

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: C
Subject : Financial Accounting - I
Paper : Financial Accounting - I
Name of Teacher : Prof.S.N.Bagwan

Summary of Teaching Plan				
Unit	Chapter / Topics		No. of Lectures	Date from to
Unit - 1	Introduction of Accountancy		12	
	1.1	Meaning, Objectives of Accountancy	02	12/09/2020 to 14/10/2020
	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	
	2.1	Meaning and Features of Consignment	01	15/10/2020 to 07/11/2020
	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	
	3.1	Meaning and Parties in Royalty	01	08/11/2020 to 8/12/2020
	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	
		Landlord	04	
Unit - 4	Inventory Valuation		12	
	4.1	Meaning of Inventory	02	09/12/2020 to 07/01/2021
	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	

Samreed
Subject Teacher

[Signature]
HoD
HEAD
Dept. of Commerce
Rajarshi Shahu Mahavidyalaya
LATUR



[Signature]
PRINCIPAL
Rajarshi Shahu Mahavidyalaya
(Autonomous), Latur

Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur
Department of Commerce
Structured Work Plan for Teaching (July 2020 to Nov. 2020)

Class : B.Com II (Sem - III) Div : (ABC)

Subject : Cost Accounting

Papers : I

Name of Teachers : Prof. S N Bagwan

Summary Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date from to
Unit - 1	Introduction to cost accounting		08	13/07/2020 to 02/08/2020
	Topic 1.1	Meaning of cost accounting and it's origin.	02	
	1.2	Objectives of cost accounting.	01	
	1.3	Financial accounting V/s cost accounting. .	01	
	1.4	Elements of cost and cost classification.	03	
	1.5	Basic concepts of cost, cost unit & cost centre.	01	
Unit - 2	Unit Costing		10	04/08/2020 to 30/08/2020
	Topic 2.1	Meaning and characteristics of unit costing	02	
	2.2	Preparation of cost sheet	03	
	2.3	Treatment of stocks	03	
	2.4	Determination of tender price	02	
Unit - 3	Material cost control		12	01/09/2020 to 22/09/2020
	Topic 3.1	Meaning and significance	01	
	3.2	Material purchase procedure	01	
	3.3	Store management : stock levels	01	
	3.4	Inventory control : EOQ and ABC Analysis	01	
	3.5	Methods of pricing of issued material	08	
Unit - 4	Labour cost control		12	23/09/2020 to 15/10/2020
	Topic 4.1	Meaning and Significance	01	
	4.2	Labour Turnover, Idle Time and Over Time	01	
	4.3	Job Evaluation and Merit Rating	01	
	4.4	Labour Remuneration System	08	
Unit - 5	Overhead		08	16/10/2020 to 15/11/2020
	Topic 5.1	Meaning and objectives of study of overhead	01	
	5.2	Classification of overheads	01	
	5.3	Absorption of overheads	01	
	5.4	Computation of machine hour rate	05	

Samir
Subject Teacher

[Signature]
HEAD
 Dept. of Commerce
 Rajarshi Shahu Mahavidyalaya
LATUR



[Signature]
PRINCIPAL
 Rajarshi Shahu Mahavidyalaya
 (Autonomous), Latur

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

Class : B.Com III (Sem V) Div: (ABC)
Subject : Auditing
Paper : I
Name of Teacher : Prof. S N Bagwan

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date from to
Unit - 1	Introduction to Auditing	12	12/09/2020 to 15/10/2020
	Topic 1.1 Origin and meaning of audit	02	
	1.2 Objectives and advantages of Auditing	04	
	1.3 Types of audits	04	
	1.4 Basic governing principles of Auditing.	02	

Unit - 2	Audit Planning, Techniques and Documentation	13	16/10/2020 to 07/11/2020
	Topic 2.1 Audit planning and audit Programme	03	
	2.2 Test Checking, Routine Checking	04	
	2.3 Audit Evidence: Meaning	02	
	2.4 Audit working papers and audit notebook	04	

