

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


DEPARTMENT OF COMMERCE
TEACHING PLAN – 2018-19
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: I

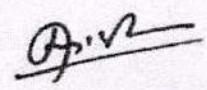
SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT

Subject Teachers: Dr. Arvind Luhar, Smt. Rajshree Vyas, Kiran Rane, Hasina Panwar, Pratiksha Gurav

Month	No of Lectures	Topics
July	1	AS-1 Disclosure of Accounting Policies, AS- 2 Valuation of Inventories and AS-9 Revenue Recognition
	2	Inventory Valuation: Introduction, Importance of Stock valuation, FIFO Method, Advantages and Disadvantages
	3	Practical Question based on FIFO Method
	3	Weighted Average Method, Advantages and Disadvantages, Practical Question based on WAM
August	2	Capital and Revenue Receipts and Expenditure, Introduction of Capital and Revenue Expenditure and Practical Question based on Capital and Revenue Expenditure
	2	Introduction of Capital and Revenue Receipt and Practical Question based on Capital and Revenue Receipt
	2	Introduction of Final Accounts of Manufacturing Concern + Practical Questions

	3	Practical Questions on Final Accounts
September	4	Introduction of Departmental Accounts - Basis of Allocation of Expenses & Incomes
	4	Practical Questions - Inter Departmental Transfer at Cost Price & Invoice Price
	3	Stock Reserve - Practical Questions
	3	Practical Questions and Revision
October	6	Basic Accounting Concepts - Introduction to Hire Purchase and Meaning Calculation of Interest and Practical Questions Accounting Treatment Of Hire Purchase System - Journal Entries
	6	Practical Questions - In the Books of Hirer Practical Questions -In the Books of Vendor

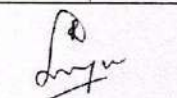

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 Jogeshwari (East), Mumbai - 400 060.

SUBJECT: COMMERCE**Subject Teachers: Prof. Hemraj Bari, Sumaiya Khan, Uttam Katarmal, Sapna Jha**

Sr. No.	Topic	Sub-topics	Number of lectures
1.	Module-I	Concept , Function, Significance of business; scope Traditional and Modern concept Steps in setting business objectives Classification of business objectives Reconciliation of Economic & Social objective New Trends in Business	2 2 2 1 2 3
2.	Module- II	Introduction , importance Interrelationship between business & Environment Current Trends in the World WTO Trading blocks & their impact on Indian business	2 2 3 2 2
3.	Module – III	Business planning process Project planning, project report, feasibility study types & its importance Concept & stages of Business Unit promotion Location – factors determining location & Role of Government in promotion Statutory requirements in promoting business unit Licensing & registration procedure Filing returns & other documents	4 4 3
4	Module - IV	Introduction- Concept of Entrepreneurship , factors contributing to its growth Entrepreneur & manager Entrepreneur and Intrapreneur Types of entrepreneurs Entrepreneurship training & development centers in India Incentives to entrepreneurs in India Women entrepreneurs problems And promotion	1 1 1 2 1 1


Sumaiya Khan
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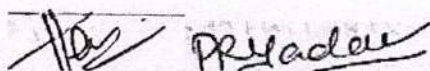

Uttam Katarmal
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SUBJECT: Environmental studies
Subject Teachers: Pooja Yadav, Heena Chaudhary, Nagma Shaikh

Month	Name of the Topic	Total lectures of the month (Environmental Studies)
June	<p style="text-align: center;"><u>Unit- I Environment and Ecosystem</u> Meaning, Definition, Scope and its Components</p> <p>i) Ecosystem and Ecology: Definition, Characteristics, Components and Types</p> <p>iii) Functioning of the Ecosystem; Food Chain and Food Web- Ecological Pyramid Man and Environment Relationship</p> <p>iv) Importance and Scope of Environmental Studies</p>	04
July	<p style="text-align: center;"><u>Unit- II Natural Resources and Sustainable Development</u> (13 Lectures)</p> <p>i) Meaning and Definition of Resources</p> <p>ii) Classification and Types of Resources</p> <p>iii) Factor Influencing Resources</p> <p>iv) Resource Conservation- Meaning and</p> <p>v) Methods- Conventional and Non- Conventional Resources Problems Associated with Management of Water, Forest and Energy Resources.</p> <p>vi) Resource Utilization and Sustainable Development.</p>	19

August	<p><u>Unit- III Populations and Emerging Issues of Development</u></p> <p>Population Explosion in the World and in India and Arising Concerns. Demographic Transition Theory Patterns of Population Growth in the World The World Happiness Index Human Development Index Environment and Human Health Human Population and Environment</p>	13
September	<p><u>Unit- IV URBANISATION AND ENVIRONMENT</u></p> <p>Concept of Urbanisation Problems of Migration and Urban Environment Changing Land Use Crowding and Stress on Urban Resources Degradation of Air and Water Loss of Soil Cover - Impact on Bio-diversity Urban Heat – Islands Emerging Smart Cities and Safe Cities in India</p>	13
October	<p><u>Unit-V Reading of Thematic Maps and Map Filling</u></p> <p>Reading of Thematic Maps: Located Bar Diagram, Located Circles, Pie Diagram, Isopleth, Choropleth, Flow Map, Pictogram</p> <p>Map Filling of World (Environmentally Significant Features) Examinations and Assessment</p>	14


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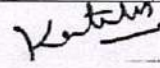
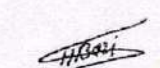
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DEPARTMENT OF COMMERCE
TEACHING PLAN – 2018-19
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: II

SUBJECT: COMMERCE

Subject Teachers: Prof. Hemraj Bari, Sumaiya Khan, Uttam Katarmal, Sapna Jha

Sr. No	Topic	Sub-topics	Number of lectures
1	Concept of services	Concept of services, characteristics , scope & classification of services, importance of service sector in the Indian context consumer expectations for services mix, product , place, price, promotion process of services delivery physical evidence & people market research & service development cycle, managing demand & capacity opportunities & challenges in service sector	2 1 1 2 1 1 2 1
2	Retailing	Organized & unorganized retailing Trends in retailing & growth of organized Retailing Survival strategies for unorganized retailers Store format , non- store format Store planning , design & layout Scenario in India & Global- context- prospects & challenges in India Mall management – Retail Franchising FDI in retailing , Careers in retailing	2 1 1 2 1 2 2
3	Recent trends in service sector	ITES- concept & scope of BPO, KPO, LPO & ERP ATM, Debit & credit cards, internet banking, FDI and its impact on Banking insurance sector in India Logistics- networking – importance - challenges	2 2 2 3
4	E-COMMERCE	– meaning, features Functions & scope of E- commerce Importance, Limitations of E- commerce Basic ideas & major activities Of B2C,B2B,C2C3 transition of E- commerce in India E- transition challenges for Indian corporate On-line marketing research	2 1 1 1 3 1



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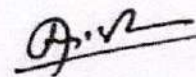
SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT

Subject Teachers: Dr. Arvind Luhar, Smt. Rajshree Vyas, Kiran Rane, Hasina Panwar, Pratiksha Gurav

Month	No of Lectures	Topics
December	13	Accounting from Incomplete Records Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
January	14	Consignment Accounts Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
February	13	Branch Accounts Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
March	12	Fire Insurance Claims Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss



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SUBJECT: Environmental studies

Subject Teachers: Pooja Yadav, Heena Chaudhary, Nagma Shaikh

Month	Name of the Topic	Number of Lectures	Total lectures of the month
November	<u>Solid Waste Management For Sustainable Society</u> I) Classification of Solid Waste- Types and sources of Solid Waste II) Effects of Solid Waste- Pollution, Health Hazards, Environmental Impacts. i) Solid Waste Management in Mumbai, Schemes and Initiatives run by the MCGM, Role of Citizens in Waste Management in Mumbai.	4 4 5	13
December	<u>Agriculture And Industrial Development</u> i) Environmental Problems Associated With Agriculture: · Loss of Productivity, Land Degradation and Desertification · Food Supply & Security ii) Uneven Food Production- Hunger, Malnutrition and Food Security iii) Sustainable Agricultural Practices iv) Environmental Problems Associated with Industries:	2 2 1 1 1	10
January	Sustainable Industrial Practices: · Green Business · Green Consumerism and · Corporate Social Responsibility <u>Environment And Tourism</u> I) Tourism: Meaning, Nature, Scope and Importance II) Typology of Tourism III) Tourism Potentials in India and Challenges Before India IV) New Tourism Policy of India V) Consequences of Tourism: Positive and Negative Impacts on Economy, Culture and Environment VI) Ecotourism	1 1 1 2 2 2 2 3 2	16

February	<u>Environmental Movements And Management</u> i) Environmental Movements in India: <ul style="list-style-type: none"> · Save Narmada Movement, · Chipko Movement, · Appiko Movement, · Save Western Ghat and · Save Jaitapur iii) Environmental Management: <ul style="list-style-type: none"> · Concept, Need and Relevance, · Concept of ISO 14000 and 16000, · Carbon Bank and Carbon Credit, · Environmental Impact Assessment (EIA), · Environment Protection Acts, 	5 1 1 2 1 1	13
March	Map Filling i) Mumbai Map ii) Konkan Map	4 4	8

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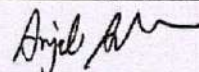
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SUBJECT: COMMERCE**Subject Teachers: Dr. Anjali Alekar, Iram Shaikh**

Sr. No.	Topic	Sub-topics	Number of lectures
1.	Module-I	Concept , Function, Significance of business, scope Traditional and Modern concept Steps in setting business objectives Classification of business objectives Reconciliation of Economic & Social objective New Trends in Business	2 2 2 1 2 3
2.	Module- II	Introduction , importance Interrelationship between business & Environment Current Trends in the World WTO Trading blocs & their impact on Indian business	2 2 3 2 2
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4	Module - IV	Introduction- Concept of Entrepreneurship , factors contributing to its growth Entrepreneur & manager Entrepreneur and Entrepreneur Types of entrepreneurs Entrepreneurship training & development centers in India Incentives to entrepreneurs in India Women entrepreneurs problems And promotion	1 1 1 2 1 1

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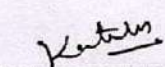
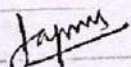
DEPARTMENT OF COMMERCE
TEACHING PLAN – 2018-19
CLASS: SYBCOM
DIVISION: I, II, III, IV

Subject: Commerce III

Name of the faculty Members: Prof. Hemraj Bari, Sapna Jha, Uttam Katarmal

Semester III			
SR No	Module	Particular	No of Lectures
1	Introduction to Management	<ul style="list-style-type: none"> • .Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts Classical Approach: Scientific Management – F. W. Taylor's Contribution Classical Organisation Theory: Henri Fayol's Principles Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments • Modern Management Approach-Peter Drucker's Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management. 	July- 13
2	Planning & Decision Making	<ul style="list-style-type: none"> • Planning - Steps, Importance, Components, Coordination – Importance • M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making. 	August - 12
3	Organising	<ul style="list-style-type: none"> • Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation. • Departmentation -Meaning -Bases, Span of Management-Factors Influencing Span of Management, Tall and Flat Organisation. 	September- 14

		<ul style="list-style-type: none"> • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation 	
4	Directing & Controlling	<ul style="list-style-type: none"> • Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication • Leadership- Concept, Functions, Styles, Qualities of a good leader. • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit. 	October - 15

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Subject: Commerce IV

Name of the faculty Members: Prof. Hemraj Bari, Sapna Jha, Uttam Katarmal

Semester IV			
SR No	Module	Particular	No of Lectures
1	Production & Inventory Management	<ul style="list-style-type: none">• Production Management: Objectives, ScopeProduction Planning & Control : Steps, Importance• Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.• Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control	December- 11
2	Quality Management	<ul style="list-style-type: none">• Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process• Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality	January- 14
3	Indian Financial System	<ul style="list-style-type: none">• Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL• SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.• Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.	February- 13

4	Recent Trends in Finance	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups. 	March -14
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Katkar Jayaram

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Subject: Accountancy & Financial Management III

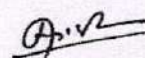
Name of the faculty Members: Dr. Arvind Luhar, Smt. Rajshri Vyas, Kiran Rane, Ekta Chaursiya

