

Dayanand Arya Kanya Mahavidyalaya

Department of Commerce

Teaching Plan

Dr Mugdha A Deshpande

Department of Commerce


Academic Session 2024-2025

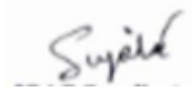
**Dayanand Arya Kanya Mahavidyalaya Department of Commerce
2024-25**

Semester wise Semester I Teaching Plan 2024-25 (Offline Mode)			
Fundamentals of Accounting			
UNIT I Book-Keeping and Accounting, Meaning, Definition & Scope of Accounting, Branches of Accounting; Objectives of Accounting, Accounting Principles: Introductions to Concepts and Conventions; Interaction of accounting with different business verticals	05 05 05 05	July/ August 25	20/07/2024 2024 16/08/2024
Unit II Accounting Transactions: Accounting Cycle, Rules, Journal Entries, Ledger Posting, Subsidiary Books (Purchase, Purchase Returns, Sales, Sales Returns & Cash Book – Single & Double Column), Journal Proper, Rectification of Errors	04 03 05 05 05	August/ September 23	17/08/2024 - 08/09/2024
Unit III Introduction and Preparation of Trial Balance; Introduction to Final Accounts of a Sole Proprietor (Simple Adjustments); Preparation of Trading Account, Profit and Loss Account and Balance Sheet	05 03 05 05	September 18	09/09/2024- 27/09/2024
Unit IV Introduction to Accounting Standards: (Meaning and Scope), AS 1: Disclosure to Accounting Policies, AS 9: Revenue Recognition., AS 10: Accounting for Fixed Assets, Introduction to IFRS, IAS-1: Presentation of Financial Statements (Introductory Knowledge), IAS-2: Inventories (Introductory Knowledge).	05 05 05	October 15	28/09/2024- 12/10/2024
Extra Class for Slow learners Revision Class Mock Test	03 03 03	October 06	13/10/2025 to 22/10/2025
University Semester Exams	As per university schedule		
Diwali Vacation/ Semester Break	29.10.2024 to 28.11.2024		

Date of submission: 09/07/2024


HOD, Commerce
Dr. Indu Mamtani


-IQAC Coordinator
(Dr. Mugdha Deshpande)


Principal
(Prof. Dr. Sujata Chakravorty)

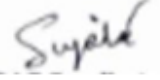
**Dayanand Arya Kanya Mahavidyalaya Department of Commerce
2024-25**

Semester wise Semester I Teaching Plan 2024-25 (Offline Mode)			
Sub- Professional Ethics			
UNIT I Human values- Moral, Values and Ethics. Classification of values , Characteristics of values , Value Systems, values such as Integrity , respect for others , Work ethics , Caring and Sharing, value time , honesty , courage , commitment , empathy , spirituality and character	05 05 05 05 05	July/ August 25	20/07/2024 2024 16/08/2024
Unit II Human Values for Indian Managers- Lessons from Ancient Indian Education system , the law of karma, Quality of Working life, Ethics of Swami Vivekananda , Mahatma Gandhi , Maharshi , Aurbindo and Rabindranath Tagore	04 03 05 05 05	August/ September 23	17/08/2024 - 08/09/2024
Unit III Ethics and an organization – Principles of personal Ethics, Principles of Professional Ethics, The rational organization, employee obligations to the firm, Firm's duties to the employee	05 03 05 05	September 18	09/09/2024- 27/09/2024
Unit IV Ethical Dilemmas- Sources and Their resolutions: What is an Ethical Dilemma, Sources of Ethical Behaviour, preparatory ethics and common-sense ethics, How to Resolve an Ethical Problem, How to Resolve Ethical Dilemmas.	05 05 05	October 15	28/09/2024- 12/10/2024
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**Dayanand Arya Kanya Mahavidyalaya Department of Commerce
2024-25**

