Government of Maharashtra's

Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari (East), Mumbai 400060.

Department of BAF

Teaching Plan for Academic Year 2018-19

Name of the Faculty Member: Hasina Panwar

Class: FYBAF Semester: I

Subject: Financial Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	1. Accounting Standard1 - Disclosure of Accounting Policies. 2. Accounting Standard2—Valuation of Inventories. 3. Accounting Standard9-Revenue Recognition 4. Inventories	Annual Report of Live company to understand the Accounting Standards	15
August	5. Capital and Revenue: Expenditure and Receipts.6. Final Accounts of Manufacturing Concerns		15
September	6.Final Accounts of Manufacturing Concerns 7.Departmental Accounts		14
October	8. Accounting for Hire Purchase		13

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Name of the Faculty Member: Vivek Vichare

Class: FYBAF Semester: I

Subject: Cost Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	1:Introduction to Cost Accounting 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		14
August	2. Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)	Assignments	15
September	3. Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes	-	14
October	4: Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads	-	13

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Name of the Faculty Member: Rajdeep Kamble Class: FYBAF

Semester: I

Subject: Business Economics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	Introduction: Scope and Importance of Business Economics, Opportunity Cost, Incremental and Marginal Concept, Total, Average and Marginal Relations, Demand and Supply Analysis, Equilibrium Price, Meaning, significance, types and measurement of elasticity of demand,(Price, Income, Cross and Promotional Elasticity), Relation between AR, MR and Elasticity of Demand.		15
August	Demand Analysis Demand Forecasting and Estimation: Survey and Statistical Methods (Numerical Illustrations on Trend Analysis and Regression) Production Analysis, Short Run Production Function, Law of Variable Proportions, Producer's Equilibrium, Least Cost Combination of Inputs. Economic Region of Production and Ridge Lines.		15
September	Supply and Production Decisions and Cost of Production: Long Run Production Function, Law of returns to Scale, Expansion Path, Economies and Diseconomies of Scale. Cost Concepts, Implicit and Explicit Costs, Fixed and Variable Costs, Short Run and Long Run Cost Concepts, Envelope Curve, Learning Curve, Break Even Analysis.		15
October	Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition. Short Run and Long Run equilibrium of a		15

Competitive firm and industry, Monopoly–Short Run and Long Run Equilibrium of a firm under Monopoly, Price Discrimination.

Monopolistic competition : Short Run and Long

Run Equilibrium of a firm, Product Differentiation, Role of Advertising.

Oligopolistic Competition : price rigidity. Cartels

and Price Rigidity.

Pricing Practices: Cost Plus Pricing,

Discriminating Pricing, Multi-Product Pricing,

Transfer Pricing.

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Name of the Faculty Member: Lydia Kalgutkar Class: FYBAF

Semester: I

Subject: Business Communications

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	Module I Theory of Communication lecture plan: Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
August	Module II Obstacles to Communication in the Business World: Problems in Communication/Barriers to Communication- Listening Introduction to Business Ethics Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-Waste Human Rights Violations and Discrimination-	PPT Presentations	15
September	Module III Business Correspondence i)Theory of Business Letter Writing- ii) Personnel Correspondence		14
October	Module IV-Language and Writing Skills i) Commercial terms used in Business Communication-3 lectures ii) Paragraph Writing-6 lectures iii) Activities-6 lectures	PPT Presentations Debate Competition	15

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Name of the Faculty Member: Pratiksha Gurav Class: FYBAF

Semester: I

Subject: Financial Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	 Introduction to FM: Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation Leverages: Operating, financial, combined leverage numerical 		14
September	 Cost of capital: Definition, importance, problems on WACC Concepts in valuation: Present value, time value of money, returns from stocks, techniques of discounting & compounding 		13
October	Concepts in valuation to continue. 5. Types of financing: Need for finance, long/medium / short term sources of finance		14
November	Revision of concepts & problems		11

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Name of the Faculty Member: Sumaiya Khan Class: FYBAF

Semester: I

Month	Topics to be Covered	Additional Activities	No. of
		Done	Lectures
July	Chap.1:Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
August	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
	Chap.3: Concept of Disparity-2		3
September	Revision for internals		2
	Chap4:The Indian Constitution		4
	Chap5:Significant aspects of Political Processes		5

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Name of the Faculty Member: Uttam Katarmal

Class: FYBAF Semester: I

Subject: Business Environment

Month	Topics to be Covered	No. of Lectures
July	Business and Environment a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	15
August	Business and Society 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
September	Contemporary issues 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
October	International Environment 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

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Teaching Plan for Academic Year 2018-19

Name of the Faculty Member: Hasina Panwar

Class: FYBAF Semester: II

Subject: Financial Accounting - II

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Accounting from incomplete Record Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	Assignment	12
January	Consignment Accounting Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	Assignment	11
February	Branch Accounting Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	Assignment	12
March	Fire Insurance Claim Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	Assignment	14

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Name of the Faculty Member: Shilpa Gupta Class: FYBAF

Semester: II

Subject: Business Mathematics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Ratio, Proportion and Percentage Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage	Assignment	6
January	Profit and Loss 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	Assignment	16
February	Interest and Annuity 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	Assignment	16
March	Shares and Mutual Fund 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	Assignment	10

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Name of the Faculty Member: Vivek Vichare Class: FYBAF

Semester: II Subject: Auditing

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Auditing Basics; Errors and Frauds, Principles of Audit, Types of Audit, Miscellaneous, Accounting Concepts Relevant to Auditing		12
January	Planning, Procedure and Documentation Audit Planning Audit Programme Audit working Papers Audit Notebook		14
February	Audit Techniques Test Check Audit Sampling Internal Control Internal Checks Vs Internal Control, Internal Checks Vs Test Checks		13
March	Internal Audit 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		11

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Name of the Faculty Member: Sapna Jha Class: FYBAF

Semester: II Subject: Business Law

Month	Topics to be Covered	No. of Lectures
December	Law of contract 1872	14
	(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)	
Launami	Indemnity (m)Guarantee (n) Bailment and Pledge (o) Agency Sale of Goods 1930	13
January	(a) Formation of Contract of Sale	13
	(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	
February	Negotiable Instruments Act 1881	12
	(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	
	그 그리스(1) (현대학계) 사람이 그리지 않는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 이렇게 하는데 이렇게 하는데	
	a Cheque (g) Types of Crossing (h) Dishonour and Discharge of	
	Negotiable Instruments	
March	Consumer Protection Act 1986	11
	(a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods	

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Name of the Faculty Member: Lydia kalgutkar Class: FYBAF

Class: FYBAF Semester: II

Subject: Business Communication II

Month	Topics to be Covered	No. of
		Lectures
December	Presentation Skills	6
	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	
January	Group Communication	16
	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	
February	Business Correspondence	16
	Trade Letters: Order, Credit and Status Enquiry, Collection	
	Letters of Inquiry, Letters of Complaints, Claims, Adjustments	
	Sales Letters,	
	promotional leaflets and fliers Consumer Grievance Letters,	
	Letters under Right to	
	Information (RTI) Act	
March	Language and writing Skills	10
	Reports: Parts, Types, Feasibility Reports, Investigative Reports	

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Name of the Faculty Member: Suryakant Patole Class: FYBAF

Semester: II Subject: Foundation Course II

Month	Month Topics to be Covered	
December	Globalisation and Indian Society Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact	12
	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.	
January	Human Rights 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	13
February	Ecology	10
	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 Understanding Stress and Conflicts 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,	04
March	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 Managing Stress and contemporary issue	10
	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	

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Name of the Faculty Member: Pratiksha Gurav

Class: FYBAF Semester: II

Subject: Innovative Financial Services

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Financial Service Financial Services: Factoring and Forfaiting: Bill Discounting:		12
January	Issue management and securitization Issue Management and Intermediaries: Stock Broking: Securitization:		13
February	Financial Services and its mechanism Lease and Hire-Purchase: Housing Finance: Venture Capital:		13
March	Consumer Finance and credit rating Consumer Finance: Plastic Money: Credit Rating:		13

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Teaching Plan for Academic Year 2018-19

Name of the Faculty Member: Hasina Panwar Class: SYBAF Semester: III

Subject: Financial Accounting

Month	Topics to be Covered	No. of Lectures
June	Partnership Final Accounts Definition of Partnership, Adjustment relating to interest on capital, interest on drawing, salary, interest on loan, sharing of profit, appropriation, admission of partner and illustrations related to it	12
July	Retirement of Partner, Death of Partner and Piecemeal Distribution of Cash Piecemeal Distribution- Distribution Stages, Settlement of liabilities, Proportionate Capital Method	14
August	Amalgamation of Firms Amalgamation – Realisation Method Accounting Goodwill Adjusted / Good will Capital Adjusted Sole Traders Amalgamation into Firm and Illustration	13
September	Conversion of Partnership Firm into Limited Company Purchase Consideration and Journal Entries Books of Firm Books of Companies Accounting of Transactions of Foreign Exchange Translation of Foreign Exchange Balance Accounting for Exchange Difference	13

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Name of the Faculty Member: Nasir Usmani Class: SYBAF

Semester: III

Subject:	Cost	Accoun	ting
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Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June/ July	Classification of Cost 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; Practical problems based on Cost Sheet Financial and Cost Reconciliation Practical problems based on reconciliation of cost and Financial accounts		18
August	Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems		14
September	Process Costing Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Interprocess profit Practical problems Process Costing and joint and by products		15

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Name of the Faculty Member: Nasir Usmani Class: SYBAF

Semester: III Subject: Direct Tax

Month	Topics to be Covered	No. of
		Lectures
June	Definitions u/s - 2: Section 2 -Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Basis of Charge: Section 3 - 9 - Previous Year, Residential Status, Scope Of Total Income, Deemed Income Exclusions from Total Income: Section 10 - restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions. Various Heads of Income Salary Income: Section 15 - 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension - Commutation, Leave Encashment, Compensation, Voluntary Retirement,	16
July	Payment from Provident Fund Income From House Property: Section 22 – 27, Including Section 2 – Annual Value	

August	Capital Gains:	
	Section 45, 48, 49, 50, 54 and 55	
	Income from Other Sources:	
	Section 56 – 59	
	80 A- Restriction on claim in Chapter VI- A deductions	
	80 C – Payment of LIC/PF and other eligible investments	
	80CCC - Contribution to certain Pension Fund	
	80D – Medical Insurance Premium	10
	80 DD- Maintenance and medical treatment of handicapped dependent	
	80E – Interest on Educational Loan	
	80 TTA- Interest on Saving Bank account	
	80U – Deduction in the case of totally blind or physically handicapped	
	or	
	mentally retarded resident person	
	Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE	
	including.: Section 2 – Business	
September	Computation of Total Income of Individual and HUF with respect to above heads and deductions	14
September	Computation of Total Income of Individual and HUF with respect to above heads and deductions	4

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Name of the Faculty Member: Sapan Jha Class: SYBAF

Semester: III Subject: Business Law

Subject: Business Law					
Month	Topics to be Covered	Additional Activiti es Done	No. of Lectures		
June	Module 1: The Indian Partnership Act 1932. Chp 1. The Concept of Partnership Chp 2. Registration and effects of Non- registration Chp 3. Rights and Duties of Partners Chp 4. Authority & Liability of Partners		14		
July	Module 1: The Indian Partnership Act 1932. Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.		16		
August	Module 2: The Limited Liability Partneship Act 2008. Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		12		
September	Module 2: The Limited Liability Partneship Act 2008. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		14		

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Name of the Faculty Member: Rajdeep Kamble Class: SYBAF

Semester: III

	Subject: Macro Economics			
Month	Topics to be Covered	Additional Activities Done	No. of Lectures	
June	Macro Economics, Circular Flow of Income, Measurement of National Product, Trade Cycles Keynesian Economics- Theory of Effective		04	
July	Demand, Consumption Function, Investment Function, Theory of Multiplier, Money Supply, Demand For Money, Money and prices	Presentation	12	
August	Inflation, Monetary Policy, Role of the Government, Fiscal Policy, Instruments of Fiscal Policy, Public Expenditure	Presentation	10	
September	Public Debt, Union Budget- Structure of the Budget, Deficit Concepts, Federal Responsibility and Budget Management Act, Open Economy- Ricardian Theory of Trade, Heckscher- Ohilin Theory, Terms of Trade, Gains From Trade	Presentation	16	
September	Free Trade vs Protection, Foreign Investment, Structure of Balance of Payments, Disequilibrium in Balance of Payments and Measures to Correct it, Foreign Exchange Market, Fixed vs Flexible Exchange Rate		05	

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Name of the Faculty Member: Aakash Tiwari

Class: SYBAF Semester: III

Subject: Information Technology

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Basics of Computers, Characteristics, Parts of computers, Networking history, types, topologies	Pictionary game played	10
July	MS Word, MS Excel, MS PowerPoint	HTML	10
August	Web, browsers, email, Internet technologies, EDI, Internet history, types of internet connections	Presentations on emerging technologies	10
September	Ecommerce, types, Applications of Ecommerce, Payment systems, accounting software	Tally practical	10
October	Ecommerce, advantages, disadvantages, role and strategies, value chains, web based tools, security threats, support activities, business plans Implementing Ecommerce.	SAP and its working	10

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Name of the Faculty Member: Uttam Katarmal Class: SYBAF Semester: III

Subject: Financial Market Operations

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Module I – Complete Module II – Financial Markets and Capital Markets (upto Primary Market)		5
July	Module II – Capital Markets (Secondary Market), Debt Market and Bond Market Module III – Financial Instruments		4 10
August	Module IV – Financial Services (Merchant Banking) Revision for Internals		6 8
September	Module IV – Other Financial Services Revision for Semester Exams		6 8

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Department of BAF

Teaching Plan for Academic Year 2018-19

Name of the Faculty Member: Hasina Panwar Class: SYBAF Semester: IV

Subject: Financial Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectur es
November	Redemption of preference shares	den	11
	Introduction: Provisions of Section 71 (1) and (4) of the		
	Companies Act, 2013, Creation and investment of DRR		150
	including The Companies (Share Capital and Debentures)		
	Rules, 2014, the methods of writing-off discount/loss on		
	issue of debentures; Terms of issue of debentures Methods of		1-17:18
	redemption of debentures: By payment in lumpsum and by		
	payment in instalments (excluding from by purchase in open		
	market), Conversion.		
December	Redemption of debentures		12
	Provision of the Companies Act for redemption of Preference		1000
	Shares (Sec 55 of		
	the Companies Act, 2013), Companies (Share and		
	Debentures) Rules. Methods of Redemption of fully paid up		1 2 3
	Preference Shares as per Companies Act,		
	2013: The proceed of a fresh issue of shares, the		
	capitalisation of undistributed profits and a combination of		A THE
	both, calculation of minimum fresh issue to provide the fund		
	for redemption		
January	Profit Prior to Incorporation		11
	Principles for ascertainment Preparation of separate,		
	combined and columnar Profit and Loss Account including		
	different basis of allocation of expenses/ income		

February	Company Final Accounts Relevant provisions of Companies Act related to preparation of Final Account Preparation of financial statements as per Companies Act. AS 1 in relation to final accounts of companies (disclosure of accounting policies)	15
	Foreign Branch	
March	Foreign Branch- Conversion as per AS 11 and incorporation in HO accounts	03

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Name of the Faculty Member: Nasir Usmani

Class: SYBAF Semester: IV

Subject: Management Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting		12
December	Analysis and Interpretation of Accounts a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. Ratio Analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.		08 08
January	Cash Flow Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))		10
February	Working Capital Management A. Concept, Nature of Working Capital, Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems		10
March	Revision	The contract of	02

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Name of the Faculty Member: Nasir Usmani

Class: SYBAF Semester: IV Subject: Direct Tax

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	Clubbing of Income (Section 60 to 65)		5
	Setoff and carry forward of losses 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		5
	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		
December	Computation of income of individual, partnership and HUF		10
January	Rate of Income and TDS		10
February	DTAA Tax Planning &Ethics in Taxation – Basic Concepts		15
March	Revision		03

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Name of the Faculty Member: Sapna Jha

Class: SYBAF Semester: IV Subject: Company Law

Topics to be Covered	Additional Activities Done	No. of Lectures
ion		5
2		
(2) - Accounting Standard		13827
(7) - Auditing Standard		
(13) - Books of Accounts		
(31) – Deposit		
(41) - Financial Year		7 7 7 7
(42) - Foreign Company		
(47) - Independent Director		111394
(48) - Indian Depository Receipts		
(62) – One Person Company		
(85) – Small Company		
oration of Company n 3 to Section 20		5
Offer		10
ns 23, 25 to 28, 33, 35, 39)		
Placement		10
n 42)		
Capital and Debentures		15
ns 43, 46, 47, 52 to		
to 72)		
on		02
1	ons 43, 46, 47, 52 to to 72)	to 72)

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Name of the Faculty Member: Pratiksha Gurav Class: SYBAF

Class: SYBAF Semester: IV

Subject: FC in Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	Basic Management Concept		6
	Introduction to Management, Definition of		
	Management		
	Nature of Management		-
	Objectives of Management		
	Administration vs Management		1. 1. 1. 1.
	Levels of Management		
	Principles of Management		
December	Planning		10
	Definition and Importance of Planning		
	Process of Planning		
	Limitations of Planning		100
	Features of Sound Planning		
	Features and process of decision making		
January	Organising		10
	Definition, nature and significance		Ago. 1
	Process of organisation		
	Principles of organisation		
	Formal and Informal organisation - features,		1 3 3 3
	advantages and disadvantages		
	Centralisation and decentralisation – factors, merits		38 Feb.
	and demerits Departmentation and Delegation		
February	Staffing		5
	Directing		5
			3
	Controlling		
			5
March	Revision		02

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Name of the Faculty Member: Aakash Tiwari

Class: SYBAF Semester: IV

Subject: Information Technology

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	Business Process		10
December	Computerised Accounting System		10
January	Concept of MIS Introduction, Concept of MIS Need for MIS, Characteristic of MIS Outputs of MIS,Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS: Problems in MIS, Knowledge required for studying MIS MIS and Computer		10
February	IT and Auditing Need and importance of IT in auditing Auditing in IT environment		10

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Name of the Faculty Member: Rajdeep Kamble

