

**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-Valuationof 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**

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

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>July</b>	<b>Introduction:</b> 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
<b>August</b>	<b>Demand Analysis</b> 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
<b>September</b>	<b>Supply and Production Decisions and Cost of Production:</b> 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
<b>October</b>	<b>Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition.</b> Short Run and Long Run equilibrium of a		15



	<p>Competitive firm and industry, Monopoly–Short Run and Long Run Equilibrium of a firm under Monopoly, Price Discrimination.</p> <p>Monopolistic competition : Short Run and Long Run Equilibrium of a firm, Product Differentiation, Role of Advertising.</p> <p>Oligopolistic Competition : price rigidity. Cartels and Price Rigidity.</p> <p><b>Pricing Practices:</b> Cost Plus Pricing, Discriminating Pricing, Multi-Product Pricing, Transfer Pricing.</p>		
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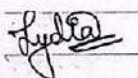
**Name of the Faculty Member: Lydia Kalgutkar**

**Class: FYBAF**

**Semester: I**

**Subject: Business Communications**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	<b>Module I Theory of Communication lecture plan:</b> Concept of Communication Channel and Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
August	<b>Module II Obstacles to Communication in the Business World:</b> 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	<b>Module III Business Correspondence</b> i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
October	<b>Module IV-Language and Writing Skills</b> 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	<b>1. Introduction to FM:</b> Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation <b>2. Leverages:</b> Operating, financial, combined leverage numerical		14
September	<b>3. Cost of capital:</b> Definition, importance, problems on WACC <b>4. Concepts in valuation:</b> Present value, time value of money, returns from stocks, techniques of discounting & compounding		13
October	Concepts in valuation to continue. <b>5. Types of financing:</b> 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**

**Subject: Foundation Course**

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

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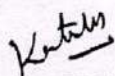
**Name of the Faculty Member: Uttam Katarmal**

**Class: FYBAF**

**Semester: I**

**Subject: Business Environment**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>July</b>	<b>Business and Environment</b> a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	15
<b>August</b>	<b>Business and Society</b> 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
<b>September</b>	<b>Contemporary issues</b> 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
<b>October</b>	<b>International Environment</b> 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 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	<b>Accounting from incomplete Record</b> Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	Assignment	12
January	<b>Consignment Accounting</b> Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	Assignment	11
February	<b>Branch Accounting</b> Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	Assignment	12
March	<b>Fire Insurance Claim</b> 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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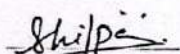
**Name of the Faculty Member: Shilpa Gupta**

**Class: FYBAF**

**Semester: II**

**Subject: Business Mathematics**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	<b>Ratio, Proportion and Percentage</b> 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	<b>Profit and Loss</b> 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	<b>Interest and Annuity</b> 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	<b>Shares and Mutual Fund</b> 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	<b>Introduction to Auditing</b> Basics; Errors and Frauds, Principles of Audit, Types of Audit, Miscellaneous, Accounting Concepts Relevant to Auditing		12
January	<b>Planning, Procedure and Documentation</b> Audit Planning Audit Programme Audit working Papers Audit Notebook		14
February	<b>Audit Techniques</b> Test Check Audit Sampling Internal Control <b>Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</b>		13
March	<b>Internal Audit</b> 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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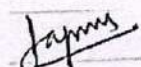
**Name of the Faculty Member: Sapna Jha**

**Class: FYBAF**

**Semester: II**

**Subject: Business Law**

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



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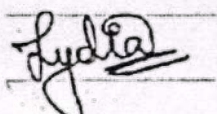
**Name of the Faculty Member: Lydia kalgutkar**

**Class: FYBAF**

**Semester: II**

**Subject: Business Communication II**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>December</b>	<b>Presentation Skills</b> 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
<b>January</b>	<b>Group Communication</b> 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
<b>February</b>	<b>Business Correspondence</b> 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
<b>March</b>	<b>Language and writing Skills</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>December</b>	<b>Globalisation and Indian Society</b> 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
<b>January</b>	<b>Human Rights</b> 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
<b>February</b>	<b>Ecology</b> 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 <b>Understanding Stress and Conflicts</b> 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
<b>March</b>	<b>Managing Stress and contemporary issue</b> 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	<b>Introduction to Financial Service</b> Financial Services: Factoring and Forfaiting: Bill Discounting:		12
January	<b>Issue management and securitization</b> Issue Management and Intermediaries: Stock Broking: Securitization:		13
February	<b>Financial Services and its mechanism</b> Lease and Hire-Purchase: Housing Finance: Venture Capital:		13
March	<b>Consumer Finance and credit rating</b> Consumer Finance: Plastic Money: Credit Rating:		13



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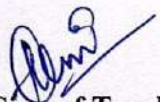



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Department of BAF**

**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	<b>Partnership Final Accounts</b> 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 <b>Piecemeal Distribution of Cash</b> 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 Accounting**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>June/ July</b>	<b>Classification of Cost</b> 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  <b>Practical problems based on reconciliation of cost and Financial accounts</b>		18
<b>August</b>	<b>Contract Costing</b> 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
<b>September</b>	<b>Process Costing</b> Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>June</b>	<p><b>Definitions u/s – 2 :</b> 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 &amp; 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, Payment from Provident Fund</p>	<b>16</b>
<b>July</b>	<p><b>Income From House Property :</b> Section 22 – 27, Including Section 2 – Annual Value Profits &amp; Gains From Business &amp; Profession :</p>	



August	<b>Capital Gains :</b> Section 45, 48, 49, 50, 54 and 55 <b>Income from Other Sources:</b> 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	10
September	<b>Computation of Total Income of Individual and HUF with respect to above heads and deductions</b>	14
September	<b>Computation of Total Income of Individual and HUF with respect to above heads and deductions</b>	4

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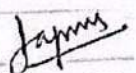
**Name of the Faculty Member: Sapan Jha**

**Class: SYBAF**

**Semester: III**

**Subject: Business Law**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	<b>Module 1: The Indian Partnership Act 1932.</b> 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	<b>Module 1: The Indian Partnership Act 1932.</b> Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.		16
August	<b>Module 2: The Limited Liability Partnership Act 2008.</b> Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		12
September	<b>Module 2: The Limited Liability Partnership Act 2008.</b> 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- Ohlin 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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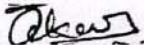
**Name of the Faculty Member: Aakash Tiwari**


**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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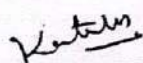
**Name of the Faculty Member: Uttam Katarmal**

**Class: SYBAF**

**Semester: III**

**Subject: Financial Market Operations**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June	Module I – Complete		5
	Module II – Financial Markets and Capital Markets (upto Primary Market)		9
July	Module II – Capital Markets (Secondary Market), Debt Market and Bond Market		4
	Module III – Financial Instruments		10
August	Module IV – Financial Services (Merchant Banking)		6
	Revision for Internals		8
September	Module IV – Other Financial Services		6
	Revision for Semester Exams		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 Lectures
November	<b>Redemption of preference shares</b> 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	<b>Redemption of debentures</b> 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	<b>Profit Prior to Incorporation</b> Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ income		11



<b>February</b>	<b>Company Final Accounts</b> 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) <b>Foreign Branch</b>		15
<b>March</b>	<b>Foreign Branch-</b> 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	<b>Introduction to Management Accounting</b> Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting		12
December	<b>Analysis and Interpretation of Accounts</b> a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. <b>Ratio Analysis</b> Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.		08 08
January	<b>Cash Flow</b> Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))		10
February	<b>Working Capital Management</b> 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	<b>Revision</b>		02

  
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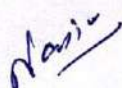
**Name of the Faculty Member: Nasir Usmani**

**Class: SYBAF**

**Semester: IV**

**Subject: Direct Tax**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	<b>Clubbing of Income (Section 60 to 65)</b> <b>Setoff and carry forward of losses</b> 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 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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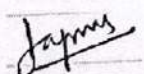
**Name of the Faculty Member: Sapna Jha**

**Class: SYBAF**

**Semester: IV**

**Subject: Company Law**

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



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**Name of the Faculty Member: Pratiksha Gurav**

**Class: SYBAF**

**Semester: IV**

**Subject: FC in Management**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	<b>Basic Management Concept</b> <b>Introduction to Management, Definition of Management</b> Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management		6
December	<b>Planning</b> Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making		10
January	<b>Organising</b> 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		10
February	<b>Staffing</b>		5
	<b>Directing</b>		5
	<b>Controlling</b>		5
March	<b>Revision</b>		02

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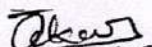
**Name of the Faculty Member: Aakash Tiwari**

**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	<b>Concept of MIS</b> 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	<b>IT and Auditing</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>November</b>	<b>Introduction to research</b> 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
<b>December</b>	<b>Research Design and Accounting</b> Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	10
<b>January</b>	<b>Data collection and Processing</b> 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
<b>February</b>	<b>Interpretation and report writing</b> 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**

