

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM I

SUB: Financial Management -

Month	Topics to be Covered	Lectures
July	Introduction Meaning Importance Scope and Objectives Profit vs Value Maximization	12
AUG	The Time Value of Money Present Value Internal Rate of Return Bonds Returns the Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)	24
SEP	introduction Needs of Finance and Sources: Long Term, Medium Term, Short-Term Long-Term Sources of Finance Short Term Sources of Finance	12
OCT	Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems)	12
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM I

SUB: Commerce Business Environment - I

Month	Topics to be Covered	Lectures
July	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	15
AUG	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986	15
SEP	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit	15
OCT	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.A.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM I

SUB: Commerce Business Environment - I

Month	Topics to be Covered	Lectures
July	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	15
AUG	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986	15
SEP	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit	15
OCT	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.A.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM I

SUB: Financial Accounting

Month	Topics to be Covered	Lectures
July	<ul style="list-style-type: none">Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting StandardsVarious AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) IllustrationsAS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with IllustrationsAS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) IllustrationsInventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet 2 Final Account	15
AUG	<ul style="list-style-type: none">Expenditure a) Capital (b) Revenue Receipts a) Capital (b) RevenueAdjustments and Closing EntriesFinal Accounts of Manufacturing Concerns (Proprietary Firm)	15
SEP	Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet	15
OCT	Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)	15
	REVISION	60

TEACHER SIGNATURE



[Signature]
H/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane
PRINCIPAL SIGNATURE

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM I

SUB: Cost Accounting -

Month	Topics to be Covered	Lectures
July	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System	15
AUG	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)	15
SEP	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes	15
OCT	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overhead	15
	REVISION	60


TEACHER SIGNATURE


H/O Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
PRINCIPAL SIGNATURE



G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM I

SUB: Business Economics - I

Month	Topics to be Covered	Lectures
July	Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium	10
AUG	Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation: survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)	10
SEP	Production function: short run analysis with Law of Variable Proportions Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications)	25
OCT	Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples) Oligopolistic markets: key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples) 5 Pricing Practices Cost oriented pricing methods: cost - plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple - product pricing - transfer pricing (case studies on how pricing methods are used in business world)	15
	REVISION	60

TEACHER SIGNATURE



I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S.
Dombivli Dist. Th.

PRINCIPAL SIGNATURE

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM I

SUB: business Communication-I

Month	Topics to be Covered	Lectures
July	Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication Channels and Objectives of Communication: Channels Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given) Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E-communication Video and Satellite Conferencing	15
AUG	Problems in Communication / Barriers to Communication: Physical / Semantic / Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labor	15
SEP	Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]	15
OCT	Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] Activities Listening Comprehension Remedial Teaching Speaking Skills: Presenting a News Item, Dialogue and Speeches Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. Reading Comprehension: Analysis of texts from the fields of Commerce and Management	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

H.C. Principal
G. R. Patil College of Arts, Science, Commerce
Dombivli, Dist. Thane

G.R.PATILCOLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM I

SUB: Foundation Course -I

Month	Topics to be Covered	Lectures
July	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference	5
AUG	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female feticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities 3 Concept of Disparity-2 Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences	20
SEP	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution	10
OCT	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics	10
	REVISION	45


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM II

SUB: Financial Accounting - Special Accounting Areas - II

Month	Topics to be Covered	Lecture
DEC	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	15
JAN	Accounting for Consignment Transactions Valuation of Stock Involving of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	15
FEB	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	15
MAR	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	15
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCEAffiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM II

SUB: Auditing - Introduction and Planning - I

Month	Topics to be Covered	Lectures
DEC	<ul style="list-style-type: none"> Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit • Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud • Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit • Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair • Accounting Concepts Relevant to Auditing Materiality, Going Concern 	15
JAN	Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan • Audit Programmed Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach • Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books • Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance	15
FEB	Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions. • Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample • Internal Control Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries • Internal Checks Vs Internal Control, Internal Checks Vs Test Check	15
MAR	Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit	15
	REVISION	60

