

Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur
Department of Commerce
Structured Work Plan for Teaching(Sept 2020 to January 2021)

Class : B.Com I (Sem I) Div: A
Subject : Financial Accounting - I
Paper : Financial Accounting - I
Name of Teacher : Dr. P.S. Trimukhe

Summary of Teaching Plan

Unit	Chapter / Topics	No. of Lectures	Date from to
Unit - 1	Introduction of Accountancy	12	12/09/2020 to 14/10/2020
	1.1 Meaning, Objectives of Accountancy	02	
	1.2 Basic Accounting Terminologies	02	
	1.3 Types and Rules of Debit and Credit	01	
	1.4 Indian Accounting Standards	02	
	1.5 Journal, Ledger	01	
	1.6 Numerical Problems on Journal and Ledger	04	
Unit - 2	Consignment Accounting	13	15/10/2020 to 07/11/2020
	2.1 Meaning and Features of Consignment	01	
	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	
Unit - 3	Royalty Accounts	13	08/11/2020 to 8/12/2020
	3.1 Meaning and Parties in Royalty	01	
	3.2 Features and Forms of Royalty	02	
	3.3 Basic Terms in Royalty: Minimum Rent, Short Workings and its Recoupment, Surplus, Surface Rent and Sublease	02	
	3.4 Journal Entries in the books of Tenants and Landlord	04	
	Preparation of Ledger Accounts in the books of Tenants and Landlord	04	
Unit - 4	Inventory Valuation	12	09/12/2020 to 07/01/2021
	4.1 Meaning of Inventory	02	
	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	

Subject Teacher



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Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur
Department of Commerce
Structured Work Plan for Teaching (Sept 2020 to January 2021)

Class : B.Com I (Sem I) Div:B
Subject : Financial Accounting - I
Paper : Financial Accounting - I
Name of Teacher : Dr. P.S. Trimukhe

Summary of Teaching Plan

Unit	Chapter / Topics	No. of Lectures	Date from to
Unit - 1	Introduction of Accountancy	12	12/09/2020 to 15/10/2020
	1.1 Meaning, Objectives of Accountancy	02	
	1.2 Basic Accounting Terminologies	02	
	1.3 Types and Rules of Debit and Credit	01	
	1.4 Indian Accounting Standards	02	
	1.5 Journal, Ledger	01	
	1.6 Numerical Problems on Journal and Ledger	04	
Unit - 2	Consignment Accounting	13	15/10/2020 to 07/11/2020
	2.1 Meaning and Features of Consignment	01	
	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	
Unit - 3	Royalty Accounts	13	08/11/2020 to 8/12/2020
	3.1 Meaning and Parties in Royalty	01	
	3.2 Features and Forms of Royalty	02	
	3.3 Basic Terms in Royalty: Minimum Rent, Short Workings and its Recoupment, Surplus, Surface Rent and Sublease	02	
	3.4 Journal Entries in the books of Tenants and Landlord	04	
	Preparation of Ledger Accounts in the books of Tenants and Landlord	04	
Unit - 4	Inventory Valuation	12	09/12/2020 to 07/01/2021
	4.1 Meaning of Inventory	02	
	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	

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Department of Commerce
Structured Work Plan for Teaching (July 2020 to November 2020)

Class : B.Com II (B) Sem-III
Subject : Corporate Accounting -I
Paper : Corporate Accounting-I
Name of Teacher : Dr. P. S. Trimukhe

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Issue, Forfeiture and Reissue of Shares of a Company	11	13/07/2020 to 02/08/2020
	T1.1 Meaning of company & its formation	01	
	1.2 Issue of shares: At premium, At discount and At par	02	
	1.3 Pro-rata Allotment of shares	01	
	1.4 Forfeiture of shares		
	1.5 Reissue of forfeited shares	01	
	1.6 Practical problems	05	
Unit - 2	Issue and Redemption of Debenture	11	04/08/2020 to 30/08/2020
	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		
	2.5 Practical Problems	05	
Unit - 3	Redemption of Preference Shares	11	01/09/2020 to 22/09/2020
	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	06	
Unit - 4	Accounting for Amalgamation	11	23/09/2020 to 15/10/2020
	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	Accounting for Absorption	10	16/10/2020 to 15/11/2020
	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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Department of Commerce
Structured Work Plan for Teaching (July 2020 to November 2020)