	Subject:	Research	Methodology
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Month	Topics to be Covered	No. of Lectures
November	Introduction to research Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem: Meaning and Selection Review of Literature	12
December	Research Design and Accounting Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	10
January	Data collection and Processing Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing	10
February	Interpretation and report writing Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types	15

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Department of BAF

Teaching Plan for Academic Year 2018-19

Name of the Faculty Member: Uttam Katarmal Class: TYBAF

Semester: V Subject: Management Application

Month	Topics to be covered	No of Lectures
June	Marketing Management	12
	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	
July	Production Management 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 – Magning and Methods	13
August	Inventory Management – Meaning and Methods Human Resource Management	14
	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, Douglas MacGregor's Theory X and Theory Y	

September	Financial Management	15
	Meaning and Definition of Financial Management – Functions of Financial	
	Management	31
	Capital Budgeting- Introduction, Importance and Process	
	Capital Structure- Meaning, Factors affecting Capital Structure	
	Capital Market - Meaning and Constituents - Functions	7 10 7
	Fundamental Analysis - Technical Analysis - Venture Capital - DEMAT	
	Account - Futures and Options	
October	Revision	03

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Name of the Faculty Member: Hasina Panwar Class: TYBAF

Class: TYBAF Semester: V

Subject: Financial Accounting

Month	Topics to be covered	Topics for Internal	No of Lectures
June	AS – 14 - Amalgamation, Absorption & External Reconstruction.		12
July	AS – 14 - Amalgamation, Absorption & External Reconstruction.	Amalgamation, Absorption & External	12
August	Internal Reconstruction Underwriting of shares & debentures	Reconstruction. Internal Reconstruction	13
September	Underwriting of shares & debentures Liquidation of Companies		10
October	Buy-Back of shares Revision		5

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Name of the Faculty Member: Nasir Usmani

Class: TYBAF Semester: V

Subject: Cost Accounting

Month	Topics to be covered	Topics for Internal	No of Lectures
June	Uniform Costing and Inter-Firm Comparison Integrated System and Non Integrated System of Accounts	Uniform Costing and Inter-Firm Comparison Integrated System and Non Integrated System of Accounts	13
July	Integrated System and Non Integrated System of Accounts Operating Costing		12
August	Operating Costing Process Costing- Equivalent Units of Production and Inter-process Profit		10
September	Process Costing- Equivalent Units of Production and Inter-process Profit Introduction to Emergingconcepts in costing		12
October	Introduction to Emerging concepts in costing Revision		5

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Name of the Faculty Member: Pratiksha Gurav Class: TYBAF

Semester: V

Subject: Financial Management

Month	Topics to be covered	No of Lectures
June	Strategic Financial management	12
	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	
ıly	Capital Budgeting 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.	
August	Capital Structures	12
September	Mutual Funds and Bond Valuation 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. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.	
October	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India	3

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Name of the Faculty Member: Vivek Vichare
Subject: Taxation

Month	Topics to be covered		
June	Introduction to GST 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,	12	
	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 Registration Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration.		
July	Levy and Collection of GST 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		
August	Concept of supply Taxable Event Supply Place of Supply Time of Supply Value of Supply	10	
September	Documentation - Tax Invoices, Credit and Debit notes	12	
October Input Tax Credit and Computation of GST 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		5	

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Name of the Faculty Member: Vivek Vichare Class: TYBAF

Semester: V

Subject: Financial Accounting VI

Month	Topics to be covered	No of Lectures
June	Final Accounts of BankingCompany	12
	Legal provision in Banking Regulation Act, 1949 relating to Accounts.	1
	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.	
	Final Accounts of Insurance Company (Excl. Life Insurance)	
July	Final Accounts of Insurance Company (Excl. Life Insurance)	13
	Non Banking Financial Company	
	Introduction, Definition, Registration and Regulation, Classification, Income	
	Recognition, Accounting of Investment, Applicability of Prudential Norms,	
	Assets classification, Non- performing Assets, Capital Adequacy, Preparation of	Salv.
	Financial statement	
August	Valuation of goodwill and shares	13
	Valuation of Goodwill	
	Maintainable Profit method, Super Profit Method	1000
	Capitalization method, Annuity Method Valuation of Shares	
	Intrinsic Value Method, Yield method and Fair Value Method	
Septembe	Accounting for Limited Liability Partnership-Statutory provisions	10
r/October	Conversion of partnership business into Limited Liability Partnership	
	Final accounts	

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Department of BAF

Teaching Plan for Academic Year 2018-19

Class: TYBAF Semester: VI

Name of the Faculty Member: Nasir usmani

Subject: Cost Accounting

Month	Topics to be covered	No of Lectures
December	Budgeting and Budgetary Control	14
	Meaning & objectives, Advantages and limitations of budgets	
	Functional budgets, fixed and flexible budgets	
	Zero based budgeting, performance budgeting	
January	Absorption Costing and Marginal Costing Cost Volumeand	13
	Profit Analysis	
	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	
	Managerial Decision Making	
February	Managerial Decision Making	12
	Make or buy	
	Sales mix decisions	
	Exploring new markets	
	Plant shut down decision	
	Practical problems	12
March	Standard Costing and VarianceAnalysis	13
	Preliminaries in installing of a standard cost system	
	Material Cost variance, Labour cost variance, Variable overhead	
	variances, Fixed Overhead variances, Sales variances, Profit	
	variances	

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Name of the Faculty Member: Pratiksha Gurav Subject: Financial Management

Month	Topics to be covered	No of Lectures
December	Business Valuation 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.	8
January	Mergers and Acquisitions 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	14
February	Corporate restructuring and Take over Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)	06
March	Lease and Hire Purchase 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.	10
April	Working Capital Finance 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	06

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Name of the Faculty Member: Vivek Vichare Class: TYBAF

Class: TYBAF
Semester: VI
Subject: Taxation

Month	Topics to be covered	No of Lectures
December	Payment of Tax and Refunds Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	12
January	Returns - Types of Returns and Provisions relating to filing of Returns Accounts, Audit, Assessments and Records Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.	14
February	Custom Act I Custom Act II	12
March	Foreign Trade Policy 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	10
April	FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.	03

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Name of the Faculty Member: Hasina Panwar

Class: TYBAF Semester: VI

Subject: Financial Accounting VII

Month	Topics to be covered	No of Lectures
December	Investment Accounts	06
	Mutual Funds	06
January	Final Account for Electricity Company	10
	Final Accounts as per Double Account System	
	Final Accounts as per Electricity Rules	
	Receipt & Expenditure on Capital Account	
	General Balance Sheet	
	Contingency Reserve	
February	Final Accounts for Co-OperativeSociety	03
March	Final Accounts for Co-OperativeSociety	05
April	Introduction to IFRS and Ind -AS	06
	IFRS : Introduction, scope Purpose & Objective of financial statement-its	
	Frame	
	work-its assumption, characteristics, element, recognition & measurement.,	
	first time adoption of IFRS	
	Convergence of Ind-As and IFRS	

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Name of the Faculty Member: Rajdeep Kamble Class: TYBAF

Semester: VI Subject: Economics

Month	Topic to be Covered	No of Lectures
December	Introduction - Agricultural Sector	13
January	Industrial Sector, Growth and pattern of Industrialization, Industrial policy of 1991, Small scale sector	14
February	Service Sector, External Sector ,Recent trends in Banking industry, Insurance, Healthcare and Tourism Industry, FDI, SAARC, ASEAN and WTO	13
March		

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Department of BAF

Teaching Plan for Academic Year 2019-20

Name of the Faculty Member: Hasina Panwar

Class: FYBAF Semester: I

Subject: Financial Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	1. Accounting Standard1- Disclosure of Accounting Policies. 2. Accounting Standard2-Valuation of Inventories. 3. Accounting Standard9-Revenue Recognition 4. Inventories	Annual Report of Live company to understand the Accounting Standards	15
August	5. Capital and Revenue: Expenditure and Receipts.6. Final Accounts of Manufacturing Concerns		15
September	6.Final Accounts of Manufacturing Concerns 7.Departmental Accounts		14
October	8. Accounting for Hire Purchase		13

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Name of the Faculty Member: Zishan Mukhary Class: FYBAF

Semester: I

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Month	Subject: Cost Accounting Topics to be Covered	Additional Activities Done	No. of Lectures
July	1:Introduction to Cost Accounting 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		14
August	2. Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)	Assignments	15
September	3. Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes		14
October	4: Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads	-	13

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Name of the Faculty Member: Rajdeep Kamble Class: FYBAF

Semester: I

Subject: Business Economics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	Introduction: Scope and Importance of Business Economics, Opportunity Cost, Incremental and Marginal Concept, Total, Average and Marginal Relations, Demand and Supply Analysis, Equilibrium Price, Meaning, significance, types and measurement of elasticity of demand, (Price, Income, Cross and Promotional Elasticity), Relation between AR, MR and Elasticity of Demand.		15
August	Demand Analysis Demand Forecasting and Estimation: Survey and Statistical Methods (Numerical Illustrations on Trend Analysis and Regression) Production Analysis, Short Run Production Function, Law of Variable Proportions, Producer's Equilibrium, Least Cost Combination of Inputs. Economic Region of Production and Ridge Lines.		15
September	Supply and Production Decisions and Cost of Production: Long Run Production Function, Law of returns to Scale, Expansion Path, Economies and Diseconomies of Scale. Cost Concepts, Implicit and Explicit Costs, Fixed and Variable Costs, Short Run and Long Run Cost Concepts, Envelope Curve, Learning Curve, Break Even Analysis.		15
October	Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition. Short Run and Long Run equilibrium of a		15

Competitive firm and industry, Monopoly-Short Run and Long Run Equilibrium of a firm under Monopoly, Price Discrimination. Monopolistic competition: Short Run and Long Run Equilibrium of a firm, Product Differentiation, Role of Advertising. Oligopolistic Competition: price rigidity. Cartels and Price Rigidity. Pricing Practices: Cost Plus Pricing, Discriminating Pricing, Multi-Product Pricing,

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Name of the Faculty Member: Pratiksha Gurav Class: FYBAF

Semester: I

Subject: Financial Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	 Introduction to FM: Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation Leverages: Operating, financial, combined leverage numerical 		14
September	 Cost of capital: Definition, importance, problems on WACC Concepts in valuation: Present value, time value of money, returns from stocks, techniques of discounting & compounding 		13
October	Concepts in valuation to continue. 5. Types of financing: Need for finance, long/medium / short term sources of finance		14
November	Revision of concepts & problems		11

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Name of the Faculty Member: Lydia Kalgutkar Class: FYBAF

Class: FYBAF Semester: I

Subject: Business Communications

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	Module I Theory of Communication lecture plan: Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
August	Module II Obstacles to Communication in the Business World: Problems in Communication/Barriers to Communication- Listening Introduction to Business Ethics Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-Waste Human Rights Violations and Discrimination-	PPT Presentations	15
September	Module III Business Correspondence i)Theory of Business Letter Writing- ii) Personnel Correspondence		14
October	Module IV-Language and Writing Skills i) Commercial terms used in Business Communication-3 lectures ii) Paragraph Writing-6 lectures iii) Activities-6 lectures	PPT Presentations Debate Competition	15

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Name of the Faculty Member: Suryakant Patole

Class: FYBAF Semester: I

Subject: Foundation Course

Month	Topics to be Covered	Additional Activities	No. of
		Done	Lectures
July	Chap.1:Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
August	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
	Chap.3: Concept of Disparity-2		3
September	Revision for internals		2
	Chap4:The Indian Constitution		4
	Chap5:Significant aspects of Political Processes		5

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Name of the Faculty Member: Sumaiya Khan

Class: FYBAF Semester: I

Subject: Business Environment

Month	Topics to be Covered	No. of Lectures
July	Business and Environment a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	15
August	Business and Society 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
September	Contemporary issues 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
October	International Environment 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

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Government of Maharashtra's Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari (East), Mumbai 400 060 Department of BAF

Teaching Plan for Academic Year 2019-20

Name of the Faculty Member: Hasina Panwar

Class: FYBAF Semester: II

Month	Subject: Financial Accounting - II		
	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Accounting from incomplete Record Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	Assignment	12
January	Consignment Accounting Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	Assignment	11
February	Branch Accounting Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	Assignment	12
March	Fire Insurance Claim Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	Assignment	14

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Name of the Faculty Member: Shilpa Gupta Class: FYBAF

Semester: II

Subject: Business Mathematics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Ratio, Proportion and Percentage Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Inverse proportion, Joint variation	Assignment	6
January	Percentage- Meaning and computation of percentage Profit and Loss 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	Assignment	16
February	Interest and Annuity 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	Assignment	
March	Shares and Mutual Fund 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 val	Assignment	10

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Name of the Faculty Member: Deepa Pal

Class: FYBAF Semester: II Subject: Auditing

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Auditing Basics; Errors and Frauds, Principles of Audit, Types of Audit, Miscellaneous, Accounting Concepts Relevant to Auditing		12
January	Planning, Procedure and Documentation Audit Planning Audit Programme Audit working Papers Audit Notebook		14
February	Audit Techniques Test Check Audit Sampling Internal Control Internal Checks Vs Internal Control, Internal Checks Vs Test Checks		13
March	Internal Audit 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		11

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Name of the Faculty Member: Sapna Jha

Class: FYBAF Semester: II Subject: Business Law

Month	Topics to be Covered	
		Lectures
December	Law of contract 1872 (a) Nature of Contract	14
	(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	
January	Sale of Goods 1930	13
	(a) Formation of Contract of Sale	13
	(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	
February	Negotiable Instruments Act 1881	12
	(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	
March	Consumer Protection Act 1986	11
	(a) Salient Features (b) Definition of Consumers	
	(c) Deficiency in Service (d) Defects in Goods	

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Name of the Faculty Member: Lydia kalgutkar

Class: FYBAF Semester: II

Subject: Business Communication II

Month	Topics to be Covered	No. of Lectures
December	Presentation Skills 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	6
January	Group Communication 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	16
February	Business Correspondence Trade Letters: Order, Credit and Status Enquiry, Collection Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act	16
March	Language and writing Skills Reports: Parts, Types, Feasibility Reports, Investigative Reports	10

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Gevernment of Maharashtra's
Ismail Yusuf College of
Arts, Science & Commerce.
Jogeshwari (East), Mumbai -400 up0.

Name of the Faculty Member: Suryakant Patole Class: FYBAF

Semester: II Subject: Foundation Course II

Month	Topics to be Covered	No. of Lectures
December	Globalisation and Indian Society 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.	12
January	Human Rights 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	13
February	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 Understanding Stress and Conflicts 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	10 04
March	Managing Stress and contemporary issue 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	10

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Jogeshwari (Es. 10 060.

Name of the Faculty Member: Pratiksha Gurav

Class: FYBAF Semester: II

Subject: Innovative Financial So

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Financial Service Financial Services: Factoring and Forfaiting: Bill Discounting:		12
January	Issue management and securitization Issue Management and Intermediaries: Stock Broking: Securitization:		13
February	Financial Services and its mechanism Lease and Hire-Purchase: Housing Finance: Venture Capital:		13
March	Consumer Finance and credit rating Consumer Finance: Plastic Money: Credit Rating:		13

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Jogeshwari (East), Mumbai -400 060.

Government of Maharashtra's

Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari (East), Mumbai 400 060 Department of BAF

Teaching Plan for Academic Year 2019-20

Name of the Faculty Member: Hasina Panwar

Class: SYBAF
Semester: III

Subject: Financial Accounting

Month	Topics to be Covered	No. of Lectures
June	Partnership Final Accounts Definition of Partnership, Adjustment relating to interest on capital, interest on drawing, salary, interest on loan, sharing of profit, appropriation, admission of partner and illustrations related to it	12
July	Retirement of Partner, Death of Partner and Piecemeal Distribution of Cash Piecemeal Distribution- Distribution Stages, Settlement of liabilities, Proportionate Capital Method	14
August	Amalgamation of Firms Amalgamation – Realisation Method Accounting Goodwill Adjusted / Good will Capital Adjusted Sole Traders Amalgamation into Firm and Illustration	13
September	Conversion of Partnership Firm into Limited Company Purchase Consideration and Journal Entries Books of Firm Books of Companies Accounting of Transactions of Foreign Exchange Translation of Foreign Exchange Balance Accounting for Exchange Difference	13

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Ismail Yusuf College of
Arts, Science & Commerce.

Jogeshwari (East), Mumbai 400 060.

Name of the Faculty Member: Pratiksha Gurav Class: SYBAF

Class: SYBAF Semester: III

	Subject: Cost Accounting		
Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June/ July	Classification of Cost 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; Practical problems based on Cost Sheet Financial and Cost Reconciliation Practical problems based on reconciliation of cost and Financial accounts		18
August	Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems		14
September	Process Costing Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Interprocess profit Practical problems Process Costing and joint and by products		15

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce. Jogeshwari (East), Mumbal -400 060.

Name of the Faculty Member: Nasir Usmani Class: SYBAF

Semester: III Subject: Direct Tax

Month	Topics to be Covered	No. of
		Lectures
June	Definitions u/s – 2:	
	Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business,	
	Capital asset, Income, Person, Previous Year, Transfer Basis of Charge:	
	Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed	19-5
	Income Exclusions from Total Income:	
	Section 10 – restricted to, Agricultural Income, Sums Received From HUF By	
	Member, Share of Profit from Firm, Casual & Non	1.45
	Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and	16
	Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered	
	with Relevant Provisions.	
	Various Heads of Income	
	Salary Income: Section 15 – 17, Including Section 10 relating to	
	House Rent Allowance, Travel Concession, Special Allowance,	
	Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement,	
	Payment from Provident Fund	
July	Income From House Property:	
	Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession:	

August	Capital Gains:	
	Section 45, 48, 49, 50, 54 and 55	
	Income from Other Sources:	
	Section 56 – 59	
	80 A- Restriction on claim in Chapter VI- A deductions	
	80 C – Payment of LIC/PF and other eligible investments	
	80CCC - Contribution to certain Pension Fund	
	80D – Medical Insurance Premium	10
	80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan	
	80 TTA- Interest on Saving Bank account	
)	80U – Deduction in the case of totally blind or physically handicapped or	
	mentally retarded resident person Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE	9-14-3
	including: Section 2 – Business	
September	Computation of Total Income of Individual and HUF with respect to above heads and deductions	14
September	Computation of Total Income of Individual and HUF with respect to above heads and deductions	4

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.

Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Sapan Jha Class: SYBAF

Semester: III
Subject: Business Law

Subject: Business Law				
Month	Topics to be Covered	Additional Activiti es Done	No. of Lectures	
June	Module 1: The Indian Partnership Act 1932. Chp 1. The Concept of Partnership Chp 2. Registrtion and effects of Non- registration Chp 3. Rights and Duties of Partners Chp 4. Authority & Liability of Partners		14	
July	Module 1: The Indian Partnership Act 1932. Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.		16	
August	Module 2: The Limited Liability Partneship Act 2008. Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		12	
September	Module 2: The Limited Liability Partneship Act 2008. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		14	

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Name of the Faculty Member: Rajdeep Kamble Class: SYBAF

Semester: III

	Subject: Macro Economics			
Month	Topics to be Covered	Additional Activities Done	No. of Lectures	
June	Macro Economics, Circular Flow of Income, Measurement of National Product, Trade Cycles		04	
July	Keynesian Economics- Theory of Effective Demand, Consumption Function, Investment Function, Theory of Multiplier, Money Supply, Demand For Money, Money and prices	Presentation	12	
August	Inflation, Monetary Policy, Role of the Government, Fiscal Policy, Instruments of Fiscal Policy, Public Expenditure	Presentation	10	
September	Public Debt, Union Budget- Structure of the Budget, Deficit Concepts, Federal Responsibility and Budget Management Act, Open Economy- Ricardian Theory of Trade, Heckscher- Ohilin Theory, Terms of Trade, Gains From Trade	Presentation	16	
September	Free Trade vs Protection, Foreign Investment, Structure of Balance of Payments, Disequilibrium in Balance of Payments and Measures to Correct it, Foreign Exchange Market, Fixed vs Flexible Exchange Rate		05	



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Name of the Faculty Member: Aakash Tiwari Class: SYBAF

Semester: III

	Subject: Information Technology				
Month	Topics to be Covered	Additional Activities Done	No. of Lectures		
June	Basics of Computers, Characteristics, Parts of computers, Networking history, types, topologies	Pictionary game played	10		
July	MS Word, MS Excel, MS PowerPoint	HTML	10		
August	Web, browsers, email, Internet technologies, EDI, Internet history, types of internet connections	Presentations on emerging technologies	10		
September	Ecommerce, types, Applications of Ecommerce, Payment systems, accounting software	Tally practical	10		
October	Ecommerce, advantages, disadvantages, role and strategies, value chains, web based tools, security threats, support activities, business plans Implementing Ecommerce.	SAP and its working	10		

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Name of the Faculty Member: Uttam Katarmal Class: SYBAF Semester: III

Subject: Financial Market Operations

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Module I – Complete Module II – Financial Markets and Capital Markets (upto Primary Market)		5
July	Module II – Capital Markets (Secondary Market), Debt Market and Bond Market Module III – Financial Instruments		4
August	Module IV – Financial Services (Merchant Banking) Revision for Internals		6 8
September	Module IV – Other Financial Services Revision for Semester Exams		6

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Department of BAF

Teaching Plan for Academic Year 2019-20

Name of the Faculty Member: Hasina Panwar Class: SYBAF Semester: IV

Subject: Financial Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November /Dec	Redemption of preference shares Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.		11
December	Redemption of debentures Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption		12
January	Profit Prior to Incorporation Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ income		11

February	Company Final Accounts Relevant provisions of Companies Act related to preparation of Final Account Preparation of financial statements as per Companies Act. AS 1 in relation to final accounts of companies (disclosure of accounting policies) Foreign Branch	15
March	Foreign Branch- Conversion as per AS 11 and incorporation in HO accounts	03

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Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Pratiksha Gurav Class: SYBAF

Semester: IV

Subject: Management Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November/	Introduction to Management Accounting		12
Dec	Meaning, Features, Scope, Importance, Functions,		
	role of Management Accounting, Management		
	Accounting Framework, Tools, Management		
	Accounting and Financial Accounting		
December	Analysis and Interpretation of Accounts		08
	a)Vertical Forms of Balance Sheet and Profit and		08
	Loss Account suitable for analysis		
	b) Trend Analysis.		
	c) Comparative Statement.		
	d) Common Size Statement.		
	Ratio Analysis		- White-
	Meaning of financial Statement Analysis, steps,		
	Objective and types of Analysis.		
	Ratio analysis: Meaning, classification, Du Point		
	Chart, advantages and		
	Limitations.		
January	Cash Flow		10
	Preparation of Cash Flow Statement with reference		
	to Accounting Standard No		
	.3. (Indirect method only))		
February	Working Capital Management		10
	A. Concept, Nature of Working Capital, Planning		
	of Working Capital		
	B. Estimation / Projection of Working Capital		
	Requirement in case of Trading and Manufacturing Organization		3 3 70
	C. Operating Cycle Practical Problems	12-11-13-1-13-1-13-1-13-1-13-1-13-1-13-	The F. M.
March	Revision		02
Maich	100101		

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Name of the Faculty Member: Nasir Usmani Class: SYBAF

Semester: IV Subject: Direct Tax

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November/	Clubbing of Income (Section 60 to 65)		5
Dec	Setoff and carry forward of losses 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		5
December	Computation of income of individual, partnership and HUF		10
January	Rate of Income and TDS		10
February	DTAA Tax Planning &Ethics in Taxation – Basic Concepts		15
March	Revision		03

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Jogeshwari (East), Mumbai - 400 060.

Name of the Faculty Member: Sapna Jha Class: SYBAF

Semester: IV Subject: Company Law

Topics to be Covered	Additional Activities Done	No. of Lectures
Definition	THE THE PERSON NAMED IN	5
Section 2		
Clause (2) – Accounting Standard		
Clause (7) – Auditing Standard		
Clause (13) – Books of Accounts		343.5
Clause (31) – Deposit		
Clause (41) - Financial Year		
Clause (42) – Foreign Company		
Clause (47) – Independent Director		N. W
Clause (48) – Indian Depository Receipts		
Clause (62) – One Person Company		
Clause (85) – Small Company		****
Incorporation of Company (Section 3 to Section 20)		
(Section 5 to Section 20)		5
Public Offer		10
(Sections 23, 25 to 28, 33, 35, 39)		
Private Placement		10
(Section 42)		
Share Capital and		15
Debentures		
(Sections 43, 46, 47, 52 to		
56, 61 to 72)		
Revision		02
	Definition 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 Incorporation of Company Incorporation of Company (Section 3 to Section 20) Public Offer (Sections 23, 25 to 28, 33, 35, 39) Private Placement (Section 42) Share Capital and Debentures (Sections 43, 46, 47, 52 to 56, 61 to 72)	Definition Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (31) – Books of Accounts Clause (31) – Deposit Clause (42) – Foreign Company Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company Incorporation of Company Incorporation of Company (Section 3 to Section 20) Public Offer (Sections 23, 25 to 28, 33, 35, 39) Private Placement (Section 42) Share Capital and Debentures (Sections 43, 46, 47, 52 to 56, 61 to 72)

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.
Jogeshwari (East), Mumbai -400 060,

Name of the Faculty Member: Sumaiya Khan Class: SYBAF

Class: SYBAF Semester: IV

Subject: FC in Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November/	Basic Management Concept		6
Dec	Introduction to Management, Definition of		
	Management		
	Nature of Management		
	Objectives of Management		2
	Administration vs Management		
	Levels of Management		
	Principles of Management		
December	Planning	h je mielitik	10
	Definition and Importance of Planning		
	Process of Planning		
	Limitations of Planning		
	Features of Sound Planning		
	Features and process of decision making		
January	Organising		10
	Definition, nature and significance		
	Process of organisation		
	Principles of organisation		15 1.3
	Formal and Informal organisation - features,		100
	advantages and disadvantages		- 11118
	Centralisation and decentralisation – factors, merits		
	and demerits Departmentation and Delegation		
February	Staffing		5
	Directing		5
			3
	Controlling		
			5
March	Revision		02

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Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Aakash Tiwari

Class: SYBAF Semester: IV

Subject: Information Technology

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November/ Dec	Business Process		10
December	Computerised Accounting System		10
January	Concept of MIS Introduction, Concept of MIS Need for MIS, Characteristic of MIS Outputs of MIS,Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS: Problems in MIS, Knowledge required for studying MIS MIS and Computer		10
February	IT and Auditing Need and importance of IT in auditing Auditing in IT environment		10

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Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Rajdeep Kamble Subject: Research Methodology

Month	Topics to be Covered	No. of Lectures
November/Dec	Introduction to research	12
	Introduction and meaning of research, Objectives of research, Features and	
	Importance of research in Accounting and Finance, Objectives and Types of	
	research - Basic, Applied, Descriptive, Analytical and Empirical Research.	
	Formulation of research problem : Meaning and Selection	
	Review of Literature	
December	Research Design and Accounting	10
	Meaning of Introduction, Need, and Good research design. Hypothesis:	
	Formulation, Sources, Importance and Types Different Research designs	
January	Data collection and Processing	10
	Data Collection: Introduction and meaning, types of data Primary data:	
	Observation, Experimentation, Interview, Schedules, Survey,	
	Questionnaires, Limitations of Primary data Secondary data: Sources and	
	Limitations Factors affecting the choice of method of data collection.	
	Sampling: Significance, Methods, Factors determining sample size	
	Data Presentation: Significance in Research, Stages in Data Processing:	
	Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical	
	Analysis: Tools and Techniques, Measures of Central Tendency,	
	Measures of Dispersion, Correlation Analysis and Regression Analysis. Use	
	of computer and internet in data collection and processing	
February	Interpretation and report writing	15
	Meaning and techniques of interpretation, Research Report Writing:	
	Importance,	
	Essentials, Structure/ layout, Types	

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Department of BAF

Teaching Plan for Academic Year 2019-20

Name of the Faculty Member: Sumiya Khan Class: TYBAF Semester: V

Subject: Management Application

Month	Topics to be covered	No of Lectures
June	Marketing Management	
	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	
July	Production Management 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	13
August	Human Resource Management Human Resource Management – Meaning, Nature, Functions of Human Resource Management	14
	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, Douglas MacGregor's Theory X and Theory Y	

September Financial Management Meaning and Definition of Financial Management – Functions of Financial Management	Financial Management	15
	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	
October	Revision	03

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Name of the Faculty Member: Hasina Panwar

Class: TYBAF Semester: V

Month	Topics to be covered	Topics for Internal	No of Lectures
June	AS – 14 - Amalgamation, Absorption & External Reconstruction.		12
July	AS – 14 - Amalgamation, Absorption & External Reconstruction. Internal Reconstruction	Amalgamation, Absorption & External	12
August	Internal Reconstruction Underwriting of shares & debentures	Reconstruction. Internal Reconstruction	13
September	Underwriting of shares & debentures Liquidation of Companies		10
October	Buy-Back of shares Revision		5

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Jogeshware (East), Minggai, 400,060.

Name of the Faculty Member: Nasir Usmani

Class: TYBAF Semester: V

Subject: Cost Accounting

Month	Topics to be covered	Topics for Internal	No of Lectures
June	Uniform Costing and Inter-Firm Comparison Integrated System and Non Integrated System of Accounts		13
July	Integrated System and Non Integrated System of Accounts Operating Costing	Uniform Costing and Inter-Firm Comparison Integrated System and	12
August	Operating Costing Process Costing- Equivalent Units of Production and Inter-process Profit	Non Integrated System of Accounts	10
September	Process Costing- Equivalent Units of Production and Inter-process Profit Introduction to Emerging concepts in costing		12
October	Introduction to Emerging concepts in costing Revision		5

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Government of Maharashtra's
Ismail Yusuf College of
Arts. Science & Commerce.
Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Pratiksha Gurav Class: TYBAF

Semester: V

Subject	Financial	Management
Subject.	rinanciai	Management

Month	Topics to be covered	No of Lectures
June	Strategic Financial management Strategic Financial Management – Need and Importance	12
	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	
July	Capital Budgeting 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.	11
August	Capital Structures	12
September	Mutual Funds and Bond Valuation 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. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.	12
October	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India	3

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Sign of Coordinator Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce. Jogeshwari (East), Mumbai -400 060. Name of the Faculty Member: Nitin Gangal Subject: Taxation

Month	Topics to be covered	No of Lectures
June	Introduction to GST	12
	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	
	Registration	
	Registration – Persons liable for Registration, Persons not liable for	
	Registration, Procedure for Registration, Deemed Registration,	
Tulu	Amendment, Cancellation and Revocation of Registration.	Maria Lugare
July	Levy and Collection of GST	12
	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	
August	Concept of supply	10
	Taxable Event Supply	10
	Place of Supply	
	Time of Supply	
	Value of Supply	
September	Documentation - Tax Invoices, Credit and Debit notes	12
October	Input Tax Credit and Computation of GST	5
	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	

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.

Jogeshwari (East), Mumbai - 400 060.

Name of the Faculty Member: Nitin Gangal Class: TYBAF

Semester: V Subject: Financial Accounting VI

Month	Topics to be covered	No of Lectures
June	Final Accounts of BankingCompany	12
	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.	
	Final Accounts of Insurance Company (Excl. Life Insurance)	
July	Final Accounts of Insurance Company (Excl. Life Insurance)	13
	Non Banking Financial Company	
	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	
August	Valuation of goodwill and shares	13
	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	
Septembe	Accounting for Limited Liability Partnership-Statutory provisions	10
r/October		10
	Final accounts	

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Department of BAF

Teaching Plan for Academic Year 2019-20

Class: TYBAF Semester: VI

Name of the Faculty Member: Nasir Usmani

Subject: Cost Accounting

Month	Topics to be covered	No of Lectures
December	Budgeting and Budgetary Control	14
	Meaning & objectives, Advantages and limitations of budgets	
	Functional budgets, fixed and flexible budgets	
	Zero based budgeting, performance budgeting	
January	Absorption Costing and Marginal Costing Cost Volumeand	13
	Profit Analysis	
	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	
	Managerial Decision Making	
February	Managerial Decision Making	12
	Make or buy	12
	Sales mix decisions	
	Exploring new markets	
	Plant shut down decision Practical problems	
March	Standard Costing and VarianceAnalysis	13
	Preliminaries in installing of a standard cost system	13
	Material Cost variance, Labour cost variance, Variable overhead	
	variances, Fixed Overhead variances, Sales variances, Profit	
	variances	

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Name of the Faculty Member: Pratiksha Gurav Subject: Financial Management

Subject: Financial Management			
Month	Topics to be covered	No of Lectures	
December	Business Valuation 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.	8	
January	Mergers and Acquisitions 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	14	
February	Corporate restructuring and Take over Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)	06	
	Lease and Hire Purchase 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.	10	
	Working Capital Finance 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	06	

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Name of the Faculty Member: Zishan Mukhary Class: TYBAF

Semester: VI Subject: Taxation

Month	Payment of Tax and Refunds Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds Returns - Types of Returns and Provisions relating to filing of Returns Accounts, Audit, Assessments and Records Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax	
December		
January		
February	authorities, Special Audit. Custom Act I Custom Act II	12
March	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	
April	FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.	03

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Jogeshwari (East), Mumbai - 400 060.

Name of the Faculty Member: Zishan Mukhary

Class: TYBAF Semester: VI Subject: Taxation

	Subject: Taxation	
Month	Topics to be covered	No of Lectures
December	Payment of Tax and Refunds Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	12
January		
February	Custom Act I Custom Act II	12
March	Foreign Trade Policy 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	10
April	FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.	03

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Jogeshwari (East), Mumpai -400 060.

Name of the Faculty Member: Hasina Panwar

Class: TYBAF Semester: VI

Subject: Financial Accounting VII

Month	Topics to be covered	No of Lectures
December	Investment Accounts	06
	Mutual Funds	06
January	Final Account for Electricity Company	10
	Final Accounts as per Double Account System	
	Final Accounts as per Electricity Rules	
	Receipt & Expenditure on Capital Account	
	General Balance Sheet	
	Contingency Reserve	
February	Final Accounts for Co-OperativeSociety	03
March	Final Accounts for Co-OperativeSociety	05
April	Introduction to IFRS and Ind -AS	06
	IFRS: Introduction, scope Purpose & Objective of financial statement-its Frame	
	work-its assumption, characteristics, element, recognition & measurement.,	
	first time adoption of IFRS	
	Convergence of Ind-As and IFRS	

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Name of the Faculty Member: Rajdeep Kamble Class: TYBAF

Semester: VI Subject: Economics

Month	Topic to be Covered	No of Lectures
December	Introduction - Agricultural Sector	13
January	Industrial Sector, Growth and pattern of Industrialization, Industrial policy of 1991, Small scale sector	14
February	Service Sector, External Sector ,Recent trends in Banking industry, Insurance, Healthcare and Tourism Industry, FDI, SAARC, ASEAN and WTO	13
March	Money and Banking Monetary Policy, Progress of Commercial Banking, SEBI Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions	12