Sain

TEACHER SIGNATURE

*H. D. K.*

PRINCIPAL SIGNATURE

H.C. Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM II

SUB: indirect tax

Month	Topics to be Covered	Lectures
DEC	Introduction Definitions Section: 2 (4) Businesses; 2 (8) Dealers; 2 (12) Goods; 2 (13) Importer; 2 (15) Manufacturer; 2 (20) Purchase Price; 2 (22) Resale; 2 (24) Sales 2 (25) Sales Price; 2 (27) Service; 2 (33) Turnover of Sales and Rule 3 Incidence of Levy of Tax Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liable for Tax Payment of Tax and Recovery Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation-1 Set Off, Refund, etc. Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55	15
JAN	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16	15
FEB	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61	15
MAR	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM II

SUB: Business Communication - II

Month	Topics to be Covered	Lectures
DEC	Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation	15
JAN	Interviews :Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR	15
FEB	Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail: - Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However, students should not be tested on the theory.	15
MAR	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai


Teaching Plan

Academic year 2022-2023

Class FYBAF SEM II

SUB: Foundation Course – II

Month	Topics to be Covered	Lectures
DEC	Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry; changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides	15
JAN	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights ;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution 3 Ecology Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment	15
FEB	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict	15
MAR	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self- actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

H.C. Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM II

SUB: Business Law - Business Regulatory Framework - I

Month	Topics to be Covered	Lecture s
DEC	(a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency	15
JAN	(a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement	15
FEB	a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque (g) Types of Crossing (h) Dishonour and Discharge of Negotiable Instruments	15
MAR	(a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Good	15
	REVISION	60

Sain

TEACHER SIGNATURE



Principals

PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM II

SUB: Business Mathematics

Month	Topics to be Covered	Lectures
DEC	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage	15
JAN	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage	15
FEB	Simple interest, compound interest, equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate	15
MAR	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class SYBAF SEM III

SUB: Business Economics III

Month	Topics to be Covered	Lecture s
DEC	Ro economics: Meaning, Scope and Importance. Circular flow of aggregate income and expenditure and its Importance closed and open economy models The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts - National income and Economic Welfare. Trade Cycles: Features and Phases Classical Macroeconomics: Say's law of Markets - Features, Implications and Criticism	10
JAN	The Principle of Effective Demand: Aggregate Demand and Aggregate Supply Consumption Function: Properties, Assumptions and Implications Investment function and Marginal Efficiency of capital Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift Relevance of Keynesian theory tools to the developing countries Liquidity Preference Theory of Interest	10
FEB	The IS-LM model of integration of commodity and money market inflation and unemployment: Philips' curve. Stagflation: meaning, causes, and consequences Supply side economics	10
MAR	Circulation of Money Demand for Money: Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for Money and prices: Quantity theory of money - Fisher's equation of exchange Cambridge cash balance approach Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation - Nature of inflation in a developing economy - policy measures to curb inflation - monetary policy and inflation targeting	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

H/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class SYBAF SEM III

SUB: Business Law - I

Month	Topics to be Covered	Lectures
DEC	Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the	12
JAN	Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake. Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of EContract & Bailee Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Panwar & Pawnee. (Ss.173, 174, 177) Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights & Duties of Principal and agent.	12
FEB	Contract of Sale (S.2) – Concept, Essential's elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7,8), Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor – Exception Property – Concept, Rules of transfer of property (Ss. 18-26) Unpaid Seller (Ss. 45-54, 55-56) – Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64)	24
MAR	Negotiable Instruments – Concept (S.13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104, 134, 135) Maturity of Instruments. Promissory Note and Bill of Exchange (Ss. 4,5, 108-116) – Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6) – Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139, 142) • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) – Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A)	12
	REVISION	60

