

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

Class B.Com I (Sem I)
Subject Business Statistics
Paper Business Statistics
Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Introduction to statistics and presentation of data		13	14/09/2020 to 15/10/2020	Guest Lecture
	1.1	Meaning and scope of statistics	02		
	1.2	Sources of Statistical Data	03		
	1.3	Classification	02		
	1.4	Tabulation	02		
	1.5	Diagrams & Graphs	04		
Unit - 2	Measures of Central Tendencies		12	16/10/2020 to 5/11/2020	Assignment Seminar
	2.1	Meaning of Mean Median & Mode	05		
	2.2	Merits and demerits of Mean Median & Mode.	05		
	2.3	Calculation of Mean, Median and Mode for ungrouped	02		
Unit - 3	Measures of Dispersion		13	06/11/2020 to 07/12/2020	Unit Test-II & End Sem Exam
	4.1	Problems on Range	03		
	4.2	Quartile Deviation	04		
	4.3	Mean Deviation	03		
	4.4	Standard Deviation	03		
Unit - 4	Correlation Analysis and Regression Analysis (Two variables)		12	08/12/2020 to 26/01/2021	Unit Test-II & End Sem Exam
	5.1	Correlation Analysis	06		
	5.2	Regression Analysis	06		

Dr. A.J.Raju
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Dr. V.D.Dhumal
Subject Teacher

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

Class B.Com I (Sem I)
Subject Business Economics
Paper Business Economics
Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Introduction		12		
	1.1	Meaning, Definition, Nature and Scope of Business Economics	02	14/09/2020 to 15/10/2020	Guest Lecture
	1.2	Significance of Business Economics	02		
	1.3	Objectives of Business Firm.	02		
	1.4	Meaning of Micro Economics and Macro Economics and it's Characteristics.	02		
	1.5	Difference between Micro and Macro Economics	02		
	1.6	Subject Matter of Micro and Macro Economics	02		
Unit - 2	Utility Analysis		15		
	2.1	Meaning, Definition and Different types of Utility.	05	16/10/2020 to 5/11/2020	Assignment Seminar
	2.2	Comparison between Marginal Utility, Total Utility and Average Utility	05		
	2.3	Cardinal Utility Analysis- Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility and it's importance	04		
	2.4	Ordinal Utility Analysis - Indifference Curve, meaning, properties, map and consumer equilibrium.	01		
Unit - 3	Demand Analysis		12		
	3.1	Meaning and Definition of Demand and it's types.	03	06/11/2020 to 07/12/2020	Unit Test-II & End Sem Exam
	3.2	Determinants of Market Demand.	03		
	3.3	Law of Demand.	03		
	3.4	Variation and Changes in Demand	03		
Unit - 4	Elasticity of Demand		11		
	4.1	Meaning, Definition and types of Elasticity of Demand	02	08/12/2020 to 26/01/2021	Unit Test-II & End Sem Exam
	4.2	Types of Price Elasticity of Demand, Arc elasticity	03		
	4.3	Income Elasticity of Demand and it's types.	03		
	4.4	Cross Elasticity of Demand and it's types	02		
	4.5	Methods of Measurement of Price Elasticity of Demand	01		
	4.6	Importance of Elasticity of Demand	01		

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Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur
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Structured Work Plan for Teaching (July 2020 to November 2020)

Class B.Com II (Sem III)