Semester III- Accountancy & Financial Management III

SR No	Module	Particular	No of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.	13
2	Piecemeal Distribution of Cash	Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method	14
3	Amalgamation of Firms	i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	13
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	(i) Realisation method only (ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	12



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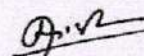
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Name of the faculty Members: Dr. Arvind Luhar, Smt. Rajshri Vyas, Kiran Rane, Ekta Chaurasiya

Semester IV- Accountancy & Financial Management IV			
SR No	Module	Particular	No of Lectures
1	Introduction to Company Accounts	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>	13
2	Redemption of Preference Shares	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, (Question on entries and/or Balance Sheet)	14
3	Redemption of Debentures	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. (Question on entries, ledgers and/or Balance Sheet and /or redemption of preference shares)	15
4	Ascertainment and Treatment of Profit Prior to Incorporation	(i) Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income	13



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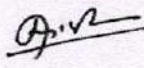
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Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Ekta Chaurasiya

Semester –III- Management Accounting

SR No	Module	Particular	No of Lectures
1	Introduction to Management Accounting	A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting B. Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	10
2	Ratio Analysis and Interpretation	(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) A. Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio B. Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio A. Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (Practical Question on Ratio Analysis)	15
3	Working Capital Management	A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle	10
4	Capital Budgeting	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	10


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Subject: Auditing**Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Ekta Chaursiya**

SR No	Module	Particular	No of Lectures
1	Introduction to Auditing	A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing. B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. C. Principles of Audit , Materiality, True and Fair view D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit	10
2	Audit Planning, Procedures and Documentation	A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach. C. Audit Working Papers –	10
3	Auditing Techniques and Internal Audit Introduction	A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions. B. Audit Sampling – C. Internal Control – D. Internal Audit :	14
4	Auditing Techniques : Vouching & Verification	A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities	10

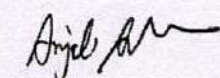
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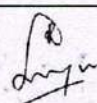
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Subject: Advertising - I
Name of the faculty Members: Dr. Anjali Alekar, Priti Jha

Semester III - Advertising - I			
SR No	Module	Particular	No of Lectures
1	Introduction to Advertising	<ul style="list-style-type: none"> • Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC • Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions. 	11
2	Advertising Agency	<ul style="list-style-type: none"> • Ad Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria • Agency and Client: Maintaining Agency-Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation • Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing. 	11
3	Economic & Social Aspects of Advertising	<ul style="list-style-type: none"> • Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. • Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. • Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India) 	11
4	Brand Building and Special Purpose Advertising	<ul style="list-style-type: none"> • Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. • Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements 	10

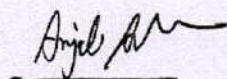

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Arts, Science & Commerce.
Jogeshwari (East), Mumbai -400 060.

Name of the faculty Members: Dr. Anjali Alekar, Priti Jha

Semester IV - Advertising - II

SR No	Module	Particular	No of Lectures
1	Media in Advertising	<ul style="list-style-type: none"> • Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media • New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations • Media Research: Concept, Importance, Tool for regulation - ABC and Doordarshan Code 	10
	Planning Advertising Campaign	<ul style="list-style-type: none"> • Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies 	11
	Execution and Evaluation of Advertising	<ul style="list-style-type: none"> • Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points-Features, Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products 	11
	Fundamentals of Creativity in Advertising	<ul style="list-style-type: none"> • Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard • Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives 	11



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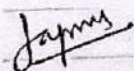
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Jogeshwari (East), Mumbai -400 060.

Name of the faculty Members: Uttam Katarmal, Sapna Jha, Nagma Shaikh, Priti Jha

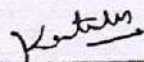
Semester : III - Business Law I

SR No	Module	Particular	No of Lectures
1	Indian Contract Act – 1872 Part -I	<p>Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</p> <ul style="list-style-type: none"> • Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) • Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. • Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract'(Ss. 25) Unlawful Consideration (S 23) 	11
2	Indian Contract Act – 1872 Part –II	<p>Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</p> <ul style="list-style-type: none"> • Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. • Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of EContract& Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) • Modes of Discharge of Contract, Remedies on breach of Contract.(73-75) 	12
3	Special Contracts	<p>Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</p> <ul style="list-style-type: none"> • Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee • Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee.(Ss.173, 174, 177) • Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights& Duties of Principal and Agent. 	12
4	The Sale Of Goods Act – 1930	<p>Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</p> <ul style="list-style-type: none"> • Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor – Exceptions. • Property – Concept , Rules of transfer of property (Ss. 18-26 	12

		<ul style="list-style-type: none"> • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64) 	
5	The Negotiable Instruments (Amended) Act 2015	<p>Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104, 134, 135) Maturity of Instruments.</p> <ul style="list-style-type: none"> • Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139, 142) • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A) 	11



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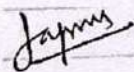
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Name of the faculty Members: Uttam Katarmal, Sapna Jha, Nagma Shaikh, Priti Jha

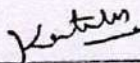
Semester : IV- Business Law II

SR No	Module	Particular	No of Lectures
	Indian Companies Act – 2013 Par T –I	<ul style="list-style-type: none"> • Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. • Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, • Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. • Prospectus – Concept, Kinds, Contents, Private Placement 	12
	Indian Companies Act – 2013, Par T –II	<ul style="list-style-type: none"> • Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. • Director – Qualifications& Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting 	12
	Indian Partnership Act – 1932	<ul style="list-style-type: none"> • Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. 	12
	Consumer Protection Act, 1986 & Competition Act 2002	<ul style="list-style-type: none"> • Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. • Consumer Protection Councils & Redressal Agencies – District, State & National. • Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements, 	12

	Intellectual Property Rights	<ul style="list-style-type: none"> • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – • IPR relating to Copyrights- • IPR relating to Trademarks – 	12
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DEPARTMENT OF COMMERCE

TEACHING PLAN – 2018-19

CLASS: TYBCOM

DIVISION: I, II, III

SEMESTER: V & VI

Subject: Financial Accounting and Auditing - Financial Accounting

Name of the Faculty Member: Dr. Arvind Luhar, Rajshree Vyas, Kiran Rane, Pratiksha Gurav

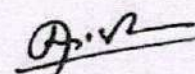
Semester V - Financial Accounting and Auditing VII - Financial Accounting

Sr No	Module	Particular	Month -No of Lectures
1	Preparation of Final Accounts of Companies	Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples.	June/July 16
52	Internal Reconstruction	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	July – 12 August - 03

3	Buy Back of Shares	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back	August – 08 September - 02
4	Investment Accounting (w.r.t. Accounting Standard- 13)	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method Columnar format for investment account.	September - 08
5	Ethical Behaviour and Implications for Accountants	Introduction, Meaning of ethical behavior Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics Codes of Ethics Whistle – Blowing	October - 07



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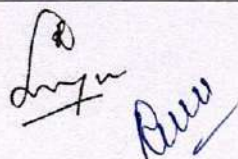
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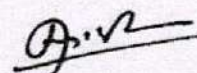
Name of the Faculty Member: Dr. Arvind Luhar, Rajshree Vyas, Kiran Rane, Pratiksha Gurav

Semester VI Financial Accounting and Auditing Paper-IX: Financial Accounting

SR No	Module	Particular	Month -No of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings)	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	December - 13
2	Accounting of Transactions of Foreign Currency	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	January - 14
3	Liquidation of Companies	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	February - 10
4	Underwriting of Shares & Debentures	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	February/March - 10
5	Accounting for Limited Liability Partnership	Statutory Provisions Conversion of partnership firm into LLP Final Accounts	March/April - 10



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Subject: Financial Accounting and Auditing - Cost Accounting

Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary

Semester V Financial Accounting and Auditing Paper-VIII: Cost Accounting

Sr. No.	Modules	Month - No. of Lectures
1	Introduction to Cost Accounting (Theory)	June - 10
2	Material Cost (i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.	July - 10
3	Labour Cost (i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task	July/August - 10

4	Overheads Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method	August/ September - 10
5	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 Note- Simple practical problems on preparation of cost sheet	September - 10
6	Reconciliation of cost and financial accounts Practical problems based on Reconciliation of cost and Financial accounts.	October - 10

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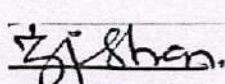
Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary

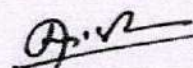
Semester VI Financial Accounting and Auditing Paper-X: Cost Accounting

SR No	Module	Particular	Month -No of Lectures
1	Cost Control Accounts	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts	December 10
2	Contract Costing	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems	December - 10
3	Process Costing	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products	January -10
4	Introduction to Marginal Costing	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. <i>Note-Simple Practical problems based on Marginal Costing excluding decision making</i>	January – 05 February -05
5	Introduction to Standard Costing	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances	February – 05 March - 05
6	Some Emerging concepts of Cost accounting	Some Emerging concepts of Cost accounting Target Costing, ABC	March – 05 April - 05

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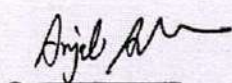
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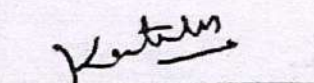
Subject: Commerce-V Human Resource Management**Name of the Faculty Member: Dr.Anjali Alekar, Uttam Katarmal****Semester V- Commerce-V Marketing**

Sr. No.	Modules	Month/ No. of Lectures
1	<ul style="list-style-type: none">• Introduction to Marketing• Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing• Marketing Research - Concept, Features, Process Marketing Information System- Concept, Components Data Mining- Concept, Importance• Consumer Behaviour- Concept, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques• Market Targeting- Concept, Five patterns of Target market Selection	12
2	<ul style="list-style-type: none">• Marketing Decisions I• Marketing Mix- Concept, Product- Product Decision Areas• Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components• Brand Equity- Concept, Factors influencing Brand Equity• Packaging- Concept, Essentials of a good package• Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges• Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies	11
3	<ul style="list-style-type: none">• Marketing Decisions• Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels)• Supply Chain Management-Concept, Components of SCM• Promotion- Concept, Importance, Elements of Promotion mix• Integrated Marketing Communication (IMC)- Concept, Scope, Importance• Sales Management- Concept, Components, Emerging trends in selling• Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling	11

4	<ul style="list-style-type: none"> • Key Marketing Dimensions • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations • Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing • Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance • Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing • Factors contributing to Success of brands in India with suitable examples, • Reasons for failure of brands in India with suitable examples. 	11
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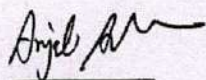

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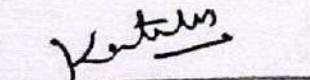
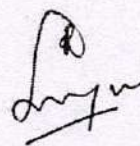
Name of the Faculty Member: Dr.Anjali Alekar, Uttam Katarmal

Semester VI Commerce-VI Human Resource Management		
Sr. No.	Modules / Units	Month/ No of Lectures
1	Human Resource Management	
	Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E, selection,	Nov/December - 12
2	Human Resource Development	
	Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.	January - 11
3	Human Relations	

	<p>Human Relations- Concept, Significance</p> <p>Leadership –Concept, Transactional & Transformational Leadership</p> <p>Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation)</p> <p>Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ</p> <p>Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.</p>	February - 11
4	Trends In Human Resource Management	
	<p>HR in changing environment:</p> <p>Competencies- concept, classification</p> <p>Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</p> <p>Trends in Human Resource Management: Employee Engagement- Concept, Types</p> <p>Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</p> <p>Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</p>	March -11



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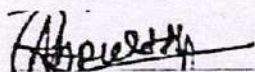
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Subject: Computer Systems and Applications Paper


Name of the Faculty Member: Sarvesh Upadhyay

Semester V- Computer Systems and Applications Paper I

Sr. No.	Modules	Month - No. of Lectures
1	Data Communication, Networking and Internet	June/July 18
2	Database and MySQL	August - 09
3	Database and MySQL	August/ Sept - 09
4	Spread Sheet	Sept/Oct 09
	Number of Practical's	Month
	Word processing - 01	June
	Spread sheet - 03	July/August
	MySQL - 06	September



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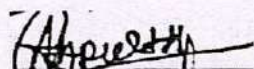
**Government of Maharashtra's
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Subject: Computer Systems and Applications Paper

Name of the Faculty Member: Sarvesh Upadhyay

Semester VI - Computer Systems and Applications Paper II

Sr. No.	Modules	Month- No. of Lectures
1	E – Commerce	Nov/Dec - 18
2	Advanced Spread Sheet	January -09
3	Advanced Spread Sheet	February - 09
4	Visual Basic	March - 09
	Practical Topic	Month
	Presentation skills 1. Preparing a PowerPoint presentation on an E-Commerce website.	January -01
	Advance Spread Sheet 1. Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet 2. Calculation of Income Tax using Spread Sheet 3. Filtering data and Graphical representation of data using Spread Sheet 4. Using VLOOKUP and HLOOKUP using Spread Sheet 5. Creating and managing a scenario using Spread Sheet Use of Goal Seek and Solver using Spread Sheet	February -06
	Introduction to Visual Basic Write a project in VB to design a suitable form to add two numbers and display their sum. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.	March -03



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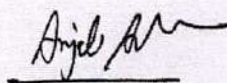
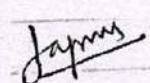
Government of Maharashtra's
Ismail Yusuf College of
Arts, Science & Commerce.
Jogeshwari (East), Mumbai - 400 060.

