

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
Structured Work Plan for Teaching (June: 2019 to October 2019)

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

Subject : Financial Accounting - I

Paper : Financial Accounting - I

Name of Teacher : Dr. P. S. Trimukhe (Kawale)

Summary of Teaching Plan				
Unit	Chapter & Contents		No. of Lectures	Date
Unit - 1	Royalty Accounts		12	
	1.1	Meaning and Parties in Royalty	1	26.06.2019
	1.2	Forms, Features and Imp terms in Royalty	1	to
	1.3	Journal entries	5	22.07.2019
	1.4	Ledger posting	5	
Unit - 2	Consignment Accounting		10	
	2.1	Meaning and features	1	23.07.2019
	2.2	Difference between Consignment and Sale	1	to
	2.3	Commission, Types of Loss and Expenses	1	16.08.2019
	2.4	Journal entries	3	
	2.5	Ledger posting	4	
Unit - 3	Joint Venture Accounting		10	
	3.1	Meaning, Features and Need	1	17.08.2019
	3.2	Difference between Joint Venture and Consi	1	to
	3.3	Methods of Joint Venture Accounting	1	07.09.2019
	3.4	Journal entries	4	
	3.5	Ledger posting	3	
Unit - 4	Inventory Valuation		10	
	4.1	Meaning and nature	1	09.09.2019
	4.2	Inventory Systems	1	to
	4.3	Methods- FIFO, LIFO	3	04.10.2019
	4.4	Average Cost Method	2	
	4.5	Specific Identification Cost Method	3	
Unit - 5	Capital, Revenue Expenditures and Receipts		08	
	5.1	Meaning of Capital, Expenses, Deferred	1	5.10.2019
	5.2	Types of Expenditures	1	to
	5.3	Classification of Receipts	2	24.10.2019
	5.4	Capital Receipts and Revenue Receipts	2	
	5.5	Case Studies	2	

P. S. Trimukhe
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Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
Structured Work Plan for Teaching (June: 2019 to October 2019)
Class : B.Com II (B) (Sem - III)
Subject : Corporate Accounting - I
Paper : Corporate Accounting - I
Name of Teacher : Dr. P. S. Trimukhe (Kawale)

Summary of Teaching Plan			
Unit	Chapter & Contents	No. of Lectures	Date
Unit - 1	Issue, Forfeiture and Reissue of Shares	10	
	1.1 Meaning and Formation of Company	1	26.06.2019 to 24.07.2019
	1.2 Prorata Allotment, Forfeiture, Reissue	1	
	1.3 Journal entries	6	
	1.4 Ledger posting	2	
Unit - 2	Issue and Redemption of Debentures	10	
	2.1 Meaning and Types	1	25.07.2019 to 14.08.2019
	2.2 Redemption of Debentures	1	
	2.3 Journal entries	6	
	2.4 Ledger posting	2	
Unit - 3	Redemption of Preference Shares	10	
	3.1 Concepts, Types and Methods	2	16.08.2019 to 04.09.2019
	3.2 Capital Redemption Reserve A/c	1	
	3.3 Journal and Ledger Posting	7	
Unit - 4	Accounting for Amalgamation	10	
	4.1 Meaning, Methods of Purchase Consideration	1	05.09.2019 to 3.10.2019
	4.2 Inter company Stock, Debts, Bills	1	
	4.3 Ordinary Sale Method	1	
	4.4 Accounting in books of Transferor Company	4	
	4.5 Accounting in books of Transferee Company	3	
Unit - 5	Accounting for Absorption	10	
	5.1 Introduction and Concepts	1	4.10.2019 to 24.10.2019
	5.2 Methods of Purchase Consideration	1	
	5.3 Accounting in books of Absorbed Company	4	
	5.4 Accounting in books of Absorbing Company	4	

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

Subject : Corporate Accounting - I

Paper : Corporate Accounting - I

Name of Teacher : Dr. P. S. Trimukhe (Kawale)