Semester wise Semester II Teaching Plan 2024-25 (Offline Mode)			
Sub- Introduction to Company Law			
UNIT I Company: Definition of company, characteristics of company, lifting the corporate veil, company distinguished from partnership, kinds of companies, incorporation of company, promoter and their legal position	5 5 5 5	January 20	01/01/2025 to 21/01/2025
Unit II Promoters: Definition of the word 'promoter, Promoters' contract and the ratification thereof, Promoter's legal position, Duties of a promoter, Promoter's duties, Remedies available to the company against the promoter, Liabilities of promoters. Rights of promoters, , Remuneration of promoters.	5 5 5 5	January/ February 20	22/01/2025 to 11/02/2025
Unit III Procedural Aspects in the formation of companies: Certificate of incorporation as conclusive evidence. Memorandum of Association (MOA), Articles of Association (AOA), Purpose and Contents of MOA and AOA, Doctrine of ultra-vires, Alteration of MOA and AOA, Distinction between MOA and AO, Legal effect and interpretation of Memorandum and Articles of Association, Doctrine of indoor management and exceptions to it	5 5 5 4	February/ March 20	12/02/2025 to 03/03/2025
Unit IV Membership and Share Capital: Membership in a company: Members and shareholders, modes of becoming member, cessation of membership, rights and liabilities of members. Shares and share capital: kinds of share capital, alteration and reduction of capital, reorganization of capital, voting rights.	4 4 4 4	March 16	04/03/2025 To 20/03/ 2025
Extra Class for Slow learners Revision Class Mock Test	03 03 03	March 06	21/03/2025 to 30/03/2025
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Diwali Vacation/ Semester Break	02/05/2025 to 15/06/2025		

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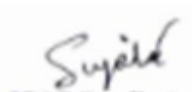
**Dayanand Arya Kanya Mahavidyalaya Department of
Commerce
2024-25**

Semester wise Semester III Teaching Plan 2024-25 (Offline Mode)			
Subject – Company Law			
<p style="text-align: center;">UNIT I</p> <p>Company :Its meaning types, Process of Formation, Lifting of Corporate Veil, Differences between Public and Private limited Company Promotion of company process meaning, role of promoter Incorporation meaning, importance, Documents necessary MoA, AoA, Prospectus</p>	05 05 05 05 05	July/ August 25	20/07/2024 2024 16/08/2024
<p style="text-align: center;">Unit II</p> <p>Prospectus: meaning, role , types, misrepresentation in prospectus : its types, effects impact on managerial personnel and remedies available to them</p>	04 03 05 05 05	August/ September 23	17/08/2024 - 08/09/2024
<p style="text-align: center;">Unit III</p> <p>Classes of shares and debentures Properties of each type. Demat account opening and operation, Depositories : meaning functions</p>	05 03 05 05	September 18	09/09/2024- 27/09/2024
<p style="text-align: center;">Unit IV Membership of company, Member and Shareholder, Transfer and transmission of shares, Managerial Personnel Managing Director, WTD, Manager Meaning functions duties and responsibilities</p>	05 05 05	October 15	28/09/2024- 12/10/2024
<p>Extra Class for Slow learners Revision Class Mock Test</p>	03 03 03	October 06	13/10/2025 to 22/10/2025
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Commerce
2024-2025**

Semester wise Semester III Teaching Plan 2024-25			
Subject- Financial Accounting II	Required Lectures	Monthly Lectures	Duration
UNIT I Consignment Accounts. Meaning, Needs, Advantages and Formalities is consignment. Difference between Consignment and sale, Performs invoice, Account Sales , Accounting Procedure Consignment, Valuation of Consignment Sock (Theory& Numerical)	05 05 05 05	July/ August 25	20/07/2024 2024 16/08/2024
Unit II Hire Purchase Accounts Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System. Distinguish between Hire Purchase and Installment System (Excluding Installment System and Repossession of Assets)(Theory & Numerical)	04 03 05 05 05	August/ September 23	17/08/2024 - 08/09/2024
Unit III Flotation of Joint Stock Companies and their Capital Structure. Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares & reissue of forfeited shares Theory & Numerical)	05 03 05 05	September 18	09/09/2024- 27/09/2024
Unit IV Final Accounts of Joint Stock Companies (As per New Company Act 2013 as per Schedule 11) Introduction, Statutory provisions regarding. Preparation of Companies Final accounts. Provision for interest on debentures, Proposed Dividends, Interim Dividend Prepare its Statement of Profit and Loss and Balance Sheet in the format prescribed Company Act- 2013,Schedule-III(Excluding Managerial Remuneration] (Theory & Numerical	05 05 05	October 15	28/09/2024- 12/10/2024
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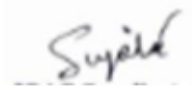
2024-25