Subject: Export Marketing Paper V

Name of the Faculty Member: Dr. Anjali Alekar, Uttam Katarmal, Sapna Jha

Sr. No.	Modules / Units	Month- No. of Lectures
1	Introduction to Export Marketing	
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)	June / July - 12
2	Global Framework for Export Marketing	
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	July/ August - 11
3	India's Foreign Trade Policy	
	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	August/September - 11
4	Export Incentives and Assistance	

<p>a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC),</p> <p>b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)</p> <p>c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback</p>	<p>September - 10</p>
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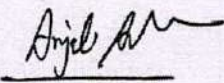
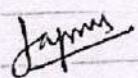
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Subject: Export Marketing Paper VI

Name of the Faculty Member: Dr. Anjali Alekar, Uttam Katarmal, Sapna Jha

Sr. No.	Modules	Month No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	Nov/December 12
2	Export Distribution and Promotion a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;	Dec/January 11
3	Export Finance a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of	February - 11
4	Export Procedure and Documentation a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin	March -11

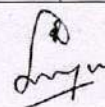


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Subject: Marketing Research Paper I
Name of the Faculty Member: Prof. Rajshree Vyas

Semester V - Marketing Research Paper I

Sr. No.	Modules	No. of Lectures
1	<p>Introduction to Marketing Research</p> <p>a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research</p> <p>b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional</p> <p>c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance</p>	June/July - 12
2	<p>Planning Research</p> <p>a. Research Design- concept, importance, types</p> <p>Hypothesis- concept, types, importance</p> <p>b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire</p> <p>c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling</p>	August - 11
3	<p>Data Collection</p> <p>a. Primary data-concept, merits, demerits, methods</p> <p>b. Secondary data- concept, merits, demerits, sources</p> <p>c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research</p> <p>Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance</p>	September 11
4	<p>Data Processing, Analysis, Reporting</p> <p>a. Stages in Data processing</p> <p>Editing- meaning, objectives, types</p> <p>Coding- meaning, guidelines</p> <p>Classification- meaning, methods</p> <p>Tabulation- meaning, methods</p> <p>b. Data Analysis & Interpretation</p> <p>Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages</p> <p>c. Report Writing- concept, types, contents, essentials</p>	Sept/October - 11

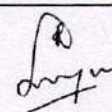


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Subject: Marketing Research Paper II
Name of the Faculty Member: Prof. Rajshree Vyas

Sr. No.	Modules	No. of Lectures
1	<p>Applications of Marketing Research-I.</p> <p>a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods</p> <p>b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance</p> <p>c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research</p>	Nov/ Dec – 12
2	<p>a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research</p> <p>b. Promotion Research- concept, elements of promotion, importance of promotion research</p> <p>Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness</p> <p>c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance</p>	Dec/Jan - 11
3	<p>a. Sales Research- concept, significance, scope/areas</p> <p>b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research</p> <p>c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research</p>	February - 11
4	<p>Managing Marketing Research</p> <p>a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits</p> <p>b. Professional Marketing Research agencies- structure, merits, demerits, professional standards</p> <p>Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson</p>	March - 11

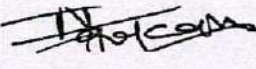


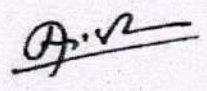
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Subject: Direct and Indirect Taxation Paper- I

Name of the Faculty Member: CA Navneet Gokani, Vivek Vichare

Sr. No.	Modules	No. of Lectures
1	Basic Terms Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	June - 04
2	Scope of Total Income & Residential Status Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	June - 04
3	Heads of Income Salary (S: 15 to 17) Income from House Properties (S: 22 to 27) Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	July-/August 24
4	Deduction from Total Income S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	September- 04
5	Computation of Total Income for Individual	September - 09


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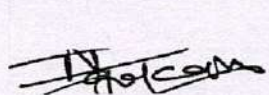


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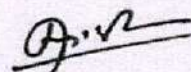
Subject: Direct and Indirect Taxation Paper- II

Name of the Faculty Member: CA Navneet Gokani, Vivek Vichare

Sr. No.	Modules	Month No. of Lectures
1	Introduction What is GST Need for GST Dual GST Model Definitions	Nov - 09
2	Levy and Collection of Tax Scope of Supply Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax	Dec - 09
3	Time, Place and Value of Supply Time of Supply Place of Supply Value of Supply	Jan - 09
4	Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	Feb - 09
5	Registration under GST Law Persons not liable registration Compulsory registration Procedure for registration Deemed registration Cancellation of registration	Mar - 09

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DEPARTMENT OF COMMERCE
TEACHING PLAN – 2019-20
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: II

SUBJECT: COMMERCE

Subject Teachers: Prof. Hemraj Bari, Sumaiya Khan, Uttam Katarmal, Sapna Jha

Sr. No	Topic	Sub-topics	Number of lectures
1	Concept of services	Concept of services, characteristics , scope & classification of services, importance of service sector in the Indian context consumer expectations for services mix, product , place, price, promotion process of services delivery physical evidence & people market research & service development cycle, managing demand & capacity opportunities & challenges in service sector	2 1 1 2 1 1 2 1
2	Retailing	Organized & unorganized retailing Trends in retailing & growth of organized Retailing Survival strategies for unorganized retailers Store format , non- store format Store planning , design & layout Scenario in India & Global- context- prospects & challenges in India Mall management – Retail Franchising FDI in retailing , Careers in retailing	2 1 1 2 1 2 2
3	Recent trends in service sector	ITES- concept & scope of BPO, KPO, LPO & ERP ATM, Debit & credit cards, internet banking, FDI and its impact on Banking insurance sector in India Logistics- networking – importance - challenges	2 2 2 3
4	E-COMMERCE	– meaning, features Functions & scope of E- commerce Importance, Limitations of E- commerce Basic ideas & major activities Of B2C,B2B,C2C3 transition of E- commerce in India E- transition challenges for Indian corporate On-line marketing research	2 1 1 1 3 1

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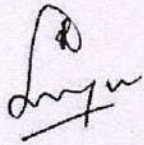
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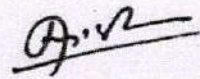
SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT

Subject Teachers: Dr. Arvind Luhar, Smt. Rajshree Vyas, Kiran Rane, Hasina Panwar, Pratiksha Gurav

Month	No of Lectures	Topics
December	13	Accounting from Incomplete Records Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
January	14	Consignment Accounts Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
February	13	Branch Accounts Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
March	12	Fire Insurance Claims Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss



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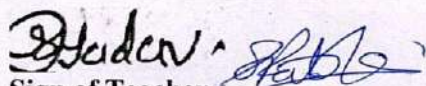
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SUBJECT: Environmental studies
Subject Teachers: Suman Yadav, Surykant Patole

Month	Name of the Topic	Number of Lectures	Total lectures of the month
November	<u>Solid Waste Management For Sustainable Society</u> I) Classification of Solid Waste- Types and sources of Solid Waste II) Effects of Solid Waste- Pollution, Health Hazards, Environmental Impacts. i) Solid Waste Management in Mumbai, Schemes and Initiatives run by the MCGM, Role of Citizens in Waste Management in Mumbai.	4 4 5	13
December	<u>Agriculture And Industrial Development</u> i) Environmental Problems Associated With Agriculture: · Loss of Productivity, Land Degradation and Desertification · Food Supply & Security ii) Uneven Food Production- Hunger, Malnutrition and Food Security iii) Sustainable Agricultural Practices iv) Environmental Problems Associated with Industries:	2 2 1 1 1	10
January	Sustainable Industrial Practices: · Green Business · Green Consumerism and · Corporate Social Responsibility <u>Environment And Tourism</u> I) Tourism: Meaning, Nature, Scope and Importance II) Typology of Tourism III) Tourism Potentials in India and Challenges Before India IV) New Tourism Policy of India V) Consequences of Tourism: Positive and Negative Impacts on Economy, Culture and Environment VI) Ecotourism	1 1 1 2 2 2 2 3 2	16

February	<u>Environmental Movements And Management</u> i) Environmental Movements in India: · Save Narmada Movement, · Chipko Movement, · Appiko Movement, · Save Western Ghat and · Save Jaitapur iii) Environmental Management: · Concept, Need and Relevance, · Concept of ISO 14000 and 16000, · Carbon Bank and Carbon Credit, · Environmental Impact Assessment (EIA), · Environment Protection Acts,	5 1 1 2 1 1	13
March	Map Filling i) Mumbai Map ii) Konkan Map	4 4	8


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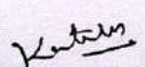
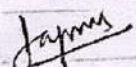
DEPARTMENT OF COMMERCE
TEACHING PLAN – 2019-20
CLASS: SYBCOM
DIVISION: I, II, III, IV

Subject: Commerce III

Name of the faculty Members: Prof. Hemraj Bari, Sapna Jha, Uttam Katarmal

Semester III			
SR No	Module	Particular	No of Lectures
1	Introduction to Management	<ul style="list-style-type: none"> • .Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts Classical Approach: Scientific Management – F. W. Taylor's Contribution Classical Organisation Theory: Henri Fayol's Principles Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments • Modern Management Approach-Peter Drucker's Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management. 	June/ July-13
2	Planning & Decision Making	<ul style="list-style-type: none"> • Planning - Steps, Importance, Components, Coordination – Importance • M.B.O -Process, Advantages, Management By Exception-Advantages; Management Information System- Concept, Components Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making. 	August - 12
3	Organising	<ul style="list-style-type: none"> • Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation. • Departmentation -Meaning -Bases, Span of Management-Factors Influencing Span of Management, Tall and Flat Organisation. 	September-14

		<ul style="list-style-type: none"> • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation 	
4	Directing &Controlling	<ul style="list-style-type: none"> • Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication • Leadership- Concept, Functions, Styles, Qualities of a good leader. • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit. 	October - 15

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Subject: Commerce IV

Name of the faculty Members: Prof. Hemraj Bari, Sapna Jha, Uttam Katarmal

Semester IV			
SR No	Module	Particular	No of Lectures
1	Production & Inventory Management	<ul style="list-style-type: none">• Production Management: Objectives, ScopeProduction Planning & Control : Steps, Importance• Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.• Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control	December- 11
2	Quality Management	<ul style="list-style-type: none">• Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process• Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality	January- 14
3	Indian Financial System	<ul style="list-style-type: none">• Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL• SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.• Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.	February- 13

4	Recent Trends in Finance	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups. 	March -14
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Subject: Accountancy & Financial Management III

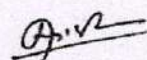
Name of the faculty Members: Dr. Arvind Luhar, Smt. Rajshri Vyas, Kiran Rane, Hasina Panwar

Semester III- Accountancy & Financial Management III

SR No	Module	Particular	No of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.	June- 13
2	Piecemeal Distribution of Cash	Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method	July - 14
3	Amalgamation of Firms	i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	August - 13
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	(i) Realisation method only (ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	September- 12



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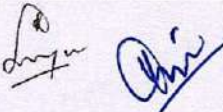


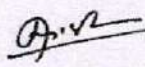
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Name of the faculty Members: Dr. Arvind Luhar, Smt. Rajshri Vyas, Kiran Rane, Hasina Panwar