Sain

TEACHER SIGNATURE



Devi

PRINCIPAL SIGNATURE

G. R. Patil College of Arts, Science, Commerce & Management
Dombivli

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class SYBAF SEM III

SUB: Financial Accounting

Month	Topics to be Covered	Lectures
DEC	Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year	15
JAN	Excess Capital Method Only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labor dues etc. Excluding: Insolvency of partner and Maximum Loss Method	10
FEB	Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding: Common transactions between the amalgamating firms Realisation method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	25
MAR	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate difference	10
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

I/C Principal
G.R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class SYBAF SEM III

SUB: Information Technology in Accountancy - I

Month	Topics to be Covered	Lecture s
DEC	History of Computers Parts of Computers Hardware's: Specifications and Data Storage Management Software's: Concept of System Software and Applications Networking: Introduction and types of network topologies	10
JAN	MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools in Accounting: – Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, DS, Salary, Taxes, inventory and reconciliation	30
FEB	Use of Various Web Browser Information Searching Tools Downloading Create New email ID Sending Data through email Search engine optimisation Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies	10
MAR	Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce, Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.	10
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

H/C Principal
Patil College Of Arts,
Science, Commerce & B.M.S
Mombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class SYBAF SEM III

SUB: Foundation Course in Commerce

Month	Topics to be Covered	Lectures
DEC	Saving and Investment Money, Inflation and Interest Banking and Non-Banking Financial Intermediaries	5
JAN	Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India	15
FEB	Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others	10
MAR	Merchant Banking: Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper	15
	REVISION	45



TEACHER SIGNATURE



PRINCIPAL SIGNATURE

H/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class SYBAF SEM III

SUB: Taxation - III (Direct Taxes- II)

Month	Topics to be Covered	Lectures
DEC	Clubbing of Income - Section 60 to 65 Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains	15
JAN	Computation of Tax liability of Individual & HUF Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon with Applicable Rate of Tax 5 Return of Income – Sec 139 Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)	10
FEB	Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees Advance Tax U/S 207, 208, 209, 210 & 211 Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessed on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax	20
MAR	Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax 7 DTAA U/S 90 & 91 8 Tax Planning & Ethics in Taxation – Basic Concepts	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATILCOLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class SYBAF SEM III

SUB: Cost Accounting (Methods of Costing) – II

Month	Topics to be Covered	Lectures
DEC	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet	20
JAN	Practical problems based on reconciliation of cost and financial accounts	10
FEB	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractor, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems	15
MAR	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products	15
	REVISION	60

S. Jain

TEACHER SIGNATURE



P. D. S.

PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class SYBAF SEM IV

SUB: Business Law (Company Law) - III

Month	Topics to be Covered	Lecture s
DEC	Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (13) – Books of Accounts Clause (31) – Deposit Clause (41) – Financial Year Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company	10
JAN	Section 3 to Section 20	20
FEB	Public Offer Sections 23, 25 to 28, 33, 35, 39	10
MAR	Section 42 5 Share Capital and Debentures Sections 43, 46, 47, 52 to 56, 61 to 72	20
	REVISION	60

Sain

TEACHER SIGNATURE



A. Datta

PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM V

SUB: Cost Accounting – III

Month	Topics to be Covered	Lectures
JUNE	Uniform costing Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations Practical problems	15
JULY	Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems	15
AUG	Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.	15
SEP	Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems	15
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

H/O Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class **FYBAF SEM V**

SUB: Financial Management -II

Month	Topics to be Covered	Lectures
JUNE	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager	15
JULY	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.	15
AUG	Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model	15
SEP	Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load	15
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S.
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM V

SUB: Taxation – IV (Indirect Taxes – II)

Month	Topics to be Covered	Lectures
JUNE	Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act	15
JULY	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services Taxable Event Supply Place of Supply Time of Supply Value of Supply Tax Invoices, Credit and Debit notes Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies	15
AUG	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.	15
SEP	Tax Invoices, Credit and Debit notes Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies	15
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.A.
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class **FYBAF SEM V**