Semester wise Semester IV Teaching Plan 2024-25			
Subject-Financial Accounting III	Required Lectures	Monthly Lectures	Duration
UNIT I Meaning of Banking Companies ,Functions of Banking Companies, Preparation of AnnualaccountsasperBankingCompaniesRegulationAct1949AsperAmendment by RBI Provisions of Banking Company. (Theory & Numericals)	5 5 5 5	January 20	01/01/2025 to 21/01/2025
Unit II Final Accounts of General Insurance Companies- Introduction ,Types of General Insurance ,Important terms Reserve for Unexpired Risk Insurance Claims. Reinsurance PremiumCommission,Bonusinreductionofpremiumandpreparationoffinalaccounts (Theory & Numericals)Class test & revision	5 5 5 5	January/ February 20	22/01/2025 to 11/02/2025
Unit III Valuation of Goodwill-Meaning, characteristics of Goodwill ,Factors influencing the value of Goodwill Valuation of Goodwill as per Average Profit Method, Weighted Average Profit Method, Super Profit Method & Capitalization Method (Theory & Numericals)	5 5 5 4	February/ March 19	12/02/2025 to 03/03/2025
Unit IV Liquidation of Company Meaning Types of Liquidation, Steps involuntary Liquidation Functions of Liquidators remuneration /commission Preparations of Liquid ator's Final Statement of Accounts (Theory and Numericals) Class test &Revision	4 4 4 4	March 16	04/03/2025 To 20/03/ 2025
Extra Class for Slow learners Revision Class Mock Test	03 03 03	March 06	21/03/2025 to 30/03/2025
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2024-25

Semester wise Semester IV Teaching Plan 2024-25			
Subject-Secretarial Practice			
	Required Lectures	Monthly Lectures	Duration
UNIT I The company secretary definition, eligibility, appointment, general legal position: Duties of Company Secretary, Rights of Company secretary, liabilities of company secretary ,qualification for appointment as secretary, dismissed the secretary; Secretary in the Whole time, practice, Secretarial Compliance ,	5 5 5 5	January 20	01/01/2025 to 21/01/2025
Unit II The Companies at 1956, Applicability of the Act, Special features amendments to the companies at 1956 ;machinery for the administration of the company's at 1956, the company Law based on governance project, power of Securities Exchange Board of India .Jurisdiction of Courts	5 5 5 5	January/ February 20	22/01/2025 to 11/02/2025
Unit III Company Auditor- The Company Auditor , appointment of auditor, Qualification and disqualification , Removal and Remuneration Rights, Powers and duties of Auditors , accounts , statutory books dividends and interests ;company investigations, prevention of oppression and management	5 5 5 4	February/ March 19	12/02/2025 to 03/03/2025
Unit IV Reports and winding up. Companies Report – Types, Secretarial Duties. With regard to payment of dividend, interest ,charges, and penalties. Writing report , winding up of a company , procedural and statutory provisions consequences of widening types of ending up consequences of winding of secretarial role in the winding up	4 4 4 4	March 16	04/03/2025 To 20/03/ 2025
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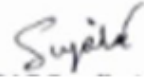
2024-25