Summary of Teaching Plan			
Unit	Chapter & Contents	No. of Lectures	Date
Unit - 1	Issue, Forfeiture and Reissue of Shares	10	
	1.1 Meaning and Formation of Company	1	26.6.2019
	1.2 Prorata Allotment, Forfeiture, Reissue	1	to
	1.3 Journal entries	6	18.07.2019
	1.4 Ledger posting	2	
Unit - 2	Issue and Redemption of Debentures	10	
	2.1 Meaning and Types	1	22.07.2019
	2.2 Redemption of Debentures	1	to
	2.3 Journal entries	6	06.08.2019
	2.4 Ledger posting	2	
Unit - 3	Redemption of Preference Shares	10	
	3.1 Concepts, Types and Methods	2	07.08.2019
	3.2 Capital Redemption Reserve A/c	1	to
	3.3 Journal and Ledger Posting	7	28.08.2019
Unit - 4	Accounting for Amalgamation	10	
	4.1 Meaning, Methods of Purchase Consideration	1	29.08.2019
	4.2 Inter company Stock, Debts, Bills	1	to
	4.3 Ordinary Sale Method	1	25.09.2019
	4.4 Accounting in books of Transferor Company	4	
	4.5 Accounting in books of Transferee Company	3	
Unit - 5	Accounting for Absorption	10	
	5.1 Introduction and Concepts	1	26.09.2019
	5.2 Methods of Purchase Consideration	1	to
	5.3 Accounting in books of Absorbed Company	4	24.10.2019
	5.4 Accounting in books of Absorbing Company	4	

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Structured Work Plan for Teaching (June: 2019 to October 2019)

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

Subject : Advanced Accounting - I

Paper : Advanced Accounting - I

Name of Teacher : Dr. P. S. Trimukhe (Kawale)

Summary of Teaching Plan				
Unit	Chapter & Contents		No. of Lectures	Date
Unit - 1	Departmental Accounting		10	
	1.1	Meaning, Advantages	1	26.06.2019 to 19.07.2019
	1.2	Allocation of Indirect Expenses	1	
	1.3	Inter Departmental Transfers	1	
	1.4	Practical Problems	7	
Unit - 2	Branch Accounting		10	
	2.1	Meaning and Classification	1	20.07.2019 to 23.08.2019
	2.2	Accounting for Dependent Branches	1	
	2.3	Foreign Branches	1	
	2.4	Practical Problems	7	
Unit - 3	Valuation of Goodwill		10	
	3.1	Meaning, Types and Elements	1	24.08.2019 to 20.09.2019
	3.2	Methods of Valuation	1	
	3.4	Practical Problems	7	
Unit - 4	Valuation of Shares		10	
	4.1	Meaning, Need, Factors	1	21.09.2019 to 24.10.2019
	4.2	Methods of Valuation	1	
	4.3	Net Asset And Yield Valuation Method	1	
	4.4	Practical Problems	7	


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Class : B.Com III (C) (Sem - V)


Subject : Advanced Accounting - I

Paper : Advanced Accounting - I

Name of Teacher : Dr. P. S. Trimukhe (Kawale)

Summary of Teaching Plan			
Unit	Chapter & Contents	No. of Lectures	Date
Unit - 1	Departmental Accounting	10	
	1.1 Meaning, Advantages	1	26.06.2019 to 19.07.2019
	1.2 Allocation of Indirect Expenses	1	
	1.3 Inter Departmental Transfers	1	
	1.4 Practical Problems	7	
Unit - 2	Branch Accounting	10	
	2.1 Meaning and Classification	1	20.07.2019 to 23.08.2019
	2.2 Accounting for Dependent Branches	1	
	2.3 Foreign Branches	1	
	2.4 Practical Problems	7	
Unit - 3	Valuation of Goodwill	10	
	3.1 Meaning, Types and Elements	1	24.08.2019 to 20.09.2019
	3.2 Methods of Valuation	1	
	3.4 Practical Problems	7	
Unit - 4	Valuation of Shares	10	
	4.1 Meaning, Need, Factors	1	21.09.2019 to 24.10.2019
	4.2 Methods of Valuation	1	
	4.3 Net Asset And Yield Valuation Method	1	
	4.4 Practical Problems	7	


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Structured Work Plan for Teaching (June: 2019 to October 2019)

Class : M.Com I (Sem - I)


Subject : International Business Environment

Paper : International Business Environment


Name of Teacher : Dr. P. S. Trimukhe (Kawale)