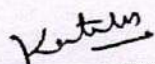
**Semester: V**

**Subject: Management Application**

<b>Month</b>	<b>Topics to be covered</b>	<b>No of Lectures</b>
<b>June</b>	<b>Marketing Management</b>  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	12
<b>July</b>	<b>Production Management</b> 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
<b>August</b>	<b>Human Resource Management</b> 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	14



<b>September</b>	<b>Financial Management</b> 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	15
<b>October</b>	Revision	03



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**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	AS – 14 - Amalgamation, Absorption & External Reconstruction.	Amalgamation, Absorption & External Reconstruction.  Internal Reconstruction	12
July	AS – 14 - Amalgamation, Absorption & External Reconstruction.  Internal Reconstruction		12
August	Internal Reconstruction  Underwriting of shares & debentures		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 Emerging concepts 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	<b>Strategic Financial management</b> 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	12
July	<b>Capital Budgeting</b> 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	<b>Capital Structures</b>	12
September	<b>Mutual Funds and Bond Valuation</b> 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	<b>Credit Management</b> – 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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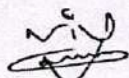
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**Name of the Faculty Member: Vivek Vichare**  
**Subject: Taxation**

Month	Topics to be covered	No of Lectures
<b>June</b>	<b>Introduction to GST</b> 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 <b>Registration</b> Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.	12
<b>July</b>	<b>Levy and Collection of GST</b> 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
<b>August</b>	<b>Concept of supply</b> Taxable Event Supply Place of Supply Time of Supply Value of Supply	10
<b>September</b>	<b>Documentation - Tax Invoices, Credit and Debit notes</b>	12
<b>October</b>	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	<b>Final Accounts of Banking Company</b> 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. <b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>	12
July	<b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>  <b>Non Banking Financial Company</b> 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	13
August	<b>Valuation of goodwill and shares</b> 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	13
September/October	<b>Accounting for Limited Liability Partnership</b> -Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts	10



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**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	<b>Budgeting and Budgetary Control</b> Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting	14
January	<b>Absorption Costing and Marginal Costing Cost Volume and Profit Analysis</b> 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	13
February	<b>Managerial Decision Making</b> Make or buy Sales mix decisions Exploring new markets Plant shut down decision Practical problems	12
March	<b>Standard Costing and Variance Analysis</b> Preliminaries in installing of a standard cost system Material Cost variance, Labour cost variance, Variable overhead variances, Fixed Overhead variances, Sales variances, Profit variances	13

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

Month	Topics to be covered	No of Lectures
December	<b>Business Valuation</b> 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	<b>Mergers and Acquisitions</b> 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	<b>Corporate restructuring and Take over</b> 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	<b>Lease and Hire Purchase</b> 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	<b>Working Capital Finance</b> 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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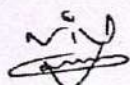
**Name of the Faculty Member: Vivek Vichare**

**Class: TYBAF**

**Semester: VI**

**Subject: Taxation**

Month	Topics to be covered	No of Lectures
December	<b>Payment of Tax and Refunds</b> 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	<b>Returns - Types of Returns and Provisions relating to filing of Returns</b>  <b>Accounts, Audit, Assessments and Records</b> 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	<b>Custom Act I Custom Act II</b>	12
March	<b>Foreign Trade Policy</b> 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 Mutual Funds	06 06
January	Final Account for Electricity Company Final Accounts as per Double Account System Final Accounts as per Electricity Rules Receipt & Expenditure on Capital Account General Balance Sheet Contingency Reserve	10
February	Final Accounts for Co-Operative Society	03
March	Final Accounts for Co-Operative Society	05
April	Introduction to IFRS and Ind - AS 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	06



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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 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-Valuationof 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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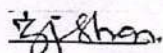
**Name of the Faculty Member: Zishan Mukhary**

**Class: FYBAF**

**Semester: I**

**Subject: Cost Accounting**

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

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>July</b>	<b>Introduction:</b> 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
<b>August</b>	<b>Demand Analysis</b> 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
<b>September</b>	<b>Supply and Production Decisions and Cost of Production:</b> 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
<b>October</b>	<b>Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition.</b> Short Run and Long Run equilibrium of a		15



	<p>Competitive firm and industry, Monopoly–Short Run and Long Run Equilibrium of a firm under Monopoly, Price Discrimination.</p> <p>Monopolistic competition : Short Run and Long Run Equilibrium of a firm, Product Differentiation, Role of Advertising.</p> <p>Oligopolistic Competition : price rigidity. Cartels and Price Rigidity.</p> <p><b>Pricing Practices:</b> Cost Plus Pricing, Discriminating Pricing, Multi-Product Pricing, Transfer Pricing.</p>		
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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	1. <b>Introduction to FM:</b> Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation 2. <b>Leverages:</b> Operating, financial, combined leverage numerical		14
September	3. <b>Cost of capital:</b> Definition, importance, problems on WACC 4. <b>Concepts in valuation:</b> Present value, time value of money, returns from stocks, techniques of discounting & compounding		13
October	Concepts in valuation to continue. 5. <b>Types of financing:</b> Need for finance, long/ medium / short term sources of finance		14
November	Revision of concepts & problems		11



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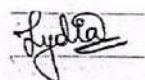
**Name of the Faculty Member: Lydia Kalgutkar**

**Class: FYBAF**

**Semester: I**

**Subject: Business Communications**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	<b>Module I Theory of Communication lecture plan:</b> Concept of Communication Channel and Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
August	<b>Module II Obstacles to Communication in the Business World:</b> 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	<b>Module III Business Correspondence</b> i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
October	<b>Module IV-Language and Writing Skills</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>July</b>	Chap.1:Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
<b>August</b>	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
	Chap.3: Concept of Disparity-2		3
<b>September</b>	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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>July</b>	<b>Business and Environment</b> a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	15
<b>August</b>	<b>Business and Society</b> 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
<b>September</b>	<b>Contemporary issues</b> 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
<b>October</b>	<b>International Environment</b> 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 2019-20**


**Name of the Faculty Member: Hasina Panwar**

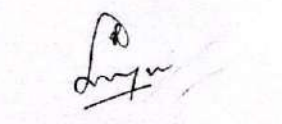
**Class: FYBAF**

**Semester: II**

**Subject: Financial Accounting - II**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	<b>Accounting from incomplete Record</b> Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	Assignment	12
January	<b>Consignment Accounting</b> Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	Assignment	11
February	<b>Branch Accounting</b> Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	Assignment	12
March	<b>Fire Insurance Claim</b> 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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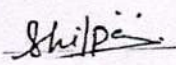
  
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Name of the Faculty Member: Shilpa Gupta  
Class: FYBAF  
Semester: II  
Subject: Business Mathematics

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	<b>Ratio, Proportion and Percentage</b> 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	<b>Profit and Loss</b> 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	<b>Interest and Annuity</b> 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	<b>Shares and Mutual Fund</b> 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

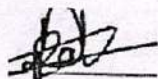
  
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Name of the Faculty Member: Deepa Pal  
Class: FYBAF  
Semester: II  
Subject: Auditing

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	<b>Introduction to Auditing</b> Basics; Errors and Frauds, Principles of Audit, Types of Audit, Miscellaneous, Accounting Concepts Relevant to Auditing		12
January	<b>Planning, Procedure and Documentation</b> Audit Planning Audit Programme Audit working Papers Audit Notebook		14
February	<b>Audit Techniques</b> Test Check Audit Sampling Internal Control <b>Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</b>		13
March	<b>Internal Audit</b> 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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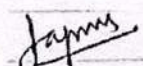
**Name of the Faculty Member: Sapna Jha**

**Class: FYBAF**

**Semester: II**

**Subject: Business Law**

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



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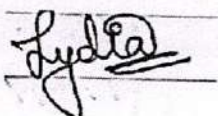
**Name of the Faculty Member: Lydia kalgutkar**

**Class: FYBAF**

**Semester: II**

**Subject: Business Communication II**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>December</b>	<b>Presentation Skills</b> 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
<b>January</b>	<b>Group Communication</b> 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
<b>February</b>	<b>Business Correspondence</b> 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
<b>March</b>	<b>Language and writing Skills</b> 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	<b>Globalisation and Indian Society</b> 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	<b>Human Rights</b> 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	<b>Ecology</b> 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 <b>Understanding Stress and Conflicts</b> 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	<b>Managing Stress and contemporary issue</b> 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	<b>Introduction to Financial Service</b> Financial Services: Factoring and Forfaiting: Bill Discounting:		12
January	<b>Issue management and securitization</b> Issue Management and Intermediaries: Stock Broking: Securitization:		13
February	<b>Financial Services and its mechanism</b> Lease and Hire-Purchase: Housing Finance: Venture Capital:		13
March	<b>Consumer Finance and credit rating</b> Consumer Finance: Plastic Money: Credit Rating:		13