Unit - 3	Audit working papers and audit notebook	13	08/11/2020 to 08/12/2020
	Topic 3.1 Internal Control: Meaning and objectives.	02	
	3.2 Review of internal control.	03	
	3.3 Internal Check: Meaning, definition.	04	
	3.4 Audit control	04	

Unit - 4	Electronic Data Processing Environment & Auditing	12	09/12/2020 to 08/01/2021
	Topic 4.1 Meaning of EDP and Features	02	
	4.2 Advantages of EDP System in Auditing.	02	
	4.3 Auditing Procedures in EDP/CIS Env.	04	
	4.4 Auditing Techniques & Documentation.	04	

Subject Teacher

HEAD
 Dept. of Commerce
 Rajarshi Shahu Mahavidyalaya
 LATUR



PRINCIPAL
 Rajarshi Shahu Mahavidyalaya
 (Autonomous), Latur

Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur

Department of Commerce

Structured Work Plan for Teaching (Jan. 2021 to April 2021)

Class : M.Com I (Sem - I)

Subject : Managerial Economics

Papers : I

Name of Teachers : Prof. S N Bagwan

Summary Teaching Plan :				
Unit	Chapter / Topics		No. of Lectures	Date from to
Unit - 1	Introduction		10	
	Topic 1.1	Meaning, Nature and scope of managerial economics.	04	04.01.2021 to 28.01.2021
	1.2	Objectives of business firm.	02	
	1.3	Significance of economic analysis in business decisions.	02	
	1.4	Role and Responsibilities of Managerial Economist.	02	
Unit - 2	Demand Analysis		13	
	Topic 2.1	Hicks Theory	04	01.02.2021 to 23.02.2021
	2.2	Samuelson Revealed Preference Theory of Demand.	03	
	2.3	Meaning and types of demand forecasting.	02	
	2.4	Methods of demand forecasting of established products and new products.	04	
Unit - 3	Production Analysis		13	
	Topic 3.1	ISO quants: meaning, assumptions and properties.	03	24.02.2021 to 6.03.2021
	3.2	ISO cost line: shifts in ISO cost line.	03	
	3.3	Least cost combination of factors: choice of inputs and expansion path.	02	
	3.4	Break Even Analysis: meaning, methods, uses and limitations.	03	
Unit - 4	Cost Analysis		14	
	Topic 4.1	Cost concepts and classifications.	04	17.03.2021 to 06.04.2021
	4.2	Cost-output relationship.	04	
	4.3	Short-run cost analysis.	03	
	4.4	Long-run cost analysis	03	
Unit - 5	Price and output determination under different Market		10	
	Topic 5.1	Perfect Competition: features and price and output determination of firm and industry under short run and long run.	03	07.04.2021 to 27.04.2021
	5.2	Monopoly: features and price and output determination of firm under short run and long run.	03	
	5.3	Monopolistic Competition: features and price and output determination of firm and industry under short run and long run.	02	
	5.4	Oligopoly: features and Sweezy's Model.	01	
	5.5	Case Study of WIPRO and NESTLE.	01	

Subject Teacher


HEAD
 Dept. of Commerce
 HOD
 Rajarshi Shahu Mahavidyalaya
 LATUR




PRINCIPAL
 Rajarshi Shahu Mahavidyalaya
 (Autonomous), Latur

Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur

Department of Commerce

Structured Work Plan for Teaching (July 2020 to Nov. 2020)

Class : B.Voc, Accounts and Taxation, I (Sem - I)