SUB: Financial Accounting – VI

Month	Topics to be Covered	Lectures
JUNE	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.	15
JULY	General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts	15
AUG	Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement	15
SEP	Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class FYBAF SEM V

SUB: Management- II (Management Applications)

Month	Topics to be Covered	Lectures
JUNE	Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication Case studies based on the above topics	15
JULY	Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000 Inventory Management – Meaning and Methods Case studies based on the above topics	15
AUG	Human Resource Management – Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal Employee retention Leadership- Traits, Styles Motivation- Factors of Motivation, Theories of Motivation- Maslow's Theory	15
SEP	Meaning and Definition of Financial Management – Functions of Financial Management Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics	15
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATILCOLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class **FYBAF SEM V**

SUB: Financial Accounting - V

Month	Topics to be Covered	Lectures
JUNE	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	15
JULY	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) Practical problems In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems	15
AUG	Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same. Practical problems	15
SEP	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems	15
	REVISION	60


TEACHER SIGNATURE




PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class **FYBAF SEM VI**

SUB: **Cost Accounting - IV**

Month	Topics to be Covered	Lectures
OCT	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting <i>Practical problems of preparing flexible budgets and functional budgets</i>	15
NOV	Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor <i>Practical problems based on using the marginal costing formulae and key factor</i>	15
JAN	Make or buy Sales mix decisions Exploring new markets Plant shut down decision <i>Practical problems</i>	15
FEB	Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances <i>Practical problems</i>	15
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

(Signature)
I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & S.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class ~~FYBAF~~ SEM VI

SUB: Financial Management - III

Month	Topics to be Covered	Lectures
OCT	Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.	15
NOV	Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems) Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)	15
JAN	Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase	15
FEB	Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's	15
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

[Signature]
H/O Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli East, Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class **FYBAF SEM VI**

SUB: **Taxation - Paper V (Indirect Taxes – III)**

Month	Topics to be Covered	Lectures
OCT	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds Types of Returns and Provisions relating to filing of Returns	15
NOV	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of nonfilers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit. Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback	15
JAN	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods	15
FEB	Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme	15
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class **FYBAF SEM VI**

SUB: Economics Paper – III (Indian Economy)

Month	Topics to be Covered	Lectures
OCT	Introduction Demographic features- Poverty, Income inequality and Unemployment Urbanization and its effects Agricultural Sector Institutional Structure- Land reforms in India Technological changes in agriculture Agricultural pricing and agricultural finance Agricultural marketing National agricultural policy	15
NOV	Growth and pattern of industrialization Industrial Policy of 1991. Public sector enterprises and disinvestment policy Small scale sector- problems and prospects	15
JAN	Service Sector Nature and scope of service industry Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry External Sector Structure and directions of Foreign trade India's Balance of payments since 1991 FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO	15
FEB	Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions	15
	REVISION	60

Seng

TEACHER SIGNATURE



Deek

PRINCIPAL SIGNATURE

I/C Principal
G. R. Patil College Of Arts,
Science, Commerce & B.M.S
Dombivli, Dist. Thane

G.R.PATILCOLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class **FYBAF SEM VI**

SUB: Financial Accounting – VII

Month	Topics to be Covered	Lectures
OCT	Final Accounts as per Double Account System <ul style="list-style-type: none">• Final Accounts as per Electricity Rules• Receipt & Expenditure on Capital Account• General Balance Sheet• Contingency Reserve Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems	15
NOV	Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account	15
JAN	Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.	15
FEB	Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework Comparison of Ind AS, IFRS and AS IFRS : Introduction, scope Purpose & Objective of financial statement-its Framework-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFRS	15
	REVISION	60

TEACHER SIGNATURE



PRINCIPAL SIGNATURE

H/O Principal
G. R. Patil College Of Arts,
Science, Commerce & B.A.
Dombivli, Dist. Thane