

Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur

Department of Commerce

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

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

Subject : Financial Accounting – II

Paper : Financial Accounting – II

Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Royalty Accounts	12	
	Topic 1.1 Meaning, Forms, Features & Parties in Royalty	1	03/07/2019 to 18/07/2019
	1.2 Common terms in Royalty accounts	1	
	1.3 Journal Entries in the books of Tenants and Landlord	5	
	1.4 Preparation of Ledger Accounts	5	
Unit - 2	Consignment Accounting	12	
	Topic 2.1 Meaning, Features & Distinction between Consignment and Sale	1	24/07/2019 to 08/08/2019
	2.2 Types of Commission, Performa Invoice and Account Sale	1	
	2.3 Normal Loss, Abnormal Loss, Recurring & Non-recurring Expenses	2	
	2.4 Journal entries in the books of Consignor and Consignee	4	
	2.5 Preparation of Ledger Accounts	4	
Unit - 3	Joint Venture Accounting	10	
	Topic 3.1 Meaning, Features & Distinction between Joint Venture and Consignment	1	14/08/2019 to 29/08/2019
	3.2 Methods of Recording Joint Venture Transactions	3	
	3.3 Journal entries in the books of Co-venturers	3	
	3.4 Preparation of ledgers in the books of Co-venturers	3	
Unit - 4	Inventory Valuation	08	
	Topic 4.1 Meaning of Inventory	1	03/09/2019 to 18/09/2019
	4.2 Meaning of Cost for Inventory Valuation	1	
	4.3 Inventory Systems	3	
	4.4 Methods of Inventory Valuation	3	
Unit - 5	Capital and Revenue Expenditures and Receipts	08	
	Topic 5.1 Meaning of Capital, Revenue and Deferred Revenue Receipts	1	19/09/2019 to 17/10/2019
	5.2 Types of Capital Expenditures	1	
	5.3 Classification of Receipts	2	
	5.4 Capital Receipts and Revenue Receipts Granting Licence, etc.	3	
	5.5 Case Studies	1	

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

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

Subject : Business Regulatory Framework - I

Paper : Business Regulatory Framework - I

Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Indian Contract Act, 1872	12	01/07/2019 to 26/07/2019
	Topic 1.1 Definition, Nature, Essentials & Classification.	03	
	1.2 Offer and Acceptance in detail.	03	
	1.3 Consideration in detail.	03	
	1.4 Capacity of Parties in detail.	03	
Unit - 2	Other Essentials of Contract	10	29/07/2019 to 19/08/2019
	Topic 2.1 Free Consent.	03	
	2.2 Legality of Object and Consideration.	03	
	2.3 Void Agreements, Wagering Agreements.	02	
	2.4 Contingent Contracts and Quasi contracts.	02	
Unit - 3	Performance and Discharge of Contract	10	20/08/2019 to 09/09/2019
	Topic 3.1 Performance of Contract.	02	
	3.2 Time and Place of Performance.	02	
	3.3 Performance of Reciprocal Promises.	02	
	3.4 Discharge of Contract in detail.	02	
	3.5 Breach of Contract in detail.	02	
Unit - 4	Special Contracts	10	13/09/2019 to 30/09/2019
	Topic 4.1 Indemnity and Guarantee.	04	
	4.2 Bailment and Pledge.	03	
	4.5 Law of Agency.	03	
Unit - 5	Sale of Goods Act, 1930	08	01/10/2019 to 22/10/2019
	Topic 5.1 Formation of Contract of Sale.	01	
	5.2 Conditions and Warranties, Doctrine of 'Caveat emptor'.	03	
	5.3 Transfer of Property in goods, Transfer of ownership.	03	
	5.4 Performance of contract of sale - Delivery of goods.	02	
	5.5 Unpaid Seller and his rights.	01	

