

Dayanand Arya Kanya Mahavidyalaya

Department of Commerce
Teaching Plan

Dr Indu Mamtani
Department of Commerce


Academic Session 2024-25

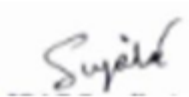
Dayanand Arya Kanya Mahavidyalaya
Department of Commerce
2024-25

Semester wise Semester II Teaching Plan 2024-25 (Offline Mode)			
Subject- Commercial Law	Required Lectures	Monthly Lectures	Duration
UNIT I – Contract Law Meaning-Law of Contract-Definition-Classification of Contracts-Essential Elements of Valid Contract-Discharge of Contract- Remedies of Breach of Contract –Offer-and Acceptance-Legal Rules relating to Offer and Acceptance-Revocation of Offer and Acceptance.	5 5 5 5	January 20	01/01/2025 to 21/01/2025
Unit II Contract Of Agency-Bailment and Pledge-Essentials of Bailment-Rights and Duties of Bailor and Bailee – Pledge-Essential-Rights and Duties of Pawnee. Contract of Sale of Goods Act 1930- Rules regarding Delivery of Goods- Rights and Duties of Buyer Buyer and Seller.	5 5 5 5	January/ February 20	22/01/2025 to 11/02/2025
Unit III . Company- Definition-Characteristics-Kinds-Privileges of Private Company –Formation of a Company- Memorandum of Association-Meaning-Purpose-Alteration of Memorandum-doctrine of Ultravires-Articles of Association-Meaning Forms- Contents-Deemed Prospectus-Misstatement in Prospectus-Shares and Debentures-Meaning-Types-Director and Secretary- Qualification and Disqualification-Appointment-Removal-Remuneration-Powers, Duties and Liabilities. Meeting-Requisites of Valid Meeting-Types of Meeting-Winding up-Meaning-modes of winding Up	5 5 5 4	February/ March 20	12/02/2025 to 03/03/2025
Unit – IV Consumer Protection Act, 2019: Definitions, Consumer Protection in India; Rights of Consumers; Consumer Dispute Redressal Forums; Nature and Scope of Remedies. Information Technology Act 2000- Scope and Objectives, E-Governance, Authorities, Offences and Penalties	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
University Semester Exams	As per university schedule		
Summer Vacation/Semester Brack	02/05/2025 to 15/06/2025		

Date of submission: 09/07/2024


HOD, Commerce
Dr. Indu Mamtani


-IQAC Coordinator
(Dr Mugdha Deshpande)


Principal
(Prof Dr Sujata Chakravorty)

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Semester wise Semester IV Teaching Plan 2024-25 (Offline Mode)			
Subject- Organisational Behaviour	Required Lectures	Monthly Lectures	Duration
UNIT I – Organisational Behaviour : meaning, OB history and development , importance of OB to the field of management . Basic behavioural process : cognitive functions -intelligence, creativity , problem solving, learning and its process - implications . Challenges and opportunities in development of organisational behaviour Impact of technology on organisational behaviour .	5 5 5 5	January 20	01/01/2025 to 21/01/2025
Unit II Organisational culture Meaning and dimensions, types of organisational cultures ,role of manager in creating and sustaining culture . impact of organisational culture on performance of the organisation . Human resource management policies and practices, diversity at work .	5 5 5 5	January/ February 20	22/01/2025 to 11/02/2025
Unit III . Morale and Motivation Morale -meaning ,types , consequences, importance and methods of improving morale. Maslow's need hierarchy model theory, Herzberg's two factor theory, theory X and theory Y Motivation : meaning , types, techniques and importance. Relationship between morale and motivation .	5 5 5 4	February/ March 20	12/02/2025 to 03/03/2025
Unit – IV Organisational Changes Concept and factors responsible for organisational changes . Management of organisational changes . Resistance to organisational changes . Approaches to manage organisational changes .	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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Semester wise Semester V Teaching Plan 2024-25 (Offline Mode)			
Subject- Financial Accounting III	Required Lectures	Monthly Lectures	Duration
UNIT I – Amalgamation of Companies Absorption of companies (Theory & Numericals)	05 05 05 05	July/ August 25	20/07/2024 2024 16/08/2024
Unit II reconstruction of companies- Internal reconstruction, external reconstruction(Theory& Numericals)	04 03 05 05 05	August/ September 23	17/08/2024 - 08/09/2024
Unit III Double accounting system- electricity supply, Water supply and gas supply system	05 03 05 05	September 18	09/09/2024- 27/09/2024
Unit – IV Valuation of shares- Theory & Numericals	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		
Summer Vacation/Semester Brack	29.10.2024 to 28.11.2024		