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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	<b>Partnership Final Accounts</b> 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 <b>Piecemeal Distribution of Cash</b> 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: Pratiksha Gurav**

**Class: SYBAF**

**Semester: III**

**Subject: Cost Accounting**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>June/ July</b>	<b>Classification of Cost</b> 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  <b>Practical problems based on reconciliation of cost and Financial accounts</b>		18
<b>August</b>	<b>Contract Costing</b> 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
<b>September</b>	<b>Process Costing</b> Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>June</b>	<b>Definitions u/s – 2 :</b> 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, Payment from Provident Fund	16
<b>July</b>	<b>Income From House Property :</b> Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession :	



August	<b>Capital Gains :</b> Section 45, 48, 49, 50, 54 and 55 <b>Income from Other Sources:</b> 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	10
September	<b>Computation of Total Income of Individual and HUF with respect to above heads and deductions</b>	14
September	<b>Computation of Total Income of Individual and HUF with respect to above heads and deductions</b>	4

*Naresh*

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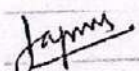
**Name of the Faculty Member: Sapan Jha**

**Class: SYBAF**

**Semester: III**

**Subject: Business Law**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>June</b>	<b>Module 1: The Indian Partnership Act 1932.</b> 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
<b>July</b>	<b>Module 1: The Indian Partnership Act 1932.</b> Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.		16
<b>August</b>	<b>Module 2: The Limited Liability Partnership Act 2008.</b> Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		12
<b>September</b>	<b>Module 2: The Limited Liability Partnership Act 2008.</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>June</b>	Macro Economics, Circular Flow of Income, Measurement of National Product, Trade Cycles		04
<b>July</b>	Keynesian Economics- Theory of Effective Demand, Consumption Function, Investment Function, Theory of Multiplier, Money Supply, Demand For Money, Money and prices	Presentation	12
<b>August</b>	Inflation, Monetary Policy, Role of the Government, Fiscal Policy, Instruments of Fiscal Policy, Public Expenditure	Presentation	10
<b>September</b>	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
<b>September</b>	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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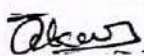
**Name of the Faculty Member: Aakash Tiwari**


**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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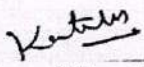
  
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**Name of the Faculty Member: Uttam Katarmal**  
**Class: SYBAF**  
**Semester: III**  
**Subject: Financial Market Operations**

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

  
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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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>November /Dec</b>	<b>Redemption of preference shares</b> 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
<b>December</b>	<b>Redemption of debentures</b> 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
<b>January</b>	<b>Profit Prior to Incorporation</b> Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ income		11



<b>February</b>	<b>Company Final Accounts</b> 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) <b>Foreign Branch</b>		15
<b>March</b>	<b>Foreign Branch-</b> Conversion as per AS 11 and incorporation in HO accounts		03



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**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/ Dec	<b>Introduction to Management Accounting</b> Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting		12
December	<b>Analysis and Interpretation of Accounts</b> a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. <b>Ratio Analysis</b> Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.		08 08
January	<b>Cash Flow</b> Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))		10
February	<b>Working Capital Management</b> 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	<b>Revision</b>		02

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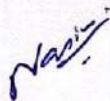
**Name of the Faculty Member: Nasir Usmani**

**Class: SYBAF**

**Semester: IV**

**Subject: Direct Tax**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November/ Dec	<b>Clubbing of Income (Section 60 to 65)</b> <b>Setoff and carry forward of losses</b> 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 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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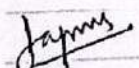
**Name of the Faculty Member: Sapna Jha**

**Class: SYBAF**

**Semester: IV**

**Subject: Company Law**

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



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**Name of the Faculty Member: Sumaiya Khan**

**Class: SYBAF**

**Semester: IV**

**Subject: FC in Management**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November/ Dec	<b>Basic Management Concept</b> <b>Introduction to Management, Definition of Management</b> Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management		6
December	<b>Planning</b> Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making		10
January	<b>Organising</b> 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		10
February	<b>Staffing</b>		5
	<b>Directing</b>		5
	<b>Controlling</b>		5
March	<b>Revision</b>		02

*Sumaiya*

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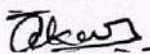
**Name of the Faculty Member: Aakash Tiwari**

**Class: SYBAF**

**Semester: IV**

**Subject: Information Technology**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>November/ Dec</b>	<b>Business Process</b>		10
<b>December</b>	<b>Computerised Accounting System</b>		10
<b>January</b>	<b>Concept of MIS</b> 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
<b>February</b>	<b>IT and Auditing</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>November/Dec</b>	<b>Introduction to research</b> 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
<b>December</b>	<b>Research Design and Accounting</b> Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	10
<b>January</b>	<b>Data collection and Processing</b> 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
<b>February</b>	<b>Interpretation and report writing</b> 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 2019-20**

**Name of the Faculty Member: Sumiya Khan**

**Class: TYBAF**

**Semester: V**

**Subject: Management Application**

<b>Month</b>	<b>Topics to be covered</b>	<b>No of Lectures</b>
<b>June</b>	<b>Marketing Management</b>  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	12
<b>July</b>	<b>Production Management</b> 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
<b>August</b>	<b>Human Resource Management</b> 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	14



<b>September</b>	<b>Financial Management</b> 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	15
<b>October</b>	Revision	03

*Su-ya*

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**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	AS – 14 - Amalgamation, Absorption & External Reconstruction.	Amalgamation, Absorption & External Reconstruction.  Internal Reconstruction	12
July	AS – 14 - Amalgamation, Absorption & External Reconstruction.  Internal Reconstruction		12
August	Internal Reconstruction  Underwriting of shares & debentures		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 Emerging concepts 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	<b>Strategic Financial management</b> 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	12
July	<b>Capital Budgeting</b> 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	<b>Capital Structures</b>	12
September	<b>Mutual Funds and Bond Valuation</b> 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	<b>Credit Management</b> – 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**  
**Subject: Taxation**

Month	Topics to be covered	No of Lectures
June	<b>Introduction to GST</b> 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 <b>Registration</b> Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.	12
July	<b>Levy and Collection of GST</b> 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
August	<b>Concept of supply</b> Taxable Event Supply Place of Supply Time of Supply Value of Supply	10
September	<b>Documentation - Tax Invoices, Credit and Debit notes</b>	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: Nitin Gangal**

**Class: TYBAF**

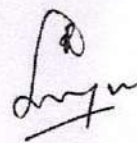
**Semester: V**

**Subject: Financial Accounting VI**

Month	Topics to be covered	No of Lectures
June	<b>Final Accounts of Banking Company</b> 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.  <b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>	12
July	Final Accounts of Insurance Company (Excl. Life Insurance)  <b>Non Banking Financial Company</b> 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	13
August	<b>Valuation of goodwill and shares</b> 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	13
September/October	<b>Accounting for Limited Liability Partnership</b> -Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts	10

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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	<b>Budgeting and Budgetary Control</b> Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting	14
January	<b>Absorption Costing and Marginal Costing Cost Volume and Profit Analysis</b> 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	13
February	<b>Managerial Decision Making</b> Make or buy Sales mix decisions Exploring new markets Plant shut down decision Practical problems	12
March	<b>Standard Costing and Variance Analysis</b> Preliminaries in installing of a standard cost system Material Cost variance, Labour cost variance, Variable overhead variances, Fixed Overhead variances, Sales variances, Profit variances	13

*Nasir*

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*Dr. Dnyaneshwar*

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**Name of the Faculty Member: Pratiksha Gurav**

**Subject: Financial Management**

Month	Topics to be covered	No of Lectures
December	<b>Business Valuation</b> 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	<b>Mergers and Acquisitions</b> 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	<b>Corporate restructuring and Take over</b> 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	<b>Lease and Hire Purchase</b> 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	<b>Working Capital Finance</b> 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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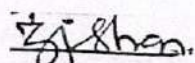
**Name of the Faculty Member: Zishan Mukhary**

**Class: TYBAF**

**Semester: VI**

**Subject: Taxation**

Month	Topics to be covered	No of Lectures
December	<b>Payment of Tax and Refunds</b> 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	<b>Returns - Types of Returns and Provisions relating to filing of Returns</b>  <b>Accounts, Audit, Assessments and Records</b> 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	<b>Custom Act I Custom Act II</b>	12
March	<b>Foreign Trade Policy</b> 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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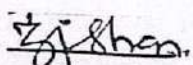
**Name of the Faculty Member: Zishan Mukhary**