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

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

Subject : Financial Accounting – II

Paper : Financial Accounting – II

Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Royalty Accounts	12	01/07/2019 to 26/07/2019
	Topic 1.1 Meaning, Forms, Features & Parties in Royalty.	1	
	1.2 Common terms in Royalty accounts.	1	
	1.3 Journal Entries in the books of Tenants and Landlord.	5	
	1.4 Preparation of Ledger Accounts.	5	
Unit - 2	Consignment Accounting	12	29/07/2019 to 19/08/2019
	Topic 2.1 Meaning, Features & Distinction between Consignment and Sale.	1	
	2.2 Types of Commission, Performa Invoice and Account Sale.	1	
	2.3 Normal Loss, Abnormal Loss, Recurring & Non-recurring Expenses.	2	
	2.4 Journal entries in the books of Consignor and Consignee.	4	
	2.5 Preparation of Ledger Accounts.	4	
Unit - 3	Joint Venture Accounting	10	20/08/2019 to 09/09/2019
	Topic 3.1 Meaning, Features & Distinction between Joint Venture and Consignment.	1	
	3.2 Methods of Recording Joint Venture Transactions.	3	
	3.3 Journal entries in the books of Co-venturers.	3	
	3.4 Preparation of ledgers in the books of Co-venturers.	3	
Unit - 4	Inventory Valuation	08	13/09/2019 to 30/09/2019
	Topic 4.1 Meaning of Inventory.	1	
	4.2 Meaning of Cost for Inventory Valuation.	1	
	4.3 Inventory Systems.	3	
	4.4 Methods of Inventory Valuation.	3	
Unit - 5	Capital and Revenue Expenditures and Receipts	08	01/09/2019 to 22/10/2019
	Topic 5.1 Meaning of Capital, Revenue and Deferred Revenue Receipts.	1	
	5.2 Types of Capital Expenditures.	1	
	5.3 Classification of Receipts.	2	
	5.4 Capital Receipts and Revenue Receipts.	3	
	5.5 Case Studies.	1	

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

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

Subject : Income Tax - II

Paper : Income Tax - II

Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Introduction to Income Tax	08	03/07/2019 to 19/07/2019
	Topic 1.1 Tax, Types of Income Tax & its features.	01	
	1.2 Short Title, extent and Commencement, Finance Bill.	01	
	1.3 Important Definitions of Income.	02	
	1.4 Agricultural Income.	02	
	1.5 Basis of charge, Procedure for computing the Total Income.	02	
Unit - 2	Residential Status and Exempt Income	08	20/07/2019 to 07/08/2019
	Topic 2.1 Residential Status : Types, Rules, Tax Liability.	02	
	2.2 Residential status effect on tax incidence.	02	
	2.3 Slab Rates for the relevant Assessment Year.	02	
	2.4 Exempted Income (For Individual Only).	02	
Unit - 3	Income from Salary and its Computation (Part-I)	10	08/08/2019 to 24/08/2019
	Topic 3.1 Meaning, Allowances and Perquisites.	01	
	3.2 Taxable Allowances.	01	
	3.3 Allowances exempt upto specified limit.	04	
	3.4 Fully exempted allowances.	04	
Unit - 4	Income from Salary and its Computation (Part-II)	12	28/08/2019 to 19/09/2019
	Topic 4.1 Perquisites – Perquisites taxable in all cases.	02	
	4.2 Perquisites taxable in the case of specified employee only.	02	
	4.3 Tax-free perquisites.	04	
	4.4 Computation of Income from Salary.	04	
Unit - 5	Income from House Property	12	20/09/2019 to 22/10/2019
	Topic 5.1 Basis of Charge.	01	
	5.2 Computation of Annual Value (Both Property).	01	
	5.3 Computation of Pre-construction Period.	03	
	5.4 Building Self-occupied for Residential purpose.	03	
	5.5 Computation of income from House Property.	04	

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

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

Subject : Corporate Law

Paper : Corporate Law

Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Company and its forms	12	01/01/2019 to 22/07/2019
	Topic 1.1 Highlights of Companies Act, 2013.	01	
	1.2 Definition and characteristics of company.	03	
	1.3 Types of companies.	03	
	1.4 Conversion of Companies.	02	
	1.5 Board of Company Law Administration, NCLT.	02	
Unit - 2	Formation of Company	13	23/07/2019 to 16/08/2019
	Topic 2.1 Pramotion, Incorporation & Commencement of Business.	01	
	2.2 MOA & AOA.	02	
	2.3 Distinction between MOA & AOA.	02	
	2.4 Prospectus: Meaning, Requirements as to Prospectus, Contents of Prospectus.	03	
	2.5 Statement in Lieu of Prospectus, Red-herring Prospectus, Shel	02	
	2.6 Initial public Offer of Securities, Listing of Securities, Book -	03	
Unit - 3	Financing of Company	13	17/08/2019 to 14/09/2019
	Topic 3.1 Share Capital, Types of shares.	02	
	3.2 Issue of shares: at premium, at discount, at par.	02	
	3.3 Bonus Issue, Rights issue, Buy-back of shares & De-materialization of shares.	03	
	3.4 Debt Capital, Types of Borrowing.	01	
	3.5 Debentures, Types of Debentures.	01	
	3.6 Issue of Debentures: Debenture Trustees.	02	
	3.7 Membership in a Company, Register of Members.	02	
Unit - 4	Management of Company	12	14/09/2019 to 22/10/2019
	Topic 4.1 Processing of Data – Meaning.	02	
	4.2 Appointment, re-appointment and removal of directors.	02	
	4.3 Powers, duties and liabilities of directors.	02	
	4.4 Legal position of directors, Remuneration of directors.	02	
	4.5 Other managerial persons.	02	
	4.6 MCA-21-Background & its working in detail.	02	