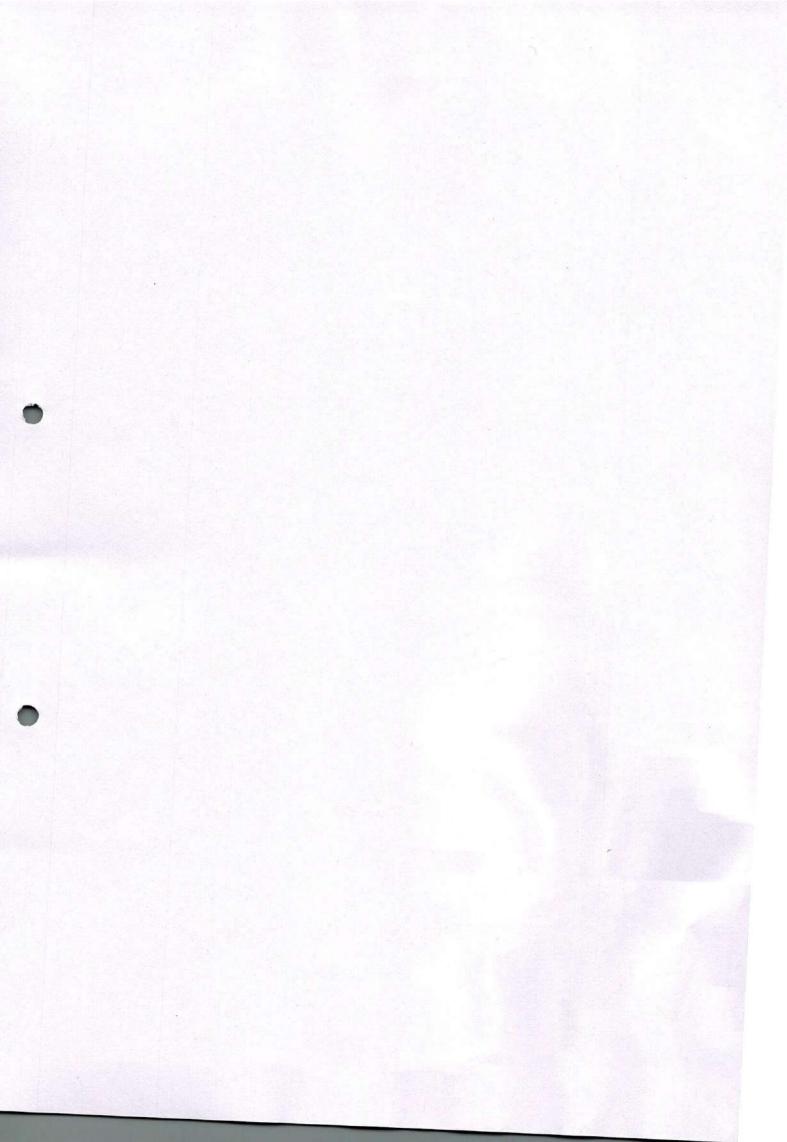


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Department of BAF

Teaching Plan for Academic Year 2020-21

Name of the Faculty Member: Hasina Panwar Class: FYBAF

Semester: I

Subject: Financial Accounting Month Topics to be Covered Additional No. of **Activities Done** Lectures 1.Accounting Standard1- Disclosure of August Annual Report of 15 Accounting Policies. Live company to 2. Accounting Standard2-Valuation of understand the Inventories. Accounting 3. Accounting Standard9-Revenue Standards Recognition 4. Inventories 5. Capital and Revenue: Expenditure and Receipts. September 15 6. Final Accounts of Manufacturing Concerns

6.Final Accounts of Manufacturing Concerns

7.Departmental Accounts

8. Accounting for Hire Purchase

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October

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Name of the Faculty Member: Zishan Mukhary Class: FYBAF

Class: FYBAF Semester: I

Subject: Cost Accounting

Month	Topics to be Covered	Additional Activities Done	No. of
August	1:Introduction to Cost Accounting		
. rugust	Evolution Evolution		14
	Objectives and Scope of Cost Accounting		
	Importance and Advantages of Cost Accounting		
	Difference between Cost Accounting and		li reën é
	Financial Accounting		V. 332 V
	Limitations of Financial Accounting		7
	Definitions: Cost, Costing and Cost Accounting		
	Classification of Cost on Different Bases		
	Cost Allocation and Apportionment		
	Coding System		
	Essentials of Good Costing System		
September	2. Material Cost: The Concept	Assignments	15
	Material Control Procedure		10
	Documentation	The state of the state of	
	Stock Ledger, Bin Card		
	Stock Levels		
	Economic Order Quantity (EOQ)		
October	3. Labour Cost: The Concept		14
	Composition of Labour Cost		
	Labour Cost Records		
NI I	Overtime / Idle Time / Incentive Schemes		
November	4: Overheads: The Concept	-	13
	Classification of overheads on different bases		
	Apportionment and Absorption of Overheads		

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Ismail Yusuf College of
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Jogesnwari (East), Mumbai -400 060.

Name of the Faculty Member: Pratiksha Gurav

Class: FYBAF Semester: I

Subject: Financial Management

Month	Topics to be Covered	Additional Activities Done	No. of
August	 Introduction to FM: Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation Leverages: Operating, financial, combined leverage numerical 		14
September	 Cost of capital: Definition, importance, problems on WACC Concepts in valuation: Present value, time value of money, returns from stocks, techniques of discounting & compounding 		13
October	 Concepts in valuation to continue. Types of financing: Need for finance, long/medium / short term sources of finance 		14
November	Revision of concepts & problems		11

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Jogeshwari (East), Mumbai -400 060

Name of the Faculty Member: Rajdeep Kamble Class: FYBAF

Semester: I

Subject: Business Economics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	Introduction: Scope and Importance of Business Economics, Opportunity Cost, Incremental and Marginal Concept, Total, Average and Marginal Relations, Demand and Supply Analysis, Equilibrium Price, Meaning, significance, types and measurement of elasticity of demand, (Price, Income, Cross and Promotional Elasticity), Relation between AR, MR and Elasticity of Demand.		15
September	Demand Analysis Demand Forecasting and Estimation: Survey and Statistical Methods (Numerical Illustrations on Trend Analysis and Regression) Production Analysis, Short Run Production Function, Law of Variable Proportions, Producer's Equilibrium, Least Cost Combination of Inputs. Economic Region of Production and Ridge Lines.		15
October	Supply and Production Decisions and Cost of Production: Long Run Production Function, Law of returns to Scale, Expansion Path, Economies and Diseconomies of Scale. Cost Concepts, Implicit and Explicit Costs, Fixed and Variable Costs, Short Run and Long Run Cost Concepts, Envelope Curve, Learning Curve, Break Even Analysis.		15
November	Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition. Short Run and Long Run equilibrium of a		15

Competitive firm and industry, Monopoly-Short	
Run and Long Run Equilibrium of a firm under	
Monopoly, Price Discrimination.	
Monopolistic competition: Short Run and Long	
Run Equilibrium of a firm, Product	
Differentiation, Role of Advertising.	
Oligopolistic Competition: price rigidity. Cartels	
and Price Rigidity.	
Pricing Practices: Cost Plus Pricing,	
Discriminating Pricing, Multi-Product Pricing,	
Transfer Pricing.	

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce. Jogeshwari (East), Mumbai - 400 060.

Name of the Faculty Member: Lydia Kalgutkar Class: FYBAF

Semester: I

Subject: Business Communications

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	Module I Theory of Communication lecture plan: Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
September	Module II Obstacles to Communication in the Business World: Problems in Communication/Barriers to Communication- Listening Introduction to Business Ethics Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-Waste Human Rights Violations and Discrimination-	PPT Presentations	15
October	Module III Business Correspondence i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
November	Module IV-Language and Writing Skills i) Commercial terms used in Business Communication-3 lectures ii) Paragraph Writing-6 lectures iii) Activities-6 lectures	PPT Presentations Debate Competition	15

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.
Jogeshwari (East), Mumbai - 400 060.

Name of the Faculty Member: Suryakant Patole

Class: FYBAF Semester: I

Subject: Foundation Course

Month	Topics to be Covered	Additional Activities	No. of
		Done	Lectures
August	Chap.1:Overview of Indian Society		6
)	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
September	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
~ premiser	Chap.3: Concept of Disparity-2		3
October	Revision for internals		2
	Chap4:The Indian Constitution		4
	Chap5:Significant aspects of Political Processes		5

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Name of the Faculty Member: Sumaiya Khan Class: FYBAF

Semester: I

Subject: Business Environment

Month	Topics to be Covered	
		Lectures
August	Business and Environment a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment	15
•	b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	
September	Business and Society 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
October	Contemporary issues 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
November	International Environment 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

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Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari (East), Mumbai 400 060 Department of BAF

Teaching Plan for Academic Year 2020-21

Name of the Faculty Member: Hasina Panwar

Class: FYBAF Semester: II

Month	Subject: Financial Accounting - II	4 1 214	Tay 6
	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Accounting from incomplete Record Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	Assignment	06
January/Feb	Consignment Accounting Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	Assignment	15
February	Branch Accounting Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	Assignment	12
March/April	Fire Insurance Claim Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	Assignment	14

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce. Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Shilpa Gupta Class: FYBAF

Semester: II

Subject: Business Mathematics

Month	Ionth Topics to be Covered		No. of Lectures	
December	Ratio, Proportion and Percentage Ratio- Definition, Continued ratio, Inverse Ratio,	Assignment	12	
	Proportion - Continued proportion, Direct proportion,			
	Inverse proportion,	A STATE OF STREET		
	Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage			
January	Profit and Loss	Assignment	16	
	Terms and formulae, Trade discount, Cash discount, problems involving cost	a tooignment	10	
	price, selling price, trade discount, cash discount.			
	Introduction to Commission and			
	brokerage - problems on commission and brokerage			
February	Interest and Annuity	Assignment	16	
	Simple interest, compound interest,		E Propert	
	Equated monthly instalments, reducing balance and flat rate of interest			
	Annuity immediate- present value and future value			
	Stated annual rate and effective annual rate			
March/April	Shares and Mutual Fund	Assignment	10	
	Shares- Concept, face value, market value, dividend,			
	Equity shares, preference		17	
	shares, bonus shares, Mutual Fund- Simple problems on calculation of net			
	income after considering			
	entry load, exit load, dividend, change in net asset value		and the	

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Name of the Faculty Member: Deepa Pal Class: FYBAF

Semester: II **Subject: Auditing**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Auditing		12
	Basics; Errors and Frauds, Principles of Audit,		
	Types of Audit, Miscellaneous, Accounting		
	Concepts Relevant to Auditing		
January	Planning, Procedure and Documentation		14
	Audit Planning		
	Audit Programme		
	Audit working Papers		
	Audit Notebook		
February	Audit Techniques		13
	Test Check		
	Audit Sampling		
	Internal Control	E HILL SE	
	Internal Checks Vs Internal Control, Internal		
	Checks Vs Test Checks		
March/April	Internal Audit		11
	Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of		
	Internal Audit by Statutory Auditor, Usefulness of		
	Internal Audit		DE STEPS
	Internal Audit Vs External Audit, Internal Checks Vs Internal Audit		

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Name of the Faculty Member: Sapna Jha Class: FYBAF

Subject: Rusiness Law

Month	Topics to be Covered	No. of Lectures
100.75		Lectures
December	Law of contract 1872	14
	(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	
January	Sale of Goods 1930	13
	(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	
February	Negotiable Instruments Act 1881	12
	(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	
March/April	Consumer Protection Act 1986	11
	(a) Salient Features (b) Definition of Consumers	
	(c) Deficiency in Service (d) Defects in Goods	

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Jogeshwari (East), Mumbai 400 500.

Name of the Faculty Member: Lydia kalgutkar Class: FYBAF

Semester: II

Subject: Business Communication II

Month	Topics to be Covered	No. of Lectures
December	Presentation Skills 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	6
January	Group Communication 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	16
February	Business Correspondence Trade Letters: Order, Credit and Status Enquiry, Collection Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act	16
March/April	Language and writing Skills Reports: Parts, Types, Feasibility Reports, Investigative Reports	10

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Name of the Faculty Member: Suryakant Patole Class: FYBAF

Semester: II Subject: Foundation Course II

Month	Topics to be Covered	No. of
		Lectures
December	Globalisation and Indian Society	12
	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.	
January	Human Rights 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	13
February	Ecology	10
	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	04
	Understanding Stress and Conflicts 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	
March/April	Managing Stress and contemporary issue	10
	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	10

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Name of the Faculty Member: Pratiksha Gurav Class: FYBAF Semester: II

Subject: Innovative Financial Services

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Financial Service Financial Services Factoring and Forfaiting		12
January	Bill Discounting: Issue management and securitization Issue Management and Intermediaries		13
	Stock Broking Securitization		
February	Financial Services and its mechanism Lease and Hire-Purchase Housing Finance Venture Capital		13
March/April	Consumer Finance and credit rating Consumer Finance Plastic Money Credit Rating		15

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Jogeshwari (East), Mumbai 400 860.

Government of Maharashtra's Ismail Yusuf College of Arts, Science and Commerce,

Jogeshwari (East), Mumbai 400 060

Department of BAF

Teaching Plan for Academic Year 2020-21

Name of the Faculty Member: Hasina Panwar

Class: SYBAF Semester: III

Subject: Financial Accounting

Month	Topics to be Covered	
		Lectures
July	Partnership Final Accounts Definition of Partnership, Adjustment relating to interest on capital, interest on drawing, salary, interest on loan, sharing of profit, appropriation, admission of partner and illustrations related to it	12
August	Retirement of Partner, Death of Partner and Piecemeal Distribution of Cash Piecemeal Distribution- Distribution Stages, Settlement of liabilities, Proportionate Capital Method	14
September	Amalgamation of Firms Amalgamation – Realisation Method Accounting Goodwill Adjusted / Good will Capital Adjusted Sole Traders Amalgamation into Firm and Illustration	13
October/ November	Conversion of Partnership Firm into Limited Company Purchase Consideration and Journal Entries Books of Firm Books of Companies Accounting of Transactions of Foreign Exchange Translation of Foreign Exchange Balance Accounting for Exchange Difference	13

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Name of the Faculty Member: Pratiksha Gurav Class: SYBAF

Semester: III

Subje	ct: Cost	Accou	nting

Month	Topics to be Covered Subject: Cost Accounting	Additional	No. of
		Activities Done	Lectures
July/ August	Classification of Cost 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; Practical problems based on Cost Sheet Financial and Cost Reconciliation Practical problems based on reconciliation of cost and Financial accounts		18
September	Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems		14
October/ November	Process Costing Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Interprocess profit Practical problems Process Costing and joint and by products		15

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce. Jogeshwari (East), Mumbai -400 060

Name of the Faculty Member: Nasir Usmani Class: SYBAF

Semester: III Subject: Direct Tax

Month	Topics to be Covered	
		Lectures
July	Definitions u/s – 2:	
	Section 2 –Assessee, Assessment Year, Assessment, Annual	15-11
	value, Business,	
	Capital asset, Income, Person, Previous Year, Transfer	
	Basis of Charge:	
	Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income,	
	Deemed Income	
	Exclusions from Total Income:	Fell En
		1 To 1
	Section 10 – restricted to, Agricultural Income, Sums Received From HUF By	
	Member, Share of Profit from Firm, Casual & Non	13513
	Recurring Receipts,	
	Scholarships, Income of Minor Child, Allowance to Members of	13
	Parliament and	
W = 1 3	Legislative Assembly.	
	Note -Exemptions related to specific Heads of Income to be covered	
	with	
	Relevant Provisions.	
	Various Heads of Income	
	Salary Income:	
	Section 15 – 17, Including Section 10 relating to	
	House Rent Allowance, Travel Concession, Special Allowance,	
	Gratuity, Pension –	
	Commutation, Leave Encashment, Compensation, Voluntary Retirement,	
August	Payment from Provident Fund	
August	Income From House Property:	13
	Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession:	
	Tiones & Gains From Business & Profession:	

Septembe	Capital Gains:	I See The Control
r	Section 45, 48, 49, 50, 54 and 55	
	Income from Other Sources:	
	Section 56 – 59	
	80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund	
	80D – Medical Insurance Premium	10
	80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan	10
100	80 TTA- Interest on Saving Bank account	
	80U – Deduction in the case of totally blind or physically handicapped or	
	mentally retarded resident person Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business	
October/ November	Computation of Total Income of Individual and HUF with respect to above heads and deductions	14

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Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Sapan Jha Class: SYBAF

Class: SYBAF Semester: III

Sub	ect:	Business	Law

	Subject: Business Law	W	
Month	Topics to be Covered	Additional Activiti es Done	No. of Lectures
July	Module 1: The Indian Partnership Act 1932. Chp 1. The Concept of Partnership Chp 2. Registration and effects of Non- registration Chp 3. Rights and Duties of Partners Chp 4. Authority & Liability of Partners		14
August	Module 1: The Indian Partnership Act 1932. Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.		16
September	Module 2: The Limited Liability Partneship Act 2008. Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		12
October	Module 2: The Limited Liability Partneship Act 2008. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		14

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Name of the Faculty Member: Rajdeep Kamble Class: SYBAF

Semester: III

Subject: Macro Economics

	Subject: Macro Econo	mics	
Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	Macro Economics, Circular Flow of Income, Measurement of National Product, Trade Cycles Keynesian Economics- Theory of Effective Demand, Consumption Function, Investment Function, Theory of Multiplier, Money Supply, Demand For Money, Money and prices	Presentation	12
August	Inflation, Monetary Policy, Role of the Government, Fiscal Policy, Instruments of Fiscal Policy, Public Expenditure	Presentation	10
September	Public Debt, Union Budget- Structure of the Budget, Deficit Concepts, Federal Responsibility and Budget Management Act, Open Economy- Ricardian Theory of Trade, Heckscher- Ohilin Theory, Terms of Trade, Gains From Trade	Presentation	16
October	Free Trade vs Protection, Foreign Investment, Structure of Balance of Payments, Disequilibrium in Balance of Payments and Measures to Correct it, Foreign Exchange Market, Fixed v/s Flexible Exchange Rate		05

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Jogeshwari (East), Mumbai -400 080.