**Class: TYBAF**

**Semester: VI**

**Subject: Taxation**

Month	Topics to be covered	No of Lectures
December	<b>Payment of Tax and Refunds</b> 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	<b>Returns</b> - Types of Returns and Provisions relating to filing of Returns  <b>Accounts, Audit, Assessments and Records</b> 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	<b>Custom Act I Custom Act II</b>	12
March	<b>Foreign Trade Policy</b> 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 Final Accounts as per Double Account System Final Accounts as per Electricity Rules Receipt & Expenditure on Capital Account General Balance Sheet Contingency Reserve	10
February	Final Accounts for Co-Operative Society	03
March	Final Accounts for Co-Operative Society	05
April	Introduction to IFRS and Ind - AS 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	06



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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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**Jogeshwari (East), Mumbai 400060.**

**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-Valuationof 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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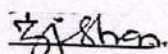
**Name of the Faculty Member: Zishan Mukhary**

**Class: FYBAF**

**Semester: I**

**Subject: Cost Accounting**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	<b>1: Introduction to Cost Accounting</b> 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	<b>2. Material Cost: The Concept</b> Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)	Assignments	15
October	<b>3. Labour Cost: The Concept</b> Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes	-	14
November	<b>4: Overheads: The Concept</b> 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	<b>1. Introduction to FM:</b> Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation <b>2. Leverages:</b> Operating, financial, combined leverage numerical		14
September	<b>3. Cost of capital:</b> Definition, importance, problems on WACC <b>4. Concepts in valuation:</b> Present value, time value of money, returns from stocks, techniques of discounting & compounding		13
October	Concepts in valuation to continue. <b>5. Types of financing:</b> 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	<b>Introduction:</b> 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	<b>Demand Analysis</b> 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	<b>Supply and Production Decisions and Cost of Production:</b> 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	<b>Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition.</b> Short Run and Long Run equilibrium of a		15



	<p>Competitive firm and industry, Monopoly–Short Run and Long Run Equilibrium of a firm under Monopoly, Price Discrimination.</p> <p>Monopolistic competition : Short Run and Long Run Equilibrium of a firm, Product Differentiation, Role of Advertising.</p> <p>Oligopolistic Competition : price rigidity. Cartels and Price Rigidity.</p> <p><b>Pricing Practices:</b> Cost Plus Pricing, Discriminating Pricing, Multi-Product Pricing, Transfer Pricing.</p>		
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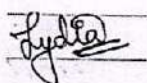
**Name of the Faculty Member: Lydia Kalgutkar**

**Class: FYBAF**

**Semester: I**

**Subject: Business Communications**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	<b>Module I Theory of Communication lecture plan:</b> Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
September	<b>Module II Obstacles to Communication in the Business World:</b> 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	<b>Module III Business Correspondence</b> i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
November	<b>Module IV-Language and Writing Skills</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>August</b>	Chap.1: Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
<b>September</b>	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
	Chap.3: Concept of Disparity-2		3
<b>October</b>	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**

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

*Sumaiya*

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**Department of BAF**

**Teaching Plan for Academic Year 2020-21**

**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	<b>Accounting from incomplete Record</b> Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	Assignment	06
January/Feb	<b>Consignment Accounting</b> Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	Assignment	15
February	<b>Branch Accounting</b> Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	Assignment	12
March/April	<b>Fire Insurance Claim</b> 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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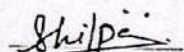
**Name of the Faculty Member: Shilpa Gupta**

**Class: FYBAF**

**Semester: II**

**Subject: Business Mathematics**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	<b>Ratio, Proportion and Percentage</b> 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	<b>Profit and Loss</b> 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	<b>Interest and Annuity</b> 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	<b>Shares and Mutual Fund</b> 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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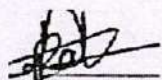
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Name of the Faculty Member: Deepa Pal  
Class: FYBAF  
Semester: II  
Subject: Auditing

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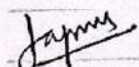
**Name of the Faculty Member: Sapna Jha**

**Class: FYBAF**

**Semester: II**

**Subject: Business Law**

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



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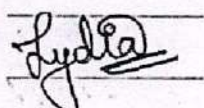
**Name of the Faculty Member: Lydia kalgutkar**

**Class: FYBAF**

**Semester: II**

**Subject: Business Communication II**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>December</b>	<b>Presentation Skills</b> 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
<b>January</b>	<b>Group Communication</b> 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
<b>February</b>	<b>Business Correspondence</b> 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
<b>March/April</b>	<b>Language and writing Skills</b> Reports: Parts, Types, Feasibility Reports, Investigative Reports	10



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**Name of the Faculty Member: Suryakant Patole**

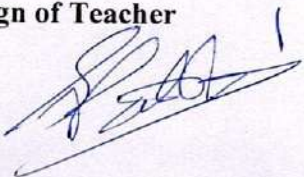
**Class: FYBAF**

**Semester: II**

**Subject: Foundation Course II**

Month	Topics to be Covered	No. of Lectures
December	<b>Globalisation and Indian Society</b> 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	<b>Human Rights</b> 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	<b>Ecology</b> 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 <b>Understanding Stress and Conflicts</b> 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/April	<b>Managing Stress and contemporary issue</b> 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**

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



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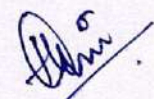


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**Teaching Plan for Academic Year 2020-21**

**Name of the Faculty Member: Hasina Panwar  
Class: SYBAF  
Semester: III  
Subject: Financial Accounting**

Month	Topics to be Covered	No. of Lectures
July	<b>Partnership Final Accounts</b> 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 <b>Piecemeal Distribution of Cash</b> 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**

**Subject: Cost Accounting**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July/ August	<b>Classification of Cost</b> 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  <b>Practical problems based on reconciliation of cost and Financial accounts</b>		18
September	<b>Contract Costing</b> 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	<b>Process Costing</b> Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>July</b>	<b>Definitions u/s – 2 :</b> 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, Payment from Provident Fund	13
<b>August</b>	<b>Income From House Property :</b> Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession :	13



September	<b>Capital Gains :</b> 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 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	10
October/November	<b>Computation of Total Income of Individual and HUF with respect to above heads and deductions</b>	14

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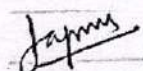
Name of the Faculty Member: Sapan Jha

Class: SYBAF

Semester: III

Subject: Business Law

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	<b>Module 1: The Indian Partnership Act 1932.</b> 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	<b>Module 1: The Indian Partnership Act 1932.</b> Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.		16
September	<b>Module 2: The Limited Liability Partnership Act 2008.</b> Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		12
October	<b>Module 2: The Limited Liability Partnership Act 2008.</b> Chp 7. Liability of LLP, Conversion & Winding up of LLP.		14



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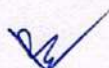
**Name of the Faculty Member: Rajdeep Kamble**

**Class: SYBAF**

**Semester: III**

**Subject: Macro Economics**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	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
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- Ohlin 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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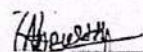
**Name of the Faculty Member: Sarvesh Upadhyay**

**Class: SYBAF**

**Semester: III**

**Subject: Information Technology**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
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 technologies	10
September	Ecommerce, types, Applications of Ecommerce, Payment systems, accounting software	Tally practical	10
October/NOV	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		5
	Module II – Financial Markets and Capital Markets (upto Primary Market)		9
August	Module II – Capital Markets (Secondary Market), Debt Market and Bond Market		4
	Module III – Financial Instruments		10
September	Module IV – Financial Services (Merchant Banking)		6
	Revision for Internals		8
October/ Nov	Module IV – Other Financial Services		6
	Revision for Semester Exams		8

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**Department of BAF**

**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 Activities Done	No. of Lectures
<b>December</b>	<b>Redemption of preference shares</b> 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
<b>January</b>	<b>Redemption of debentures</b> 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
<b>February</b>	<b>Profit Prior to Incorporation</b> Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ income		11



	<b>Company Final Accounts</b> 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) <b>Foreign Branch</b>		15
Feb/March	<b>Foreign Branch-</b> Conversion as per AS 11 and incorporation in HO accounts		03



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**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
December	<b>Introduction to Management Accounting</b> Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	PPT Presentation, Assignment	12
January	<b>Analysis and Interpretation of Accounts</b> a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. <b>Ratio Analysis</b> Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.		08 08
February	<b>Cash Flow</b> Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))		10
March	<b>Working Capital Management</b> 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	<b>Revision</b>		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	<b>Clubbing of Income (Section 60 to 65)</b> <b>Setoff and carry forward of losses</b> 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	PPT Presentation, Assignment	5 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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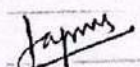
**Name of the Faculty Member: Sapna Jha**