Subject : Goods and Services Tax II

Papers : I

Name of Teachers : Prof. S N Bagwan

Summary Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date from to
Unit - 1	Tax Invoice, Credit and Debit notes	12	
	Topic 1.1 Tax Invoice	01	05/07/2021 to 27/07/2021
	1.2 Credit and Debit Note	01	
	1.3 Period of retention of accounts	01	
	1.4 Returns – Furnishing Details of Supplies of outward supplies	02	
	1.5 Furnishing Details of Supplies of inward supplies	02	
	1.6 Payment of Tax, Interest, Penalty	01	
	1.7 Tax Deduction at Source	01	
	1.8 Collection of Tax at Source	01	
	1.9 Refunds	02	
Unit - 2	Submission of return	12	
	Topic 2.1 First return	01	28/07/2021 to 18/08/2021
	2.2 Claim of input tax credit and provisional acceptance thereof	01	
	2.3 Matching, reversal and reclaim of input tax credit.	01	
	2.4 Matching, reversal and reclaim of reduction in output tax liability	02	
	2.5 Annual return	02	
	2.6 Final return.	01	
	2.7 Notice to return defaulters	01	
	2.8 Levy of late fee.	01	
	2.9 Goods and services tax practitioners.	02	
Unit - 3	Assessment and Audit	12	
	Topic 3.1 Assessment – meaning	01	19/08/2021 to 21/09/2021
	3.2 Types of Assessment – Self Assessment – Provisional Assessment Scrutiny Assessment	01	
	3.3 Types of Assessment – Summary Assessment – Best Judgment Assessment – Assessment of Non Filers – Assessment of Unregistered Persons	01	
	3.4 Audit	01	
	3.5 Search and Seizure	01	
	3.6 Inspection of Goods in Movement	01	
	3.7 Power of Authorities	01	
	3.8 Demands and Recovery	02	
	3.9 Fraud and Suppression of Facts	01	
	3.1 Liabilities	01	
	3.11 Provisional Attachment	01	
Unit - 4	Appeals	12	
	Topic 4.1 Appellate Authorities – Powers	01	22/09/2021 to 07/10/2021
	4.2 Procedure for appeal	01	
	4.3 Appeals before Tribunal	01	
	4.4 Appeals by the Department (CGST/SGST) before the AA/Tribunal	01	

4.5	Revision by Commissioner (CGST/SGST)	01	07/10/2021
4.6	Appeal to High Court	01	
4.7	Supreme Court	02	
4.8	Offences and Penalties	04	

Unit - 5	Liability to pay in certain cases	12	
Topic 5.1	Liability in case of transfer of business	01	13/10/2021 to 02/11/2021
5.2	Liability of agent and principal	01	
5.3	Liability in case of amalgamation or merger of company	01	
5.4	Liability in case of company in liquidation	02	
5.5	Liability of directors of private company.	02	
5.6	Liability of partners of firm to pay tax.	01	
5.7	Liability of guardians, trustees, etc.	01	
5.8	Special provisions regarding liability to pay tax, interest or penalty in certain cases.	01	
5.9	Liability in other cases	02	


Subject Teacher


HoD

HEAD
Dept. of Commerce
Rajarshi Shahu Mahavidyalaya
LATUR




PRINCIPAL
Rajarshi Shahu Mahavidyalaya
(Autonomous), Latur

Rajarshi Shahu Mahavidyalaya, (Autonomus), Latur
Department of Commerce
Structured Work Plan for Teaching (March : 2021 to May 2021)

Class : B.Com I (Sem - II) Div : (C)
Subject : Financial Accounting
Papers : II
Name of Teachers : Prof. S.N. Bagwan