Subject Income Tax - I

Paper Income Tax - I

Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Introduction to Income Tax		10		
	1.1	Tax, Types of Taxes, Difference between Direct and Indirect Tax, Features of Income Tax, History of Income Tax.	02	13/07/2020 to 02/08/2020	Guest Lecture
	1.2	Short Title, extent and Commencement, Finance Bill	02		
	1.3	Important Definitions of Income Tax	02		
	1.4	Agricultural Income	02		
	1.5	Basis of charge	02		
Unit - 2	Residential Status and Exempt Income		10		
	2.1	Residential Status : Types, Rules, Resident and Tax Liability.	03	03/08/2020 to 31/08/2020	Assignment Seminar
	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)	03		
Unit - 3	Income from Salary and its Computation (Part-I)		10		
	3.1	Meaning, Allowances and Perquisites	01	01/09/2020 to 25/09/2020	Unit Test-I
	3.2	Taxable Allowances	03		
	3.3	Allowances exempt upto specified limit	03		
	3.4	Fully exempted allowances	03		
Unit - 4	Income from Salary and its Computation (Part-II)		10		
	4.1	Perquisites – Perquisites taxable in all cases	01	26/09/2020 to 15/10/2020	Unit Test-II & End Sem Exam
	4.2	Perquisites taxable in the case of specified employee only	03		
	4.3	Tax-free perquisites	03		
	4.4	Computation of income from salary.	03		
Unit - 5	Income from House Property		10		
	5.1	Basis of Charge	02	16/10/2020 to 15/11/2020	Unit Test-II & End Sem Exam
	5.2	Computation of annual value - Self occupied and let out house property and deductions	02		
	5.3	Computation of Pre-construction period	02		
	5.4	Building self-occupied for residential purpose	02		
	5.5	Computation of income from House Property	02		

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HoD

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

Class B.Com III (Sem V)
Subject Banking & Finance -II
Paper Banking & Finance -II
Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Non-performing Assets and Its Classification		13		
	1.1	Introduction & Meaning.	02	13/07/2020 to 02/08/2020	Guest Lecture
	1.2	Income Recognition	02		
	1.3	Capital Adequacy Ratio	02		
	1.4	Recovery Measures	02		
	1.5	Reasons for Non-performing Assets	02		
	1.6	RBI Guidelines on NPA	03		
Unit - 2	Financial Intermediaries in India		13		
	2.1	Commercial Banks	02	03/08/2020 to 31/08/2020	Assignment Seminar
	2.2	Regional Rural Banks	02		
	2.3	Co-operative Banks	03		
	2.4	Foreign Banks	03		
	2.5	Development Finance Institutions	03		
Unit - 3	Non- Banking Financial Companies		12		
	3.1	Meaning & Importance of NBFCs	01	01/09/2020 to 25/09/2020	Unit Test-I
	3.2	NBFCs in Insurance Business	02		
	3.3	Residuary Non-Banking Company (RNBC)	02		
	3.4	Equipment leasing companies	02		
	3.5	Hire Purchase Finance Companies	02		
	3.6	Housing Finance Companies	02		
	3.7	Venture capital Companies	01		
Unit - 4	Asset – Liability Management System of NBFCs		12		
	4.1	Introduction of ALM	02	26/09/2020 to 24/10/2020	Unit Test-II & End Sem Exam
	4.2	Three Pillars of ALM – Information System, Organization & Process	02		
	4.3	Liquidity Risk Management	03		
	4.4	Interest Rate Risk (IRR) Management	02		

Dr. A.J.Raju
HoD

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

Class B.Voc. (A&T) I (Sem. I)