**Class: SYBAF**

**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 <b>Incorporation of Company (Section 3 to Section 20)</b>	PPT Presentation, Assignment	5
January	<b>Public Offer</b> (Sections 23, 25 to 28, 33, 35, 39)		5 10
February	<b>Private Placement</b> (Section 42)		10
March	<b>Share Capital and Debentures</b> (Sections 43, 46, 47, 52 to 56, 61 to 72)		15
April	<b>Revision</b>		02



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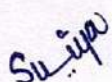
Name of the Faculty Member: Sumaiya Khan

Class: SYBAF

Semester: IV

Subject: FC in Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	<b>Basic Management Concept</b> <b>Introduction to Management, Definition of Management</b> Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management	PPT Presentation, Assignment	6
January	<b>Planning</b> Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making		10
February	<b>Organising</b> 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		10
March	<b>Staffing</b>  <b>Directing</b>  <b>Controlling</b>		5  5  5
April	Revision		02



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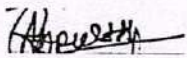
**Name of the Faculty Member: Sarvesh Updhyay**

**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	<b>Concept of MIS</b> 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	<b>IT and Auditing</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>December</b>	<b>Introduction to research</b> 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
<b>January</b>	<b>Research Design and Accounting</b> Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	10
<b>February</b>	<b>Data collection and Processing</b> 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
<b>March/April</b>	<b>Interpretation and report writing</b> 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	Topics to be covered	No of Lectures
July	<b>Marketing Management</b>  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	12
August	<b>Production Management</b>  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
September	<b>Human Resource Management</b>  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	14



October	<b>Financial Management</b> 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	15
November	Revision	03

*Su. Jha*

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**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
July	AS – 14 - Amalgamation, Absorption & External Reconstruction.	Amalgamation, Absorption & External Reconstruction.  Internal Reconstruction	12
August	AS – 14 - Amalgamation, Absorption & External Reconstruction.  Internal 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**

**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	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		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	<b>Strategic Financial management</b> 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	12
August	<b>Capital Budgeting</b> 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	<b>Capital Structures</b>	12
October	<b>Mutual Funds and Bond Valuation</b> 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	<b>Credit Management</b> – 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**  
**Subject: Taxation**

Month	Topics to be covered	No of Lectures
July	<b>Introduction to GST</b> 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 <b>Registration</b> Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.	12
August	<b>Levy and Collection of GST</b> 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	<b>Concept of supply</b> Taxable Event Supply Place of Supply Time of Supply Value of Supply	10
October	<b>Documentation - Tax Invoices, Credit and Debit notes</b>	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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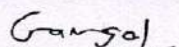
**Name of the Faculty Member: Nitin Gangal**


**Class: TYBAF**

**Semester: V**

**Subject: Financial Accounting VI**

Month	Topics to be covered	No of Lectures
July	<b>Final Accounts of Banking Company</b> 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.  <b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>	12
August	Final Accounts of Insurance Company (Excl. Life Insurance)  <b>Non Banking Financial Company</b> 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	13
September	<b>Valuation of goodwill and shares</b> 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	13
October/November	<b>Accounting for Limited Liability Partnership</b> -Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts	10

  
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**Department of BAF**

**Teaching Plan for Academic Year 2020-21**

**Class: TYBAF**

**Semester: VI**

**Name of the Faculty Member: Nasir Usmani**

**Subject: Cost Accounting**

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

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

Month	Topics to be covered	No of Lectures
January	<b>Business Valuation</b> 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	<b>Mergers and Acquisitions</b> 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	<b>Corporate restructuring and Take over</b> 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	<b>Lease and Hire Purchase</b> 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	<b>Working Capital Finance</b> 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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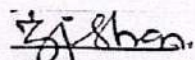
**Name of the Faculty Member: Zishan Mukhary**

**Class: TYBAF**

**Semester: VI**

**Subject: Taxation**

Month	Topics to be covered	No of Lectures
January	<b>Payment of Tax and Refunds</b> 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	<b>Returns</b> - Types of Returns and Provisions relating to filing of Returns  <b>Accounts, Audit, Assessments and Records</b> 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	<b>Custom Act I Custom Act II</b>	12
April	<b>Foreign Trade Policy</b> 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 Final Accounts as per Double Account System Final Accounts as per Electricity Rules Receipt & Expenditure on Capital Account General Balance Sheet Contingency Reserve	10
March	Final Accounts for Co-Operative Society	10
April	Final Accounts for Co-Operative Society	05
April	Introduction to IFRS and Ind - AS 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	06



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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 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-Valuationof 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	<b>1: Introduction to Cost Accounting</b> 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	<b>2. Material Cost: The Concept</b> Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)	Assignments	15
October	<b>3. Labour Cost: The Concept</b> Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes	-	14
November	<b>4: Overheads: The Concept</b> 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	1. <b>Introduction to FM:</b> Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation 2. <b>Leverages:</b> Operating, financial, combined leverage numerical		14
September	3. <b>Cost of capital:</b> Definition, importance, problems on WACC 4. <b>Concepts in valuation:</b> Present value, time value of money, returns from stocks, techniques of discounting & compounding		13
October	Concepts in valuation to continue. 5. <b>Types of financing:</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>August</b>	<b>Introduction:</b> 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
<b>September</b>	<b>Demand Analysis</b> 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
<b>October</b>	<b>Supply and Production Decisions and Cost of Production:</b> 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
<b>November</b>	<b>Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition.</b> Short Run and Long Run equilibrium of a		15



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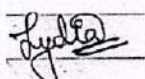


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**Name of the Faculty Member: Lydia Kalgutkar**  
**Class: FYBAF**  
**Semester: I**  
**Subject: Business Communications**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	<b>Module I Theory of Communication lecture plan:</b> Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
September	<b>Module II Obstacles to Communication in the Business World:</b> 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	<b>Module III Business Correspondence</b> i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
November	<b>Module IV-Language and Writing Skills</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>August</b>	Chap.1:Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
<b>September</b>	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
	Chap.3: Concept of Disparity-2		3
<b>October</b>	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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>August</b>	<b>Business and Environment</b> a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	15
<b>September</b>	<b>Business and Society</b> 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
<b>October</b>	<b>Contemporary issues</b> 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
<b>November</b>	<b>International Environment</b> 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 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	<b>Accounting from incomplete Record</b> Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	Assignment	06
January/Feb	<b>Consignment Accounting</b> Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	Assignment	15
February	<b>Branch Accounting</b> Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	Assignment	12
March/April	<b>Fire Insurance Claim</b> 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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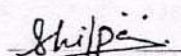
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**Name of the Faculty Member: Shilpa Gupta**  
**Class: FYBAF**  
**Semester: II**  
**Subject: Business Mathematics**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
<b>December</b>	<b>Ratio, Proportion and Percentage</b> 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
<b>January</b>	<b>Profit and Loss</b> 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
<b>February</b>	<b>Interest and Annuity</b> 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
<b>March/April</b>	<b>Shares and Mutual Fund</b> 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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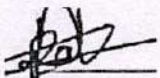
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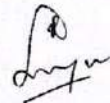


**Name of the Faculty Member: Deepa Pal**  
**Class: FYBAF**  
**Semester: II**  
**Subject: Auditing**

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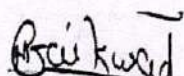
**Name of the Faculty Member: Nisha Gaikwad**

**Class: FYBAF**

**Semester: II**

**Subject: Business Law**

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

  
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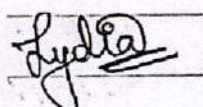
**Name of the Faculty Member: Lydia kalgutkar**

**Class: FYBAF**

**Semester: II**

**Subject: Business Communication II**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>December</b>	<b>Presentation Skills</b> 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
<b>January</b>	<b>Group Communication</b> 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
<b>February</b>	<b>Business Correspondence</b> 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
<b>March/April</b>	<b>Language and writing Skills</b> 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	<b>Globalisation and Indian Society</b> 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	<b>Human Rights</b> 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	<b>Ecology</b> 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 <b>Understanding Stress and Conflicts</b> 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/April	<b>Managing Stress and contemporary issue</b> 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**

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

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**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	No. of Lectures
July	<b>Partnership Final Accounts</b> 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 <b>Piecemeal Distribution of Cash</b> 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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**Name of the Faculty Member: Pratiksha Gurav**

**Class: SYBAF**

**Semester: III**

**Subject: Cost Accounting**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>July/ August</b>	<b>Classification of Cost</b> 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  <b>Practical problems based on reconciliation of cost and Financial accounts</b>		18
<b>September</b>	<b>Contract Costing</b> 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
<b>October</b>	<b>Process Costing</b> Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>July</b>	<p><b>Definitions u/s – 2 :</b> 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 &amp; 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, Payment from Provident Fund</p>	13
<b>August</b>	<p><b>Income From House Property :</b> Section 22 – 27, Including Section 2 – Annual Value Profits &amp; Gains From Business &amp; Profession :</p>	13



