

# Dayanand Arya Kanya Mahavidyalaya

Department of -----Commerce-----

## Teaching Plan

Dr -----Tanuja Rajput-----

Department of -----Commerce-----

Academic Session 2021-22

*T. L. Rajput*

Dept. Of Commerce  
Dr. Tanuja Rajput

*Sujata*  
IQAC Coordinator  
Dayanand Arya Kanya Mahavidyalaya  
Jaripatka, Nagpur

*Dr. C.*  
Principal  
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Jaripatka, Nagpur

**DayanandAryaKanyaMahavidyalaya**  
**Department of -----Commerce-----**  
**2021-22**

----- Semester wise Semester I Teaching Plan 2021-22 ( Offline Mode)			
Subject- Financial Accounting I	Required Lectures	Monthly Lectures	Duration
Admission Process: 16/07/2021 to 31/08/2021		July/August	
<b>Bridge Course</b>			
<b>UNIT I</b>	<b>03</b>	<b>August</b>	<b>02/08/2021</b>
Book Keeping & Accountancy ,Rules of Double Entry System ,Accounting Concepts & Conventions, preparation of Journals Cash book (revision)	<b>05</b> <b>04</b> <b>02</b> <b>02</b>	<b>21</b>	<b>to</b> <b>31/08/2021</b>
Class test and revision	<b>05</b>		
<b>Unit II</b> Branch Accounting excluding Foreign Branch Theory & Practical Problems Independent Branch Accounting Class test & revision	<b>04</b> <b>04</b> <b>02</b> <b>04</b> <b>03</b> <b>03</b>	<b>September</b> <b>20</b>	<b>31/08/2021</b> <b>to</b> <b>29/09/2021</b>
<b>Unit III</b> Accounts of Co-operative Society Preparation of Cash Book and Trading & Profit & Loss Account and Balance Sheet as per Maharashtra State Co-operative Society Act 1960 Class Test and Revision	<b>04</b> <b>03</b> <b>04</b> <b>05</b> <b>05</b>	<b>October</b> <b>21</b>	<b>01/10/2021</b> <b>to</b> <b>28/10/2021</b>
<b>Unit IV</b> Joint Venture Accounting Theory and Practical Problems Class Test & Revision	<b>03</b> <b>02</b> <b>05</b> <b>03</b> <b>03</b> <b>05</b>	<b>November</b> <b>21</b>	<b>29/10/2021</b> <b>to</b> <b>28/11/2021</b>
Extra Class for Slow learners Revision Class Mock Test	<b>13</b> <b>05</b> <b>01</b>		
University Semester Exams			
Diwali Vacation/ Semester Break	<b>31/10/2021</b> <b>to</b> <b>10/11/2021</b>		

Date of Submission: 05/07/2022

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**2021-22**

----- Semester wise Semester II Teaching Plan 2021-22 ( Offline Mode)			
Subject- Business Management	Required Lectures	Monthly Lectures	Duration
<b>UNIT I</b> Introduction: Meaning, Definition concept and types of management. Principles of business Management. Scope and significance of business management. Process of business management. Function of business Management. Management as a science or art.	03 05 04 02 02 05	January 21	10/01/2022 to 02/02/2022
<b>Unit II</b> Planning: - Meaning, Nature and Characteristics, Importance, Types & Components of Planning. Decision Making: Meaning, characteristics & importance of decision making. Traditional and Modern techniques of Decision-Making	04 04 02 05 03 02	February 20	03/02/2022 to 01/03/2022
<b>Unit III</b> Delegation of Authority:-- Meaning, Elements, Advantages, & Obstacle of Delegation of Authority. Centralization and decentralization of authority and its merits and demerits.	04 02 04 05 05	March 20	02/03/2022 to 31/03/2022
<b>Unit IV</b> Recent trends in management: Management of Change Management of Crisis, Total Quality Management, Stress Management, International Management.	03 02 05 03 03 05	April 21	
Extra Class for Slow learners Revision Class Mock Test	13 05 01		
University Semester Exams			
Diwali Vacation/ Semester Brack	09/05/2022 to 22/06/2022		

Date of Submission: 05/07/2022

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<b>----- Semester wise Semester III Teaching Plan 2021-22 ( Offline Mode)</b>			
<b>Subject- Financial Accounting II</b>	<b>Required Lectures</b>	<b>Monthly Lectures</b>	<b>Duration</b>
<b>UNIT I</b> Consignment Accounts. Meaning, Needs, Advantages and Formalities is consignment. Difference between consignment and sale, Performs invoice, Account Salles, Accounting Procedure Consignment, Valuation of Consignment Sock (Theory & Numerical)	03 05 04 02 02 05	August 21	02/08/2021 to 31/08/2021
<b>Unit II</b> Hire Purchase Accounts Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System. Distinguish between Hire Purchase and Installment System (Excluding Instalment System and Repossession of Assets) (Theory & Numerical)	04 04 02 04 03 03	September 21	31 08/2021 to 29/09/2021
<b>Unit III</b> 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)	04 03 04 05 05	October 21	29/10/2021 to 28/11/2021
<b>Unit IV</b> 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.	04 03 04 05 05	November 21	29/10/2021 to 28/11/2021
Extra Class for Slow learners	13		
Revision Class	05		
Mock Test	01		
University Semester Exams	15/11/2021		
Diwali Vacation/ Semester Brack	31/10/2021 to 10/11/2021		