Summary of Teaching Plan				
Unit	Chapter & Contents		No. of	Date
Unit - 1	International Business		12	
	1.1	Concept, Nature, Importance, Types	3	26.06.2019 to 18.07.2019
	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	
Unit - 2	Foreign Investment		12	
	2.1	Concept, Types, Pros and Cons	3	22.07.2019 to 06.08.2019
	2.2	Determinants of FDI	2	
	2.3	Recent policy towards India	3	
	2.4	Foreign Institutional Investors (FIIs)	2	
	2.5	Difference between FDI and FII	2	
Unit - 3	Multinational Corporations		12	
	3.1	Concept & Definition, Pros and Cons	3	07.08.2019 to 28.08.2019
	3.2	Reasons for the Growth of MNCs	2	
	3.3	Control over MNCs	2	
	3.4	Multinational Corporations in India	3	
	3.5	Indian MNC – Growth and Challenges	2	
Unit - 4	Globalisation		12	
	4.1	Meaning & Nature, Pros and Cons	3	29.08.2019 to 25.09.2019
	4.2	Foreign market entry strategies for Globalisation	3	
	4.3	Globalisation of Indian Business	2	
	4.4	Factors favouring Globalisation of Indian Business	2	
	4.5	Obstacles to Globalisation of Indian Business	2	
Unit - 5	International Economic Institutions and		12	
	5.1	WTO – Objective, Functions, and Benefits	2	26.09.2019 to 24.10.2019
	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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Structured Work Plan for Teaching (Dec : 2019 to March 2020)

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

Subject : Financial Accounting – II

Paper : Financial Accounting – II

Name of Teacher : Dr.P.G.Kawale

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Hire Purchase System	10	
	Topic 1.1 Meaning and Need of Hire Purchase System	02	11/12/2019 to 26/12/2019
	1.2 Accounting of Hire Purchase transactions	01	
	1.3 Journal entries in the books of Hire Purchaser and Hire Vendor	04	
	1.4 Ledger posting in the books of Hire Purchaser and Hire Vendor	03	
Unit - 2	Installment Purchase System	10	
	Topic 2.1 Introduction to Installment Purchase Systems	01	02/01/2020 to 23/01/2020
	2.2 Difference between Installment Purchase System and Hire Purchase System	01	
	2.3 Accounting treatment for Installment Purchasing	02	
	2.4 Seizing of Goods by Seller for Non-payment of Installment	01	
	2.5 Journal entries in the books of Purchaser and Vendor	03	
	2.6 Ledger posting in the books of Purchaser and Vendor	02	
Unit - 3	Farm Accounting	10	
	Topic 3.1 Meaning, Characteristics and Need of Farm Accounting	02	30/01/2020 to 19/02/2020
	3.2 Advantages & Disadvantages of Farm Accounting	04	
	3.3 Preparation of Final Accounts in Farm Accounting	04	
Unit - 4	Goods sent on Approval or on Sale or Return Basis	10	
	Topic 4.1 Meaning Goods sent on Approval or on Sale or Return Basis	02	20/02/2020 to 05/03/2020
	4.2 Methods of Accounting for Goods Sent on Approval Basis	02	
	4.2.1 Ordinary Sale Method Cessation of Partnership	02	
	4.2.2 Multicolumn Journal Method	02	
	4.2.3 Separate Day Books Method	02	
Unit - 5	Insurance Claim	10	
	Topic 5.1 Meaning and Need of Insurance	01	11/03/2020 to 26/03/2020
	5.2 Types of Insurance	01	
	5.3 Methods of Calculation of Claim	01	
	5.3.1 Claim for loss of stock Granting Licence, etc.	04	
	5.3.2 Claim for loss of profit	03	


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Structured Work Plan for Teaching (Dec : 2019 to March 2020)