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

Summary of Teaching Plan				
Unit	Chapter / Topics		No. of Lectures	Date
Unit - 1	Issue, Forfeiture and Reissue of Shares of a Company		11	13/07/2020 to 02/08/2020
	T1.1	Meaning of company & its formation	01	
	1.2	Issue of shares: At premium, At discount and At par	02	
	1.3	Pro-rata Allotment of shares	01	
	1.4	Forfeiture of shares		
	1.5	Reissue of forfeited shares	01	
	1.6	Practical problems	05	
Unit - 2	Issue and Redemption of Debenture		11	04/08/2020 to 30/08/2020
	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		
	2.5	Practical Problems	05	
Unit - 3	Redemption of Preference Shares		11	01/09/2020 to 22/09/2020
	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	06	
Unit - 4	Accounting for Amalgamation		11	23/09/2020 to 15/10/2020
	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	Accounting for Absorption		10	16/10/2020 to 15/11/2020
	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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Structured Work Plan for Teaching (July 2020 to November 2020)

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

Subject : Advanced Accounting-1

Paper : Advanced Accounting-1

Name of Teacher : Dr. P. S. Trimukhe

Summary of Teaching Plan

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Departmental Accounting	14	
	1.1 Meaning of Departmental accounting	1	12/09/2020 to 15/10/2020
	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	
	2.1 Meaning of Branch Accounting	1	16/10/2020 to 07/11/2020
	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	13	
	3.1 Meaning and Definition of Goodwill	1	08/11/2020 to 08/12/2020
	3.2 Elements of Goodwill	1	
	3.3 Types of Goodwill	1	
	3.4 Methods of Valuation	04	
	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	Financial Statement of Companies	12	
	4.1 Intro to Company Final Accounts	1	09/12/2020 to 08/01/2021
	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	4	

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Structured Work Plan for Teaching (July 2020 to November 2020)

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

Subject : Advanced Accounting-1

Paper : Advanced Accounting-1

Name of Teacher : Dr. P. S. Trimukhe

Summary of Teaching Plan

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Departmental Accounting	14	12/09/2020 to 15/10/2020
	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	16/10/2020 to 07/11/2020
	2.1 Meaning of Branch Accounting	1	
	2.2 Classification of Branches	1	
	2.3 Accountenting for Dependent Branches 2.3.1 Debtors System 2.3.2. Stock & Debtors Systems 2.3.3. Final Account Systems	1	
	2.4 Foreign Branches	2	
	2.5 Practical Problems on Accounting for depending branches	8	
Unit - 3	Valuation of Goodwill	13	08/11/2020 to 08/12/2020
	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 A) Average Profit Method B) Super Profit Method C) Capitalization of Average Profit Method D) Capitalization of Super Profit Method	04	
	3.5 Practical Problems	6	
Unit - 4	Financial Statement of Companies	12	09/12/2020 to 08/01/2021
	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	4	

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Department of Commerce
Structured Work Plan for Teaching (Jan 2021 to April 2021)

Class : M.Com I (Sem - I)
 Subject : International Business Environment
 Paper : International Business Environment
 Name of Teacher : Dr. P. S. Trimukhe

Summary of Teaching Plan

Unit	Chapter & Contents	No. of Lectures	Date
Unit - 1	International Business	12	04.01.2021 to 28.01.2021
	1.1 Concept, Nature, Importance, Types	3	
	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	01.02.2021 to 23.02.2021
	2.1 Concept, Types, Pros and Cons	3	
	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	24.02.2021 to 6.03.2021
	3.1 Concept & Definition, Pros and Cons	3	
	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	17.03.2021 to 06.04.2021
	4.1 Meaning & Nature, Pros and Cons	3	
	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 Agreements	12	07.04.2021 to 27.04.2021
	5.1 WTO – Objective, Functions, and Benefits	2	
	5.2 UNCTAD – Objectives and Functions	2	
	5.3 European Union (EU)	2	
	5.4 NAFTA And ASEAN	3	
	5.5 SAARC, ESCAP And BRICS	3	


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Structured Work Plan for Teaching (Feb 2021 to May 2021)

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

Course : Financial Accounting - II

Paper : Financial Accounting - II

Name of Teacher : Dr. P.S. Trimukhe

Summary of Teaching Plan

Unit	Chapter & Contents	No. of Lectures	Date
Unit - 1	Hire Purchase System	13	8.03.2021 to 26.03.2021
	1.1 Meaning and Need of HPS	2	
	1.2 Accounting for HPS	1	
	1.3 Journal entries	5	
	1.4 Ledger posting	5	
Unit - 2	Installment Purchase System	12	27.03.2021 to 20.04.2021
	2.1 Introduction to IPS	1	
	2.2 Difference between HPS and IPS	1	
	2.3 Journal entries	5	
	2.4 Ledger posting	5	
Unit - 3	Joint Venture Accounting	13	21.04.2021 to 12.05.2021
	3.1 Meaning, Features and Need	1	
	3.2 Difference between Joint Venture and Consi	1	
	3.3 Methods of Joint Venture Accounting	1	
	3.4 Journal entries	5	
	3.5 Ledger posting	5	
Unit - 4	Insurance Claim	12	13.04.2021 to 31.05.2021
	4.1 Meaning and Need	1	
	4.2 Types of Insurance	1	
	4.3 Methods of Calculation of Claim		
	4.3.1 Claim for Loss of Stock	5	
	4.3.2 Claim for Loss of Profit	5	