Semester IV- Accountancy & Financial Management IV			
SR No	Module	Particular	No of Lectures
1	Introduction to Company Accounts	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>	December-11
2	Redemption of Preference Shares	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, (Question on entries and/or Balance Sheet)	January-14
3	Redemption of Debentures	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. (Question on entries, ledgers and/or Balance Sheet and /or redemption of preference shares)	February-13
4	Ascertainment and Treatment of Profit Prior to Incorporation	(i) Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income	March -14


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Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Nitin Gangal

Semester –III- Management Accounting

SR No	Module	Particular	No of Lectures
1	Introduction to Management Accounting	A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting B. Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	June- 13
2	Ratio Analysis and Interpretation	(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) A. Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio B. Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio A. Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (Practical Question on Ratio Analysis)	July - 14
3	Working Capital Management	A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle	August - 13
4	Capital Budgeting	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	September- 12


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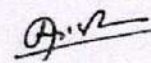
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Subject: Auditing**Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Nitin Gangal**

SR No	Module	Particular	No of Lectures
1	Introduction to Auditing	A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing. B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. C. Principles of Audit , Materiality, True and Fair view D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit	December-11
2	Audit Planning, Procedures and Documentation	A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach. C. Audit Working Papers –	January-12
3	Auditing Techniques and Internal Audit Introduction	A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions. B. Audit Sampling – C. Internal Control – D. Internal Audit :	February-13
4	Auditing Techniques : Vouching & Verification	A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities	March -11


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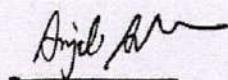

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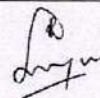
Subject: Advertising - I
Name of the faculty Members: Dr. Anjali Alekar

Semester III - Advertising - I

SR No	Module	Particular	No of Lectures
1	Introduction to Advertising	<ul style="list-style-type: none"> • Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC • Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions. 	June- 11
2	Advertising Agency	<ul style="list-style-type: none"> • Ad Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria • Agency and Client: Maintaining Agency-Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation • Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing. 	July - 11
3	Economic & Social Aspects of Advertising	<ul style="list-style-type: none"> • Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. • Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. • Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India) 	August - 11
4	Brand Building and Special Purpose Advertising	<ul style="list-style-type: none"> • Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. • Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements 	September- 10



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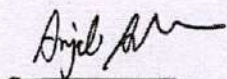
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Name of the faculty Members: Dr. Anjali Alekar

Semester IV - Advertising - II

SR No	Module	Particular	No of Lectures
1	Media in Advertising	<ul style="list-style-type: none"> • Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media • New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations • Media Research: Concept, Importance, Tool for regulation - ABC and Doordarshan Code 	December-11
	Planning Advertising Campaign	<ul style="list-style-type: none"> • Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies 	January-11
	Execution and Evaluation of Advertising	<ul style="list-style-type: none"> • Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points-Features, Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products 	February-10
	Fundamentals of Creativity in Advertising	<ul style="list-style-type: none"> • Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard • Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives 	March -10



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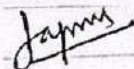
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Name of the faculty Members: Uttam Katarmal, Sapna Jha

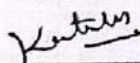
Semester : III - Business Law I


SR No	Module	Particular	No of Lectures
1	Indian Contract Act – 1872 Part -I	<p>Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</p> <ul style="list-style-type: none"> • Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) • Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. • Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract'(Ss. 25) Unlawful Consideration (S 23) 	June- 13
2	Indian Contract Act – 1872 Part -II	<p>Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</p> <ul style="list-style-type: none"> • Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. • Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of EContract& Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) • Modes of Discharge of Contract, Remedies on breach of Contract.(73-75) 	July - 14
3	Special Contracts	<p>Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</p> <ul style="list-style-type: none"> • Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee • Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee.(Ss.173, 174, 177) • Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights& Duties of Principal and Agent. 	August - 13
4	The Sale Of Goods Act – 1930	<p>Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</p> <ul style="list-style-type: none"> • Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied 	August/September-12

		<p>Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</p> <ul style="list-style-type: none"> • Property – Concept , Rules of transfer of property (Ss. 18-26) • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64) 	
5	The Negotiable Instruments (Ammended) Act 2015	<p>Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</p> <ul style="list-style-type: none"> • Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139,142) • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A) 	September- 10



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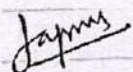
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Name of the faculty Members: Uttam Katarmal, Sapna Jha, Nagma Shaikh

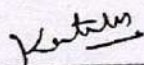
Semester : IV- Business Law II

SR No	Module	Particular	No of Lectures
	Indian Companies Act – 2013 Par T –I	<ul style="list-style-type: none"> • Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. • Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, • Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. • Prospectus – Concept, Kinds, Contents, Private Placement 	December-12
	Indian Companies Act – 2013, Par T –II	<ul style="list-style-type: none"> • Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. • Director – Qualifications& Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting 	January-14
	Indian Partnership Act – 1932	<ul style="list-style-type: none"> • Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. 	February-13
	Consumer Protection Act, 1986 & Competition Act 2002	<ul style="list-style-type: none"> • Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. • Consumer Protection Councils & Redressal Agencies – District, State & National. • Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements, 	Feb/ March -14

	Intellectual Property Rights	<ul style="list-style-type: none"> • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – • IPR relating to Copyrights- • IPR relating to Trademarks – 	March 04
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DEPARTMENT OF COMMERCE

TEACHING PLAN – 2019-20

CLASS: TYBCOM

DIVISION: I, II, III, IV

SEMESTER: V & VI



Subject: Financial Accounting and Auditing - Financial Accounting

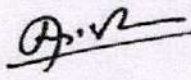
Name of the Faculty Member: Dr. Arvind Luhar, Rajshree Vyas, Kiran Rane, Pratiksha Gurav

Semester V - Financial Accounting and Auditing VII - Financial Accounting

Sr No	Module	Particular	Month -No of Lectures
1	Preparation of Final Accounts of Companies	Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples.	June/July 16
52	Internal Reconstruction	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	July – 12 August - 03

3	Buy Back of Shares	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back	August – 08 September - 02
4	Investment Accounting (w.r.t. Accounting Standard- 13)	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method Columnar format for investment account.	September - 08
5	Ethical Behaviour and Implications for Accountants	Introduction, Meaning of ethical behavior Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics Codes of Ethics Whistle – Blowing	October - 07

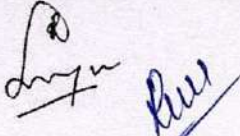


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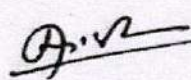
Name of the Faculty Member: Dr. Arvind Luhar, Rajshree Vyas, Kiran Rane, Pratiksha Gurav

Semester VI Financial Accounting and Auditing Paper-IX: Financial Accounting

SR No	Module	Particular	Month -No of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings)	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	December - 13
2	Accounting of Transactions of Foreign Currency	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	January - 14
3	Liquidation of Companies	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	February - 10
4	Underwriting of Shares & Debentures	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	February/March - 10
5	Accounting for Limited Liability Partnership	Statutory Provisions Conversion of partnership firm into LLP Final Accounts	March/April - 10



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Subject: Financial Accounting and Auditing - Cost Accounting

Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary

Semester V Financial Accounting and Auditing Paper-VIII: Cost Accounting

Sr. No.	Modules	Month - No. of Lectures
1	Introduction to Cost Accounting (Theory)	June - 10
2	Material Cost (i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories based on FIFO and Weighted average cost.	July - 10
3	Labour Cost (i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task	July/August - 10

4	Overheads Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method	August/ September - 10
5	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 Note- Simple practical problems on preparation of cost sheet	September - 10
6	Reconciliation of cost and financial accounts Practical problems based on Reconciliation of cost and Financial accounts.	October - 10

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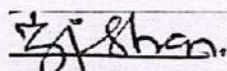
Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary

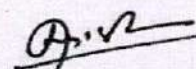
Semester VI Financial Accounting and Auditing Paper-X: Cost Accounting

SR No	Module	Particular	Month -No of Lectures
1	Cost Control Accounts	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts	December 10
2	Contract Costing	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems	December - 10
3	Process Costing	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products	January -10
4	Introduction to Marginal Costing	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. <i>Note-Simple Practical problems based on Marginal Costing excluding decision making</i>	January – 05 February -05
5	Introduction to Standard Costing	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances	February – 05 March - 05
6	Some Emerging concepts of Cost accounting	Some Emerging concepts of Cost accounting Target Costing, ABC	March – 05 April - 05

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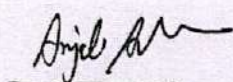
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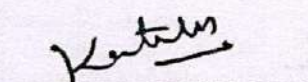
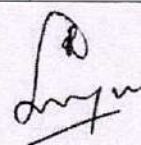
Subject: Commerce-V Human Resource Management**Name of the Faculty Member: Dr.Anjali Alekar, Uttam Katarmal****Semester V- Commerce-V Marketing**

Sr. No.	Modules	Month/ No. of Lectures
1	<ul style="list-style-type: none">• Introduction to Marketing• Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing• Marketing Research - Concept, Features, Process Marketing Information System- Concept, Components Data Mining- Concept, Importance• Consumer Behaviour- Concept, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques• Market Targeting- Concept, Five patterns of Target market Selection	12
2	<ul style="list-style-type: none">• Marketing Decisions I• Marketing Mix- Concept, Product- Product Decision Areas• Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components• Brand Equity- Concept, Factors influencing Brand Equity• Packaging- Concept, Essentials of a good package• Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges• Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies	11
3	<ul style="list-style-type: none">• Marketing Decisions• Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels)• Supply Chain Management-Concept, Components of SCM• Promotion- Concept, Importance, Elements of Promotion mix• Integrated Marketing Communication (IMC)- Concept, Scope, Importance• Sales Management- Concept, Components, Emerging trends in selling• Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling	11

4	<ul style="list-style-type: none"> • Key Marketing Dimensions • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations • Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing • Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance • Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing • Factors contributing to Success of brands in India with suitable examples, • Reasons for failure of brands in India with suitable examples. 	11
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Name of the Faculty Member: Dr.Anjali Alekar, Uttam Katarmal

Semester VI Commerce-VI Human Resource Management		
Sr. No.	Modules / Units	Month/ No of Lectures
1	Human Resource Management	
	Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E, selection,	Nov/December - 12
2	Human Resource Development	
	Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.	January - 11
3	Human Relations	

	<p>Human Relations- Concept, Significance</p> <p>Leadership –Concept, Transactional & Transformational Leadership</p> <p>Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation)</p> <p>Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ</p> <p>Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.</p>	February - 11
4	Trends In Human Resource Management	
	<p>HR in changing environment:</p> <p>Competencies- concept, classification</p> <p>Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</p> <p>Trends in Human Resource Management: Employee Engagement- Concept, Types</p> <p>Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</p> <p>Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</p>	March -11

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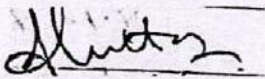
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Subject: Computer Systems and Applications Paper

Name of the Faculty Member: Dr. Ashwin Mehta

Semester V- Computer Systems and Applications Paper I

Sr. No.	Modules	Month - No. of Lectures
1	Data Communication, Networking and Internet	June/July 18
2	Database and MySQL	August - 09
3	Database and MySQL	August/ Sept - 09
4	Spread Sheet	Sept/Oct 09
	Number of Practical's	Month
	Word processing - 01	June
	Spread sheet - 03	July/August
	MySQL - 06	September



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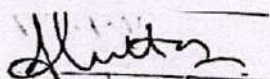
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Subject: Computer Systems and Applications Paper

Name of the Faculty Member: Dr. Ashwin Mehta

Semester VI - Computer Systems and Applications Paper II

Sr. No.	Modules	Month- No. of Lectures
1	E – Commerce	Nov/Dec - 18
2	Advanced Spread Sheet	January -09
3	Advanced Spread Sheet	February - 09
4	Visual Basic	March - 09
	Practical Topic	Month
	Presentation skills 1. Preparing a PowerPoint presentation on an E-Commerce website.	January -01
	Advance Spread Sheet 1. Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet 2. Calculation of Income Tax using Spread Sheet 3. Filtering data and Graphical representation of data using Spread Sheet 4. Using VLOOKUP and HLOOKUP using Spread Sheet 5. Creating and managing a scenario using Spread Sheet Use of Goal Seek and Solver using Spread Sheet	February -06
	Introduction to Visual Basic Write a project in VB to design a suitable form to add two numbers and display their sum. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.	March -03