Subject Goods and Services Tax - I

Paper Goods and Services Tax - I

Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Introduction to Goods and Services Tax		12		
	1.1	Introduction – Direct tax and Indirect tax – meaning	02	23/11/2020 to 15/12/2020	Guest Lecture
	1.2	Important definition related to GST	01		
	1.3	Subsuming of taxes	01		
	1.4	Constitutional background	01		
	1.5	Structure of GST – CGST, SGST, UTGST & IGST	01		
	1.6	Benefits of implementing GST	01		
	1.7	GSTN – Structure, features and functions	01		
	1.8	HSN Code – SAC code	01		
	1.9	GST council and its Structure	01		
	1.10	Power and Functions of GST Council	01		
	1.11	Important concepts and definitions under CGST Act	01		
Unit - 2	Scope of Supply		12		
	2.1	Meaning of scope of supply	02	16/12/2020 to 05/01/2021	Assignment Seminar
	2.2	Schedule – I	02		
	2.3	Schedule – II	02		
	2.4	Schedule – III	02		
	2.5	Tax Liability on Composite and Mixed Supply	02		
	2.6	E-commerce under GST regime	02		
Unit - 3	Levy and Collection of Tax and Time and Place of supply		12		
	3.1	Levy and Collection of Tax	01	06/01/2021 to 31/01/2021	Unit Test-I
	3.2	Rates of GST	01		
	3.3	Scope of Supply	01		
	3.4	Composition scheme	02		
	3.5	Liability to pay tax	01		
	3.6	Reverse Charge Mechanism and composition scheme	01		
	3.7	Time of Supply of Goods and Services	02		
	3.8	Place of supply	02		
	3.9	Cascading Effect of Taxation	01		
Unit - 4	Change in rate of tax and Input Tax Credit		12		
	4.1	Change in rate of tax in respect of supply of goods or services	01	01/02/2021	Unit Test-II
	4.2	Input Tax Credit – Benefits of Input Tax Credit	01		
	4.3	Manner of claiming input tax credit in different situations	01		
	4.4	Input Service Distribution – Recovery of Credit	01		
	4.5	Reversal of credit	01		
	4.6	Input Service Distribution – Recovery of Credit	01		

	4.7	Taking input tax credit in respect of inputs and capital goods sent for job work	01	to 28/02/2021	& End Sem Exam
	4.8	Reversal of credit	01		
	4.9	Cases in which input tax credit is not available	01		
	4.10	Unauthorised Collection of Tax	01		
	4.11	Electronic Cash Ledger	01		
	4.12	Electronic Credit Ledger	01		
	4.13	Electronic liability ledger	01		
	4.14	Value of taxable supply	01		
	4.15	Appointment of Credit and blocked Credits	01		
	4.16	Availability of credit in special circumstances	01		
Unit - 5	Registration and payment of Tax		12		
	5.1	Registration – Persons Liable for Registration	02	01/03/2021 to 01/03/2021	Unit Test-II & End Sem Exam
	5.2	Compulsory Registration	02		
	5.3	Deemed Registration	01		
	5.4	Procedure for Registration	01		
	5.5	GSTIN and its structure	02		
	5.6	Special provisions relating to casual taxable person and non-resident taxable person	01		
	5.7	Amendment of Registration – Cancellation of Registration	01		
	5.8	Revocation of cancellation of registration	02		

Dr. A.J.Raju
HoD

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Structured Work Plan for Teaching (January 2021 to March 2021)

Class M.Com I (Sem I)

Subject Advanced Statistical Techniques

Paper Advanced Statistical Techniques

Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Measures of Skewness		12		
	1.1	Introduction to Measures of central tendency	02	01/01/2021 to 15/01/2021	Guest Lecture
	1.2	Introduction to Measures of Dispersion	02		
	1.3	Introduction to Skewness - Symmetric and Skew Symmetric distribution, Definition, Tests of Skewness, Difference between Dispersion and Skewness	04		
	1.4	Characteristics of Good Measure of a Skewness	02		
	1.5	Measures of Skewness – Karl Pearson’s Coefficient of Skewness, Bowley’s Coefficient of Skewness, Kelly’s Coefficient of Skewness and Measure of Skewness based on the Moments	02		
Unit - 2	Correlation Analysis		12		
	2.1	Concept of Correlation	02	16/01/2021 to 05/02/2021	Assignment Seminar
	2.2	Coefficient of Correlation	02		
	2.3	Partial Correlation – Partial Correlation Co-efficient - Zero order, First order and Second order Co-efficient	02		
	2.4	Multiple Correlations – Co-efficient of Multiple Correlation	02		
Unit - 3	Regression Analysis		12		
	3.1	Concept of Regression	02	06/02/2021 to 28/02/2021	Unit Test-I
	3.2	Types of Regression	02		
	3.3	Regression lines – X on Y and Y on X	02		
	3.4	Properties of Linear Regression –Direct Method, Deviations taken from Assumed Means	04		
	3.5	Standard Error of Estimate	02		
Unit - 4	Testing of Hypothesis		14		
	4.1	Introduction	01	01/03/2021 to 15/03/2021	Unit Test-II & End Sem Exam
	4.2	Degree of Freedom	01		
	4.3	Correlation Tests - Chi-Squared Test	04		
	4.4	Parametric Hypothesis Tests - Student’s t-test, Analysis of Variance Test (ANOVA).	04		
	4.5	Non-parametric Hypothesis Tests - Mann-Whitney U Test, Kruskal-Wallis H Test.	04		
Unit - 5	Associations of Attributes □		10		
	5.1	Meaning,	02	16/03/2021 to 31/03/2021	Unit Test-II & End Sem Exam
	5.2	Difference between Correlation and Association,	02		
	5.3	Class Frequency - Order of Classes and class frequencies, Ultimate class frequencies,	02		
	5.4	Yule’s Co-efficient of Association	02		
	5.5	Consistency of Data	02		