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Structured Work Plan for Teaching (Feb : 2021 to May 2021)

Class : B.Com II (C) (Sem - IV)
 Course : Corporate Accounting - II
 Paper : Corporate Accounting - II
 Name of Teacher : Dr. P.S. Trimukhe

Summary of Teaching Plan				
Unit	Chapter & Contents		No. of Lectures	Date
Unit - 1	Underwriting Accounts		10	22.02.2021 to 14.03.2021
	1.1	Meaning, Full and Partial Underwriting	1	
	1.2	Subunderwriting	1	
	1.3	Two or more underwriters	1	
	1.4	Practical Problems	7	
Unit - 2	Holding Company Accounts		12	15.03.2021 to 31.03.2021
	2.1	Concept, Minority Interest	1	
	2.2	Wholly and partly owned subsidiaries	1	
	2.3	Consolidated Final Accounts AS 21	1	
	2.4	Practical Problems	9	
Unit - 3	Reconstruction of Company		10	1.04.2021 to 19.04.2021
	3.1	Alteration of Share Capital	1	
	3.2	Steps in Internal Reconstruction	1	
	3.3	Scheme of Capital Reduction	1	
	3.4	Practical Problems	7	
Unit - 4	Company Liquidation		10	20.04.2021 to 10.05.2021
	4.1	Meaning and Features	1	
	4.2	Legal provisions of liquidation	1	
	4.3	Liquidators Final Statement of Account	1	
	4.4	Practical Problems	7	
Unit - 5	Company Final Accounts		08	11.05.2021 to 31.05.2021
	5.1	Need and Objectives	1	
	5.2	Legal Framework	1	
	5.3	Primary Statutory Requirements	2	
	5.4	Preparation of Financial Statement	4	

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Structured Work Plan for Teaching (Feb 2021 to May 2021)

Class : B.Com III (ABC) (Sem - VI)
Course : Advanced Accounting - II
Paper : Advanced Accounting - II
Name of Teacher : Dr. P.S. Trimukhe

Summary of Teaching Plan

Unit	Chapter & Contents	NO. OF Lectures	Date
Unit - 1	Final Accounts of Life Insurance Companies	13	
	1.1 Meaning and Need	1	22.02.2021 to 24.03.2021
	1.2 Special Terms in Life Insurance	1	
	1.3 Provisions of Insurance Act, 1938	1	
	1.4 Practical Problems	10	
Unit - 2	Final Accounts of General Insurance Companies	12	
	2.1 Meaning and Need	1	25.03.2021 to 18.04.2021
	2.2 Special Terms in General Insurance	1	
	2.3 Books maintained for General Ins Accounting	1	
	2.4 Practical Problems	9	
Unit - 3	Investment Accounting	12	
	3.1 Meaning and Features	1	19.04.2021 to 5.05.2021
	3.2 Investment Ledger	1	
	3.3 Methods- Cum Interest and Ex Interest	1	
	3.4 Practical Problems	9	
Unit - 4	Valuation of Shares	13	
	4.1 Meaning, Need, Factors	1	6.05.2021 to 31.05.2021
	4.2 Methods of Valuation	1	
	4.3 Net Asset And Yield Valuation Method	1	
	4.4 Practical Problems	10	


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Department of Commerce

Structured Work Plan for Teaching (Feb 2021 to May 2021)

Class : M.Com II (Sem - IV)

Course : Advanced Financial Accounting

Paper : Advanced Financial Accounting

Name of Teacher : Dr. P.S. Trimukhe

Summary of Teaching Plan			
Unit	Chapter & Contents	No. of Lectures	Date
Unit - 1	Banking Company Final Accounts	13	22.02.2021 to 14.03.2021
	1.1 Book Keeping System of Bank	1	
	1.2 Prudential Norms on NPA	1	
	1.3 Preparation of P & L A/c and Balance Sheet	2	
	1.4 Practical Problems	12	
Unit - 2	Insolvency Accounting	12	15.03.2021 to 31.03.2021
	2.1 Meaning of Insolvency	1	
	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	13	1.04.2021 to 19.04.2021
	3.1 Meaning and Need	1	
	3.2 Limitations of Conventional Statements	1	
	3.3 Methods - CCA and CPPM	1	
	3.4 Practical Problems	10	
Unit - 4	Introduction to Government Accounting	10	20.04.2021 to 10.05.2021
	4.1 Meaning and Objectives	2	
	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	12	11.05.2021 to 31.05.2021
	5.1 Introduction and Types of Hospitals	1	
	5.2 Income and Expenditure	1	
	5.3 Maintenance of Accounts	1	
	5.4 Practical Problems	9	

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