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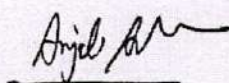

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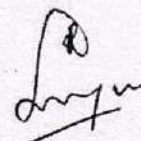
Subject: Export Marketing Paper V**Name of the Faculty Member: Dr. Anjali Alekar, Uttam Katarmal, Sapna Jha**

Sr. No.	Modules / Units	Month- No. of Lectures
1	Introduction to Export Marketing	
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)	June / July - 12
2	Global Framework for Export Marketing	
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	July/ August - 11
3	India's Foreign Trade Policy	
	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	August/September - 11
4	Export Incentives and Assistance	

<p>a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC),</p> <p>b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)</p> <p>c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback</p>	<p>September - 10</p>
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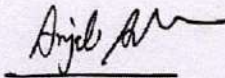
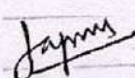


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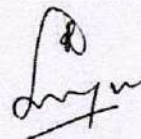
Subject: Export Marketing Paper VI

Name of the Faculty Member: Dr. Anjali Alekar, Uttam Katarmal, Sapna Jha

Sr. No.	Modules	Month No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	Nov/December 12
2	Export Distribution and Promotion a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;	Dec/January 11
3	Export Finance a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of	February - 11
4	Export Procedure and Documentation a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin	March -11

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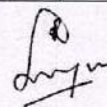
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Subject: Marketing Research Paper I
Name of the Faculty Member: Prof. Rajshree Vyas

Semester V - Marketing Research Paper I

Sr. No.	Modules	No. of Lectures
1	<p>Introduction to Marketing Research</p> <p>a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research</p> <p>b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional</p> <p>c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance</p>	June/July - 12
2	<p>Planning Research</p> <p>a. Research Design- concept, importance, types Hypothesis- concept, types, importance</p> <p>b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire</p> <p>c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling</p>	August - 11
3	<p>Data Collection</p> <p>a. Primary data-concept, merits, demerits, methods</p> <p>b. Secondary data- concept, merits, demerits, sources</p> <p>c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance</p>	September 11
4	<p>Data Processing, Analysis, Reporting</p> <p>a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods</p> <p>b. Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages</p> <p>c. Report Writing- concept, types, contents, essentials</p>	Sept/October - 11

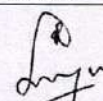


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Subject: Marketing Research Paper II
Name of the Faculty Member: Prof. Rajshree Vyas

Sr. No.	Modules	No. of Lectures
1	Applications of Marketing Research-I. a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research	Nov/ Dec – 12
2	a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance	Dec/Jan - 11
3	a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research	February - 11
4	Managing Marketing Research a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson	March - 11

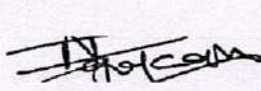


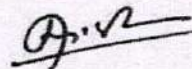
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Subject: Direct and Indirect Taxation Paper- I

Name of the Faculty Member: CA Navneet Gokani, Vivek Vichare

Sr. No.	Modules	No. of Lectures
1	Basic Terms Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	June - 04
2	Scope of Total Income & Residential Status Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	June - 04
3	Heads of Income Salary (S: 15 to 17) Income from House Properties (S: 22 to 27) Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	July-/August 24
4	Deduction from Total Income S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	September- 04
5	Computation of Total Income for Individual	September - 09


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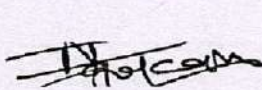

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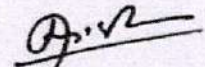
Subject: Direct and Indirect Taxation Paper- II

Name of the Faculty Member: CA Navneet Gokani, Vivek Vichare

Sr. No.	Modules	Month No. of Lectures
1	Introduction What is GST Need for GST Dual GST Model Definitions	Nov - 09
2	Levy and Collection of Tax Scope of Supply Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax	Dec - 09
3	Time, Place and Value of Supply Time of Supply Place of Supply Value of Supply	Jan - 09
4	Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	Feb - 09
5	Registration under GST Law Persons not liable registration Compulsory registration Procedure for registration Deemed registration Cancellation of registration	Mar - 09



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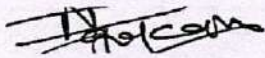


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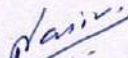
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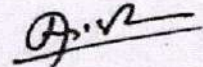
Subject: Direct and Indirect Taxation Paper- I
Name of the Faculty Member: CA Navneet Gokani, Nasir Usmani

Sr. No.	Modules	No. of Lectures
1	Basic Terms Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	June - 04
2	Scope of Total Income & Residential Status Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	June - 04
3	Heads of Income Salary (S: 15 to 17) Income from House Properties (S: 22 to 27) Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	July-/August 24
4	Deduction from Total Income S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	September- 04
5	Computation of Total Income for Individual	September - 09



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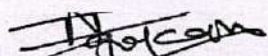
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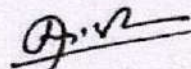
Subject: Direct and Indirect Taxation Paper- II

Name of the Faculty Member: CA Navneet Gokani, Nasir Usmani

Sr. No.	Modules	Month No. of Lectures
1	Introduction What is GST Need for GST Dual GST Model Definitions	Nov - 09
2	Levy and Collection of Tax Scope of Supply Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax	Dec - 09
3	Time, Place and Value of Supply Time of Supply Place of Supply Value of Supply	Jan - 09
4	Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	Feb - 09
5	Registration under GST Law Persons not liable registration Compulsory registration Procedure for registration Deemed registration Cancellation of registration	Mar - 09



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DEPARTMENT OF COMMERCE
TEACHING PLAN – 2020-21
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: I

SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT

Subject Teachers: Dr. Arvind Luhar, Smt. Rajshree Vyas, Hasina Panwar, Pratiksha Gurav

Month	No of Lectures	Topics
July	13	AS-1 Disclosure of Accounting Policies, AS- 2 Valuation of Inventories and AS-9 Revenue Recognition
		Inventory Valuation: Introduction, Importance of Stock valuation, FIFO Method, Advantages and Disadvantages
		Practical Question based on FIFO Method
		Weighted Average Method, Advantages and Disadvantages, Practical Question based on WAM
August	12	Capital and Revenue Receipts and Expenditure, Introduction of Capital and Revenue Expenditure and Practical
		Question based on Capital and Revenue Expenditure
		Introduction of Capital and Revenue Receipt and Practical Question based on Capital and Revenue Receipt
		Introduction of Final Accounts of Manufacturing Concern + Practical Questions

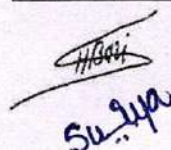
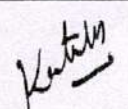
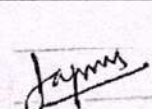
		Practical Questions on Final Accounts
September	13	Introduction of Departmental Accounts - Basis of Allocation of Expenses & Incomes
		Practical Questions - Inter Departmental Transfer at Cost Price & Invoice Price
		Stock Reserve - Practical Questions
		Practical Questions and Revision
October	12	Basic Accounting Concepts - Introduction to Hire Purchase and Meaning Calculation of Interest and Practical Questions Accounting Treatment Of Hire Purchase System - Journal Entries
		Practical Questions - In the Books of Hirer Practical Questions -In the Books of Vendor

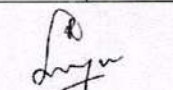


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SUBJECT: COMMERCE**Subject Teachers: Prof. Hemraj Bari, Sumaiya Khan, Uttam Katarmal, Sapna Jha**

Sr. No.	Topic	Sub-topics	Number of lectures
1.	Module-I	Concept , Function, Significance of business, scope Traditional and Modern concept Steps in setting business objectives Classification of business objectives Reconciliation of Economic & Social objective New Trends in Business	2 2 2 1 2 3
2.	Module- II	Introduction , importance Interrelationship between business & Environment Current Trends in the World WTO Trading blocks & their impact on Indian business	2 2 3 2 2
3.	Module – III	Business planning process Project planning, project report, feasibility study types & its importance Concept & stages of Business Unit promotion Location – factors determining location & Role of Government in promotion Statutory requirements in promoting business unit Licensing & registration procedure Filing returns & other documents	4 4 3
4	Module - IV	Introduction- Concept of Entrepreneurship , factors contributing to its growth Entrepreneur & manager Entrepreneur and Intrapreneur Types of entrepreneurs Entrepreneurship training & development centers in India Incentives to entrepreneurs in India Women entrepreneurs problems And promotion	1 1 1 2 1 1 1


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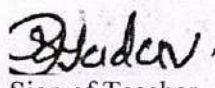

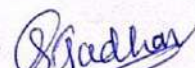

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**Government of Maharashtra's
Ismail Yusuf College of
Arts, Science & Commerce.
Jogeshwari (East), Mumbai -400 060.**

SUBJECT: Environmental studies
Subject Teachers: Shraddha Jadhav, Suman Yadav, Suryakant Patole

Month	Name of the Topic	Total lectures of the month (Environmental Studies)
June	<p style="text-align: center;"><u>Unit- I Environment and Ecosystem</u> Meaning, Definition, Scope and its Components</p> <p>i) Ecosystem and Ecology: Definition, Characteristics, Components and Types</p> <p>iii) Functioning of the Ecosystem; Food Chain and Food Web- Ecological Pyramid Man and Environment Relationship</p> <p>iv) Importance and Scope of Environmental Studies</p>	08
July	<p><u>Unit- II Natural Resources and Sustainable Development</u></p> <p>i) Meaning and Definition of Resources</p> <p>ii) Classification and Types of Resources</p> <p>iii) Factor Influencing Resources</p> <p>iv) Resource Conservation- Meaning and</p> <p>v) Methods- Conventional and Non- Conventional Resources Problems Associated with Management of Water, Forest and Energy Resources.</p> <p>vi) Resource Utilization and Sustainable Development.</p>	14
August	<p style="text-align: center;"><u>Unit- III Populations and Emerging Issues of Development</u></p> <p>Population Explosion in the World and in India and Arising Concerns.</p> <p>Demographic Transition Theory</p> <p>Patterns of Population Growth in the World</p> <p>The World Happiness Index</p> <p>Human Development Index</p> <p>Environment and Human Health</p> <p>Human Population and Environment</p>	13

September	<u>Unit- IV URBANISATION AND ENVIRONMENT</u> Concept of Urbanisation Problems of Migration and Urban Environment Changing Land Use Crowding and Stress on Urban Resources Degradation of Air and Water Loss of Soil Cover - Impact on Bio-diversity Urban Heat – Islands Emerging Smart Cities and Safe Cities in India	13
October	<u>Unit-V Reading of Thematic Maps and Map Filling</u> Reading of Thematic Maps: Located Bar Diagram, Located Circles, Pie Diagram, Isopleth, Choropleth, Flow Map, Pictogram Map Filling of World (Environmentally Significant Features) Examinations and Assessment	14




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DEPARTMENT OF COMMERCE
TEACHING PLAN – 2020-21
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: II

SUBJECT: COMMERCE

Subject Teachers: Prof. Hemraj Bari, Sumaiya Khan, Uttam Katarmal, Sapna Jha

Sr. No	Month	Sub-topics	Number of lectures
1	January	Concept of services Concept of services, characteristics , scope & classification of services, importance of service sector in the Indian context consumer expectations for services mix, product , place, price, promotion process of services delivery physical evidence & people market research & service development cycle, managing demand & capacity opportunities & challenges in service sector	2 1 1 2 1 1 2 1
2	February	Retailing Organized & unorganized retailing Trends in retailing & growth of organized Retailing Survival strategies for unorganized retailers Store format , non- store format Store planning , design & layout Scenario in India & Global- context- prospects & challenges in India Mall management – Retail Franchising FDI in retailing, Careers in retailing	2 1 1 2 1 2 2
3	March	Recent trends in service sector ITES- concept & scope of BPO, KPO, LPO & ERP ATM, Debit & credit cards, internet banking, FDI and its impact on Banking insurance sector in India Logistics- networking – importance - challenges	2 2 2 3 1
4	April	E- COMMERCE – meaning, features Functions & scope of E- commerce Importance, Limitations of E- commerce Basic ideas & major activities Of B2C,B2B,C2C3 transition of E- commerce in India E- transition challenges for Indian corporate On-line marketing research	2 1 1 1 3 1