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Subject Teacher

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

Class B.Com I (Sem II)
Subject Business Mathematics
Paper Business Mathematics
Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Index Numbers		13		
	1.1	Definition & uses of Index Numbers	01	12/03/2021 to 31/03/2021	Guest Lecture
	1.2	Preliminaries to construction of Index Number	01		
	1.3	Introduction to Laspeyres method and Paasches method	01		
	1.4	Fisher's Price Index Number & Fisher's Quantity Index	02		
	1.5	Tests for consistency of Index Number – (i) Time Reversal Test (ii) Factor Reversal Test	04		
	1.6	Cost of Living Index Number – (i) Aggregate Expenditure Method (ii) Family Budget Method	04		
Unit - 2	Time value of Money		12		
	2.1	Meaning of Time value of Money	02	01/04/2021 to 15/04/2021	Assignment Seminar
	2.2	Simple & Compound interest problems	02		
	2.3	Calculation of Interest, Principal, Rate, Period and Amount using Simple and Compound interest.	04		
	2.4	Present and Future value of Annuity	04		
Unit - 3	Permutation, Combination and Theory of Probability		13		
	3.1	Introduction and problems on Permutation and Combination	05	16/04/2021 to 10/05/2021	Unit Test-I
	3.2	Introduction and Problems on Probability	04		
	3.3	Simple Problems on Addition and Multiplication of Probability	04		
Unit - 4	Introduction to Mathematical Operations		12		
	4.1	Symbol substitution	02	11/05/2021 to 31/05/2021	Unit Test-II & End Sem Exam
	4.2	Balancing of the equation	02		
	4.3	Interchange of signs and numbers	03		
	4.4	Trick based Mathematical Operations	03		
	4.5	Find the resultant number in a row	03		

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Subject Teacher

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

Class B.Com II (Sem III)

Subject Income Tax - II

Paper Income Tax - II

Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Income from 'PGBP'		10		
	1.1	Basis of Charge	02	22/02/2021 to 10/03/2021	Guest Lecture
	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		
	2.1	Basis of Charge, Capital Asset, Definition	03	11/03/2021 to 31/03/2021	Assignment Seminar
	2.2	Cost of Improvement, Short Term and Long-term Capital Gains, Exemptions	02		
	2.3	Transfer of Capital Asset	02		
	2.4	Computation of Capital gains	03		
Unit - 3	Income from 'Other Sources'		10		
	3.1	Incomes chargeable under this head of income	01	01/04/2021 to 20/04/2021	Unit Test-I
	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	03		
Unit - 4	Computation of total Income and tax liability		10		
	4.1	Deductions U/s 80-C, 80-D and 80-U	01	21/04/2021 to 30/04/2021	Unit Test-II & End Sem Exam
	4.2	Computation of Gross Total Income	03		
	4.3	Computation of Total Income.	03		
Unit - 5	Assessment Procedure		10		
	5.1	Return of Income	02	01/05/2021 to 15/05/2021	Unit Test-II & End Sem Exam
	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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Subject Teacher

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

Class B.Voc (A&T) I (Sem II)