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

Class : M.Com II (Sem - III)
Subject : Banking & Finance II
Paper : Banking & Finance II
Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	The Nature and Role of Financial System	10	
	Topic 1.1 Structure of Financial System.	03	04/07/2019 to 17/07/2019
	1.2 Classification of Financial Institution.	03	
	1.3 Financial System and Economic Development.	02	
	1.4 Key elements of functioning of Financial System.	02	
Unit - 2	Development Banks in India	13	
	Topic 2.1 Meaning & Nature of Development Banking.	02	18/07/2019 to 06/08/2019
	2.2 All India Development Banks.	05	
	2.3 State Level Institutions.	05	
	2.4 Housing Finance Corporation.	01	
Unit - 3	Agricultural & Rural Financial Institutions	13	
	Topic 3.1 Meaning, organization & Management of RRBs.	02	07/08/2019 to 29/08/2019
	3.2 Objectives & Functions of RRBs, Difference between RRBs & Commercial banks.	03	
	3.3 Progress, Performance & Problems of RRBs.	03	
	3.4 NABARD.	03	
	3.5 NBFCs.	02	
Unit - 4	International Financial Institutions – Part-I	14	
	Topic 4.1 International Bank for Reconstruction & Development.	03	03/09/2019 to 07/10/2019
	4.2 International Monetary Fund (IMF).	04	
	4.3 International Finance Corporation (IFC).	04	
	4.4 Asian Development Bank (ADB).	03	
Unit - 5	International Financial Institutions – Part-II	10	
	Topic 5.1 International Investment Bank.	02	09/10/2019 to 24/10/2019
	5.2 International Development Association.	02	
	5.3 Europe Development Bank.	02	
	5.4 Multilateral Investment Guarantee Agency.	02	
	5.5 BRICS – New Development Bank.	02	

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

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

Subject : Financial Accounting – II

Paper : Financial Accounting – II

Name of Teacher : Prof. P. M. Dane

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	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	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 I (B) (Sem - II)

Subject : Business Regulatory Framework - II

Paper : Business Regulatory Framework - II

Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Negotiable Instrument Act, 1881	10	09/12/2019 to 26/12/2019
	Topic 1.1 Definition, nature, essentials.	02	
	1.2 Promissory Note BOE & Cheque	02	
	1.3 Distinction-P.Note, BOE & Cheque	02	
	1.4 Crossing and its types	02	
	1.5 Holde & Holder in Duecourse	02	
Unit - 2	Consumer Protection Act, 1986	10	30/12/2019 to 20/01/2020
	Topic 2.1 Object of CPA & Rights of Consumers	02	
	2.2 Definitions under CPA	03	
	2.3 Authorities under CPA	02	
	2.4 Dispute Redressal Agencies	03	
Unit - 3	Indian Partnership Act, 1932	10	21/01/2020 to 05/02/2020
	Topic 3.1 Esentials of Partnership	02	
	3.2 Partnership & Other forms of business	02	
	3.3 Registration Type of Partnership	02	
	3.4 Rights & Duties of Partners	02	
	3.5 Dissolution of Partnership	02	
Unit - 4	Limited Liability Partnership Act, 2008	10	06/02/2020 to 09/03/2020
	Topic 4.1 Meaning, Formation & Designated Partners	02	
	4.2 LLP & Other forms of business	02	
	4.3 Partners and their relations	02	
	4.4 Extent of Liability of LLP	02	
	4.5 Financial Disclosures.	02	
Unit - 5	The Information Technology Act, 2000	10	10/03/2020 to 31/03/2020
	Topic 5.1 Objectives, Scope & Application	01	
	5.2 Definitions - under IT. Act	03	
	5.3 Digital & Electronic Signature	02	
	5.4 Regulation of Certifying Authorities	02	
	5.5 Cyber Appellate Tribunal	02	

