Problems	7		
Unit - 4	<b>Company Liquidation</b>	<b>10</b>		
	4.1 Meaning and Features	1	21.02.2019 to 21.03.2019	Assignment for Unit Test-II
	4.2 Legal provisions of liquidation	1		
	4.3 Liquidators Final Statement of Account	1		
	4.4 Practical Problems	7		
Unit - 5	<b>Company Final Accounts</b>	<b>10</b>		
	5.1 Need and Objectives	2	05.03.2019 to 21.03.2019	Unit Test-II 22/03/2019 to 30/03/2019
	5.2 Legal Framework	2		
	5.3 Primary Statutory Requirements	2		
	5.4 Preparation of Financial Statement	4		

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## Department of Commerce

### Structured Work Plan for Teaching (Dec : 2018 to March 2019)

Class : B.Com II (C) (Sem - IV)

Subject : Corporate Accounting - II

Paper : Corporate Accounting - II

Name of Teacher : Dr. P.G. Kawale

#### Summary of Teaching Plan

Unit	Chapter & Contents	No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	<b>Underwriting Accounts</b>	<b>10</b>		
	1.1 Meaning, Full and Partial Underwriting	1	29.11.2018 to 17.12.2018	
	1.2 Subunderwriting	1		
	1.3 Two or more underwriters	1		
	1.4 Practical Problems	7		
Unit - 2	<b>Holding Company Accounts</b>	<b>10</b>		
	2.1 Concept, Minority Interest	1	18.12.2018 to 17.01.2019	Guest Lecture
	2.2 Wholly and partly owned subsidiaries	1		
	2.3 Consolidated Final Accounts AS 21	1		
	2.4 Practical Problems	7		
Unit - 3	<b>Reconstruction of Company</b>	<b>10</b>		
	3.1 Alteration of Share Capital	1	29.01.2019 to 18.02.2019	Unit Test-I 20/01/2019 to 28/01/2019
	3.2 Steps in Internal Reconstruction	1		
	3.3 Scheme of Capital Reduction	1		
	3.4 Practical Problems	7		
Unit - 4	<b>Company Liquidation</b>	<b>10</b>		
	4.1 Meaning and Features	1	19.02.2019 to 4.03.2019	Assignment for Unit Test-II
	4.2 Legal provisions of liquidation	1		
	4.3 Liquidators Final Statement of Account	1		
	4.4 Practical Problems	7		
Unit - 5	<b>Company Final Accounts</b>	<b>10</b>		
	5.1 Need and Objectives	2	05.03.2019 to 21.03.2019	Unit Test-II 22/03/2019 to 30/03/2019
	5.2 Legal Framework	2		
	5.3 Primary Statutory Requirements	2		
	5.4 Preparation of Financial Statement	4		

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## Department of Commerce

### Structured Work Plan for Teaching (Dec : 2018 to March 2019)

Class : B.Com III (A) (Sem - VI)

Subject : Advanced Accounting - II

Paper : Advanced Accounting - II

Name of Teacher : Dr. P.G. Kawale

#### Summary of Teaching Plan

Unit	Chapter & Contents	No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	<b>Final Accounts of Banking Companies</b>	<b>10</b>		
	1.1 Book Keeping System of Bank	1	29.11.2018 to 19.12.2018	
	1.2 Legal Requirements	1		
	1.3 RBI Instructions	1		
	1.4 Practical Problems	7		
Unit - 2	<b>Life Insurance Company Accounts</b>	<b>10</b>		
	2.1 Meaning and Need	1	20.12.2018 to 19.01.2019	Guest Lecture
	2.2 Special Terms in Life Insurance	1		
	2.3 Books maintained for Life Ins Accounting	1		
	2.4 Practical Problems	7		
Unit - 3	<b>General Insurance Company Accounts</b>	<b>10</b>		
	3.1 Meaning and Need	1	30.01.2019 to 20.02.2019	Unit Test-I 20/01/2019 to 28/01/2019
	3.2 Special Terms in Life Insurance	1		
	3.3 Provisions of Insurance Act, 1938	1		
	3.4 Practical Problems	7		
Unit - 4	<b>Investment Accounting</b>	<b>10</b>		
	4.1 Meaning and Features	1	21.02.2019 to 6.03.2019	Assignment for Unit Test-II
	4.2 Investment Ledger	1		
	4.3 Methods- Cum Interest and Ex Interest	1		
	4.4 Practical Problems	7		
Unit - 5	<b>Accounting for Hotels</b>	<b>10</b>		
	5.1 Introduction and Types of Hotels	1	7.03.2019 to 21.03.2019	Unit Test-II 22/03/2019 to 30/03/2019
	5.2 Book keeping of Hotels	1		
	5.3 Preparation of Financial Statement	1		
	5.4 Practical Problems	7		