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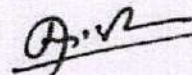
SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT

Subject Teachers: Dr. Arvind Luhar, Smt. Rajshree Vyas, Kiran Rane, Hasina Panwar, Pratiksha Gurav

Month	No of Lectures	Topics
January	13	Accounting from Incomplete Records Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
February	14	Consignment Accounts Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
March	13	Branch Accounts Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
April	12	Fire Insurance Claims Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss



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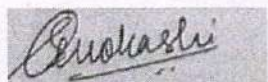
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SUBJECT: Environmental studies

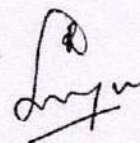
Subject Teachers: Samjucta Mokashi, Shraddha Jadhav

Month	Name of the Topic	Number of Lectures	Total lectures of the month
January	<u>Solid Waste Management For Sustainable Society</u> I) Classification of Solid Waste- Types and sources of Solid Waste II) Effects of Solid Waste- Pollution, Health Hazards, Environmental Impacts. i) Solid Waste Management in Mumbai, Schemes and Initiatives run by the MCGM, Role of Citizens in Waste Management in Mumbai.	4 4 5	13
February	<u>Agriculture And Industrial Development</u> i) Environmental Problems Associated With Agriculture: · Loss of Productivity, Land Degradation and Desertification · Food Supply & Security ii) Uneven Food Production- Hunger, Malnutrition and Food Security iii) Sustainable Agricultural Practices iv) Environmental Problems Associated with Industries:	2 2 1 1 1	10
March	Sustainable Industrial Practices: · Green Business · Green Consumerism and · Corporate Social Responsibility <u>Environment And Tourism</u> I) Tourism: Meaning, Nature, Scope and Importance II) Typology of Tourism III) Tourism Potentials in India and Challenges Before India IV) New Tourism Policy of India V) Consequences of Tourism: Positive and Negative Impacts on Economy, Culture and Environment VI) Ecotourism	1 1 1 2 2 2 2 3 2	16

April	<u>Environmental Movements And Management</u> i) Environmental Movements in India: <ul style="list-style-type: none"> · Save Narmada Movement, · Chipko Movement, · Appiko Movement, · Save Western Ghat and · Save Jaitapur iii) Environmental Management: <ul style="list-style-type: none"> · Concept, Need and Relevance, · Concept of ISO 14000 and 16000, · Carbon Bank and Carbon Credit, · Environmental Impact Assessment (EIA), · Environment Protection Acts, 	5 1 1 2 1 1	13
April	<u>Map Filling</u> i) Mumbai Map ii) Konkan Map	4 4	8



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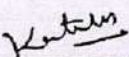
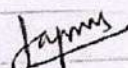
DEPARTMENT OF COMMERCE
TEACHING PLAN – 2020-21
CLASS: SYBCOM
DIVISION: I, II, III, IV

Subject: Commerce III

Name of the faculty Members: Prof. Hemraj Bari, Sapna Jha, Uttam Katarmal

Semester III			
SR No	Module	Particular	No of Lectures
1	Introduction to Management	<ul style="list-style-type: none"> • Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts Classical Approach: Scientific Management – F. W. Taylor's Contribution Classical Organisation Theory: Henri Fayol's Principles Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments • Modern Management Approach-Peter Drucker's Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management. 	July- 13
2	Planning & Decision Making	<ul style="list-style-type: none"> • Planning - Steps, Importance, Components, Coordination – Importance • M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making. 	August - 12
3	Organising	<ul style="list-style-type: none"> • Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation. • Departmentation -Meaning -Bases, Span of Management-Factors Influencing Span of Management, Tall and Flat Organisation. 	September- 14

		<ul style="list-style-type: none"> • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation 	
4	Directing & Controlling	<ul style="list-style-type: none"> • Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication • Leadership- Concept, Functions, Styles, Qualities of a good leader. • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit. 	October - 15

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Subject: Commerce IV

Name of the faculty Members: Prof. Hemraj Bari, Sapna Jha, Uttam Katarmal

Semester IV			
SR No	Module	Particular	No of Lectures
1	Production & Inventory Management	<ul style="list-style-type: none">• Production Management: Objectives, ScopeProduction Planning & Control : Steps, Importance• Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.• Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control	December- 11
2	Quality Management	<ul style="list-style-type: none">• Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process• Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality	January- 14
3	Indian Financial System	<ul style="list-style-type: none">• Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL• SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.• Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.	February- 13

4	Recent Trends in Finance	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups. 	March -14
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Subject: Accountancy & Financial Management III**Name of the faculty Members: Dr. Arvind Luhar, Smt. Rajshri Vyas, Hasina Panwar****Semester III- Accountancy & Financial Management III**

SR No	Module	Particular	No of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.	July- 13
2	Piecemeal Distribution of Cash	Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method	August - 12
3	Amalgamation of Firms	i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	September- 14
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	(i) Realisation method only (ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	October- 13

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Name of the faculty Members: Dr. Arvind Luhar, Smt. Rajshri Vyas, Hasina Panwar

Semester IV- Accountancy & Financial Management IV			
SR No	Module	Particular	No of Lectures
1	Introduction to Company Accounts	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>	December-11
2	Redemption of Preference Shares	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, (Question on entries and/or Balance Sheet)	January-14
3	Redemption of Debentures	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. (Question on entries, ledgers and/or Balance Sheet and /or redemption of preference shares)	February-13
4	Ascertainment and Treatment of Profit Prior to Incorporation	(i) Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income	March -14

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Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Nitin Gangal

Semester –III- Management Accounting			
SR No	Module	Particular	No of Lectures
1	Introduction to Management Accounting	<p>A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</p> <p>B. Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</p>	July - 14
2	Ratio Analysis and Interpretation	<p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) A. Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio B. Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio A. Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (Practical Question on Ratio Analysis)</p>	August - 13
3	Working Capital Management	<p>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</p>	September- 12
4	Capital Budgeting	<p>A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)</p>	October - 13


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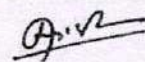
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Subject: Auditing			
Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Nitin Gangal			
SR No	Module	Particular	No of Lectures
1	Introduction to Auditing	<p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>	December-11
2	Audit Planning, Procedures and Documentation	<p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p>B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p>C. Audit Working Papers –</p>	January-12
3	Auditing Techniques and Internal Audit Introduction	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling –</p> <p>C. Internal Control – D. Internal Audit :</p>	February-13
4	Auditing Techniques : Vouching & Verification	<p>A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p>D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>	March -11

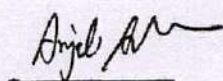

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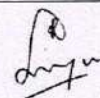
Subject: Advertising - I
Name of the faculty Members: Dr. Anjali Alekar

Semester III - Advertising - I

SR No	Module	Particular	No of Lectures
1	Introduction to Advertising	<ul style="list-style-type: none"> • Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC • Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions. 	July - 11
2	Advertising Agency	<ul style="list-style-type: none"> • Ad Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria • Agency and Client: Maintaining Agency-Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation • Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing. 	August - 10
3	Economic & Social Aspects of Advertising	<ul style="list-style-type: none"> • Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. • Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. • Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India) 	September- 11
4	Brand Building and Special Purpose Advertising	<ul style="list-style-type: none"> • Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. • Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements 	October - 10



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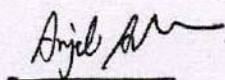
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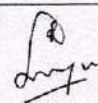
Name of the faculty Members: Dr. Anjali Alekar

Semester IV - Advertising - II

SR No	Module	Particular	No of Lectures
1	Media in Advertising	<ul style="list-style-type: none"> • Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media • New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations • Media Research: Concept, Importance, Tool for regulation - ABC and Doordarshan Code 	December-11
	Planning Advertising Campaign	<ul style="list-style-type: none"> • Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies 	January-11
	Execution and Evaluation of Advertising	<ul style="list-style-type: none"> • Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points-Features, Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products 	February-10
	Fundamentals of Creativity in Advertising	<ul style="list-style-type: none"> • Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard • Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives 	March -10



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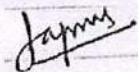
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Jogeshwari (East), Mumbai -400 060.

Name of the faculty Members: Uttam Katarmal, Sapna Jha

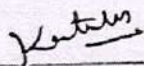
Semester : III - Business Law I

SR No	Module	Particular	No of Lectures
1	Indian Contract Act – 1872 Part -I	<p>Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</p> <ul style="list-style-type: none"> • Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) • Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. • Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract'(Ss. 25) Unlawful Consideration (S 23) 	July - 14
2	Indian Contract Act – 1872 Part –II	<p>Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</p> <ul style="list-style-type: none"> • Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. • Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of EContract& Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) • Modes of Discharge of Contract, Remedies on breach of Contract.(73-75) 	August - 13
3	Special Contracts	<p>Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</p> <ul style="list-style-type: none"> • Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee • Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee.(Ss.173, 174, 177) • Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights& Duties of Principal and Agent. 	September- 12
4	The Sale Of Goods Act – 1930	<p>Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</p> <ul style="list-style-type: none"> • Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied 	October - 13

		<p>Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</p> <ul style="list-style-type: none"> • Property – Concept , Rules of transfer of property (Ss. 18-26) • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64) 	
5	The Negotiable Instruments (Ammended) Act 2015	<p>Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</p> <ul style="list-style-type: none"> • Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139,142) • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A) 	October - 12



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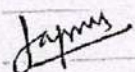
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Name of the faculty Members: Uttam Katarmal, Sapna Jha, Nagma Shaikh

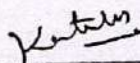
Semester : IV- Business Law II

SR No	Module	Particular	No of Lectures
	Indian Companies Act – 2013 Par T –I	<ul style="list-style-type: none"> • Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. • Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, • Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. • Prospectus – Concept, Kinds, Contents, Private Placement 	December-12
	Indian Companies Act – 2013, Par T –II	<ul style="list-style-type: none"> • Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. • Director – Qualifications& Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting 	January-14
	Indian Partnership Act – 1932	<ul style="list-style-type: none"> • Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. 	February-13
	Consumer Protection Act, 1986 & Competition Act 2002	<ul style="list-style-type: none"> • Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. • Consumer Protection Councils & Redressal Agencies – District, State & National. • Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements, 	Feb/ March -14

	Intellectual Property Rights	<ul style="list-style-type: none"> • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – • IPR relating to Copyrights- • IPR relating to Trademarks – 	March 04
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Jogeshwari(East),Mumbai 400060

DEPARTMENT OF COMMERCE

TEACHING PLAN – 2020-21

CLASS: TYBCOM

DIVISION: I, II, III, IV

SEMESTER: V & VI

Subject: Financial Accounting and Auditing - Financial Accounting

Name of the Faculty Member: Dr. Arvind Luhar, Rajshree Vyas, Pratiksha Gurav, Hasina Panwar

Semester V - Financial Accounting and Auditing VII - Financial Accounting

Sr No	Module	Particular	Month -No of Lectures
1	Preparation of Final Accounts of Companies	Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples.	July 16
52	Internal Reconstruction	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	July – 12 August - 03

3	Buy Back of Shares	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back	August – 08 September - 02
4	Investment Accounting (w.r.t. Accounting Standard- 13)	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method Columnar format for investment account.	September - 08
5	Ethical Behaviour and Implications for Accountants	Introduction, Meaning of ethical behavior Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics Codes of Ethics Whistle – Blowing	October - 07

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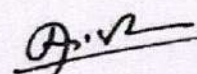
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Name of the Faculty Member: Dr. Arvind Luhar, Rajshree Vyas, Hasina Panwar
Pratiksha Gurav

Semester VI Financial Accounting and Auditing Paper-IX: Financial Accounting

SR No	Module	Particular	Month -No of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings)	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	January- 13
2	Accounting of Transactions of Foreign Currency	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	January/Feb - 14
3	Liquidation of Companies	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	February - 10
4	Underwriting of Shares & Debentures	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	March -10
5	Accounting for Limited Liability Partnership	Statutory Provisions Conversion of partnership firm into LLP Final Accounts	March/April - 10


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Subject: Financial Accounting and Auditing - Cost Accounting

Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary, Nasir Usmani

Semester V Financial Accounting and Auditing Paper-VIII: Cost Accounting

Sr. No.	Modules	Month - No. of Lectures
1	Introduction to Cost Accounting (Theory)	July - 10
2	Material Cost (i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories based on FIFO and Weighted average cost.	July/August - 10
3	Labour Cost (i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task	August - 10

4	Overheads Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method	August/ September - 10
5	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 Note- Simple practical problems on preparation of cost sheet	September - 10
6	Reconciliation of cost and financial accounts Practical problems based on Reconciliation of cost and Financial accounts.	October - 10

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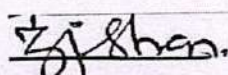
Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary

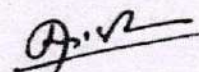
Semester VI Financial Accounting and Auditing Paper-X: Cost Accounting

SR No	Module	Particular	Month -No of Lectures
1	Cost Control Accounts	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts	December 10
2	Contract Costing	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems	December - 10
3	Process Costing	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products	January -10
4	Introduction to Marginal Costing	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note-Simple Practical problems based on Marginal Costing excluding decision making	January – 05 February -05
5	Introduction to Standard Costing	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances	February – 05 March - 05
6	Some Emerging concepts of Cost accounting	Some Emerging concepts of Cost accounting Target Costing, ABC	March – 05 April - 05



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Subject: Commerce-V Human Resource Management**Name of the Faculty Member: Dr.Anjali Alekar, Uttam Katarmal****Semester V- Commerce-V Marketing**

Sr. No.	Modules	Month/ No. of Lectures
1	<ul style="list-style-type: none">• Introduction to Marketing• Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing• Marketing Research - Concept, Features, Process Marketing Information System- Concept, Components Data Mining- Concept, Importance• Consumer Behaviour- Concept, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques• Market Targeting- Concept, Five patterns of Target market Selection	July - 12
2	<ul style="list-style-type: none">• Marketing Decisions I• Marketing Mix- Concept, Product- Product Decision Areas• Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components• Brand Equity- Concept, Factors influencing Brand Equity• Packaging- Concept, Essentials of a good package• Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges• Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies	August - 11
3	<ul style="list-style-type: none">• Marketing Decisions• Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels)• Supply Chain Management-Concept, Components of SCM• Promotion- Concept, Importance, Elements of Promotion mix• Integrated Marketing Communication (IMC)- Concept, Scope, Importance• Sales Management- Concept, Components, Emerging trends in selling• Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling	September - 11

4	<ul style="list-style-type: none"> • Key Marketing Dimensions • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations • Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing • Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance • Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing • Factors contributing to Success of brands in India with suitable examples, • Reasons for failure of brands in India with suitable examples. 	October- 11
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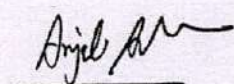
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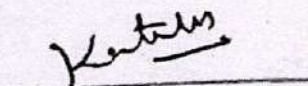
Name of the Faculty Member: Dr.Anjali Alekar, Uttam Katarmal

Semester VI Commerce-VI Human Resource Management		
Sr. No.	Modules / Units	Month/ No of Lectures
1	Human Resource Management	
	Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E, selection,	Nov/December - 12
2	Human Resource Development	
	Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.	January - 11
3	Human Relations	

	<p>Human Relations- Concept, Significance</p> <p>Leadership –Concept, Transactional & Transformational Leadership</p> <p>Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation)</p> <p>Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ</p> <p>Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.</p>	February - 11
4	Trends In Human Resource Management	
	<p>HR in changing environment:</p> <p>Competencies- concept, classification</p> <p>Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</p> <p>Trends in Human Resource Management: Employee Engagement- Concept, Types</p> <p>Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</p> <p>Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</p>	March -11



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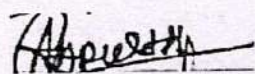
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Subject: Computer Systems and Applications Paper

Name of the Faculty Member: Sarvesh Upadhyay

Semester V- Computer Systems and Applications Paper I

Sr. No.	Modules	Month - No. of Lectures
1	Data Communication, Networking and Internet	June/July 18
2	Database and MySQL	August - 09
3	Database and MySQL	August/ Sept - 09
4	Spread Sheet	Sept/Oct 09
	Number of Practical's	Month
	Word processing - 01	June
	Spread sheet - 03	July/August
	MySQL - 06	September



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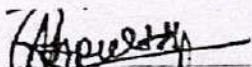
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Subject: Computer Systems and Applications Paper


Name of the Faculty Member: Sarvesh Upadhaay

Semester VI - Computer Systems and Applications Paper II

Sr. No.	Modules	Month- No. of Lectures
1	E – Commerce	January - 18
2	Advanced Spread Sheet	January/Feb -09
3	Advanced Spread Sheet	February - 09
4	Visual Basic	March - 09
	Practical Topic	Month
	Presentation skills 1. Preparing a PowerPoint presentation on an E-Commerce website.	January -01
	Advance Spread Sheet 1. Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet 2. Calculation of Income Tax using Spread Sheet 3. Filtering data and Graphical representation of data using Spread Sheet 4. Using VLOOKUP and HLOOKUP using Spread Sheet 5. Creating and managing a scenario using Spread Sheet Use of Goal Seek and Solver using Spread Sheet	February -06
	Introduction to Visual Basic Write a project in VB to design a suitable form to add two numbers and display their sum. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.	March -03



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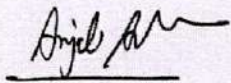
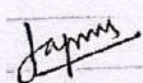
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Subject: Export Marketing Paper V

Name of the Faculty Member: Dr. Anjali Alekar, Uttam Katarmal, Sapna Jha

Sr. No.	Modules / Units	Month- No. of Lectures
1	Introduction to Export Marketing	
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)	June / July - 12
2	Global Framework for Export Marketing	
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	July/ August - 11
3	India's Foreign Trade Policy	
	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	August/September - 11
4	Export Incentives and Assistance	

<p>a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC),</p> <p>b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)</p> <p>c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback</p>	<p>September - 10</p>
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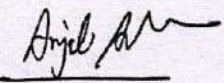
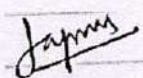
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Subject: Export Marketing Paper VI

Name of the Faculty Member: Dr. Anjali Alekar, Uttam Katarmal, Sapna Jha

Sr. No.	Modules	Month No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	December 12
2	Export Distribution and Promotion a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;	Dec/January 11
3	Export Finance a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of	February - 11
4	Export Procedure and Documentation a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin	March -11

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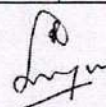
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**Government of Maharashtra's
Ismail Yusuf College of
Arts, Science & Commerce.
Jogeshwari (East), Mumbai - 400 080.**

Subject: Marketing Research Paper I
Name of the Faculty Member: Prof. Rajshree Vyas

Semester V - Marketing Research Paper I

Sr. No.	Modules	No. of Lectures
1	<p>Introduction to Marketing Research</p> <p>a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research</p> <p>b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional</p> <p>c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance</p>	July - 12
2	<p>Planning Research</p> <p>a. Research Design- concept, importance, types</p> <p>Hypothesis- concept, types, importance</p> <p>b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire</p> <p>c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling</p>	August - 11
3	<p>Data Collection</p> <p>a. Primary data-concept, merits, demerits, methods</p> <p>b. Secondary data- concept, merits, demerits, sources</p> <p>c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research</p> <p>Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance</p>	September 11
4	<p>Data Processing, Analysis, Reporting</p> <p>a. Stages in Data processing</p> <p>Editing- meaning, objectives, types</p> <p>Coding- meaning, guidelines</p> <p>Classification- meaning, methods</p> <p>Tabulation- meaning, methods</p> <p>b. Data Analysis & Interpretation</p> <p>Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages</p> <p>c. Report Writing- concept, types, contents, essentials</p>	Sept/October - 11

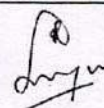


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 Arts, Science & Commerce,
 Jogeshwari (East), Mumbai - 400 060.

Subject: Marketing Research Paper II
Name of the Faculty Member: Prof. Rajshree Vyas

Sr. No.	Modules	No. of Lectures
1	Applications of Marketing Research-I. a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research	Dec – 12
2	a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance	Dec/Jan - 11
3	a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research	February - 11
4	Managing Marketing Research a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson	March - 11



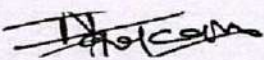
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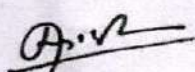
Government of Maharashtra's
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Jogeshwari (East), Mumbai -400 060.

Subject: Direct and Indirect Taxation Paper- I

Name of the Faculty Member: CA Navneet Gokani, Nasir Usmani, Nitin Gangal

Sr. No.	Modules	No. of Lectures
1	Basic Terms Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	July 08
2	Scope of Total Income & Residential Status Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	July 04
3	Heads of Income Salary (S: 15 to 17) Income from House Properties (S: 22 to 27) Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	August 14
4	Deduction from Total Income S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	September- 04
5	Computation of Total Income for Individual	September - 09

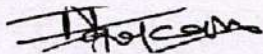

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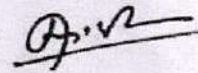
Subject: Direct and Indirect Taxation Paper- II

Name of the Faculty Member: CA Navneet Gokani, Nasir Usmani, Nitin Gangal

Sr. No.	Modules	Month No. of Lectures
1	Introduction What is GST Need for GST Dual GST Model Definitions	December- 09
2	Levy and Collection of Tax Scope of Supply Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax	January- 09
3	Time, Place and Value of Supply Time of Supply Place of Supply Value of Supply	January - 09
4	Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	February - 09
5	Registration under GST Law Persons not liable registration Compulsory registration Procedure for registration Deemed registration Cancellation of registration	Mar/April - 09



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DEPARTMENT OF COMMERCE
TEACHING PLAN – 2021-22
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: I

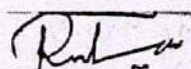
SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT

Subject Teachers: Dr. Arvind Luhar, Smt. Rajshree Vyas, Hasina Panwar, Pratiksha Gurav, Deepa Pal

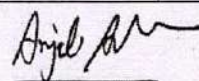
Month	No of Lectures	Topics
July	13	AS-1 Disclosure of Accounting Policies, AS- 2 Valuation of Inventories and AS-9 Revenue Recognition
		Inventory Valuation: Introduction, Importance of Stock valuation, FIFO Method, Advantages and Disadvantages
		Practical Question based on FIFO Method
		Weighted Average Method, Advantages and Disadvantages, Practical Question based on WAM
August	12	Capital and Revenue Receipts and Expenditure, Introduction of Capital and Revenue Expenditure and Practical
		Question based on Capital and Revenue Expenditure
		Introduction of Capital and Revenue Receipt and Practical Question based on Capital and Revenue Receipt
		Introduction of Final Accounts of Manufacturing Concern + Practical Questions

Subject: Marketing Research Paper II
Name of the Faculty Member: Reshma Khan

Sr. No.	Modules	No. of Lectures
1	Applications of Marketing Research-I. a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research	Dec - 12
2	a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance	Dec/Jan - 11
3	a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research	February - 11
4	Managing Marketing Research a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson	March - 11



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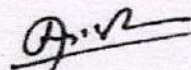
Subject: Direct and Indirect Taxation Paper- I

Name of the Faculty Member: CA Navneet Gokani, Nasir Usmani, Nitin Gangal

Sr. No.	Modules	No. of Lectures
1	Basic Terms Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	July 08
2	Scope of Total Income & Residential Status Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	July 04
3	Heads of Income Salary (S: 15 to 17) Income from House Properties (S: 22 to 27) Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	August 14
4	Deduction from Total Income S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	September- 04
5	Computation of Total Income for Individual	September - 09

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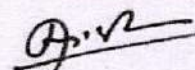
Subject: Direct and Indirect Taxation Paper- II

Name of the Faculty Member: CA Navneet Gokani, Nitin Gangal,

Sr. No.	Modules	Month No. of Lectures
1	Introduction What is GST Need for GST Dual GST Model Definitions	December- 09
2	Levy and Collection of Tax Scope of Supply Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax	January- 09
3	Time, Place and Value of Supply Time of Supply Place of Supply Value of Supply	January - 09
4	Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	February - 09
5	Registration under GST Law Persons not liable registration Compulsory registration Procedure for registration Deemed registration Cancellation of registration	Mar/April - 09

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**Government of Maharashtra's
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Jogeshwari (East), Mumbai - 400 060.**

SUBJECT: COMMERCE**Subject Teachers: Prof. Hemraj Bari, Sumaiya Khan, Shraddha Jadhav**

Sr. No.	Topic	Sub-topics	Number of lectures
1.	Module-I	Concept , Function, Significance of business, scope Traditional and Modern concept Steps in setting business objectives Classification of business objectives Reconciliation of Economic & Social objective New Trends in Business	2 2 2 1 2 3
2.	Module- II	Introduction , importance Interrelationship between business & Environment Current Trends in the World WTO Trading blocks & their impact on Indian business	2 2 3 2 2
3.	Module – III	Business planning process Project planning, project report, feasibility study types & its importance Concept & stages of Business Unit promotion Location – factors determining location & Role of Government in promotion Statutory requirements in promoting business unit Licensing & registration procedure Filing returns & other documents	4 4 3
4	Module - IV	Introduction- Concept of Entrepreneurship , factors contributing to its growth Entrepreneur & manager Entrepreneur and Intrapreneur Types of entrepreneurs Entrepreneurship training & development centers in India Incentives to entrepreneurs in India Women entrepreneurs problems And promotion	1 1 1 2 1 1

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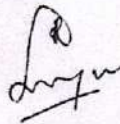


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Jogeshwari (East), Mumbai -400 060.