Name of the Faculty Member: Sarvesh Upadhyay

Class: SYBAF Semester: III

Subject: Information Technology

	Subject: Information 1 ed	chhology	
Month	Topics to be Covered	Additional Activities Done	No. of Lecture
June/July	Basics of Computers, Characteristics, Parts of computers, Networking history, types, topologies	Pictionary game played	10
July	MS Word, MS Excel, MS PowerPoint	HTML	10
August	Web, browsers, email, Internet technologies, EDI, Internet history, types of internet connections	Presentations on emerging technologie s	10
September	Ecommerce, types, Applications of Ecommerce, Payment systems, accounting software	Tally practical	10
October/N OV	Ecommerce, advantages, disadvantages, role and strategies, value chains, web based tools, security threats, support activities, business plans Implementing Ecommerce.	SAP and its working	10

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Jogeshwari (East), Mumbai -400 060,

Name of the Faculty Member: Sumaiya Khan Class: SYBAF

Semester: III

Subject: Financial Market Operations

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	Module I – Complete Module II – Financial Markets and Capital Markets (upto Primary Market)		5
August	Module II – Capital Markets (Secondary Market), Debt Market and Bond Market Module III – Financial Instruments		4
September	Module IV – Financial Services (Merchant Banking) Revision for Internals		6
October/ Nov	Module IV – Other Financial Services Revision for Semester Exams		6

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Teaching Plan for Academic Year 2020-21

Name of the Faculty Member: Hasina Panwar Class: SYBAF

Semester: IV
Subject: Financial Accounting

Month Topics to be Covered Additional No. of Activities Lectures Done Redemption of preference shares December PPT 11 Introduction: Provisions of Section 71 (1) and (4) of the Presentation. Companies Act, 2013, Creation and investment of DRR Assignment including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. January Redemption of debentures 12 Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption February **Profit Prior to Incorporation** 11 Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/income

	Company Final Accounts Relevant provisions of Companies Act related to preparation of Final Account Preparation of financial statements as per Companies Act. AS 1 in relation to final accounts of companies (disclosure of accounting policies) Foreign Branch	15
Feb/March		03

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Name of the Faculty Member: Pratiksha Gurav

Class: SYBAF Semester: IV

Subject: Management Accounting

Month	Subject: Management Accounting Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	PPT Presentation, Assignment	12
January	Analysis and Interpretation of Accounts a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. Ratio Analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.		08 08
February	Cash Flow Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))		10
March	Working Capital Management A. Concept, Nature of Working Capital, Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems		10
April	Revision		02

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Name of the Faculty Member: Nasir Usmani Class: SYBAF

Semester: IV Subject: Direct Tax

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Clubbing of Income (Section 60 to 65)	PPT Presentation,	5
	Setoff and carry forward of losses 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	Assignment	5
January	Computation of income of individual, partnership and HUF		10
February	Rate of Income and TDS		10
March	DTAA Tax Planning &Ethics in Taxation – Basic Concepts		15
April	Revision		03

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Name of the Faculty Member: Sapna Jha Class: SYBAF

Class: SYBAF Semester: IV Subject: Company Law

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Definition	PPT Presentation,	5
	Section 2	Assignment	
	Clause (2) – Accounting Standard		
	Clause (7) – Auditing Standard		
	Clause (13) – Books of Accounts		
	Clause (31) – Deposit		
	Clause (41) – Financial Year		
	Clause (42) – Foreign Company		A THE STREET
	Clause (47) – Independent Director		
	Clause (48) – Indian Depository Receipts		
	Clause (62) – One Person Company		
	Clause (85) – Small Company		
	Incorporation of Company		
	(Section 3 to Section 20)		47 74
T	D. H. O.C.		5
January	Public Offer		10
D 1	(Sections 23, 25 to 28, 33, 35, 39)		- W
February	Private Placement		10
	(Section 42)		
March	Share Capital and		15
	Debentures		
	(Sections 43, 46, 47, 52 to		
	56, 61 to 72)		
April	Revision		02

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Name of the Faculty Member: Sumaiya Khan Class: SYBAF

Semester: IV

Subject: FC in Manag

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Basic Management Concept	PPT Presentation,	6
	Introduction to Management, Definition of	Assignment	
	Management		
	Nature of Management		
	Objectives of Management		
	Administration vs Management		
	Levels of Management		
	Principles of Management		
January	Planning		10
	Definition and Importance of Planning		No.
	Process of Planning		
	Limitations of Planning		
	Features of Sound Planning		
	Features and process of decision making		
February	Organising		10
	Definition, nature and significance		
	Process of organisation		
	Principles of organisation		
	Formal and Informal organisation - features,		
	advantages and disadvantages		
	Centralisation and decentralisation – factors, merits		
	and demerits Departmentation and Delegation		
March	Staffing		5
	Directing		
	Z details		5
	Controlling		
		The second secon	5
April	Revision		02

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Name of the Faculty Member: Sarvesh Updhyay

Class: SYBAF Semester: IV

Subject: Information Technology

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Business Process	PPT Presentation, Assignment	. 10
January	Computerised Accounting System		10
February	Concept of MIS Introduction, Concept of MIS Need for MIS, Characteristic of MIS Outputs of MIS, Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS: Problems in MIS, Knowledge required for studying MIS MIS and Computer		10
March/ April	IT and Auditing Need and importance of IT in auditing Auditing in IT environment		10

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.
Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Rajdeep Kamble Subject: Research Methodology

Month	Topics to be Covered	No. of Lectures
December	Introduction to research Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem: Meaning and Selection Review of Literature	12
January	Research Design and Accounting Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	10
February	Data collection and Processing Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing	10
March/April	Interpretation and report writing Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types	15

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Department of BAF

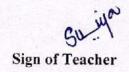
Teaching Plan for Academic Year 2020-21

Name of the Faculty Member: Sumiya Khan Class: TYBAF Semester: V

Subject: Management Application

Month	Subject: Management Application Topics to be covered	No of Lectures
July	Marketing Management	12
	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	1000
	Price Management – Meaning and Definition – Factors affecting pricing	Day 1.5
	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	
August	Production Management	13
	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	The state of
	Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000	
	Inventory Management - Meaning and Methods	
September	Human Resource Management	14
	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,	
Marie Day	Douglas MacGregor's Theory X and Theory Y	

October	Financial Management	15
	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	
November	Revision	03



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Name of the Faculty Member: Hasina Panwar

Class: TYBAF Semester: V

Month	Topics to be covered	Topics for Internal	No of Lectures
July	AS – 14 - Amalgamation, Absorption & External Reconstruction.	Amalgamation, Absorption & External Reconstruction. Internal Reconstruction	12
August	AS – 14 - Amalgamation, Absorption & External Reconstruction.		12
September	Internal Reconstruction Underwriting of shares & debentures		13
October	Underwriting of shares & debentures Liquidation of Companies		10
November	Buy-Back of shares Revision		5

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Name of the Faculty Member: Nasir Usmani Class: TYBAF

Semester: V

Month	Topics to be covered	Topics for Internal	No of Lectures
July	Uniform Costing and Inter-Firm Comparison Integrated System and Non Integrated System of Accounts		13
August	Integrated System and Non Integrated System of Accounts Operating Costing	Uniform Costing and Inter-Firm Comparison Integrated System and	12
September	Operating Costing Process Costing- Equivalent Units of Production and Inter-process Profit	Non Integrated System of Accounts	10
October	Process Costing- Equivalent Units of Production and Inter-process Profit Introduction to Emerging concepts in costing		12
November	Introduction to Emerging concepts in costing Revision		5

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Name of the Faculty Member: Pratiksha Gurav Class: TYBAF

Semester: V

Subject: Financial Management

Month	Topics to be covered	No of Lectures
July	Strategic Financial management	12
	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	
ugust	Capital Budgeting 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.	11
September	Capital Structures	12
October	Mutual Funds and Bond Valuation 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. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.	12
November	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India	3

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Name of the Faculty Member: Nitin Gangal

	Taxa	

Month	Topics to be covered	No of Lectures
July	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 Registration Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration. August Levy and Collection of GST	
August		12
September	Concept of supply Taxable Event Supply Place of Supply Time of Supply Value of Supply	10
October	Documentation - Tax Invoices, Credit and Debit notes	12
November	Input Tax Credit and Computation of GST 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	5

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce Jogeshwari (East), Mumbai -408 (150).

Name of the Faculty Member: Nitin Gangal Class: TYBAF

Semester: V Subject: Financial Accounting VI

Month	Topics to be covered	No of Lectures
July	Final Accounts of BankingCompany	12
	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.	179
	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.	
	Final Accounts of Insurance Company (Excl. Life Insurance)	
August	Final Accounts of Insurance Company (Excl. Life Insurance)	13
	Non Banking Financial Company	
	Introduction, Definition, Registration and Regulation, Classification, Income	14.15
	Recognition, Accounting of Investment, Applicability of Prudential Norms,	14.8
	Assets classification, Non-performing Assets, Capital Adequacy, Preparation of	
	Financial statement	
September	Valuation of goodwill and shares	13
	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	
October/N		10
ovember	Conversion of partnership business into Limited Liability Partnership	10
	Final accounts	-25

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Teaching Plan for Academic Year 2020-21

Class: TYBAF Semester: VI

Name of the Faculty Member: Nasir Usmani

Subject: Cost Accounting

Topics to be covered	No of Lectures
Budgeting and Budgetary Control	14
Meaning & objectives, Advantages and limitations of	
budgets	
Functional budgets, fixed and flexible budgets	
Zero based budgeting, performance budgeting	
	13
Profit Analysis	
Absorption Costing and Marginal Costing	
	12
Make or buy	12
Sales mix decisions	
Exploring new markets	
Standard Costing and VarianceAnalysis	13
Preliminaries in installing of a standard cost system	6470.70
Material Cost variance, Labour cost variance, Variable overhead	
variances, Fixed Overhead variances, Sales variances, Profit	The second
	Budgeting and Budgetary Control Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting Absorption Costing and Marginal Costing Cost Volumeand Profit Analysis 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 Managerial Decision Making Managerial Decision Making Managerial Decisions Exploring new markets Plant shut down decision Practical problems Standard Costing and VarianceAnalysis Preliminaries in installing of a standard cost system Material Cost variance, Labour cost variance, Variable overhead

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Name of the Faculty Member: Pratiksha Gurav Subject: Financial Management

Month	Topics to be covered	No of Lectures
January	Business Valuation 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.	8
February	Mergers and Acquisitions 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	14
March	Corporate restructuring and Take over Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)	06
April	Lease and Hire Purchase 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.	10
April	Working Capital Finance 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	06

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Name of the Faculty Member: Zishan Mukhary

Class: TYBAF Semester: VI Subject: Taxation

Month	Topics to be covered	No of Lectures
January	Payment of Tax and Refunds Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	12
February	Returns - Types of Returns and Provisions relating to filing of Returns Accounts, Audit, Assessments and Records Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.	14
March	Custom Act I Custom Act II	12
April	Foreign Trade Policy 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	10
April	FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.	03

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Name of the Faculty Member: Hasina Panwar Class: TYBAF

Semester: VI

Subject: Financial Accounting VII

Month	Topics to be covered	No of Lectures
January	Investment Accounts	06
	Mutual Funds	06
February	Final Account for Electricity Company	10
	Final Accounts as per Double Account System	
	Final Accounts as per Electricity Rules	
	Receipt & Expenditure on Capital Account	
	General Balance Sheet	
	Contingency Reserve	
March	Final Accounts for Co-OperativeSociety	10
April	Final Accounts for Co-OperativeSociety	05
April	Introduction to IFRS and Ind -AS	06
	IFRS: Introduction, scope Purpose & Objective of financial statement-its Frame	
	work-its assumption, characteristics, element, recognition & measurement.,	
	first time adoption of IFRS	
	Convergence of Ind-As and IFRS	

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.

Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Rajdeep Kamble Class: TYBAF

Semester: VI Subject: Economics

Month	Topic to be Covered	No of Lectures
December	Introduction - Agricultural Sector	13
January	Industrial Sector, Growth and pattern of Industrialization, Industrial policy of 1991, Small scale sector	14
February	Service Sector, External Sector ,Recent trends in Banking industry, Insurance, Healthcare and Tourism Industry, FDI, SAARC, ASEAN and WTO	13
March		

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Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari (East), Mumbai 400060.

Department of BAF

Teaching Plan for Academic Year 2021-22

Name of the Faculty Member: Hasina Panwar Class: FYBAF Semester: I

Subject: Financial Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	 1.Accounting Standard1- Disclosure of Accounting Policies. 2.Accounting Standard2-Valuation of Inventories. 3.Accounting Standard9-Revenue Recognition 4.Inventories 	Annual Report of Live company to understand the Accounting Standards	15
September	5. Capital and Revenue: Expenditure and Receipts.6. Final Accounts of Manufacturing Concerns		15
October	6.Final Accounts of Manufacturing Concerns 7.Departmental Accounts		14
November	8. Accounting for Hire Purchase		13

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Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Zishan Mukhary

Class: FYBAF Semester: I

Subject: Cost Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	1:Introduction to Cost Accounting 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		14
September	2. Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)	Assignments	15
October	3. Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes		14
November	4: Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads	-	13

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Name of the Faculty Member: Pratiksha Gurav

Class: FYBAF Semester: I

Subject: Financial Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	 Introduction to FM: Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation Leverages: Operating, financial, combined leverage numerical 		14
September	 Cost of capital: Definition, importance, problems on WACC Concepts in valuation: Present value, time value of money, returns from stocks, techniques of discounting & compounding 		13
October	Concepts in valuation to continue. 5. Types of financing: Need for finance, long/medium / short term sources of finance		14
November	Revision of concepts & problems		11

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Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Rajdeep Kamble Class: FYBAF

Semester: I

Subject: Business Economics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	Introduction: Scope and Importance of Business Economics, Opportunity Cost, Incremental and Marginal Concept, Total, Average and Marginal Relations, Demand and Supply Analysis, Equilibrium Price, Meaning, significance, types and measurement of elasticity of demand,(Price, Income, Cross and Promotional Elasticity), Relation between AR, MR and Elasticity of Demand.		15
September	Demand Analysis Demand Forecasting and Estimation: Survey and Statistical Methods (Numerical Illustrations on Trend Analysis and Regression) Production Analysis, Short Run Production Function, Law of Variable Proportions, Producer's Equilibrium, Least Cost Combination of Inputs. Economic Region of Production and Ridge Lines.		15
October	Supply and Production Decisions and Cost of Production: Long Run Production Function, Law of returns to Scale, Expansion Path, Economies and Diseconomies of Scale. Cost Concepts, Implicit and Explicit Costs, Fixed and Variable Costs, Short Run and Long Run Cost Concepts, Envelope Curve, Learning Curve, Break Even Analysis.		15
November	Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition. Short Run and Long Run equilibrium of a		15

Competitive firm and industry, Monopoly–Short Run and Long Run Equilibrium of a firm under Monopoly, Price Discrimination.

Monopolistic competition: Short Run and Long Run Equilibrium of a firm, Product Differentiation, Role of Advertising.

Oligopolistic Competition: price rigidity. Cartels and Price Rigidity.

Pricing Practices: Cost Plus Pricing,

Discriminating Pricing, Multi-Product Pricing,

Transfer Pricing.

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Name of the Faculty Member: Lydia Kalgutkar Class: FYBAF

Semester: I

Subject: Business Communications

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	Module I Theory of Communication lecture plan: Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
September	Module II Obstacles to Communication in the Business World: Problems in Communication/Barriers to Communication- Listening Introduction to Business Ethics Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-Waste Human Rights Violations and Discrimination-	PPT Presentations	15
October	Module III Business Correspondence i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
November	Module IV-Language and Writing Skills i) Commercial terms used in Business Communication-3 lectures ii) Paragraph Writing-6 lectures iii) Activities-6 lectures	PPT Presentations Debate Competition	15

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce Jogeshwari (East), Mumbai -400 000

Name of the Faculty Member: Suryakant Patole Class: FYBAF

Semester: I Subject: Foundation Course

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	Chap.1:Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
September	Chap.3: Concept of Disparity-2		3
October	Revision for internals		2
	Chap4:The Indian Constitution		4
	Chap5:Significant aspects of Political Processes		5

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Jogeshwari (East), Mumbal -400 060.

Name of the Faculty Member: Sumaiya Khan

Class: FYBAF Semester: I

Subject: Business Environment

Month	Topics to be Covered	No. of
		Lectures
August	Business and Environment a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	15
September	Business and Society 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
October	Contemporary issues 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
November	International Environment 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

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Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari (East), Mumbai 400 060 Department of BAF

Teaching Plan for Academic Year 2021-22

Name of the Faculty Member: Hasina Panwar

Class: FYBAF Semester: II

Subject: Financial Accounting - II

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Accounting from incomplete Record Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	Assignment	06
January/Feb	Consignment Accounting Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	Assignment	15
February	Branch Accounting Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	Assignment	12
March/April	Fire Insurance Claim Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	Assignment	14

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Name of the Faculty Member: Shilpa Gupta Class: FYBAF

Semester: II

Subject: Business Mathematics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Ratio, Proportion and Percentage Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage	Assignment	12
January	Profit and Loss 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	Assignment	16
February	Interest and Annuity 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	Assignment	16
March/April	Shares and Mutual Fund 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	Assignment	10

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce Jogeshwari (East), Mumbai -400 300.

Name of the Faculty Member: Deepa Pal

Class: FYBAF Semester: II Subject: Auditing

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Auditing Basics; Errors and Frauds, Principles of Audit, Types of Audit, Miscellaneous, Accounting Concepts Relevant to Auditing		12
January	Planning, Procedure and Documentation Audit Planning Audit Programme Audit working Papers Audit Notebook		14
February	Audit Techniques Test Check Audit Sampling Internal Control Internal Checks Vs Internal Control, Internal Checks Vs Test Checks		13
March/April	Internal Audit 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		11

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Name of the Faculty Member: Nisha Gaikwad Class: FYBAF

Semester: II
Subject: Business Law

Month	Topics to be Covered	No. of Lectures
December	Law of contract 1872 (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	14
January	Sale of Goods 1930 (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	13
February	Negotiable Instruments Act 1881 (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	12
March/April	Consumer Protection Act 1986 (a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods	11

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Name of the Faculty Member: Lydia kalgutkar Class: FYBAF

Class: FYBAF Semester: II

Subject: Business Communication II

Month	Topics to be Covered	No. of Lectures
December	Presentation Skills Presentations: (to be tested in tutorials only) 4 Principles of Effective	6
	Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation	
January	Group Communication 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	16
February	Business Correspondence Trade Letters: Order, Credit and Status Enquiry, Collection Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act	16
March/April	Language and writing Skills Reports: Parts, Types, Feasibility Reports, Investigative Reports	10

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Jogeshwari (East), Mumbai -400 060,

Name of the Faculty Member: Suryakant Patole Class: FYBAF Semester: II

Subject: Foundation Course II

Month	Topics to be Covered	No. of Lectures
December	Globalisation and Indian Society 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.	12
January	Human Rights 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	13
February	Ecology	10
	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	04
	Understanding Stress and Conflicts 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	
March/April	Managing Stress and contemporary issue	10
	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	

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Name of the Faculty Member: Pratiksha Gurav Class: FYBAF

Semester: II

Month	Topics to be Covered Additional Activities Done	No. of Lectures
December	Introduction to Financial Service Financial Services Factoring and Forfaiting Bill Discounting:	12
January	Issue management and securitization Issue Management and Intermediaries Stock Broking Securitization	13
February	Financial Services and its mechanism Lease and Hire-Purchase Housing Finance Venture Capital	13
March/April	Consumer Finance and credit rating Consumer Finance Plastic Money Credit Rating	15

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Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari (East), Mumbai 400 060 Department of BAF

Teaching Plan for Academic Year 2021-22

Name of the Faculty Member: Hasina Panwar Class: SYBAF Semester: III

Subject: Financial Accounting

Month	Topics to be Covered	
		Lectures
July	Partnership Final Accounts Definition of Partnership, Adjustment relating to interest on capital, interest on drawing, salary, interest on loan, sharing of profit, appropriation, admission of partner and illustrations related to it	12
August	Retirement of Partner, Death of Partner and Piecemeal Distribution of Cash Piecemeal Distribution- Distribution Stages, Settlement of liabilities, Proportionate Capital Method	14
September	Amalgamation of Firms Amalgamation – Realisation Method Accounting Goodwill Adjusted / Good will Capital Adjusted Sole Traders Amalgamation into Firm and Illustration	13
October	Conversion of Partnership Firm into Limited Company Purchase Consideration and Journal Entries Books of Firm Books of Companies Accounting of Transactions of Foreign Exchange Translation of Foreign Exchange Balance Accounting for Exchange Difference	13

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Jogeshwari (East), Mumbai - 400 060.