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

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

Subject : Financial Accounting – II

Paper : Financial Accounting – II

Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Hire Purchase System	10	09/12/2019 to 26/12/2019
	Topic 1.1 Meaning and Need of Hire Purchase System	02	
	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	30/12/2019 to 20/01/2020
	Topic 2.1 Introduction to Installment Purchase Systems	01	
	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	21/01/2020 to 31/01/2020
	Topic 3.1 Meaning, Characteristics and Need of Farm Accounting	02	
	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	06/02/2020 to 09/03/2020
	Topic 4.1 Meaning Goods sent on Approval or on Sale or Return Basis	02	
	4.2 Methods of Accounting for Goods Sent on Approval Basis	02	
	4.2.1 Ordinary Sale Method	02	
	4.2.2 Multicolumn Journal Method	02	
	4.2.3 Separate Day Books Method	02	
Unit - 5	Insurance Claim	10	10/03/2020 to 31/03/2020
	Topic 5.1 Meaning and Need of Insurance	01	
	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 (C) (Sem - IV)

Subject : Income Tax - II

Paper : Income Tax - II

Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Income from 'Profits and Gains of Business or Profession'	10	
	Topic 1.1 Basis of Charge	02	11/12/2019 to 01/01/2020
	1.2 Important rules regarding assessment of PGBP	02	
	1.3 Computation of Profits of Business or profession	02	
	1.4 Deductions expressly allowed	02	
	1.5 Expenses expressly disallowed	02	
Unit - 2	Income from 'Capital Gains'	10	
	Topic 2.1 Basis of Charge, Capital Asset, Definition.	02	02/01/2020 to 25/01/2020
	2.2 Cost of Improvement, Short Term and Long term Capital Gains, Exemptions.	03	
	2.3 Transfer of Capital Asset	02	
	2.4 Computation of Capital gains	03	
Unit - 3	Income from 'Other Sources'	10	
	Topic 3.1 Incomes chargeable under this head of income.	02	29/01/2020 to 15/02/2020
	3.2 Important points relating to income from other sources.	02	
	3.3 Deductions allowable under the head income from other sources	02	
	3.4 Amounts not deductible	02	
	3.5 Computation of income under the head other sources	02	
Unit - 4	Computation of total Income and tax liability	10	
	Topic 4.1 Deductions U/s 80-C, 80-D and 80-U	02	20/02/2020 to 18/03/2020
	4.2 Computation of Gross Total Income.	04	
	4.3 Computation of Total Income.	04	
Unit - 5	Assessment Procedure	10	
	Topic 5.1 Return of Income ,	02	19/03/2020 to 31/03/2020
	5.2 Statutory Obligation ,	02	
	5.3 Date of filing return,	02	
	5.4 Self Assessment,	02	
	5.5 Permanent Account Number (PAN).	02	

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

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

Subject : Research Methodology

Paper : Research Methodology

Name of Teacher : Prof. P. M. Dane

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Introduction to Research	12	
	Topic 1.1 Definition and Features of Research.	02	09/12/2019 to 31/12/2019
	1.2 Objectives and Types of Research.	03	
	1.3 Social Research – Meaning and Characteristics.	02	
	1.4 Importance and Problems of Social Research.	03	
	1.5 Research Process and its stages.	02	
Unit - 2	Formulation of Research Problem and Hypothesis	13	
	Topic 2.1 Meaning and Sources of Research Problem.	03	03/01/2020 to 25/01/2020
	2.2 Criteria for good research problem.	02	
	2.3 Formulating and stating the Research Problem.	03	
	2.4 Meaning of Hypothesis and its Importance in Research.	03	
	2.5 Types of Hypothesis	02	
Unit - 3	Data Collection and Sample Design	12	
	Topic 3.1 Types of data – Primary and Secondary.	02	01/02/2020 to 25/02/2020
	3.2 Methods of Primary Data Collection.	03	
	3.3 Meaning and Features of Sampling. Cessation of Partnership	02	
	3.4 Factors affecting on the size of sample.	02	
	3.5 Types of Sampling - Probability and Non-probability	03	
Unit - 4	Processing of Data & Report Writing	13	
	Topic 4.1 Processing of Data – Meaning.	02	06/03/2020 to 31/03/2020
	4.2 Steps in processing – Editing, Coding, classification, and tabulation	03	
	4.3 Hypothesis testing– T-Test, Z-Test, F-test and Chi-Square Test	03	
	4.4 Meaning and types of research report	02	
	4.5 Steps in Research Report Writing / Contents (Form) of Research Report Writing	03	

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