



# JAWAHAR ARTS, SCIENCE & COMMERCE COLLEGE

Anadur, Tq. Tuljapur, Dist- Osmanabad -413603



## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plane, Academic Year 2021 - 22, Department of Commerce

Name of Teacher: Dr. D. D. Kadarn

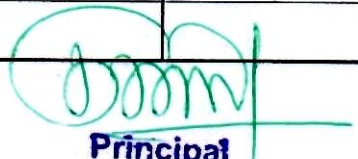
Subject: Financial A/c, Class: B.com I, Total Period. : 60

Semester: I, Name of Paper: Financial A/c, Paper No. : I

| Sr.No. | Month   | Total Periods In Month | Name of Chapter /Unit   | Teaching Method Use | Remark |
|--------|---------|------------------------|---|---------------------|--------|
| 1      | Sep. 21 | 16                     | Book Keeping & Accountancy<br><u>Depreciation</u><br>Annuity Method.                      | Lecture             |        |
| 2      | Oct 21  | 15                     | <u>Depreciation</u><br>Sinking Fund Method.<br>Final Account of Sole<br>Traders.          |                     |        |
| 3      | Nov     | 15                     | Hire Purchase System &<br>Instalment System   | Lecture             |        |
| 4      | Dec.    | 14                     | Royalty Account.<br>Journal Entries &<br>Ledger A/c in the books<br>of Land Lord & Lease. |                     |        |

  
Teacher

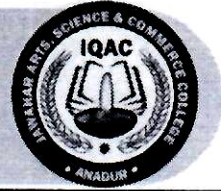
  
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Jawahar Arts, Science & Commerce College  
Anadur, Tal. Tuljapur, Dist. Osmanabad.



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## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plan, Academic Year 2021 - 22, Department of Commerce

Name of Teacher: Dr. D. D. Kadam

Subject: Corporate Accounting, Class: B.com II, Total Period.: 60

Semester: III, Name of Paper: Corporate Accounting, Paper No.: I

| Sr.No. | Month    | Total Periods In Month | Name of Chapter /Unit   | Teaching Method Use | Remark |
|--------|----------|------------------------|---|---------------------|--------|
| 1      | SEP 2021 | 12                     | Issue & forfeiture of share<br>Re-issue of forfeited share<br>Journal entries & Balance sheet | Lecture             |        |
| 2      | OCT      | 12                     | Redemption of Debentures<br>Types; method & journal entries                                   | —                   |        |
| 3      | OCT      | 06                     | Redemption of pref. share   | —                   |        |
|        | NOV      | 06                     | Types; Red. out of fresh issue of issue, out of profit<br>Journal entries, Balance sheet      | —                   |        |
| 4      | NOV      | 6                      | Final Accounts of Joint   | —                   |        |
|        | Dec      | 06                     | Stock CO.   | —                   |        |
| 5      | Dec      | 12                     | Profit prior to incorporation   | —                   |        |

Teacher

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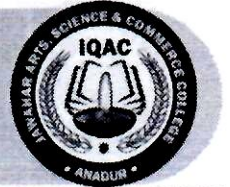
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## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plan, Academic Year 2021 - 22, Department of Commerce

Name of Teacher: Dr. D. D. Kadam

Subject: COST ACCOUNTING, Class: B.COM II, Total Period. : 60

Semester: III, Name of Paper: COST ACCOUNTING, Paper No. : I

| Sr.No. | Month | Total Periods In Month | Name of Chapter /Unit   | Teaching Method Use | Remark |
|--------|-------|------------------------|---|---------------------|--------|
| 1      | SEP   | 12                     | <u>COST ACCOUNTING</u><br>meaning, Definition, Limitation of Fin. Acc.<br>Function, objective, Advantages, disadvantage & Limitation of Cost Acc. | Lecture             |        |
| 2      | OCT   | 12                     | <u>Elements of Cost</u><br>concept, cost unit, cost centres objects. Type   |                     |        |
| 3      | OCT   | 06                     | <u>Material</u>   |                     |        |
|        | NOV   | 06                     | methods of pricing, Material Issue<br>FIFO, LIFO, Simple Average<br>weighted Average method Machine hour rate, Under & over absorption.           |                     |        |
| 4      | NOV   | 06                     | <u>Labour</u>   |                     |        |
|        | DEC   | 06                     | meaning, Definition, Time-basis<br>Incentive scheme - Taylor's<br>Differential Piece Rate system.<br>Halsey plan, Rowan plan                      |                     |        |

  
Teacher

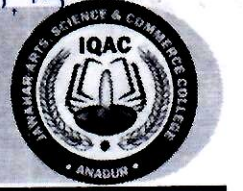
  
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## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plan, Academic Year 202 - 2 , Department of \_\_\_\_\_