Summary Teaching Plan :				
Unit	Chapter / Topics		No. of Lectures	Date
Unit - 1	Hire Purchase System		13	12/03/2021 to 29/03/2021
	Topic 1.1	Meaning and Needs of Hire Purchase System	02	
	1.2	Accounting of Hire Purchase Transactions	01	
	1.3	Journal entries in the books of hire purchaser and vendor	05	
	1.4	Ledger posting in the books of hire purchaser and vendor	05	
Unit - 2	Installment Purchase System		12	30/03/2021 to 20/04/2021
	Topic 2.1	Introduction to installment purchase system	01	
	2.2	Difference between IPS and HPS	01	
	2.3	Accounting treatment for installment purchasing	01	
	2.4	Seizing of goods by seller for non-payment of installment	01	
	2.5	Journal entries in the books of purchaser and vendor	04	
	2.6	Ledger posting in the books of purchaser and vendor	04	
Unit - 3	Joint Venture Accounting		13	23/04/2021 to 10/05/2021
	Topic 3.1	Meaning, and Features of Joint Venture	01	
	3.2	Methods of recording joint venture transactions	02	
	3.3	Journal entries in the books of co-ventures	05	
	3.4	Preparation of ledger in the books of co-venture	05	
Unit - 4	Insurance Claim		12	11/05/2021 to 29/05/2021
	Topic 4.1	Meaning and Need of Insurance	02	
	4.2	Types of Insurance	02	
	4.3	Methods of calculation of claim	08	

Subject Teacher

HEAD
 Dept. of Commerce
 Rajarshi Shahu Mahavidyalaya
 LATUR



PRINCIPAL
 Rajarshi Shahu Mahavidyalaya
 (Autonomous), Latur

Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur
Department of Commerce
Structured Work Plan for Teaching (March : 2021 to May 2021)

Class : B.Com II (Sem - IV) Div : (C)
Subject : Cost Accounting
Papers : II
Name of Teachers : Prof. S.N. Bagwan

Summary Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date from to
Unit - 1	Operating Costing	10	10/03/2021 to 20/03/2021
	Topic 1.1 Meaning, Features of service industries	02	
	1.2 Cost classification and composite cost units	02	
	1.3 Preparation of cost sheet for Transport service	06	
Unit - 2	Process Costing	10	24/03/2021 to 03/04/2021
	Topic 2.1 Meaning, Features & Procedures	02	
	2.2 Valuation and recording of normal loss with or without scrap value	03	
	2.3 Valuation and recording of abnormal loss & gain	03	
	2.4 Concept of Inter-process profit	02	
Unit - 3	Contract Costing :-	10	07/04/2021 to 17/04/2021
	Topic 3.1 Meaning & Features, procedure of ascertaining	02	
	3.2 Profit on completed contract computing & accounting	03	
	3.3 Profit on incomplected contract computing & accounting	03	
	3.4 Concept of Cost plus contract, escalation and discalation clause	02	
Unit - 4	Reconciliation between Financial Profit and Costing Profit	10	22/04/2021 to 01/05/2021
	Topic 4.1 Ascertainment of Profit as per Costing Record	02	
	4.2 Ascertainment of Profit as per Financial Record	02	
	4.3 Preparation of Reconciliation Statement	05	
	4.4 Concept of Memorandum Reconciliation A/c	01	
Unit - 5	Marginal Costing	10	05/05/2021 to 15/05/2021
	Topic 5.1 Meaning, Advantages and Limitations	04	
	5.2 Application of Marginal Costing	02	
	5.3 Concept of Break Even Point,	02	
	5.4 Cost Volume Profit and P/V Ratio	02	

Subject Teacher

(Signature)
HEAD
 Dept. of Commerce
 Rajarshi Shahu Mahavidyalaya
 LATUR



(Signature)
PRINCIPAL
 Rajarshi Shahu Mahavidyalaya
 (Autonomous), Latur

Principal
 Rajarshi Shahu Mahavidyalaya
 (Autonomous), Latur

Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur
Department of Commerce
Structured Work Plan for Teaching (Feb : 2021 to May 2021)

Class : B.Com III (Sem VI) Div: (ABC)
Subject : Auditing
Paper : II
Name of Teacher : Prof. S.N. Bagwan