<b>September</b>	<b>Capital Gains :</b> 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 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	10
<b>October</b>	<b>Computation of Total Income of Individual and HUF with respect to above heads and deductions</b>	14

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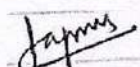
**Name of the Faculty Member: Sapan Jha**

**Class: SYBAF**

**Semester: III**

**Subject: Business Law**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	<b>Module 1: The Indian Partnership Act 1932.</b> 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	<b>Module 1: The Indian Partnership Act 1932.</b> Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.		16
September	<b>Module 2: The Limited Liability Partnership Act 2008.</b> Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		12
September	<b>Module 2: The Limited Liability Partnership Act 2008.</b> Chp 7. Liability of LLP, Conversion & Winding up of LLP.		8



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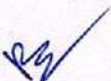
**Name of the Faculty Member: Rajdeep Kamble**

**Class: SYBAF**

**Semester: III**

**Subject: Macro Economics**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July	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
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- Ohlin 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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**Name of the Faculty Member: Suryakant Patole**

**Class: SYBAF**

**Semester: III**

**Subject: Information Technology**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
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 technologies	10
September	Ecommerce, types, Applications of Ecommerce, Payment systems, accounting software	Tally practical	10
October/NOV	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		5
	Module II – Financial Markets and Capital Markets (upto Primary Market)		9
August	Module II – Capital Markets (Secondary Market), Debt Market and Bond Market		4
	Module III – Financial Instruments		10
September	Module IV – Financial Services (Merchant Banking)		6
	Revision for Internals		8
October	Module IV – Other Financial Services		6
	Revision for Semester Exams		8

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**Teaching Plan for Academic Year 2021-22**

**Name of the Faculty Member: Hasina Panwar**

**Class: SYBAF**

**Semester: IV**

**Subject: Financial Accounting**

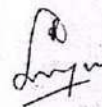
Month	Topics to be Covered	Additional Activities Done	No. of Lectures
<b>December</b>	<b>Redemption of preference shares</b> Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, 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
<b>January</b>	<b>Redemption of debentures</b> 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
<b>February</b>	<b>Profit Prior to Incorporation</b> Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ income		11



	<b>Company Final Accounts</b> 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) <b>Foreign Branch</b>		15
Feb/March	<b>Foreign Branch-</b> Conversion as per AS 11 and incorporation in HO accounts		03



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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
December	<b>Introduction to Management Accounting</b> Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	PPT Presentation, Assignment	12
January	<b>Analysis and Interpretation of Accounts</b> a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. <b>Ratio Analysis</b> Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.		08 08
February	<b>Cash Flow</b> Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))		10
March	<b>Working Capital Management</b> 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	<b>Revision</b>		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	<b>Clubbing of Income (Section 60 to 65)</b> <b>Setoff and carry forward of losses</b> 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	PPT Presentation, Assignment	5 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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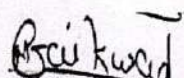
Name of the Faculty Member: Nisha Gaikwad

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 <b>Incorporation of Company</b> (Section 3 to Section 20)	PPT Presentation, Assignment	5
January	<b>Public Offer</b> (Sections 23, 25 to 28, 33, 35, 39)		5 10
February	<b>Private Placement</b> (Section 42)		10
March	<b>Share Capital and Debentures</b> (Sections 43, 46, 47, 52 to 56, 61 to 72)		15
April	<b>Revision</b>		02



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Name of the Faculty Member: Sumaiya Khan

Class: SYBAF

Semester: IV

Subject: FC in Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
December	<b>Basic Management Concept</b> <b>Introduction to Management, Definition of Management</b> Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management	PPT Presentation, Assignment	6
January	<b>Planning</b> Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making		10
February	<b>Organising</b> 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		10
March	<b>Staffing</b>  <b>Directing</b>  <b>Controlling</b>		5  5  5
April	<b>Revision</b>		02

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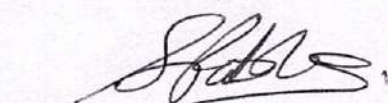
**Name of the Faculty Member: Surykant Patole**

**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	<b>Concept of MIS</b> 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	<b>IT and Auditing</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>December</b>	<b>Introduction to research</b> 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
<b>January</b>	<b>Research Design and Accounting</b> Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	10
<b>February</b>	<b>Data collection and Processing</b> 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
<b>March/April</b>	<b>Interpretation and report writing</b> 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	<b>Marketing Management</b> 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	12
August	<b>Production Management</b> 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
September	<b>Human Resource Management</b> 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	14



October	<b>Financial Management</b> 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	15
November	Revision	03

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**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
July	AS – 14 - Amalgamation, Absorption & External Reconstruction.	Amalgamation, Absorption & External Reconstruction.  Internal Reconstruction	12
August	AS – 14 - Amalgamation, Absorption & External Reconstruction.  Internal 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**

**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	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		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	<b>Strategic Financial management</b> 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	12
August	<b>Capital Budgeting</b> 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	<b>Capital Structures</b>	12
October	<b>Mutual Funds and Bond Valuation</b> 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	<b>Credit Management</b> – 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**  
**Subject: Taxation**

Month	Topics to be covered	No of Lectures
July	<b>Introduction to GST</b> 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 <b>Registration</b> Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.	12
August	<b>Levy and Collection of GST</b> 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	<b>Concept of supply</b> Taxable Event Supply Place of Supply Time of Supply Value of Supply	10
October	<b>Documentation - Tax Invoices, Credit and Debit notes</b>	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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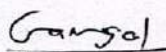
Name of the Faculty Member: Nitin Gangal


Class: TYBAF

Semester: V

Subject: Financial Accounting VI

Month	Topics to be covered	No of Lectures
July	<b>Final Accounts of Banking Company</b> 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.  <b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>	12
August	Final Accounts of Insurance Company (Excl. Life Insurance)  <b>Non Banking Financial Company</b> 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	13
September	<b>Valuation of goodwill and shares</b> 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	13
October/November	<b>Accounting for Limited Liability Partnership</b> -Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts	10

  
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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	<b>Budgeting and Budgetary Control</b> Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting	14
February	<b>Absorption Costing and Marginal Costing Cost Volume and Profit Analysis</b> 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	13
March	<b>Managerial Decision Making</b> Make or buy Sales mix decisions Exploring new markets Plant shut down decision Practical problems	12
April	<b>Standard Costing and Variance Analysis</b> Preliminaries in installing of a standard cost system Material Cost variance, Labour cost variance, Variable overhead variances, Fixed Overhead variances, Sales variances, Profit variances	13



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

Month	Topics to be covered	No of Lectures
January	<b>Business Valuation</b> 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	<b>Mergers and Acquisitions</b> 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	<b>Corporate restructuring and Take over</b> 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	<b>Lease and Hire Purchase</b> 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	<b>Working Capital Finance</b> 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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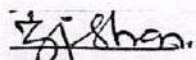
**Name of the Faculty Member: Zishan Mukhary**

**Class: TYBAF**

**Semester: VI**

**Subject: Taxation**

<b>Month</b>	<b>Topics to be covered</b>	<b>No of Lectures</b>
January	<b>Payment of Tax and Refunds</b> 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	<b>Returns</b> - Types of Returns and Provisions relating to filing of Returns  <b>Accounts, Audit, Assessments and Records</b> 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	<b>Custom Act I Custom Act II</b>	12
April	<b>Foreign Trade Policy</b> 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 Final Accounts as per Double Account System Final Accounts as per Electricity Rules Receipt & Expenditure on Capital Account General Balance Sheet Contingency Reserve	10
March	Final Accounts for Co-Operative Society	10
April	Final Accounts for Co-Operative Society	05
April	Introduction to IFRS and Ind – AS 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	06

  
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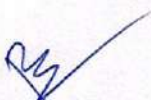
Name of the Faculty Member: Rajdeep Kamble

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	<b>Money and Banking Monetary Policy , Progress of Commercial Banking ,SEBI</b> 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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Jogeshwari (East), Mumbai -400 061



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

**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-Valuationof 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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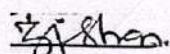
**Name of the Faculty Member: Zishan Mukhary**

**Class: FYBAF**

**Semester: I**

**Subject: Cost Accounting**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>August</b>	<b>1: Introduction to Cost Accounting</b> 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
<b>September</b>	<b>2. Material Cost: The Concept</b> Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)	Assignments	15
<b>October</b>	<b>3. Labour Cost: The Concept</b> Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes	-	14
<b>November</b>	<b>4: Overheads: The Concept</b> 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	1. <b>Introduction to FM:</b> Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation 2. <b>Leverages:</b> Operating, financial, combined leverage numerical		14
September	3. <b>Cost of capital:</b> Definition, importance, problems on WACC 4. <b>Concepts in valuation:</b> Present value, time value of money, returns from stocks, techniques of discounting & compounding		13
October	Concepts in valuation to continue. 5. <b>Types of financing:</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>August</b>	<b>Introduction:</b> 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
<b>September</b>	<b>Demand Analysis</b> 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
<b>October</b>	<b>Supply and Production Decisions and Cost of Production:</b> 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
<b>November</b>	<b>Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition.</b> Short Run and Long Run equilibrium of a		15