Name of Teacher: \_\_\_\_\_

Subject: \_\_\_\_\_, Class: \_\_\_\_\_, Total Period. : \_\_\_\_\_

Semester: \_\_\_\_\_, Name of Paper: \_\_\_\_\_, Paper No. : \_\_\_\_\_

| Sr.No. | Month | Total Periods In Month | Name of Chapter /Unit   | Teaching Method Use | Remark |
|--------|-------|------------------------|---|---------------------|--------|
| 5      | Dec.  | 12                     | over heads<br>Definition, method of distribution. Primary & secondary distribution. | lecture             |        |
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Teacher

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## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plan, Academic Year 2021 - 22, Department of Commerce

Name of Teacher: Dr. D. D. Kadam

Subject: Management Acc., Class: B.Com III, Total Period. : 60

Semester: V, Name of Paper: Management Acc., Paper No. : I

| Sr.No. | Month      | Total Periods In Month | Name of Chapter /Unit   | Teaching Method Use | Remark |
|--------|------------|------------------------|---|---------------------|--------|
| 1      | SEP 2021   | 12                     | Introduction to M. Accounting<br>Meaning, Definition, Importance<br>Advantage & Limitations                       | LECTURE             |        |
| 2      | OCT        | 12                     | Analysis and Interpretation<br>of Financial Statement<br>Meaning, Definition, Objective,<br>Scope, Trend Analysis | —                   |        |
| 3      | OCT<br>NOV | 06<br>06               | Ratio Analysis.   | —                   |        |
| 4      | NOV<br>DEC | 06<br>06               | Fund Flow Statement   | —                   |        |
| 5      | DEC        | 12                     | Cash Flow Statement   | —                   |        |
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Dr. D. D. Kadam  
Teacher

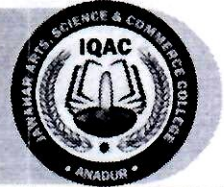
B. D. Kadam  
HOD

Dr. D. D. Kadam  
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## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plan, Academic Year 2021 - 22, Department of Commerce

Name of Teacher: Dr. D. D. Kadum

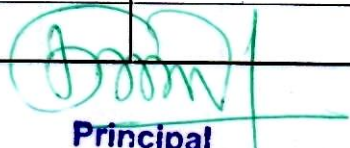
Subject: Advance Financial Acc Class: B. Com III, Total Period.: 60

Semester: V, Name of Paper: Advance Financial Acc, Paper No.: 5

| Sr.No. | Month       | Total Periods In Month | Name of Chapter /Unit  | Teaching Method Use | Remark |
|--------|-------------|------------------------|--|---------------------|--------|
| 1      | Sep. 2021   | 12                     | Single Entry System  | Lebby               |        |
| 2      | Oct         | 12                     | Final Account of Banking Company.<br>Preparation of Final Acc. as per schedule. (Stated. Vertical form only) | —                   |        |
| 3      | Oct<br>Nov  | 06<br>06               | Final Account of Insurance Company.<br>(Final Acc (Fire & Marine))   | —                   |        |
| 4      | Nov<br>Dec. | 06<br>06               | Investment Account   | —                   |        |
| 5      | Dec.        | 12                     | Emerging Technological Trends - In - Accounting  | —                   |        |
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Annual/Semester Teaching Plan, Academic Year 2021 - 22, Department of Commerce

Name of Teacher: Dr. D.D. Kadam

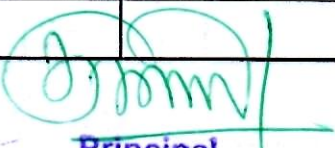
Subject: Financial Accounting, Class: B.Com I, Total Period: 60

Semester: I, Name of Paper: Financial Acc, Paper No.: I

| Sr.No. | Month  | Total Periods In Month | Name of Chapter /Unit   | Teaching Method Use | Remark |
|--------|--------|------------------------|---|---------------------|--------|
| 1      | Feb 22 | 16                     | Accounting Principles & Accounting Standards AS-1, 2, 7, 9, 10, 17 GAAP Final...Accounts of Non Trading Concerns. | Lecture             |        |
| 2      | Mar 22 | 18                     | Non Trading Concerns Acc. Branch Account Debtors system.  | Lecture             |        |
| 3      | April  | 16                     | Branch Account Stock & Debtors System. Departmental Accounting  | Lecture             |        |
| 4      | May    | 12                     | Consignment Account General entries, Ledger   | Lecture             |        |

  
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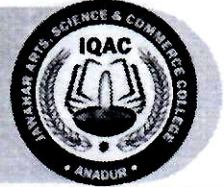
  
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## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plan, Academic Year 2021 - 22, Department of Commerce