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

Subject : Corporate Accounting -II

Paper : Corporate Accounting-II

Name of Teacher : Dr. P. G. Kawale

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Underwriting Accounts		11
	Topic 1.1	Meaning of underwriting	1
	1.2	Full and partial underwriting	1
	1.3	Underwriting commission	1
	1.4	Two or more underwriters	1
	1.5	Sub-underwriting	01
	1.6	Practical problems	08
Unit - 2	Holding Company Accounts		12
	Topic 2.1	Concept of Holding company	01
	2.2	Wholly owned and partly owned subsidiaries	01
	2.3	Minority Interest	01
	2.4	Consolidated Final Accounts AS 21	01
	2.5	Cost of control and intercompany transactions	01
	2.6	Accounting for holding company and one	08
Unit - 3	Reconstruction		12
	Topic 3.1	Alteration of share capital	01
	3.2	Reduction of share capital/Internal Reconstruction, External Reconstruction	01
	3.3	Steps involved in Internal Reconstruction	01
	3.4	Reorganization through surrender of shares	01
	3.5	Scheme of Capital Reduction	1
	3.6	Practical Problems	08
Unit - 4	Company Liquidation		12
	Topic 4.1	Meaning and features of liquidation	01
	4.2	Legal provisions, regarding liquidation	01
	4.3	Liquidators final statement of Account	01
	4.4	Liquidation remuneration	01
	4.5	Preferential order of payments	01
	4.6	Practical problems	08
Unit - 5	Company Final Account		05
	Topic 5.1	Need and objectives of financial statements	01
	5.2	Legal Framework	01
	5.3	Preparation of Financial Statement – Primary Statutory Requirements	01
	5.4	Preparation of –	02
	a)	Profit & Loss A/c	
	b)	Profit & Loss Appropriation A/c	
c)	Balance sheet – Revised Schedule VI		

Subject Teacher



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Structured Work Plan for Teaching (Dec : 2019 to March 2020)

Class : B.Com III (A & B) (semester-VI)

Subject : Advance Accounting

Paper : Advance Accounting -II(w.e.f.June 2019)

Name of Teacher :Dr. P. G. Kawale

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Financial Statement of Companies	12	
	Topic 1.1 Introduction of company final accounts	1	04/12/201
	1.2 Types of companies as per Company Act,2013	1	9
	1.3 Statutory books of company	1	to
	1.4 Calculation to managerial remuneration	1	28/12/201
	1.5 Preparation of Financial statement of a company as per schedule III of the companies Act,2013	8	9
Unit - 2	Final Accounts of Life Insurance Companies	13	
	Topic 2.1 Meaning and need of Life Insurance	1	01/12/202
	2.2 Special terms in life Insurance Business	1	0
	2.3 Books maintained for Life Insurance Accounting	1	to
	2.4 Preparations of final accounts of Life Insurance Business	1	23/01/202
	2.5 Practical Problems	9	0
Unit - 3	General Insurance Company Accounts	12	
	Topic 3.1 Introduction ,need of general insurance	1	24/01/202
	3.2 Types of general insurance	1	0
	3.3 Books maintained for General Insurance Business	1	to
	3.4 Important provisions of the Insurance Act,1938	1	15/02/202
	3.5 Preparation of thr final accounts of General Insurance Business	8	0
Unit - 4	Investment Account	13	
	Topic 4.1 Meaning of Investment Accounting	1	20/02/202
	4.2 Investment ledger	1	0
	4.3 Methods of Investment Accounting		to
	a) Cum-interest method	1	28/03/202
	b) Ex-interest method		0
	4.4 Practical Problems based on the both the methods	10	


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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
Unit - 1	Banking Company Final Accounts	16	
	1.1 Book Keeping System of Bank	1	09/12/2019 to 24/12/2019
	1.2 Legal Requirements	1	
	1.3 Prudential Norms on NPA	2	
	1.4 Practical Problems	12	
Unit - 2	Insolvency Accounting	12	
	2.1 Meaning of Insolvency	1	26/12/2019 to 20/01/2020
	2.2 Procedure under Insolvency Act	1	
	2.3 Statement of Affairs and Deficiency Account	2	
	2.4 Practical Problems	8	
Unit - 3	Inflation Accounting	14	
	3.1 Meaning and Need	1	21/01/2020 to 06/02/2020
	3.2 Limitations of Conventional Statements	1	
	3.3 Methods - CCA and CPPM	2	
	3.4 Practical Problems	10	
Unit - 4	Introduction to Government Accounting	08	
	4.1 Meaning and Objectives	2	10/02/2020 to 26/02/2020
	4.2 General Principles, Classification	2	
	4.3 Difference in Accounting System	2	
	4.4 Financial Administration in India	2	
Unit - 5	Accounting for Hospitals	10	
	5.1 Introduction and Types of Hospitals	1	09/03/2020 to 31/03/2020
	5.2 Income and Expenditure	1	
	5.3 Maintenance of Accounts	1	
	5.4 Practical Problems	7	


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