Name of the Faculty Member: Pratiksha Gurav Class: SYBAF

Semester: III
Subject: Cost Accountin

A RESERVE	Subject: Cost Accounting		_
Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July/ August	Classification of Cost 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; Practical problems based on Cost Sheet Financial and Cost Reconciliation Practical problems based on reconciliation of cost and Financial accounts		18
September	Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems		14
October	Process Costing Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Interprocess profit Practical problems Process Costing and joint and by products		15

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Government of Maharashtra's
Ismail Yusuf College of
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Jogeshwari (East), Mumbai - 400 080.

Name of the Faculty Member: Nasir Usmani Class: SYBAF

Semester: III Subject: Direct Tax

Month	Topics to be Covered	
		Lectures
July	Definitions u/s – 2:	
	Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business,	
	Capital asset, Income, Person, Previous Year, Transfer Basis of Charge:	
	Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed	
	Income Exclusions from Total Income:	
	Section 10 – restricted to, Agricultural Income, Sums Received From HUF By	
	Member, Share of Profit from Firm, Casual & Non Recurring Receipts,	
	Scholarships, Income of Minor Child, Allowance to Members of Parliament and	13
	Legislative Assembly.	
	Note -Exemptions related to specific Heads of Income to be covered with	
	Relevant Provisions. Various Heads of Income	
	Salary Income:	
	Section 15 – 17, Including Section 10 relating to	
	House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension –	
	Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund	
August	Income From House Property: Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession:	13

Septembe	Capital Gains :	1.329.3
r	Section 45, 48, 49, 50, 54 and 55	
	Income from Other Sources:	Part I
	Section 56 – 59	
	80 A- Restriction on claim in Chapter VI- A deductions	
	80 C - Payment of LIC/PF and other eligible investments	
	80CCC - Contribution to certain Pension Fund	
	80D – Medical Insurance Premium	10
	80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan	
	80 TTA- Interest on Saving Bank account	
	80U - Deduction in the case of totally blind or physically handicapped	
	or	
	mentally retarded resident person	
	Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE	
	including.: Section 2 – Business	
October	Computation of Total Income of Individual and HUF with respect to above heads and deductions	14

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Name of the Faculty Member: Sapan Jha Class: SYBAF

Class: SYBAF Semester: III

Subject: Business Law				
Month	Topics to be Covered	Additional Activiti es Done	No. of Lectures	
July	Module 1: The Indian Partnership Act 1932. Chp 1. The Concept of Partnership Chp 2. Registration and effects of Non- registration Chp 3. Rights and Duties of Partners Chp 4. Authority & Liability of Partners		14	
August	Module 1: The Indian Partnership Act 1932. Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.		16	
September	Module 2: The Limited Liability Partneship Act 2008. Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		12	
September	Module 2: The Limited Liability Partneship Act 2008. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		8	

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Rajdeep Kamble

Class: SYBAF Semester: III

Subject: Macro Economics

Subject: Macro Economics			
Month	Topics to be Covered	Additional Activities Done	No. of
July	Macro Economics, Circular Flow of Income, Measurement of National Product, Trade Cycles Keynesian Economics- Theory of Effective		04
	Demand, Consumption Function, Investment Function, Theory of Multiplier, Money Supply, Demand For Money, Money and prices	Presentation	12
August	Inflation, Monetary Policy, Role of the Government, Fiscal Policy, Instruments of Fiscal Policy, Public Expenditure	Presentation	10
September	Public Debt, Union Budget- Structure of the Budget, Deficit Concepts, Federal Responsibility and Budget Management Act, Open Economy- Ricardian Theory of Trade, Heckscher- Ohilin Theory, Terms of Trade, Gains From Trade	Presentation	16
October	Free Trade vs Protection, Foreign Investment, Structure of Balance of Payments, Disequilibrium in Balance of Payments and Measures to Correct it, Foreign Exchange Market, Fixed v/s Flexible Exchange Rate		05

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.
Jogeshwari (East), Mumbai -400 050.

Name of the Faculty Member: Suryakant Patole Class: SYBAF

Semester: III

Subject: Information Technology

	Subject: Information Technology		
Month	Topics to be Covered	Additional Activities Done	No. of Lecture
June/July	Basics of Computers, Characteristics, Parts of computers, Networking history, types, topologies	Pictionary game played	10
July	MS Word, MS Excel, MS PowerPoint	HTML	10
August	Web, browsers, email, Internet technologies, EDI, Internet history, types of internet connections	Presentations on emerging technologie s	10
September	Ecommerce, types, Applications of Ecommerce, Payment systems, accounting software	Tally practical	10
October/N OV	Ecommerce, advantages, disadvantages, role and strategies, value chains, web based tools, security threats, support activities, business plans Implementing Ecommerce.	SAP and its working	10

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Name of the Faculty Member: Sumaiya Khan

Class: SYBAF Semester: III

Subject: Financial Market Operations

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	Module I – Complete Module II – Financial Markets and Capital Markets (upto Primary Market)		5
August	Module II – Capital Markets (Secondary Market), Debt Market and Bond Market Module III – Financial Instruments		4
September	Module IV – Financial Services (Merchant Banking) Revision for Internals		6
October	Module IV – Other Financial Services Revision for Semester Exams		6

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Department of BAF

Teaching Plan for Academic Year 2021-22

Name of the Faculty Member: Hasina Panwar Class: SYBAF Semester: IV

Subject: Financial Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Redemption of preference shares Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.	PPT Presentation, Assignment	11
January	Redemption of debentures Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption		12
February	Profit Prior to Incorporation Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ income		11

	Company Final Accounts Relevant provisions of Companies Act related to preparation of Final Account Preparation of financial statements as per Companies Act. AS 1 in relation to final accounts of companies (disclosure of accounting policies)	15
Feb/March	Foreign Branch Foreign Branch- Conversion as	02
T CO/IVIAI CII	per AS 11 and incorporation in HO accounts	03

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Jogeshwari (East), Mumbai 400 060,

Name of the Faculty Member: Pratiksha Gurav

Class: SYBAF Semester: IV

Subject: Management Accounting

Month	Subject: Management Accounting Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	PPT Presentation, Assignment	12
January	Analysis and Interpretation of Accounts a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. Ratio Analysis		08 08
	Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.		
February	Cash Flow Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))		10
March	Working Capital Management A. Concept, Nature of Working Capital, Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems		10
April	Revision		02

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Logeshwari (East), Mymbal 400 060.

Name of the Faculty Member: Nasir Usmani

Class: SYBAF Semester: IV Subject: Direct Tax

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Clubbing of Income (Section 60 to 65)	PPT Presentation,	5
	Setoff and carry forward of losses 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	Assignment	5
January	Computation of income of individual, partnership and HUF		10
February	Rate of Income and TDS		10
March	DTAA Tax Planning &Ethics in Taxation – Basic Concepts		15
April	Revision		03

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Name of the Faculty Member: Nisha Gaikwad

Class: SYBAF Semester: IV Subject: Company Law

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Definition 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 Incorporation of Company	PPT Presentation, Assignment	5
	(Section 3 to Section 20)		5
January	Public Offer (Sections 23, 25 to 28, 33, 35, 39)		10
February	Private Placement (Section 42)		10
March	Share Capital and Debentures (Sections 43, 46, 47, 52 to 56, 61 to 72)		15
April	Revision		02

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Jogeshwari (East), Mumbai - 400 060

Name of the Faculty Member: Sumaiya Khan Class: SYBAF

Class: SYBAF Semester: IV

Subject: FC in Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Basic Management Concept	PPT Presentation,	6
	Introduction to Management, Definition of	Assignment	
	Management		
	Nature of Management		
	Objectives of Management		
	Administration vs Management		
	Levels of Management		
	Principles of Management		
January	Planning		10
	Definition and Importance of Planning		
	Process of Planning		
	Limitations of Planning		
	Features of Sound Planning		
	Features and process of decision making	THE RESERVE OF THE PARTY OF THE	
February	Organising		10
	Definition, nature and significance		5,557
	Process of organisation		
	Principles of organisation		154.5
	Formal and Informal organisation - features,		
	advantages and disadvantages		
	Centralisation and decentralisation – factors, merits		
	and demerits Departmentation and Delegation		31.5
March	Staffing		5
	Directing		
			5
	Controlling		HER PLAN
			5
April	Revision		02

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Name of the Faculty Member: Surykant Patole

Class: SYBAF Semester: IV

Subject: Information Technology

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Business Process	PPT Presentation, Assignment	10
January	Computerised Accounting System		10
February	Concept of MIS Introduction, Concept of MIS Need for MIS, Characteristic of MIS Outputs of MIS, Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS: Problems in MIS, Knowledge required for studying MIS MIS and Computer		10
March/ April	IT and Auditing Need and importance of IT in auditing Auditing in IT environment		10

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Name of the Faculty Member: Rajdeep Kamble

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Month	Topics to be Covered	No. of Lectures
December	Introduction to research Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem: Meaning and Selection Review of Literature	12
January	Research Design and Accounting Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	10
February	Data collection and Processing Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing	10
March/April	Interpretation and report writing Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types	15

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Department of BAF

Teaching Plan for Academic Year 2021-22

Name of the Faculty Member: Sumiya Khan Class: TYBAF Semester: V

Subject: Management Application

Month	Topics to be covered	No of Lectures
July	Marketing Management	12
	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	
August	Production Management 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	13
	Inventory Management – Meaning and Methods	
September	Human Resource Management 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	14
	Methods of Appraisal Employee retention Leadership- Traits, Styles Motivation- Factors of Motivation, Theories of Motivation Maslow's Theory, Douglas MacGregor's Theory X and Theory Y	

October	Financial Management	15
	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	
November	Revision	03

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Name of the Faculty Member: Hasina Panwar

Class: TYBAF Semester: V

Month	Topics to be covered	Topics for Internal	No of Lectures
July	AS – 14 - Amalgamation, Absorption & External Reconstruction.		12
August	AS – 14 - Amalgamation, Absorption & External Reconstruction.	Amalgamation,	12
September	Internal Reconstruction	13	
	Underwriting of shares & debentures		
October	Underwriting of shares & debentures Liquidation of Companies		10
November	Buy-Back of shares Revision		5

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Name of the Faculty Member: Nasir Usmani

Class: TYBAF Semester: V

Subject: Cost Accounting

Month	Topics to be covered	Topics for Internal	No of Lectures
July	Uniform Costing and Inter-Firm Comparison Integrated System and Non Integrated System of Accounts		13
August	Integrated System and Non Integrated System of Accounts Operating Costing	Uniform Costing and Inter-Firm Comparison Integrated System and	12
September	Operating Costing Process Costing- Equivalent Units of Production and Inter-process Profit		10
October	Process Costing- Equivalent Units of Production and Inter-process Profit Introduction to Emerging concepts in costing		12
November	Introduction to Emerging concepts in costing Revision		5

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Name of the Faculty Member: Pratiksha Gurav Class: TYBAF Semester: V

Subject: Financial Management

Month	Topics to be covered	No of Lectures
July	Strategic Financial management	12
	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	
August	Capital Budgeting 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.	11
September	Capital Structures	12
October Mutual Funds and Bond Valuation 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. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.		12
November	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India	3

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Name of the Faculty Member: Nasir Usmani

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SILD	oct.	Taxation
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Month	Topics to be covered	No of Lectures
July	Introduction to GST	12
	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	
	Registration	
	Registration – Persons liable for Registration, Persons not liable for	
	Registration, Procedure for Registration, Deemed Registration,	
	Amendment, Cancellation and Revocation of Registration.	
August	Levy and Collection of GST	12
	Charge of GST, Levy and Collection GST, Composite and Mixed	
	Supplies under GST, Power to Grant Exemption, Negative list of GST,	
45-75-7-7-51	GST Rate Schedule for Goods and Services	
September	Concept of supply	10
	Taxable Event Supply	
	Place of Supply	
	Time of Supply Value of Supply	
October	Documentation - Tax Invoices, Credit and Debit notes	12
November	Input Tax Credit and Computation of GST	5
	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	
	State Supplies	

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Name of the Faculty Member: Nitin Gangal Class: TYBAF Semester: V

Subject: Financial Accounting VI

Month	Topics to be covered	No of Lectures
July	Final Accounts of BankingCompany	12
	Legal provision in Banking Regulation Act, 1949 relating to Accounts.	F 8 -
	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.	
	Final Accounts of Insurance Company (Excl. Life Insurance)	
August	Final Accounts of Insurance Company (Excl. Life Insurance)	13
	Non Banking Financial Company	
	Introduction, Definition, Registration and Regulation, Classification, Income	
	Recognition, Accounting of Investment, Applicability of Prudential Norms,	
	Assets classification, Non- performing Assets, Capital Adequacy, Preparation of	1 E E
	Financial statement	10
September	Valuation of goodwill and shares	13
	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	
October/N	Accounting for Limited LiabilityPartnership-Statutory provisions	10
ovember	Conversion of partnership business into Limited Liability Partnership	
	Final accounts	

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Department of BAF

Teaching Plan for Academic Year 2021-22

Class: TYBAF Semester: VI

Name of the Faculty Member: Nasir Usmani

Subject: Cost Accounting

Month	Topics to be covered	No of Lectures
January	Budgeting and Budgetary Control	14
	Meaning & objectives, Advantages and limitations of	
	budgets	
	Functional budgets, fixed and flexible budgets	
	Zero based budgeting, performance budgeting	
	Absorption Costing and Marginal Costing Cost Volumeand	13
	Profit Analysis	
	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	
February	Managerial Decision Making	1 2 2 2 1 1 7
March	Managerial Decision Making	12
	Make or buy	
	Sales mix decisions	
	Exploring new markets Plant shut down decision	
	Practical problems	
April	Standard Costing and Variance Analysis	13
	Preliminaries in installing of a standard cost system	
	Material Cost variance, Labour cost variance, Variable overhead	
	variances, Fixed Overhead variances, Sales variances, Profit	
	variances	

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Name of the Faculty Member: Pratiksha Gurav Subject: Financial Management

Month	Topics to be covered	No of Lectures
January	Business Valuation 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.	8
February	Mergers and Acquisitions 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	14
March	Corporate restructuring and Take over Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)	06
April	Lease and Hire Purchase 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.	10
April	Working Capital Finance 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	06

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Name of the Faculty Member: Zishan Mukhary

Class: TYBAF Semester: VI Subject: Taxation

Month	Ionth Topics to be covered	
January	Payment of Tax and Refunds Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	12
February	Returns - Types of Returns and Provisions relating to filing of Returns Accounts, Audit, Assessments and Records Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.	14
March	Custom Act I Custom Act II	12
April	Foreign Trade Policy 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	
April	FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.	03

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Name of the Faculty Member: Hasina Panwar Class: TYBAF

Class: TYBAF Semester: VI

Subject: Financial Accounting VII

Month	Topics to be covered	No of Lectures
January	Investment Accounts	06
	Mutual Funds	06
February	Final Account for Electricity Company	10
	Final Accounts as per Double Account System	
	Final Accounts as per Electricity Rules	
	Receipt & Expenditure on Capital Account	
	General Balance Sheet	
	Contingency Reserve	
March	Final Accounts for Co-OperativeSociety	10
April	Final Accounts for Co-OperativeSociety	05
April	Introduction to IFRS and Ind -AS	06
	IFRS: Introduction, scope Purpose & Objective of financial statement-its Frame	
	work-its assumption, characteristics, element, recognition & measurement.,	
	first time adoption of IFRS	
	Convergence of Ind-As and IFRS	

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Name of the Faculty Member: Rajdeep Kamble Class: TYBAF

Semester: VI Subject: Economics

Month	Topic to be Covered	No of Lectures
December	Introduction - Agricultural Sector	13
January	Industrial Sector, Growth and pattern of Industrialization, Industrial policy of 1991, Small scale sector	14
February	Service Sector, External Sector ,Recent trends in Banking industry, Insurance, Healthcare and Tourism Industry, FDI, SAARC, ASEAN and WTO	13
March	Money and Banking Monetary Policy, Progress of Commercial Banking, SEBI Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions	12

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Department of BAF

Teaching Plan for Academic Year 2020-21

Name of the Faculty Member: Hasina Panwar Class: FYBAF

> Semester: I Subject: Financial Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	1. Accounting Standard1- Disclosure of Accounting Policies. 2. Accounting Standard2-Valuation of Inventories. 3. Accounting Standard9-Revenue Recognition 4. Inventories	Annual Report of Live company to understand the Accounting Standards	15
September	5. Capital and Revenue: Expenditure and Receipts.6. Final Accounts of Manufacturing Concerns		15
October	6.Final Accounts of Manufacturing Concerns 7.Departmental Accounts		14
November	8. Accounting for Hire Purchase		13

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Name of the Faculty Member: Zishan Mukhary

Class: FYBAF Semester: I

Subject: Cost Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	1:Introduction to Cost Accounting Evolution	-	14
	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		the state of
	Essentials of Good Costing System		
September	2. Material Cost: The Concept	Assignments	15
	Material Control Procedure		
	Documentation		
	Stock Ledger, Bin Card		
	Stock Levels		
	Economic Order Quantity (EOQ)		
October	3. Labour Cost: The Concept	-	14
	Composition of Labour Cost	2	
	Labour Cost Records		
	Overtime / Idle Time / Incentive Schemes		
November	4: Overheads: The Concept	Media - I di	13
	Classification of overheads on different bases	1311	The Same
	Apportionment and Absorption of Overheads		

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Name of the Faculty Member: Pratiksha Gurav Class: FYBAF

Semester: I

Subject: Financial Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	 Introduction to FM: Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation Leverages: Operating, financial, combined leverage numerical 		14
September	 Cost of capital: Definition, importance, problems on WACC Concepts in valuation: Present value, time value of money, returns from stocks, techniques of discounting & compounding 		13
October	Concepts in valuation to continue. 5. Types of financing: Need for finance, long/medium / short term sources of finance		14
November	Revision of concepts & problems		11

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Name of the Faculty Member: Rajdeep Kamble Class: FYBAF Semester: I

Subject: Business Economics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	Introduction: Scope and Importance of Business Economics, Opportunity Cost, Incremental and Marginal Concept, Total, Average and Marginal Relations, Demand and Supply Analysis, Equilibrium Price, Meaning, significance, types and measurement of elasticity of demand,(Price, Income, Cross and Promotional Elasticity), Relation between AR, MR and Elasticity of Demand.		15
September	Demand Analysis Demand Forecasting and Estimation: Survey and Statistical Methods (Numerical Illustrations on Trend Analysis and Regression) Production Analysis, Short Run Production Function, Law of Variable Proportions, Producer's Equilibrium, Least Cost Combination of Inputs. Economic Region of Production and Ridge Lines.		15
October	Supply and Production Decisions and Cost of Production: Long Run Production Function, Law of returns to Scale, Expansion Path, Economies and Diseconomies of Scale. Cost Concepts, Implicit and Explicit Costs, Fixed and Variable Costs, Short Run and Long Run Cost Concepts, Envelope Curve, Learning Curve, Break Even Analysis.		15
November	Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition. Short Run and Long Run equilibrium of a		15

Competitive firm and industry, Monopoly–Short
Run and Long Run Equilibrium of a firm under
Monopoly, Price Discrimination.
Monopolistic competition : Short Run and Long
Run Equilibrium of a firm, Product
Differentiation, Role of Advertising.
Oligopolistic Competition : price rigidity. Cartels
and Price Rigidity.
Pricing Practices: Cost Plus Pricing,
Discriminating Pricing, Multi-Product Pricing,
Transfer Pricing.