	<p>Competitive firm and industry, Monopoly–Short Run and Long Run Equilibrium of a firm under Monopoly, Price Discrimination.</p> <p>Monopolistic competition : Short Run and Long Run Equilibrium of a firm, Product Differentiation, Role of Advertising.</p> <p>Oligopolistic Competition : price rigidity. Cartels and Price Rigidity.</p> <p><b>Pricing Practices:</b> Cost Plus Pricing, Discriminating Pricing, Multi-Product Pricing, Transfer Pricing.</p>		
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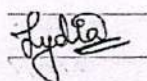
**Name of the Faculty Member: Lydia Kalgutkar**

**Class: FYBAF**

**Semester: I**

**Subject: Business Communications**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
August	<b>Module I Theory of Communication lecture plan:</b> Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
September	<b>Module II Obstacles to Communication in the Business World:</b> 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	<b>Module III Business Correspondence</b> i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
November	<b>Module IV-Language and Writing Skills</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>August</b>	Chap.1: Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
<b>September</b>	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
	Chap.3: Concept of Disparity-2		3
<b>October</b>	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**

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

*Sumaiya*

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**Department of BAF**

**Teaching Plan for Academic Year 2022-23**

**Name of the Faculty Member: Hasina Panwar**

**Class: FYBAF**

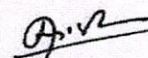
**Semester: I**

**Subject: Financial Accounting**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July/August	1.Accounting Standard1- Disclosure of Accounting Policies. 2.Accounting Standard2-Valuationof 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	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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**Name of the Faculty Member: Hasina Panwar/Pratiksha Gurav**

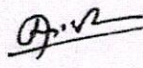
**Class: FYBAF**

**Semester: I**

**Subject: Cost Accounting**

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

  
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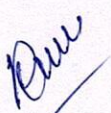
**Name of the Faculty Member: Pratiksha Gurav**

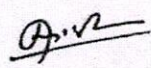
**Class: FYBAF**

**Semester: I**

**Subject: Financial Management**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July/August	<b>1. Introduction to FM:</b> Meaning, scope, Importance, objectives, Profit v/s Wealth maximisation <b>2. Leverages:</b> Operating, financial, combined leverage numerical	Assignments	14
September	<b>3. Cost of capital:</b> Definition, importance, problems on WACC <b>4. Concepts in valuation:</b> Present value, time value of money, returns from stocks, techniques of discounting & compounding	Assignments	13
October	Concepts in valuation to continue. <b>5. Types of financing:</b> Need for finance, long/ medium / short term sources of finance	Assignments	14
November	Revision of concepts & problems	Assignments	11

  
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**Name of the Faculty Member: Rajdeep Kamble**

**Class: FYBAF**

**Semester: I**

**Subject: Business Economics**

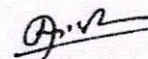
<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>July/August</b>	<b>Introduction:</b> Scope and Importance of Business Economics, Opportunity Cost, Incremental and Marginal Concept, Total, Average and Marginal Relations, Demand and Supply Analysis, 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
<b>September</b>	<b>Demand Analysis</b> 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
<b>October</b>	<b>Supply and Production Decisions and Cost of Production:</b> 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
<b>November</b>	<b>Market Structure: Perfect Competition and Monopoly Price and Output Decisions Under Imperfect Competition.</b> Short Run and Long Run equilibrium of a	Assignments	15



	<p>Competitive firm and industry, Monopoly–Short Run and Long Run Equilibrium of a firm under Monopoly, Price Discrimination.</p> <p>Monopolistic competition : Short Run and Long Run Equilibrium of a firm, Product Differentiation, Role of Advertising.</p> <p>Oligopolistic Competition : price rigidity. Cartels and Price Rigidity.</p> <p><b>Pricing Practices:</b> Cost Plus Pricing, Discriminating Pricing, Multi-Product Pricing, Transfer Pricing.</p>		
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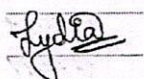
**Name of the Faculty Member: Lydia Kalgutkar**

**Class: FYBAF**

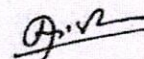
**Semester: I**

**Subject: Business Communications**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
July/August	<b>Module I Theory of Communication lecture plan:</b> Concept of Communication Channel sand Objectives of Communication Methods and Modes of Communication Revision and Interaction; Intro to Module II		12
September	<b>Module II Obstacles to Communication in the Business World:</b> 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	<b>Module III Business Correspondence</b> i) Theory of Business Letter Writing- ii) Personnel Correspondence		14
November	<b>Module IV-Language and Writing Skills</b> 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**

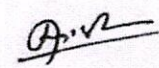
**Class: FYBAF**

**Semester: I**

**Subject: Foundation Course**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>July/August</b>	Chap.1:Overview of Indian Society		6
	Chap.2: Concept of Disparity-1	Presentations (2 lectures)	5
<b>September</b>	Chap.2: Concept of Disparity-1	Presentations(contd.) (4 Lectures)	7
	Chap.3: Concept of Disparity-2		3
<b>October</b>	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**

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

*Sumaiya*

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**Department of BAF**

**Teaching Plan for Academic Year 2022-23**

**Name of the Faculty Member: Hasina Panwar**

**Class: FYBAF**

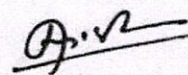
**Semester: II**

**Subject: Financial Accounting - II**

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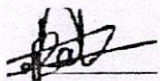
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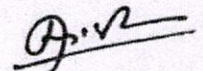


**Name of the Faculty Member: Deepa Pal**  
**Class: FYBAF**  
**Semester: II**  
**Subject: Business Mathematics**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
<b>December</b>	<b>Ratio, Proportion and Percentage</b> 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
<b>January</b>	<b>Profit and Loss</b> 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
<b>February</b>	<b>Interest and Annuity</b> 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
<b>March/April</b>	<b>Shares and Mutual Fund</b> 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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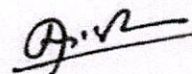


Name of the Faculty Member: Hasina Panwar  
Class: FYBAF  
Semester: II  
Subject: Auditing

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



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**Name of the Faculty Member: Aamba Mehta**

**Class: FYBAF**

**Semester: II**

**Subject: Business Law**

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

*Aamba J. Mehta*

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*A. J. Mehta*

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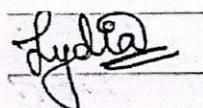
**Name of the Faculty Member: Lydia kalgutkar**

**Class: FYBAF**

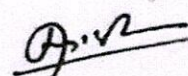
**Semester: II**

**Subject: Business Communication II**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>December</b>	<b>Presentation Skills</b> 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
<b>January</b>	<b>Group Communication</b> 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
<b>February</b>	<b>Business Correspondence</b> 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
<b>March/April</b>	<b>Language and writing Skills</b> 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>December</b>	<b>Globalisation and Indian Society</b> 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
<b>January</b>	<b>Human Rights</b> 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
<b>February</b>	<b>Ecology</b> 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 <b>Understanding Stress and Conflicts</b> 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
<b>March/April</b>	<b>Managing Stress and contemporary issue</b> 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**

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

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**Department of BAF**

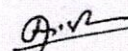
**Teaching Plan for Academic Year 2022-23**

**Name of the Faculty Member: Hasina Panwar**  
**Class: SYBAF**  
**Semester: III**  
**Subject: Financial Accounting**

Month	Topics to be Covered	No. of Lectures
June	<b>Partnership Final Accounts</b> 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 <b>Piecemeal Distribution of Cash</b> 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: Pratiksha Gurav**

**Class: SYBAF**

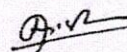
**Semester: III**

**Subject: Cost Accounting**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June/July	<b>Classification of Cost</b> 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  <b>Practical problems based on reconciliation of cost and Financial accounts</b>		18
August	<b>Contract Costing</b> 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	<b>Process Costing</b> Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process 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**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>June</b>	<b>Definitions u/s – 2 :</b> 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, Payment from Provident Fund	13
<b>July</b>	<b>Income From House Property :</b> Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession :	13



August	<b>Capital Gains :</b> 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 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	10
September	<b>Computation of Total Income of Individual and HUF with respect to above heads and deductions</b>	14

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**Name of the Faculty Member: Aamba Mehta**