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## Department of Commerce

### Structured Work Plan for Teaching (Dec : 2018 to March 2019)

**Class** : B.Com III (B) (Sem - VI)

**Subject** : Advanced Accounting - II

**Paper** : Advanced Accounting - II

**Name of Teacher** : Dr. P.G. Kawale


#### Summary of Teaching Plan

Unit	Chapter & Contents	No. of Lectures	Date	Activities/ Assignment/ Test Date
<b>Unit - 1</b>	<b>Final Accounts of Banking Companies</b>	<b>10</b>		
	1.1 Book Keeping System of Bank	1	29.11.2018 to 17.12.2018	
	1.2 Legal Requirements	1		
	1.3 RBI Instructions	1		
	1.4 Practical Problems	7		
<b>Unit - 2</b>	<b>Life Insurance Company Accounts</b>	<b>10</b>		
	2.1 Meaning and Need	1	18.12.2018 to 19.01.2019	Guest Lecture
	2.2 Special Terms in Life Insurance	1		
	2.3 Books maintained for Life Insurance Accounting	1		
	2.4 Practical Problems	7		
<b>Unit - 3</b>	<b>General Insurance Company Accounts</b>	<b>10</b>		
	3.1 Meaning and Need	1	29.01.2019 to 18.02.2019	Unit Test-I 20/01/2019 to 28/01/2019
	3.2 Special Terms in Life Insurance	1		
	3.3 Provisions of Insurance Act, 1938	1		
	3.4 Practical Problems	7		
<b>Unit - 4</b>	<b>Investment Accounting</b>	<b>10</b>		
	4.1 Meaning and Features	1	19.02.2019 to 4.03.2019	Assignment for Unit Test-II
	4.2 Investment Ledger	1		
	4.3 Methods- Cum Interest and Ex Interest	1		
	4.4 Practical Problems	7		
<b>Unit - 5</b>	<b>Accounting for Hotels</b>	<b>10</b>		
	5.1 Introduction and Types of Hotels	1	05.03.2019 to 21.03.2019	Unit Test-II 22/03/2019 to 30/03/2019
	5.2 Book keeping of Hotels	1		
	5.3 Preparation of Financial Statement	1		
	5.4 Practical Problems	7		

  
Subject Teacher

  
HoD



  
Principal  
Rajarshi Shahu Mahavidyalaya  
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Rajarshi Shahu Mahavidyalaya  
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# Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

## Department of Commerce

### Structured Work Plan for Teaching (Dec : 2018 to March 2019)

**Class** : M.Com II (Sem - IV)

**Subject** : Advanced Financial Accounting

**Paper** : Advanced Financial Accounting

**Name of Teacher** : Dr. P.G. Kawale


#### Summary of Teaching Plan

Unit	Chapter & Contents	No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	<b>Banking Company Final Accounts</b>	<b>16</b>		
	1.1 Book Keeping System of Bank	1	29.11.2018 to 17.12.2018	
	1.2 Legal Requirements	1		
	1.3 Prudential Norms on NPA	2		
	1.4 Practical Problems	12		
Unit - 2	<b>Insolvency Accounting</b>	<b>12</b>		
	2.1 Meaning of Insolvency	1	18.12.2018 to 17.01.2019	Guest Lecture
	2.2 Procedure under Insolvency Act	1		
	2.3 Statement of Affairs and Deficiency Account	2		
	2.4 Practical Problems	8		
Unit - 3	<b>Inflation Accounting</b>	<b>14</b>		
	3.1 Meaning and Need	1	29.01.2019 to 18.02.2019	Unit Test-I 20/01/2019 to 28/01/2019
	3.2 Limitations of Conventional Statements	1		
	3.3 Methods - CCA and CPPM	2		
	3.4 Practical Problems	10		
Unit - 4	<b>Introduction to Government Accounting</b>	<b>08</b>		
	4.1 Meaning and Objectives	2	19.02.2019 to 4.03.2019	Assignment for Unit Test-II
	4.2 General Principles, Classification	2		
	4.3 Difference in Accounting System	2		
	4.4 Financial Administration in India	2		
Unit - 5	<b>Accounting for Hospitals</b>	<b>10</b>		
	5.1 Introduction and Types of Hospitals	1	05.03.2019 to 21.03.2019	Unit Test-II 22/03/2019 to 30/03/2019
	5.2 Income and Expenditure	1		
	5.3 Maintenance of Accounts	1		
	5.4 Practical Problems	7		

  
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