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Name of the Faculty Member: Lydia Kalgutkar

Class: FYBAF Semester: I

Subject: Business Communications

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	Module I Theory of Communication lecture plan: Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
September	Module II Obstacles to Communication in the Business World: Problems in Communication/Barriers to Communication- Listening Introduction to Business Ethics Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-Waste Human Rights Violations and Discrimination-	PPT Presentations	15
October	Module III Business Correspondence i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
November	Module IV-Language and Writing Skills i) Commercial terms used in Business Communication-3 lectures ii) Paragraph Writing-6 lectures iii) Activities-6 lectures	PPT Presentations Debate Competition	15

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Name of the Faculty Member: Suryakant Patole

Class: FYBAF Semester: I

Subject: Foundation Course

Month	Topics to be Covered	Additional Activities	No. of
		Done	Lectures
August	Chap.1:Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
6 4 1	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
September	Chap.3: Concept of Disparity-2		3
October	Revision for internals		2
	Chap4:The Indian Constitution		4
	Chap5:Significant aspects of Political Processes		5

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Name of the Faculty Member: Sumaiya Khan

Class: FYBAF Semester: I

Subject: Business Environment

Month	Topics to be Covered	No. of
		Lectures
August	Business and Environment a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment	15
•	b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	
September	Business and Society 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	15
	(MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986	
October	Contemporary issues 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
November	International Environment 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

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Department of BAF

Teaching Plan for Academic Year 2022-23

Name of the Faculty Member: Hasina Panwar

Class: FYBAF Semester: I

Subject: Financial Accounting

Month	Topics to be Covered	Additional	No. of
		Activities Done	Lectures
July/August	 1. Accounting Standard 1 - Disclosure of Accounting Policies. 2. Accounting Standard 2 - Valuation of Inventories. 3. Accounting Standard 9 - Revenue Recognition 4. Inventories 	Annual Report of Live company to understand the Accounting Standards	15
September	5. Capital and Revenue: Expenditure and Receipts.6. Final Accounts of Manufacturing Concerns	Assignments	15
October	6.Final Accounts of Manufacturing Concerns 7.Departmental Accounts	Assignments	14
November	8. Accounting for Hire Purchase	Assignments	13

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Government of Maharashtra's
Ismail Yusuf College of
Arts, Science & Commerce.

Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Hasina Panwar/Pratiksha Gurav

Class: FYBAF Semester: I

Subject: Cost Accounting

Month	Subject: Cost Accounting Topics to be Covered	Additional	No. of
		Activities Done	Lectures
July/August	1:Introduction to Cost Accounting Evolution	-	14
	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		
September	2. Material Cost: The Concept	Assignments	15
	Material Control Procedure		
	Documentation		
	Stock Ledger, Bin Card		
	Stock Levels		
	Economic Order Quantity (EOQ)		
October	3. Labour Cost: The Concept	Assignments	14
	Composition of Labour Cost		
	Labour Cost Records		
	Overtime / Idle Time / Incentive Schemes		
November	4: Overheads: The Concept	Assignments	13
	Classification of overheads on different bases		
	Apportionment and Absorption of Overheads		

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Ismail Yusuf College of

Arts, Science & Commerce.

Jogoshwari (East), Muricul -400 060

Name of the Faculty Member: Pratiksha Gurav Class: FYBAF

Class: FYBAF Semester: I

Subject: Financial Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July/August	 Introduction to FM: Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation Leverages: Operating, financial, combined leverage numerical 	Assignments	14
September	 Cost of capital: Definition, importance, problems on WACC Concepts in valuation: Present value, time value of money, returns from stocks, techniques of discounting & compounding 	Assignments	13
October	Concepts in valuation to continue.Types of financing: Need for finance, long/medium / short term sources of finance	Assignments	14
November	Revision of concepts & problems	Assignments	11

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Government of Maharashtra's
Ismail Yusuf College of
Arts, Science & Commerce.
Jogeshwari (East), Mumbei -400 068

Name of the Faculty Member: Rajdeep Kamble Class: FYBAF

Semester: I

Subject: Business Economics

Month	Topics to be Covered	Additional	No. of
		Activities Done	Lectures
July/August	Introduction:		15
	Scope and Importance of Business Economics, Opportunity Cost, Incremental and Marginal Concept, Total, Average and Marginal Relations, Demand and Supply Analysis, Equilibrium Price, Meaning, significance, types and measurement of elasticity of demand, (Price, Income, Cross and		
	Promotional Elasticity), Relation between AR, MR and Elasticity of Demand.	, a	
September	Demand Analysis Demand Forecasting and Estimation: Survey and Statistical Methods (Numerical Illustrations on Trend Analysis and Regression) Production Analysis, Short Run Production Function, Law of Variable Proportions, Producer's Equilibrium, Least Cost Combination of Inputs. Economic Region of Production and Ridge Lines.	Assignments	15
October	Supply and Production Decisions and Cost of Production: Long Run Production Function, Law of returns to Scale, Expansion Path, Economies and Diseconomies of Scale. Cost Concepts, Implicit and Explicit Costs, Fixed and Variable Costs, Short Run and Long Run Cost Concepts, Envelope Curve, Learning Curve, Break Even Analysis.		15
November	Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition. Short Run and Long Run equilibrium of a	Assignments	15

Competitive firm and industry, Monopoly–Short
Run and Long Run Equilibrium of a firm under
Monopoly, Price Discrimination.
Monopolistic competition: Short Run and Long
Run Equilibrium of a firm, Product
Differentiation, Role of Advertising.
Oligopolistic Competition: price rigidity. Cartels
and Price Rigidity.

Pricing Practices: Cost Plus Pricing,
Discriminating Pricing, Multi-Product Pricing,
Transfer Pricing.

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.

Jogeshwari (East): Mumbai - 409 060

Name of the Faculty Member: Lydia Kalgutkar Class: FYBAF

Class: FYBAF Semester: I

Subject: Business Communications

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July/August	Module I Theory of Communication lecture plan: Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
September	Module II Obstacles to Communication in the Business World: Problems in Communication/Barriers to Communication- Listening Introduction to Business Ethics Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-Waste Human Rights Violations and Discrimination-	PPT Presentations	15
October	Module III Business Correspondence i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
November	Module IV-Language and Writing Skills i) Commercial terms used in Business Communication-3 lectures ii) Paragraph Writing-6 lectures iii) Activities-6 lectures	PPT Presentations Debate Competition	15

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.
Jogeshwari (East), Mumbai -400 060

Name of the Faculty Member: Suryakant Patole

Class: FYBAF Semester: I

Subject: Foundation Course

Month	Topics to be Covered	Additional Activities	No. of
		Done	Lectures
July/August	Chap.1:Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
September	Chap.3: Concept of Disparity-2		3
October	Revision for internals		2
	Chap4:The Indian Constitution		4
	Chap5:Significant aspects of Political Processes		5

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce. Jogeshwari (East), Mumbel -400 060.

Name of the Faculty Member: Sumaiya Khan Class: FYBAF

Semester: I

Subject: Business Environment

Month	Topics to be Covered	No. of	
		Lectures	
July/August	Business and Environment	15	
	a) Business Objectives, Dynamics of Business and its Environment, Types		
	of		
	Business Environment		
	b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis		
September	Business and Society	15	
	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		
October	Contemporary issues	15	
	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		
November	International Environment	15	
	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		

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Government of Maharashtra's

Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari (East), Mumbai 400 060 Department of BAF

Teaching Plan for Academic Year 2022-23

Name of the Faculty Member: Hasina Panwar

Class: FYBAF Semester: II

Subject: Financial Accounting - II

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Accounting from incomplete Record	Assignment	06
	Introduction		
	Problems on Preparation of Final Accounts of Proprietary		
	Trading Concern		
	(Conversion Method)		
January/Feb	Consignment Accounting	Assignment	15
	Accounting for Consignment Transactions		
	Valuation of Stock		
	Invoicing of Goods at Higher Price		
	(Excluding Overriding Commission, Normal/Abnormal		
	Losses)		
February	Branch Accounting	Assignment	12
	Meaning / Classification of Branches		
	Accounting for Dependent Branch Not Maintaining Full		
	Books		
	Debtors Method		
	Stock and Debtors Method		
March/April	Fire Insurance Claim	Assignment	14
March/April	Computation of Loss of Stock by Fire	, issignment	•
	Ascertainment of Claim as per the Insurance Policy		
	Exclude: Loss of Profit and Consequential Loss		7

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Government of Meharashtra's

Ismail Yusuf College of

Arts, Science & Commerce.

Jageshwari (East), Mumbal -400 066

Name of the Faculty Member: Deepa Pal Class: FYBAF

Semester: II

Subject: Business Mathematics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Ratio, Proportion and Percentage	Assignment	12
	Ratio- Definition, Continued ratio, Inverse Ratio,		
	Proportion - Continued proportion, Direct proportion,		
	Inverse proportion,		
	Variation - Inverse variation, Joint variation		
	Percentage- Meaning and computation of percentage		
January	Profit and Loss	Assignment	16
	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		
February	Interest and Annuity	Assignment	16
	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		
March/April	Shares and Mutual Fund	Assignment	10
маген/жргп	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		

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce. Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Hasina Panwar

Class: FYBAF Semester: II **Subject: Auditing**

Topics to be Covered	Additional Activities Done	No. of Lectures
Introduction to Auditing	Case study	12
Basics; Errors and Frauds, Principles of Audit,		
Types of Audit, Miscellaneous, Accounting		
Concepts Relevant to Auditing		
Planning, Procedure and Documentation	Case study	14
Audit Planning		
Audit Programme		
Audit working Papers		No. of the second
Audit Notebook		
Audit Techniques	Case study	13
Test Check		
Audit Sampling		
Internal Control		
Internal Checks Vs Internal Control, Internal		
Checks Vs Test Checks		
Internal Audit	Case study	11
Meaning, Basic Principles of Establishing Internal		
[15] [15] [15] [15] [15] [15] [15] [15]		
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	Introduction to Auditing Basics; Errors and Frauds, Principles of Audit, Types of Audit, Miscellaneous, Accounting Concepts Relevant to Auditing Planning, Procedure and Documentation Audit Planning Audit Programme Audit working Papers Audit Notebook Audit Techniques Test Check Audit Sampling Internal Control Internal Checks Vs Internal Control, Internal Checks Vs Test Checks Internal Audit	Introduction to Auditing Basics; Errors and Frauds, Principles of Audit, Types of Audit, Miscellaneous, Accounting Concepts Relevant to Auditing Planning, Procedure and Documentation Audit Planning Audit Programme Audit working Papers Audit Notebook Audit Techniques Test Check Audit Sampling Internal Control Internal Checks Vs Internal Control, Internal Checks Vs Test Checks Internal Audit 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

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.

Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Aamba Mehta

Class: FYBAF Semester: II Subject: Business Law

Month	Topics to be Covered	
		Lectures
December	Law of contract 1872	14
	(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	
January	Sale of Goods 1930	13
	(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	
February	Negotiable Instruments Act 1881	12
	(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	
March/April	Consumer Protection Act 1986	11
March/April	(a) Salient Features (b) Definition of Consumers	
	(c) Deficiency in Service (d) Defects in Goods	

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Government of Maharashtra's
Ismail Yusuf Gollege of
Arts, Science & Commerce.
Jogeshwari (East), Mumbei -400 060.

Name of the Faculty Member: Lydia kalgutkar Class: FYBAF

Semester: II

Subject: Business Communication II

Month	Topics to be Covered	No. of
		Lectures
December	Presentation Skills	6
	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	
January	Group Communication	16
	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	
February	Business Correspondence	16
	Trade Letters: Order, Credit and Status Enquiry, Collection	
	Letters of Inquiry, Letters of Complaints, Claims, Adjustments	
	Sales Letters,	
	promotional leaflets and fliers Consumer Grievance Letters,	
	Letters under Right to	
	Information (RTI) Act	
March/April	Language and writing Skills	10
	Reports: Parts, Types, Feasibility Reports, Investigative Reports	

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.

Jogeshwari (East), Mumbal -400 060.

Name of the Faculty Member: Suryakant Patole Class: FYBAF

Class: FYBAF Semester: II

Subject: Foundation Course II

Month	Topics to be Covered	No. of Lectures
December	Globalisation and Indian Society	12
	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.	
January	Human Rights Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special	13
February	reference to Fundamental Rights stated in the Constitution Ecology	10
rebluary	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	04
	human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment	
	Understanding Stress and Conflicts 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	
March/April	Managing Stress and contemporary issue	10
	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	

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Government of Maharashtra's
Ismail Yusuf College of
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Jogest (East), Mumbai -400 060

Name of the Faculty Member: Pratiksha Gurav

Class: FYBAF Semester: II

Subject: Innovative Financial Services

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	Introduction to Financial Service Financial Services		12
	Factoring and Forfaiting Bill Discounting:		
January	Issue management and securitization Issue Management and Intermediaries Stock Broking Securitization		13
February	Financial Services and its mechanism Lease and Hire-Purchase Housing Finance Venture Capital		13
March/April			15

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce. Jogeshwari (East), Mumbai -400 060.

Government of Maharashtra's

Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari (East), Mumbai 400 060 Department of BAF

Teaching Plan for Academic Year 2022-23

Name of the Faculty Member: Hasina Panwar

Class: SYBAF Semester: III Subject: Financial Accounting

Month	Topics to be Covered	No. of
		Lectures
June	Partnership Final Accounts	
	Definition of Partnership, Adjustment relating to interest on capital, interest on drawing, salary, interest on loan, sharing of profit,	12
	appropriation, admission of partner and illustrations related to it	
July	Retirement of Partner, Death of Partner and	14
	Piecemeal Distribution of Cash	
	Piecemeal Distribution- Distribution Stages, Settlement of liabilities,	
	Proportionate Capital Method	
August	Amalgamation of Firms	
	Amalgamation – Realisation Method Accounting Goodwill Adjusted /	13
	Good will Capital Adjusted	
	Sole Traders Amalgamation into Firm and Illustration	
September	Conversion of Partnership Firm into Limited Company	
	Purchase Consideration and Journal Entries Books of Firm	
	Books of Companies	13
	Accounting of Transactions of Foreign Exchange Translation of	
	Foreign Exchange Balance Accounting for Exchange Difference	

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Government of Maharashtra's
Ismail Yusuf College of
Arts, Science & Commerce,
Jogeshwari (East), Munical -400 060.

Name of the Faculty Member: Pratiksha Gurav Class: SYBAF

Semester: III

	Subject: Cost Accounting				
Month	Topics to be Covered	Additional Activities Done	No. of		
June/July	Classification of Cost 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; Practical problems based on Cost Sheet Financial and Cost Reconciliation Practical problems based on reconciliation of cost and Financial accounts	Activities Done	Lectures 18		
August	Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems		14		
September	Process Costing Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Interprocess profit Practical problems Process Costing and joint and by products		15		

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Government of Maharashtra's
Ismail Yusuf College of
Arts, Science & Commerce.
Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Nasir Usmani Class: SYBAF

Semester: III Subject: Direct Tax

Month	Topics to be Covered	
		Lectures
June	Definitions u/s – 2:	
	Section 2 – Assessee, Assessment Year, Assessment, Annual value, Business,	
	Capital asset, Income, Person, Previous Year, Transfer	
	Basis of Charge:	
	Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income,	
	Deemed	
	Income	
	Exclusions from Total Income:	
	Section 10 – restricted to, Agricultural Income, Sums Received From	
	HUF By	
	Member, Share of Profit from Firm, Casual & Non	
	Recurring Receipts,	13
	Scholarships, Income of Minor Child, Allowance to Members of	13
	Parliament and	
	Legislative Assembly.	
	Note -Exemptions related to specific Heads of Income to be covered with	
	Relevant Provisions.	
	Various Heads of Income	
	Salary Income:	
	Section 15 – 17, Including Section 10 relating to	
	House Rent Allowance, Travel Concession, Special Allowance,	
	Gratuity, Pension –	
	Commutation, Leave Encashment, Compensation, Voluntary Retirement,	
	Payment from Provident Fund	
July	Income From House Property:	13
	Section 22 – 27, Including Section 2 – Annual Value	
	Profits & Gains From Business & Profession:	

Section 45 48 40 50 54 and 55	[() [[[[[[[[[[[[[[[[[[
Section 45, 48, 49, 50, 54 and 55	
Income from Other Sources:	
Section 56 – 59	
80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund	
80D – Medical Insurance Premium	10
80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan	
80 TTA- Interest on Saving Bank account	
80U – Deduction in the case of totally blind or physically handicapped	
or mentally retarded resident person	
Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business	
Computation of Total Income of Individual and HUF with respect to above heads and deductions	14
The state of the s	Section 56 – 59 80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business Computation of Total Income of Individual and HUF with respect to

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.