Semester wise Semester V Teaching Plan 2024-25			
Subject- Tax Procedure & Practice			
Unit	Required Lectures	Monthly Lectures	Duration
UNIT I Introduction to tax system: Meaning of taxes, Type of tax, Advantages and disadvantages of Direct Tax, producer of assessment of income tax, Types of Assessment, Types of Income Tax Returns. 1 to 7 for individuals, Mandatory Returns, Voluntary Returns, Dates of filing return, etc. Comparison between old Tax Slabs and new Tax regime. Slabs, Online Returns filling (e- filling)	05 05 05 05 05	July/ August 25	20/07/2024 2024 16/08/2024
Unit II Income from Business and Profession- Introduction Income from Business and Profession, Concept of Income from Business and Profession, Features and Characteristics of Income from Business and Professional, Introduction of Capital Gain Tax, concept of Capital Gain Tax features and characteristics of capital gain tax exempted in comes PAN, TAN, TDS, advantages of TDS, TDS exemptions, advance payment of tax ,tax refund, penalties, appeal and Revision	04 03 05 05 05	August/ September 23	17/08/2024 - 08/09/2024
Unit III Computation of income from business admissible Income. Es and expenses in admits in admissible income expenses. Simple problems on computation of taxable income from business	05 03 05 05	September 18	09/09/2024- 27/09/2024
Unit IV competition of income from profession admissible incomes and expen Simp. Le problems on computation of taxable incomes and profess	05 05 05	October 15	28/09/2024- 12/10/2024
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Semester wise Semester VI Teaching Plan 2024-25 (Offline Mode)

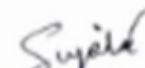
Subject- Financial Management

Unit	Required Lectures	Monthly Lectures	Duration
<p align="center">UNIT I</p> <p>Meaning, Nature, Significance, Objects and Scope of Business Finance, Functions of Financial Executive in an Organization. Recent Development and Reform in Finance Sector. Sources of Business Finance-Long- Medium and Short Term Sources of Finance, Equity, Preference shares, Sweat equity shares, Shares with differential rights, debentures & Bonds .(Theory)</p>	05 05 05 05	January 20	01/01/2025 to 21/01/2025
<p align="center">Unit II</p> <p>Project Financing: Meaning, Stages involved in Project Management, Project planning, Project Report, Appraisal of project, Means of Project finance, Aspect of Project Appraisal. (Theory) Inventory Management : Need and Cost of Inventory , Economic Order Quantity under constant price and with varying price, Various inventory levels. (Theory & Numericals) Leverages-Concept of Lever ages, Operating and Financial Leverages. (Theory & Numericals)</p>	05 05 05 05	January & February 20	22/01/2025 to 11/02/2025
<p align="center">Unit III</p> <p>Meaning & Concept ,Need or Objects of Working Capital, types, and Advantages of Working Capital, disadvantages of Excessive Working Capital, Determinant's , assessment of Working Capital requirements(Theory & Numericals) International Finance: Meaning, Sources of International Financing International Capital Market -Euro issue and External Commercial Borrowings.(Theory)</p>	04 05 05 05	February & March 19	12/02/2025 to 03/03/2025
<p align="center">Unit IV</p> <p>Introduction to Debtors Management, Cost involved in Debtors Management, Credit / discount policy Effective cost of bill discounting . (Theory & Numericals) Creditors Management: Creditors as spontaneous sources offinance, Cost of Credit, Accruals / expenses payable as source of finance. (Theory & Numericals) Venture Capital Financing: Meaning, concept ,Methods of Venture Financing, Position of Venture Capital industry in India, Problems facing by Venture Capital Industry. (Theory)</p>	04 04 04 04	March 16	04/03/2025 To 20/03/2025
<p>Extra Class for Slow learners Revision Class Mock Test</p>	03 03 03	March 06	21/03/2025 to 30/03/2025
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2024-25

Semester wise Semester VI Teaching Plan 2024-25 (Offline Mode)

Unit	Required Lectures	Monthly Lectures	Duration
UNIT I Correlation types, Karl Pearson coefficient of Correlation problems Rank correlation coefficient	5 5 5 5	January 20	01/01/2025 to 21/01/2025
Unit II Regression Analysis Bivariate frequency table and regular series problems	5 5 5 5	January/ February 20	22/01/2025 to 11/02/2025
Unit III Index numbers Laspeyres, Paasche, Marshall Edgeworth, Dorbish Bowley index numbers. Time reversal and factor reversal tests	5 5 5 4	February/ March 19	12/02/2025 to 03/03/2025
Unit IV Time series analysis components, Variation graphic method and method of least squares, moving averages	4 4 4 4	March 16	04/03/2025 To 20/03/2025
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