**Class: SYBAF**

**Semester: III**

**Subject: Business Law**

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
June / July	<b>Module 1: The Indian Partnership Act 1932.</b> 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	<b>Module 1: The Indian Partnership Act 1932.</b> Chp 5. Admission, Retirement & Expulsion of Partner & Dissolution of Partnership.  <b>Module 2: The Limited Liability Partnership Act 2008.</b> Chp 6. Nature of LLP. Chp 7. Liability of LLP, Conversion & Winding up of LLP.		16  12
September	<b>Module 2: The Limited Liability Partnership Act 2008.</b> Chp 7. Liability of LLP, Conversion & Winding up of LLP.		8

*Aamba J. Mehta*

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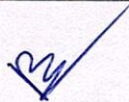
**Name of the Faculty Member: Rajdeep Kamble**

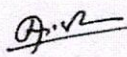
**Class: SYBAF**

**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
	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- Ohlin 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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**Name of the Faculty Member: Suryakant Patole**

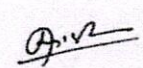
**Class: SYBAF**

**Semester: III**

**Subject: Information Technology**

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

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**Teaching Plan for Academic Year 2022-23**

**Name of the Faculty Member: Hasina Panwar**

**Class: SYBAF**

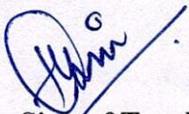
**Semester: IV**

**Subject: Financial Accounting**

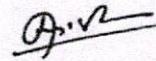
<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>November</b>	<b>Redemption of preference shares</b> Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital 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
<b>December</b>	<b>Redemption of debentures</b> 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
<b>January</b>	<b>Profit Prior to Incorporation</b> Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ income		11



<b>February</b>	<b>Company Final Accounts</b> 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) <b>Foreign Branch</b>		15
<b>March</b>	<b>Foreign Branch-</b> Conversion as per AS 11 and incorporation in HO accounts		03



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**Name of the Faculty Member: Pratiksha Gurav**

**Class: SYBAF**

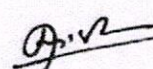
**Semester: IV**

**Subject: Management Accounting**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>November</b>	<b>Introduction to Management Accounting</b> Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting		12
<b>December</b>	<b>Analysis and Interpretation of Accounts</b> a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. <b>Ratio Analysis</b> Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.		08 08
<b>January</b>	<b>Cash Flow</b> Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))		10
<b>February</b>	<b>Working Capital Management</b> 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
<b>March</b>	<b>Revision</b>		02



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**Name of the Faculty Member: Nasir Usmani**

**Class: SYBAF**

**Semester: IV**

**Subject: Direct Tax**

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

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**Subject: Company Law**

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Name of the Faculty Member: Sumaiya Khan

Class: SYBAF

Semester: IV

Subject: FC in Management

Month	Topics to be Covered	Additional Activities Done	No. of Lectures
November	<b>Basic Management Concept</b> <b>Introduction to Management, Definition of Management</b> Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management		6
December	<b>Planning</b> Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making		10
January	<b>Organising</b> 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		10
February	<b>Staffing</b>		5
	<b>Directing</b>		5
	<b>Controlling</b>		5
March	<b>Revision</b>		02

*Sumaiya*

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**Name of the Faculty Member: Suryakant Patole**

**Class: SYBAF**

**Semester: IV**

**Subject: Information Technology**

<b>Month</b>	<b>Topics to be Covered</b>	<b>Additional Activities Done</b>	<b>No. of Lectures</b>
<b>November</b>	<b>Business Process</b>		10
<b>December</b>	<b>Computerised Accounting System</b>		10
<b>January</b>	<b>Concept of MIS</b> 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
<b>February</b>	<b>IT and Auditing</b> Need and importance of IT in auditing Auditing in IT environment		10

  
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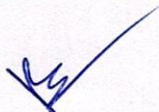
  
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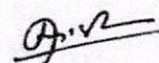
**Name of the Faculty Member: Rajdeep Kamble**

**Subject: Research Methodology**

<b>Month</b>	<b>Topics to be Covered</b>	<b>No. of Lectures</b>
<b>November</b>	<b>Introduction to research</b> 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
<b>December</b>	<b>Research Design and Accounting</b> Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	10
<b>January</b>	<b>Data collection and Processing</b> 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
<b>February</b>	<b>Interpretation and report writing</b> 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 2022-23**

**Name of the Faculty Member: Sumaiya Khan**

**Class: TYBAF**

**Semester: V**

**Subject: Management Application**

<b>Month</b>	<b>Topics to be covered</b>	<b>No of Lectures</b>
<b>June/July</b>	<b>Marketing Management</b>  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	12
<b>August</b>	<b>Production Management</b> 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
<b>September</b>	<b>Human Resource Management</b> 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	14



October	<b>Financial Management</b> 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	15
November	Revision	03

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**Name of the Faculty Member: Hasina Panwar**

**Class: TYBAF**

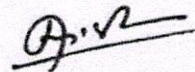
**Semester: V**

**Subject: Financial Accounting**

Month	Topics to be covered	Topics for Internal	No of Lectures
June/July	AS – 14 - Amalgamation, Absorption & External Reconstruction.	Amalgamation, Absorption & External Reconstruction.  Internal Reconstruction	12
August	AS – 14 - Amalgamation, Absorption & External Reconstruction.  Internal 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**

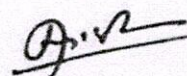
**Semester: V**

**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	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		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
June/July	<b>Strategic Financial management</b> 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	12
August	<b>Capital Budgeting</b> 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	<b>Capital Structures</b>	12
October	<b>Mutual Funds and Bond Valuation</b> 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	<b>Credit Management</b> – 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

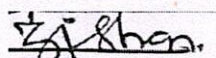
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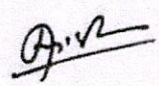
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**Name of the Faculty Member: Zishan Mukary**  
**Subject: Taxation**

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

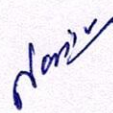
  
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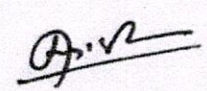
  
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**Name of the Faculty Member: Nasir Usmani**  
**Subject: Financial Accounting VI**

Month	Topics to be covered	No of Lectures
<b>June/ July</b>	<b>Final Accounts of Banking Company</b> 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.  <b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>	12
<b>August</b>	<b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>  <b>Non Banking Financial Company</b> 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	13
<b>September</b>	<b>Valuation of goodwill and shares</b> 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	13
<b>October/November</b>	<b>Accounting for Limited Liability Partnership</b> -Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts	10

  
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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	<b>Budgeting and Budgetary Control</b> Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting	14
February	<b>Absorption Costing and Marginal Costing Cost Volume and Profit Analysis</b> 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 <b>Managerial Decision Making</b>	13
March	<b>Managerial Decision Making</b> Make or buy Sales mix decisions Exploring new markets Plant shut down decision Practical problems	12
April	<b>Standard Costing and Variance Analysis</b> Preliminaries in installing of a standard cost system Material Cost variance, Labour cost variance, Variable overhead variances, Fixed Overhead variances, Sales variances, Profit variances	13

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

Month	Topics to be covered	No of Lectures
January	<b>Business Valuation</b> 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	<b>Mergers and Acquisitions</b> 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	<b>Corporate restructuring and Take over</b> 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	<b>Lease and Hire Purchase</b> 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	<b>Working Capital Finance</b> 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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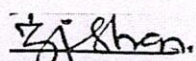
**Name of the Faculty Member: Zishan Mukhary**

**Class: TYBAF**

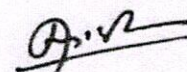
**Semester: VI**

**Subject: Taxation**

<b>Month</b>	<b>Topics to be covered</b>	<b>No of Lectures</b>
January	<b>Payment of Tax and Refunds</b> 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	<b>Returns</b> - Types of Returns and Provisions relating to filing of Returns  <b>Accounts, Audit, Assessments and Records</b> 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	<b>Custom Act I Custom Act II</b>	12
April	<b>Foreign Trade Policy</b> 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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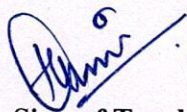


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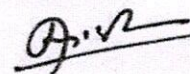


**Name of the Faculty Member: Hasina Panwar**  
**Class: TYBAF**  
**Semester: VI**  
**Subject: Financial Accounting VII**

Month	Topics to be covered	No of Lectures
January	Investment Accounts	06
	Mutual Funds	06
February	<b>Final Account for Electricity Company</b> Final Accounts as per Double Account System Final Accounts as per Electricity Rules Receipt & Expenditure on Capital Account General Balance Sheet Contingency Reserve	10
March	<b>Final Accounts for Co-Operative Society</b>	10
April	<b>Final Accounts for Co-Operative Society</b>	05
April	<b>Introduction to IFRS and Ind – AS</b> 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	06



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**Name of the Faculty Member: Rajdeep Kamble**

**Class: TYBAF**

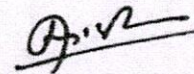
**Semester: VI**

**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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