Name of Teacher: Dr. D. D. Kadam

Subject: Corporate Accounting, Class: B.com II, Total Period.: 60

Semester: IV, Name of Paper: Corporate Accounting, Paper No.: II

| Sr.No. | Month        | Total Periods In Month | Name of Chapter /Unit  | Teaching Method Use | Remark |
|--------|--------------|------------------------|--|---------------------|--------|
| 1      | Feb 22       | 12                     | Amalgamation of Joint Stock Company.<br>Journal entries, Balance Sheet | Lecture             |        |
| 2      | Mar          | 12                     | Absorption of Joint Stock Company                                      | —                   |        |
| 3      | Mar<br>April | 06<br>06               | Reconstruction of Joint Stock Company.<br>Internal Reconstruction      | —                   |        |
| 4      | APR<br>May   | 06<br>06               | Accounts of Holding Company.<br>Consolidated Balance Sheet             | —                   |        |
| 5      | May          | 12                     | Liquidation of Joint Stock Company.                                    | —                   |        |
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## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plan, Academic Year 2021 - 22, Department of Commerce

Name of Teacher: Dr. D. D. Kadarn

Subject: Cost Accounting, Class: B. Com II, Total Period: 60

Semester: IV, Name of Paper: \_\_\_\_\_, Paper No.: II

| Sr.No. | Month     | Total Periods In Month | Name of Chapter /Unit   | Teaching Method Use | Remark |
|--------|-----------|------------------------|---|---------------------|--------|
| 1      | Feb 2022  | 12                     | Single or output costing<br>meaning, Definition, Preparation<br>of cost sheet | Lecture             |        |
| 2      | Mar       | 18                     | Contract costing  | Lecture             |        |
| 3      | April     | 16                     | operating costing   | —                   |        |
| 4      | AP<br>May | 12<br>06               | Process costing   | —                   |        |
| 5      | APay      | 12                     | Reconciliation  | —                   |        |
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## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plan, Academic Year 2021 - 22, Department of Commerce

Name of Teacher: Dr. D.D. Kadam

Subject: Management Accounting, Class: B.Com II, Total Period.: 60

Semester: V, Name of Paper: Management A/C, Paper No.: II

| Sr.No. | Month               | Total Periods In Month | Name of Chapter /Unit  | Teaching Method Use | Remark |
|--------|---------------------|------------------------|--|---------------------|--------|
| 1      | <del>Feb</del> 2022 | 14                     | <u>Working Capital - Management</u><br>meaning, Kinds, sources<br>objective    | ↳ Lecture           |        |
| 2      | <del>Mar</del> Mar  | 14                     | <u>Budgetary - Control</u><br>meaning, definitions, objectives.<br>Limitation. | ↳ h                 |        |
| 3      | Mar                 | 04                     | <u>Types of Budgets</u>  | ↳                   |        |
|        | April               | 06                     | Cash Budget, production, sales<br>Master Budget                                |                     |        |
| 4      | April               | 06                     | <u>Capital Budgeting</u>   |                     |        |
|        | May                 | 06                     | Types, pay back period,<br>Discounted Cash Flow, Net Present<br>Value Method.  | ↳                   |        |
| 5      | May                 | 10                     | <u>Responsibility - Accounting</u><br>meaning, Definition.                     | ↳                   |        |

Teacher

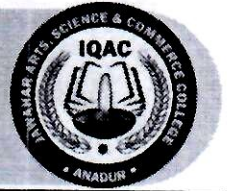
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## INTERNAL QUALITY ASSURANCE CELL

Annual/Semester Teaching Plan, Academic Year 2021 - 22, Department of Commerce.

Name of Teacher: Dr. D.D. Kadam

Subject: Advanced Financial Accounts Class: B.Com III, Total Period. : 60

Semester: VI, Name of Paper: Advanced Financial Accounts Paper No. : II

| Sr.No. | Month | Total Periods In Month | Name of Chapter /Unit  | Teaching Method Use | Remark |
|--------|-------|------------------------|--|---------------------|--------|
| 1      | Feb   | 12                     | Indian Accounting Standards<br>Meaning of Accounting Standard.<br>AS- 14, 18, 19, 20, 24, 26, 29, 31 | Lecture             |        |
| 2      | Mar   | 12                     | Form Accounting<br>Form A/c of Balance sheet<br>(Dairy & Poultry)                                    | Lecture             |        |
| 3      | March | 06                     | Final Account of Local Govt. Body  |                     |        |
|        | April | 06                     | Final A/c of Gram Panchayat<br>(Zilla Parishad.)   | Lecture             |        |
| 4      | Apr   | 06                     | Final Account of Electricity<br>Company.   | Lecture             |        |
|        | May   | 06                     |  |                     |        |
| 5      | May   | 12                     | International Financial<br>Reporting Standards.  | Lecture             |        |
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