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----- Semester wise Semester IV Teaching Plan 2021-22 ( Offline Mode)			
Subject- Financial Accounting III	Required Lectures	Monthly Lectures	Duration
<b>UNIT I</b> Meaning of Banking Companies ,Functions of Banking Companies, Preparation of Annual accounts as per Banking Companies Regulation Act 1949 As per Amendment by RBI Provisions of Banking Company. (Theory & Numericals)	03 05 04 02 02	January 21	10/01/2022 to 02/02/2022
<b>Unit II</b> Final Accounts of General Insurance Companies - Introduction ,Types of General Insurance ,Important terms Reserve for Unexpired Risk Insurance Claims. Reinsurance Premium Commission, Bonus in reduction of premium and preparation of final accounts (Theory & Numericals) Class test & revision	04 04 02 05 03 02	February 20	03/02/2022 to 01/03/2022
<b>Unit III</b> 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)	04 02 04 05 05	March 20	02/03/2022 to 31/03/2022
<b>Unit IV</b> Liquidation of Company Meaning Types of Liquidation ,Steps in voluntary Liquidation Functions of Liquidators remuneration / commission Preparations of Liquid actor's Final Statement of Accounts (Theory and Numericals) Class test & Revision	03 02 05 03 03 05	April 21	01/04/2022 to 07/05/2022
Extra Class for Slow learners	13		
Revision Class	05		
Mock Test	01		
University Semester Exams			
Diwali Vacation/ Semester Brack	09/05/2022 to 22/06/2022		

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----- Semester wise Semester V Teaching Plan 2021-22 ( Offline Mode)			
Subject- Indian Economic I	Required Lectures	Monthly Lectures	Duration
<b>UNIT I</b> Indian Economy & Planning Economic Planning - Characteristics, Rational, Features, Objectives of Economic Planning, Strategy of India's Development Plans. Objectives and Evaluation of 1 Plan Objectives of 12th Plan. Resources allocation and financing of five years plans. Regional Planning in India - Aspects of regional planning, Conceptualization, Magnitude & Challenges. Achievements and Shortcoming of India's Economics Planning NITI Aayog - Aimis, Objectives & Structure. From Economic Planning to NITI Aayog-Differences in the two Approaches.	03 05 04 02 02 05	August 21	02/08/2021
<b>Unit II</b> Indian Economy & Policy Concept of Economic Growth & Economic Development. Characteristics of underdeveloped/developing countries. Broad features of Indian economy. Natural resources Land, soil, water, forest, mineral. Infrastructure - Sources of Energy in India. Railways. Road, Water & Air Transport.	04 04 02 04 03 03	September 21	31/08/2021 to 29/09/2021
<b>Unit III</b> Population & Unemployment India's Population: Size and Growth Trends, Causes of Population Explosion, Consequences on Economic Development, Remedies, Population Policy. Employment and Unemployment-Trends, Structure of Employment in India. Nature & Estimates of Unemployment. Urban & Rural Unemployment-Causes. Effect, Government Policy for Removing Unemployment.	04 03 04 05 05	October 21	01/10/2021 to 28/10/2021
<b>Unit IV</b> India's Public Finance Public Expenditure - Classification, Role of Public Expenditure in India, Causes of increase in Public Expenditure. Public Revenue-Sources of Public Revenue in India. Public Debt Meaning. Concept, Classification, Role. Problem and Remedies. India's Fiscal Deficit - Causes, Recent Policy Measures towards Controlling Fiscal Deficit.	03 02 05 03 03 05	November 21	29/10/2021 to 28/11/2021
Extra Class for Slow learners	13		
Revision Class	05		
Mock Test	01		
University Semester Exams	15/11/2021		
Diwali Vacation/ Semester Brack	31/10/2021 to 10/11/2021		

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----- Semester wise Semester VI Teaching Plan 2021-22 ( Offline Mode)			
Subject- Indian Economic II	Required Lectures	Monthly Lectures	Duration
<b>UNIT I</b> -Indian Agriculture: Role of Agriculture in Indian Economy. Cooperative Farming and Marketing Green Revolution, Impact and constraints, Causes and Remedies to Low Agricultural Productivity. Agriculture Marketing -Problems and Remedies. Sources of Agriculture Finance.	03 95 04 02 02 05	January 21	10/01/2022 to 02/02/2022
<b>Unit II</b> Indian Industry: MSME (Micro Small & Medium Enterprise),- Role, Performance, Problems and Remedies. Role of Public Sector Industries. Privatization of Public Sector Industries: Meaning, Methods of Privatization Policy in India. Arguments in favor and against privatization. Industrial Sickness in India-Definition, Causes, Effects and Remedial measures. Problems and Remedies to Vidarbha's Industrialization.	04 04 02 05 03 02	February 20	03/02/2022 to 01/03/2021
<b>Unit III</b> Indian Service Sector and International Trade: Growth & Importance of Service Sector in India. Major Government's reforms in Service sector. Challenges and Opportunity in India's Service Sector, Composition and Direction of India's Exports and Imports, India's Balance of Payment position.	04 02 04 05 05	March 20	02/03/2022 to 31 03/2022
<b>Unit IV</b> Contribution of Indian Economic Thinkers: 1) Mahatma Gandhi: Basic principles of Gandhian Economic Thoughts on -Labour Capital Theory of Trusteeship, Swadeshi model of Economic Development and Its relevance in the present Economic scenario. 2) Pandit Dindayal Upadhyaya: Concept of integral Humanism, meaning, Objectives, Benefits. Contribution in Integral Humanism and Indian Economic Policy. 3) Dr. Ram Manohar Lohiya- Individual Freedom, Planning, Gender Difference, Solution to Food Scarcity, Decentralization for Economic Development of India	03 02 05 03 03 05	April 21	01/04/2022 to 07/05/2022
Extra Class for Slow learners	13		
Revision Class	05		
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