Summary of Teaching Plan :				
Unit	Chapter / Topics		No. of Lectures	Date
Unit - 1	Vouching		12	
	Topic 1.1	Meaning of voucher & Meaning, Definition of Vouching	01	22/02/2021 to 13/03/2021
	1.2	Vouching of Cash Receipts nad payments	08	
	1.3	Vouching of Bank reconciliation statement	01	
	1.4	Vouching of Trading Transations: purchase and sale	02	
Unit - 2	Verification & Valuation of Assets & Liabilities		13	
	Topic 2.1	Meaning & Definition of verification nd valuation	01	15/03/2021 to 05/04/2021
	2.2	Nature of assets & Modes of Valuation of fixed Assets	04	
	2.3	Verification and Valuation of different kinds of assets	04	
	2.4	Verification of Liabilities: various funds and reserve including secret reserve	04	
Unit - 3	Company Auditor		13	
	Topic 3.1	Appointment, Quantification, Disqualification, Remmuration, retirement and removal of company auditor	08	06/04/2021 to 27/04/2021
	3.2	Audit Engagement letter of company audit	01	
	3.3	Rights & Duties of Company Auditor	02	
	3.4	Liabilites of company auditor and Relevant Cases	02	
Unit - 5	Audit Report		12	
	Topic 5.1	Audit Report: Meaning ,Significance & Requisites of good audit report		30/04/2021 to 15/05/2021
	5.2	Types of audit report : Qualified and Non-Qualified		
	5.3	Audit certificate, Difference between Audit Report & Audit Certificates		
	5.4	Auditing & Assurance Standard		

Subject Teacher

HEAD
Dept. of Commerce
Rajarshi Shahu Mahavidyalaya
LATUR



PRINCIPAL
Rajarshi Shahu Mahavidyalaya
(Autonomous), Latur

Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur
Department of Commerce
Structured Work Plan for Teaching (April : 2021 to June 2021)

Class : M.com I
 Subject : Human Resource Management
 Paper :
 Name of Teacher : Prof. S.N.Bagwan

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date
Unit - 1	Introduction to Human Resource Management	12	
	Topic 1.1 Meaning, Objectives & Scope of human resource management	03	10/04/2021 to 23/04/2021
	1.2 Importance and Functions of HRM	02	
	1.3 Types of Organization	02	
	1.4 Problems of HRM	02	
	1.5 Qualities of Good HR Manager	02	
Unit - 2	Acquiring Human Resources	12	
	Topic 2.1 Job Design: Meaning, approaches and methods of job design	02	24/04/2021 to 07/05/2021
	2.2 Job Analysis – Meaning & Process	02	
	2.3 Job Analysis – Meaning, Process and techniques of job analysis	02	
	2.4 Recruitment: Meaning, Objectives, Techniques and Sources of recruitment	03	
	2.5 Selection: Meaning and Process		
	2.5 Recruitment and Selection processes adopted by leading business organizations	03	
Unit - 3	Developing Human Resources	12	
	Topic 3.1 Concept and importance of training	02	08/05/2021 to 22/05/2021
	3.2 Techniques of Recruitment	03	
	3.3 Types and Methods of training	02	
	3.4 Concept and objective of development	03	
	3.5 Techniques of Management Development		
	3.6 Training and Development program adopted by leading business organisations	02	
Unit - 4	Managing Performance of Human Resources	12	
	Topic 4.1 Concept and purposes of performance appraisal	02	27/05/2021 to 09/06/2021
	4.2 Process of Performance Appraisal	02	
	4.3 Methods of Performance Appraisal	03	
	4.4 Problems of Performance Appraisal	02	
	4.5 Concept of job evaluation and its objectives	01	
	4.6 Methods of job evaluation	02	
	Mobility of Human Resources	12	
	Topic 5.1 Meaning and Objectives of job changes	02	10/06/2021 to 25/06/2021
	5.2 Concept of transfer, promotion and demotion	02	
	5.3 Employee Separation: Concept and types	02	
	5.4 Concept and causes of attrition	02	
	5.5 Controlling Measures for attrition	02	

Subject Teacher



PRINCIPAL
 Rajarshi Shahu Mahavidyalaya
 (Autonomous), Latur

HEAD HoD
 Dept. of Commerce
 Rajarshi Shahu Mahavidyalaya
 LATUR