Subject Accounts Payable and Receivable –
Accounting and Management

Paper Accounts Payable and Receivable –
Accounting and Management

Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics	No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Understanding the Purchase order, Purchase journal, supplier and payment details	06	5-4-21 - 12-4-21	Guest Lecture
Unit - 2	Understanding the customer Purchase order, payment terms, delivery challan and sales journal	06	13-4-21 - 20-4-21	Assignment Seminar
Unit - 3	Booking credit purchase in the purchase journal	06	21-4-21 - 30-4-21	Unit Test-I
Unit - 4	Booking credit sales in the sales journal	06	1-5-21 - 8-5-21	Assignment
Unit - 5	Verification of the documents	06	9-5-21 - 18-5-21	Seminar
Unit - 6	Preparation of Payment voucher	06	19-5-21 - 25-5-21	Assignment
Unit - 7	Preparation of mode of payment	06	26-5-21 - 8-6-21	Seminar
Unit - 8	Updating voucher with payment details	06	9-6-21 - 15-6-21	Assignment
Unit - 9	Preparing Receipt voucher	06	16-6-21 - 20-6-21	Seminar
Unit - 10	Performing the accounting entry	06	21-6-21 - 25-6-21	Assignment Seminar
Unit - 11	Record keeping	06	26-6-21 - 31-6-21	Unit Test-II & End Sem Exam

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Class M.Com I (Sem II)

Subject Advanced Taxation

Paper Advanced Taxation

Name of Teacher Dr. V.D.Dhumal

Summary of Teaching Plan :

Unit	Chapter / Topics		No. of Lectures	Date	Activities/ Assignment/ Test Date
Unit - 1	Introduction		13		
	1.1	Introduction to Tax, Types of taxes – Direct Tax, Indirect Tax	02	10/04/2021 to 30/04/2021	Guest Lecture
	1.2	Finance Bill and Finance Act	03		
	1.3	Definitions under IT Act – Gross Total Income, Total Income, Person, Assessee, Assessment Year, Previous Year, Financial Year, Rounding of Income, Rounding of Tax.	02		
	1.4	Residential Status of all assessee.	02		
	1.5	Structure of IT Authorities			
	1.6	Agricultural Income, Calculation of agricultural income	04		
Unit - 2	Deductions u/s 80C to 80U		12		
	2.1	General Principals (Sec. 80A)	05	01/05/2021 to 15/05/2021	Assignment Seminar
	2.2	Deduction in respect of Life Insurance Premium, etc.	05		
	2.3	Deduction in respect of Medical Insurance Premium (Sec. 80D)			
	2.4	Deduction u/s 80DD, 80DDB			
	2.5	Deduction in respect of Interest Sec. 80E and 80EE			
	2.6	Deduction in respect of donations (Sec. 80G)			
	2.7	Deduction in respect of enterprise engaged in infrastr	02		
Unit - 3	Assessment of Firm		13		
	3.1	Introduction to Partnership in India	03	01/06/2021 to 10/06/2021	Assignment Seminar
	3.2	Computation of Gross Total Income of Partnership Firm	04		
	3.3	Calculation of Interest and Remuneration payable to	03		
	3.4	Assessment of partners			
	3.5	Due date for filling of return of Firm and Partners	03		
Unit - 4	Assessment of AOP / BOI		12		
	4.1	Meaning	06	11/06/2021 to 20/06/2021	Assignment Seminar
	4.2	Computation of share on Member of AOP/BOI			
	4.3	Charge of Tax (Sec. 167B)			
	4.4	Set off and carry forward of losses			
	4.5	Minimum Marginal Rate [Sec. 2(29C)]			
	4.6	Numeric Problems	06		
Unit - 5	Assessment of Companies		12		
	5.1	Meaning	06	21/06/2021 to 30/06/2021	Unit Test-II & End Sem Exam
	5.2	Computation of Total Income			
	5.3	Deductions from GTI			
	5.4	Set off and carry forward of losses			
	5.5	Minimum Alternate Tax			
	5.6	Numeric Problems	06		

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HoD

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