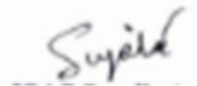
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Semester wise Semester V Teaching Plan 2024-25 (Offline Mode)			
Subject- Cost Accounting	Required Lectures	Monthly Lectures	Duration
UNIT I – Cost Accounting : Meaning , importance , Element of cost , cost - absorption , allocation of overheads and methods of costing ,difference between cost accounting and financial accounting . Simple problems on cost sheet , Tender and Quotation	05 05 05 05 05	July/ August 25	20/07/2024 2024 16/08/2024
Unit II . Reconciliation of Profit / Loss shows by Cost and Financial account : Need for reconciliation of profit , reason for the difference between cost accounts and financial accounts, objectives of reconciliation statement , methods of preparation of reconciliation statement .	04 03 05 05 05	August/ September 23	17/08/2024 - 08/09/2024
Unit III Process Cost Accounting : Methods of costing , advantages and limitations of process costing , difference between job costing and process costing , Normal loss, Abnormal loss and Abnormal effectives .	05 03 05 05	September 18	09/09/2024- 27/09/2024
Unit – IV Contract Costing : Features of contract costing , types of contracts , elements of contract cost , nature cost , Nature of contract - completed contract , incomplete contract	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
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Mamtani

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Mugdha

-IQAC Coordinator
(Dr Mugdha Deshpande)

Sujata


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(Prof Dr Sujata Chakravorty)

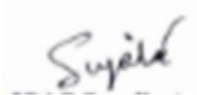
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Semester wise Semester VI Teaching Plan 2024-25			
Subject- Financial Accounting IV			
Unit	Required Lectures	Monthly Lectures	Duration
UNIT I Accounts of Holding company : Introduction , meaning of wholly - owned subsidiary, partly owned subsidiary , preparation of consolidated Balance sheet and statement profit and loss, simple problem on involving two companies only .	5 5 5 5	January 20	01/01/2025 to 21/01/2025
Unit II Insurance Claims : introduction ,loss of stock , Average clause , practical problem on loss of stock .	5 5 5 5	January/ February 20	22/01/2025 to 11/02/2025
Unit III Investment Accounts : Meaning, need ,utility and objectives, sales and purchase of different types of securities, Simple problem on investment and securities.	5 5 5 4	February/ March 20	12/02/2025 to 03/03/2025
Unit IV Profit prior to Incorporation : Meaning , Methods to ascertain the pre - Incorporation profit.	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
University Semester Exams	As per university schedule		
Summer Vacation/Semester Break	02/05/2025 to 15/06/2025		

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2024-25**

Semester wise Semester VI Teaching Plan 2024-25			
Subject- Managerial Accounting			
Unit	Required Lectures	Monthly Lectures	Duration
UNIT I Management accounting-Meaning, definition Importance . Management accounting limitations Breakeven point (Theory) Breakeven point (Numericals)	5 5 5 5	January 20	01/01/2025 to 21/01/2025
Unit II Ratio analysis- meaning and definition. Ratio analysis importance and limitations. Ratio analysis (Theory) Ratio analysis (Numerical)	5 5 5 5	January/ February 20	22/01/2025 to 11/02/2025
Unit III Budget and budgetary control- Meaning definition Budget and budgetary importance and limitations. Flexible budget (theory and numericals) Cash budget (theory and numericals)	5 5 5 4	February/ March 20	12/02/2025 to 03/03/2025
Unit IV Fund flow statement- meaning and definition. Fund flow statement importance and limitations. Fund flow statement(theory and numericals).	4 4 4 4	March 16	04/03/2025 To 20/03/ 2025
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