Jogeshwari (East), Mumbai = 400 060.

Name of the Faculty Member: Aamba Mehta

Class: SYBAF Semester: III Subject: Business Law

Month	Topics to be Covered	Additional Activiti es Done	No. of Lectures
June / July	Module 1: The Indian Partnership Act 1932. Chp 1. The Concept of Partnership Chp 2. Registration and effects of Non- registration Chp 3. Rights and Duties of Partners Chp 4. Authority & Liability of Partners		14
August	Module 1: The Indian Partnership Act 1932. Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.		16
	Module 2: The Limited Liability Partneship Act 2008. Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		12
September	Module 2: The Limited Liability Partneship Act 2008. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		8

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Government of Maharashtra's
Ismail Yusuf College of
Arts, Science & Commerce.
Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Rajdeep Kamble

Class: SYBAF Semester: III

Subject: Macro Economics

Month	Topics to be Covered	Additional	No. of	
		Activities Done	Lectures	
June	Macro Economics, Circular Flow of Income, Measurement of National Product, Trade Cycles		04	
	Keynesian Economics- Theory of Effective Demand, Consumption Function, Investment Function, Theory of Multiplier, Money Supply, Demand For Money, Money and prices	Presentation	12	
July	Inflation, Monetary Policy, Role of the Government, Fiscal Policy, Instruments of Fiscal Policy, Public Expenditure	Presentation	10	
August	Public Debt, Union Budget- Structure of the Budget, Deficit Concepts, Federal Responsibility and Budget Management Act, Open Economy-Ricardian Theory of Trade, Heckscher- Ohilin Theory, Terms of Trade, Gains From Trade	Presentation	16	
September	Free Trade vs Protection, Foreign Investment, Structure of Balance of Payments, Disequilibrium in Balance of Payments and Measures to Correct it, Foreign Exchange Market, Fixed v/s Flexible Exchange Rate		05	

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Jogeshwari (East), Mumbei -400 060.

Name of the Faculty Member: Suryakant Patole Class: SYBAF

Class: SYBAF Semester: III

Subject: Information Technology

Month	Topics to be Covered	Additional Activities Done	No. of Lecture s
June/July	Basics of Computers, Characteristics, Parts of computers, Networking history, types, topologies	Pictionary game played	10
July/ August	MS Word, MS Excel, MS PowerPoint	HTML	10
August	Web, browsers, email, Internet technologies, EDI, Internet history, types of internet connections	Presentations on emerging technologie s	10
September	Ecommerce, types, Applications of Ecommerce, Payment systems, accounting software	Tally practical	10
September	Ecommerce, advantages, disadvantages, role and strategies, value chains, web based tools, security threats, support activities, business plans Implementing Ecommerce.	SAP and its working	10

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Government of Maharashtra's Ismail Yusuf College of Arts, Science & Commerce.

Jogeshwari (East), Mumbai -400 060.

Name of the Faculty Member: Sumaiya Khan Class: SYBAF

Semester: III

Subject: Financial Market Operations

Month	Topics to be Covered	Additional	No. of
		Activities Done	Lectures
July	Module I – Complete Module I – Complete		5
	Module II – Financial Markets and Capital Markets (upto Primary Market)		9
August	Module II - Capital Markets (Secondary Market),		4
	Debt Market and Bond Market Module III – Financial Instruments		10
September	Module IV – Financial Services (Merchant		6
	Banking) Revision for Internals		8
October	Module IV – Other Financial Services		6
	Revision for Semester Exams		8

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Government of Maharashtra's

Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari(East), Mumbai 400060.

Department of BAF

Teaching Plan for Academic Year 2022-23

Name of the Faculty Member: Hasina Panwar Class: SYBAF Semester: IV

Subject: Financial Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectur es
November	Redemption of preference shares		11
	Introduction: Provisions of Section 71 (1) and (4) of the		
	Companies Act, 2013, Creation and investment of DRR		
	including The Companies (Share Capital and Debentures)		
	Rules, 2014, the methods of writing-off discount/loss on		
	issue of debentures; Terms of issue of debentures Methods of		
	redemption of debentures: By payment in lumpsum and by		
	payment in instalments (excluding from by purchase in open		
	market), Conversion.		
December	Redemption of debentures		12
	Provision of the Companies Act for redemption of Preference		
	Shares (Sec 55 of		
	the Companies Act, 2013), Companies (Share and		
	Debentures) Rules. Methods of Redemption of fully paid up		
	Preference Shares as per Companies Act,		
	2013: The proceed of a fresh issue of shares, the		
	capitalisation of undistributed profits and a combination of		
	both, calculation of minimum fresh issue to provide the fund		
	for redemption		
January	Profit Prior to Incorporation		11
	Principles for ascertainment Preparation of separate,		
	combined and columnar Profit and Loss Account including		
	different basis of allocation of expenses/ income		

February	Company Final Accounts	15
	Relevant provisions of Companies Act related to preparation	
	of Final Account	
	Preparation of financial statements as per Companies Act. AS	
	1 in relation to final accounts of companies (disclosure of	
	accounting policies)	
	Foreign Branch	
March	Foreign Branch- Conversion as	03
	per AS 11 and incorporation in HO	
	accounts	

Sign of Teacher

Name of the Faculty Member: Pratiksha Gurav Class: SYBAF

Semester: IV

Subject: Management Accounting

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	Introduction to Management Accounting		12
	Meaning, Features, Scope, Importance, Functions,		
	role of Management Accounting, Management		
	Accounting Framework, Tools, Management		
	Accounting and Financial Accounting		
December	Analysis and Interpretation of Accounts		08
	a) Vertical Forms of Balance Sheet and Profit and		08
	Loss Account suitable for analysis		
	b) Trend Analysis.		
	c) Comparative Statement.		
	d) Common Size Statement.		
	Ratio Analysis		
	Meaning of financial Statement Analysis, steps,		
	Objective and types of Analysis. Ratio analysis:		
	Meaning, classification, Du Point Chart, advantages		
	and Limitations.		
January	Cash Flow		10
	Preparation of Cash Flow Statement with reference		
	to Accounting Standard No		
	.3. (Indirect method only))		
February	Working Capital Management		10
•	A. Concept, Nature of Working Capital, Planning		
	of Working Capital		
	B. Estimation / Projection of Working Capital		
	Requirement in case of Trading and		
	Manufacturing Organization		
Monah	C. Operating Cycle Practical Problems		02
March	Revision		02
			1

Sign of Teacher

Name of the Faculty Member: Nasir Usmani Class: SYBAF

Semester: IV Subject: Direct Tax

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	Clubbing of Income (Section 60 to 65)		5
	Setoff and carry forward of losses 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		5
December	Computation of income of individual, partnership and HUF		10
January	Rate of Income and TDS		10
February	DTAA Tax Planning &Ethics in Taxation – Basic Concepts		15
March	Revision		03

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Sign of Teacher

Name of the Faculty Member: Aamba Mehta Class: SYBAF

Semester: IV Subject: Company Law

Activities Done	No. of Lectures
Definition	5
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	
Incorporation of Company	
(Section 3 to Section 20	5
Public Offer	10
(Sections 23, 25 to 28, 33, 35, 39)	
Private Placement	10
(Section 42)	
Share Capital and Debentures	15
(Sections 43, 46, 47, 52 to	
56, 61 to 72)	
Revision	02
The same of the sa	Definition 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 Incorporation of Company (Section 3 to Section 20 Public Offer (Sections 23, 25 to 28, 33, 35, 39) Private Placement (Section 42) Share Capital and Debentures (Sections 43, 46, 47, 52 to 56, 61 to 72)

Lamba J. Melta Sign of Teacher

Name of the Faculty Member: Sumaiya Khan Class: SYBAF

Class: SYBAF Semester: IV

Subject: FC in Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	Basic Management Concept		6
	Introduction to Management, Definition of		
	Management		
	Nature of Management		
	Objectives of Management		
	Administration vs Management		
	Levels of Management		
	Principles of Management		
December	Planning		10
	Definition and Importance of Planning		
	Process of Planning		
	Limitations of Planning		
	Features of Sound Planning		
	Features and process of decision making		
January	Organising		10
	Definition, nature and significance		
	Process of organisation		
	Principles of organisation		
	Formal and Informal organisation - features,		
	advantages and disadvantages		
	Centralisation and decentralisation – factors, merits		
	and demerits Departmentation and Delegation		
February	Staffing		5
	Directing		5
	Controlling		
			5
March	Revision		02

Swing

Sign of Teacher

D.V.

Name of the Faculty Member: Suryakant Patole Class: SYBAF

Class: SYBAF Semester: IV

Subject: Information Technology

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	Business Process		10
December	Computerised Accounting System		10
January	Concept of MIS Introduction, Concept of MIS Need for MIS, Characteristic of MIS Outputs of MIS,Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS: Problems in MIS, Knowledge required for studying MIS MIS and Computer		10
February	IT and Auditing Need and importance of IT in auditing Auditing in IT environment		10

Sign of Teacher

Name of the Faculty Member: Rajdeep Kamble Subject: Research Methodology

Month	Topics to be Covered	No. of Lectures
November	Introduction to research	12
	Introduction and meaning of research, Objectives of research, Features and	
	Importance of research in Accounting and Finance, Objectives and Types of	
	research - Basic, Applied, Descriptive, Analytical and Empirical Research.	
	Formulation of research problem : Meaning and Selection	
	Review of Literature	
December	Research Design and Accounting	10
	Meaning of Introduction, Need, and Good research design. Hypothesis:	
	Formulation, Sources, Importance and Types Different Research designs	
January	Data collection and Processing	10
	Data Collection: Introduction and meaning, types of data Primary data:	
	Observation, Experimentation, Interview, Schedules, Survey,	
	Questionnaires, Limitations of Primary data Secondary data: Sources and	
	Limitations Factors affecting the choice of method of data collection.	
	Sampling: Significance, Methods, Factors determining sample size	
	Data Presentation: Significance in Research, Stages in Data Processing:	
	Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical	
	Analysis: Tools and Techniques, Measures of Central Tendency,	
	Measures of Dispersion, Correlation Analysis and Regression Analysis. Use	
	of computer and internet in data collection and processing	
February	Interpretation and report writing	15
	Meaning and techniques of interpretation, Research Report Writing:	
	Importance,	
	Essentials, Structure/ layout, Types	

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Sign of Teacher

Government of Maharashtra's Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari(East), Mumbai 400060.

Department of BAF

Teaching Plan for Academic Year 2022-23

Name of the Faculty Member: Sumaiya Khan Class: TYBAF Semester: V

Subject: Management Application

Month	Topics to be covered	No of Lectures
T (T)		
June/July	Marketing Management	12
	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	
August	Production Management	13
	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	
September	Human Resource Management	14
7	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,	1
	Douglas MacGregor's Theory X and Theory Y	

October	Financial Management	15
	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	
November	Revision	03

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Sign of Teacher

Name of the Faculty Member: Hasina Panwar Class: TYBAF

Semester: V
Subject: Financial Accounting

Month	Topics to be covered	Topics for Internal	No of Lectures
June/July	AS – 14 - Amalgamation, Absorption & External Reconstruction.		12
August	AS – 14 - Amalgamation, Absorption & External Reconstruction.		12
	Internal Reconstruction	Amalgamation, Absorption & External	
September	Internal Reconstruction	Reconstruction.	13
	Underwriting of shares & debentures	Internal Reconstruction	
October	Underwriting of shares & debentures		10
	Liquidation of Companies		
November	Buy-Back of shares		5
	Revision		

Sign of Teacher

Name of the Faculty Member: Nasir Usmani Class: TYBAF

Class: TYBAF Semester: V

Subject: Cost Accounting

Month	Topics to be covered	Topics for Internal	No of Lectures
June/July	Uniform Costing and Inter-Firm Comparison Integrated System and Non Integrated System of Accounts		13
August	Integrated System and Non Integrated System of Accounts Operating Costing	Uniform Costing and Inter-Firm Comparison Integrated System and	12
September	Operating Costing Process Costing- Equivalent Units of Production and Inter-process Profit	Non Integrated System of Accounts	10
October	Process Costing- Equivalent Units of Production and Inter-process Profit Introduction to Emerging concepts in costing		12
November	Introduction to Emerging concepts in costing Revision		5

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Name of the Faculty Member: Pratiksha Gurav Class: TYBAF

Semester: V

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	Subject: Financial Management	
Month	Topics to be covered	No of Lectures
June/July	Strategic Financial management	12
	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	
August	Capital Budgeting 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	11
	Break -Even Analysis.	
September	Capital Structures	12
October	Mutual Funds and Bond Valuation 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. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.	12
November	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India	3

Sign of Teacher

Name of the Faculty Member: Zishan Mukary

Subject: Taxation				
Month	Topics to be covered	No of Lectures		
June/July	Introduction to GST 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 Registration	12		
August	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration. Levy and Collection of GST 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	12		
September	Concept of supply Taxable Event Supply Place of Supply Time of Supply Value of Supply	10		
October	Documentation - Tax Invoices, Credit and Debit notes	12		
November	Input Tax Credit and Computation of GST 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	5		

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Name of the Faculty Member: Nasir Usmani Subject: Financial Accounting VI

Topics to be covered	No of Lectures
Final Accounts of BankingCompany	12
HE MEAN CONTROL OF THE PROPERTY OF THE PROPER	
provisioning requirement.	
Final Accounts of Insurance Company (Excl. Life Insurance)	
Final Accounts of Insurance Company (Excl. Life Insurance)	13
Non Banking Financial Company	
Introduction, Definition, Registration and Regulation, Classification, Income	
Recognition, Accounting of Investment, Applicability of Prudential Norms,	
	13
	10
[[] [[[[[[[[[[[[[[[[[[
Conversion of partitioning odomeso into Emilion Electrical	
	Final Accounts of Banking Company 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. Final Accounts of Insurance Company (Excl. Life Insurance) Final Accounts of Insurance Company (Excl. Life Insurance) Non Banking Financial Company Introduction, Definition, Registration and Regulation, Classification, Income

Sign of Teacher

Government of Maharashtra's Ismail Yusuf College of Arts, Science and Commerce, Jogeshwari(East), Mumbai 400060.

Department of BAF

Teaching Plan for Academic Year 2022-23

Class: TYBAF Semester: VI

Name of the Faculty Member: Nasir Usmani

Subject: Cost Accounting

Month	Topics to be covered	No of Lectures
January	Budgeting and Budgetary Control	14
	Meaning & objectives, Advantages and limitations of	
	budgets	
	Functional budgets, fixed and flexible budgets	
	Zero based budgeting, performance budgeting	
	Absorption Costing and Marginal Costing Cost Volumeand	13
	Profit Analysis	
	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	
February	Managerial Decision Making	
March	Managerial Decision Making	12
	Make or buy	
	Sales mix decisions	
	Exploring new markets	
	Plant shut down decision Practical problems	
April	Standard Costing and VarianceAnalysis	13
	Preliminaries in installing of a standard cost system	
	Material Cost variance, Labour cost variance, Variable overhead	
	variances, Fixed Overhead variances, Sales variances, Profit	
	variances	

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Sign of Teacher

Name of the Faculty Member: Pratiksha Gurav Subject: Financial Management

Month	Topics to be covered	
		Lectures
January	Business Valuation Conceptual Framework of Valuation – Book Value, Market Value, Economic Value,	8
	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	
Echanom	Added Approach and Economic Value Added.	14
February	Mergers and Acquisitions Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits	14
	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	
March	Corporate restructuring and Take over	06
	Introduction – Meaning, Need and Importance, Forms of	
	Restructuring, Advantages and Disadvantages	
	Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses	
	and Asset and	
	Liability Restructuring. (Practical Problems)	
April	Lease and Hire Purchase 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	10
April	Hire Purchase instalments. Working Capital Finance	06
дри	Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring.	06
	Practical Problems based on Factoring and calculations of yield of CP's and CD's	

Sign of Teacher

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Name of the Faculty Member: Zishan Mukhary Class: TYBAF

Semester: VI Subject: Taxation

Month	Payment of Tax and Refunds Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	
January		
February		
March	Custom Act I Custom Act II	12
April	Foreign Trade Policy 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	
April	FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.	03

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Sign of Teacher

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Name of the Faculty Member: Hasina Panwar Class: TYBAF

Semester: VI

Subject: Financial Accounting VII

Month	Topics to be covered	No of Lectures
January	Investment Accounts	06
	Mutual Funds	06
February	Final Account for Electricity Company	10
	Final Accounts as per Double Account System	
	Final Accounts as per Electricity Rules	
	Receipt & Expenditure on Capital Account	
	General Balance Sheet	
	Contingency Reserve	
March	Final Accounts for Co-OperativeSociety	10
April	Final Accounts for Co-OperativeSociety	05
April	Introduction to IFRS and Ind -AS	06
	IFRS: Introduction, scope Purpose & Objective of financial statement-its Frame	
	work-its assumption, characteristics, element, recognition & measurement.,	
	first time adoption of IFRS	
	Convergence of Ind-As and IFRS	

Sign of Teacher

Name of the Faculty Member: Rajdeep Kamble Class: TYBAF

Semester: VI Subject: Economics

Month	Topic to be Covered	No of Lectures
December	ber Introduction - Agricultural Sector	
January	Industrial Sector, Growth and pattern of Industrialization, Industrial policy of 1991, Small scale sector	14
February	Service Sector, External Sector ,Recent trends in Banking industry, Insurance, Healthcare and Tourism Industry, FDI, SAARC, ASEAN and WTO	13
March	Money and Banking Monetary Policy, Progress of Commercial Banking, SEBI Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions	12

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Sign of Teacher