SUBJECT: Environmental studies
Subject Teachers: Shraddha Jadhav, Smajucta Mokashi, Suryakant Patole

Month	Name of the Topic	Total lectures of the month (Environmental Studies)
June	<u>Unit- I Environment and Ecosystem</u> Meaning, Definition, Scope and its Components i) Ecosystem and Ecology: Definition, Characteristics, Components and Types iii) Functioning of the Ecosystem; Food Chain and Food Web- Ecological Pyramid Man and Environment Relationship iv) Importance and Scope of Environmental Studies	08
July	<u>Unit- II Natural Resources and Sustainable Development</u> i) Meaning and Definition of Resources ii) Classification and Types of Resources iii) Factor Influencing Resources iv) Resource Conservation- Meaning and v) Methods- Conventional and Non- Conventional Resources Problems Associated with Management of Water, Forest and Energy Resources. vi) Resource Utilization and Sustainable Development.	14
August	<u>Unit- III Populations and Emerging Issues of Development</u> Population Explosion in the World and in India and Arising Concerns. Demographic Transition Theory Patterns of Population Growth in the World The World Happiness Index Human Development Index Environment and Human Health Human Population and Environment	13

		Practical Questions on Final Accounts
September	13	Introduction of Departmental Accounts - Basis of Allocation of Expenses & Incomes
		Practical Questions - Inter Departmental Transfer at Cost Price & Invoice Price
		Stock Reserve - Practical Questions
		Practical Questions and Revision
October	12	Basic Accounting Concepts - Introduction to Hire Purchase and Meaning Calculation of Interest and Practical Questions Accounting Treatment Of Hire Purchase System - Journal Entries
		Practical Questions - In the Books of Hirer Practical Questions -In the Books of Vendor





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Jogeshwari(East), Mumbai 400060

DEPARTMENT OF COMMERCE
TEACHING PLAN – 2021-22
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: II

SUBJECT: COMMERCE

Subject Teachers: Prof. Hemraj Bari, Sumaiya Khan, Nisha Gaikwad, Shraddha Jadhav

Sr. No	Month	Sub-topics	Number of lectures
1	Dec/January	Concept of services Concept of services, characteristics , scope & classification of services, importance of service sector in the Indian context consumer expectations for services mix, product , place, price, promotion process of services delivery physical evidence & people market research & service development cycle, managing demand & capacity opportunities & challenges in service sector	2 1 1 2 1 1 2 1
2	February	Retailing Organized & unorganized retailing Trends in retailing & growth of organized Retailing Survival strategies for unorganized retailers Store format , non- store format Store planning , design & layout Scenario in India & Global- context- prospects & challenges in India Mall management – Retail Franchising FDI in retailing, Careers in retailing	2 1 1 2 1 2 2
	March	Recent trends in service sector ITES- concept & scope of BPO, KPO, LPO & ERP ATM, Debit & credit cards, internet banking, FDI and its impact on Banking insurance sector in India Logistics- networking – importance - challenges	2 2 2 3 1
4	April	E- COMMERCE – meaning, features Functions & scope of E- commerce Importance, Limitations of E- commerce Basic ideas & major activities Of B2C,B2B,C2C3 transition of E- commerce in India E- transition challenges for Indian corporate On-line marketing research	2 1 1 1 3 1

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Sumaiya Khan *Shraddha Jadhav*




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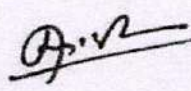
SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT

Subject Teachers: Dr. Arvind Luhar, Smt. Rajshree Vyas, Hasina Panwar, Pratiksha Gurav

Month	No of Lectures	Topics
Dec/January	13	Accounting from Incomplete Records Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
February	14	Consignment Accounts Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
March	13	Branch Accounts Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
April	12	Fire Insurance Claims Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

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Jogeshwari (East), Mumbai - 400 060.

SUBJECT: Environmental studies
Subject Teachers: Surykant Patole, Shraddha Jadhav

Month	Name of the Topic	Number of Lectures	Total lectures of the month
Dec/ January	<u>Solid Waste Management For Sustainable Society</u> I) Classification of Solid Waste- Types and sources of Solid Waste II) Effects of Solid Waste- Pollution, Health Hazards, Environmental Impacts. i) Solid Waste Management in Mumbai, Schemes and Initiatives run by the MCGM, Role of Citizens in Waste Management in Mumbai.	4 4 5	13
February	<u>Agriculture And Industrial Development</u> i) Environmental Problems Associated With Agriculture: · Loss of Productivity, Land Degradation and Desertification · Food Supply & Security ii) Uneven Food Production- Hunger, Malnutrition and Food Security iii) Sustainable Agricultural Practices iv) Environmental Problems Associated with Industries:	2 2 1 1 1	10
March	Sustainable Industrial Practices: · Green Business · Green Consumerism and · Corporate Social Responsibility <u>Environment And Tourism</u> I) Tourism: Meaning, Nature, Scope and Importance II) Typology of Tourism III) Tourism Potentials in India and Challenges Before India IV) New Tourism Policy of India V) Consequences of Tourism: Positive and Negative Impacts on Economy, Culture and Environment VI) Ecotourism	1 1 1 2 2 2 2 3 2	16

April	<u>Environmental Movements And Management</u> i) Environmental Movements in India: · Save Narmada Movement, · Chipko Movement, · Appiko Movement, · Save Western Ghat and · Save Jaitapur iii) Environmental Management: · Concept, Need and Relevance, · Concept of ISO 14000 and 16000, · Carbon Bank and Carbon Credit, · Environmental Impact Assessment (EIA), · Environment Protection Acts,	5 1 1 2 1 1	13
April	<u>Map Filling</u> i) Mumbai Map ii) Konkan Map	4 4	8

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DEPARTMENT OF COMMERCE
TEACHING PLAN – 2021-22
CLASS: SYBCOM
DIVISION: I, II, III, IV

Subject: Commerce III

Name of the faculty Members: Prof. Hemraj Bari, Sumaiya Khan, Shraddha Jadhav

Semester III			
SR No	Module	Particular	No of Lectures
1	Introduction to Management	<ul style="list-style-type: none"> • Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts Classical Approach: Scientific Management – F. W. Taylor's Contribution Classical Organisation Theory: Henri Fayol's Principles Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments • Modern Management Approach-Peter Drucker's Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management. 	June/July-13
2	Planning & Decision Making	<ul style="list-style-type: none"> • Planning - Steps, Importance, Components, Coordination – Importance • M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making. 	August - 12
3	Organising	<ul style="list-style-type: none"> • Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation. • Departmentation -Meaning -Bases, Span of Management-Factors Influencing Span of Management, Tall and Flat Organisation. 	September-14

		<ul style="list-style-type: none"> • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation 	
4	Directing & Controlling	<ul style="list-style-type: none"> • Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication • Leadership- Concept, Functions, Styles, Qualities of a good leader. • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit. 	October - 15

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Subject: Commerce IV

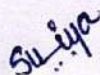
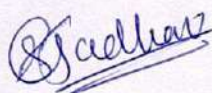
Name of the faculty Members: Prof. Hemraj Bari, Sumaiya Khan, Shraddha Jadhav

Semester IV			
SR No	Module	Particular	No of Lectures
1	Production & Inventory Management	<ul style="list-style-type: none">• Production Management: Objectives, ScopeProduction Planning & Control : Steps, Importance• Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.• Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control	December- 11
2	Quality Management	<ul style="list-style-type: none">• Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process• Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality	January- 14
3	Indian Financial System	<ul style="list-style-type: none">• Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL• SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.• Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.	February- 13

4	Recent Trends in Finance	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups. 	March -14
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**Government of Maharashtra's
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Subject: Accountancy & Financial Management III

Name of the faculty Members: Dr. Arvind Luhar, Smt. Rajshri Vyas, Hasina Panwar

Semester III- Accountancy & Financial Management III

SR No	Module	Particular	No of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.	June/July-13
2	Piecemeal Distribution of Cash	Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method	August -12
3	Amalgamation of Firms	i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	September-14
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	(i) Realisation method only (ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	October-13

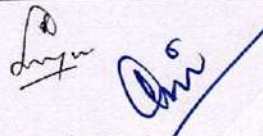

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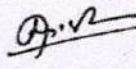

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Jogeshwari (East), Mumbai -400 060.

Name of the faculty Members: Dr. Arvind Luhar, Smt. Rajshri Vyas, Hasina Panwar

Semester IV- Accountancy & Financial Management IV

SR No	Module	Particular	No of Lectures
1	Introduction to Company Accounts	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>	December-11
2	Redemption of Preference Shares	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, (Question on entries and/or Balance Sheet)	January-14
3	Redemption of Debentures	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. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)	February-13
4	Ascertainment and Treatment of Profit Prior to Incorporation	(i) Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income	March -14


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Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Nitin Gangal, Zishan Mukhry

Semester –III- Management Accounting			
SR No	Module	Particular	No of Lectures
1	Introduction to Management Accounting	A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting B. Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	June/July - 14
2	Ratio Analysis and Interpretation	(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) A. Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio B. Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio A. Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (Practical Question on Ratio Analysis)	August - 13
3	Working Capital Management	A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle	September- 12
4	Capital Budgeting	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	October - 13

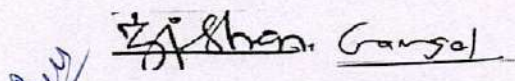
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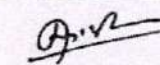
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Jogeshwar (East), Mumbai - 400 060.

Subject: Auditing

Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Nitin Gangal, Zishan Mukhary

SR No	Module	Particular	No of Lectures
1	Introduction to Auditing	<p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>	December-11
2	Audit Planning, Procedures and Documentation	<p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p>B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p>C. Audit Working Papers –</p>	January-12
3	Auditing Techniques and Internal Audit Introduction	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling –</p> <p>C. Internal Control – D. Internal Audit :</p>	February-13
4	Auditing Techniques : Vouching & Verification	<p>A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p>D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>	March -11


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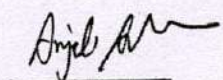

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Subject: Advertising - I
Name of the faculty Members: Dr. Anjali Alekar

Semester III - Advertising - I

SR No	Module	Particular	No of Lectures
1	Introduction to Advertising	<ul style="list-style-type: none"> • Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC • Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions. 	June/July - 11
2	Advertising Agency	<ul style="list-style-type: none"> • Ad Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria • Agency and Client: Maintaining Agency-Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation • Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing. 	August - 10
3	Economic & Social Aspects of Advertising	<ul style="list-style-type: none"> • Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. • Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. • Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India) 	September- 11
4	Brand Building and Special Purpose Advertising	<ul style="list-style-type: none"> • Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. • Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements 	October - 10


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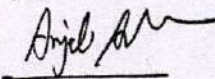

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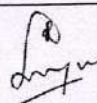
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Jogeshwari (East), Mumbai -400 060.

Name of the faculty Members: Dr. Anjali Alekar

Semester IV - Advertising - II

SR No	Module	Particular	No of Lectures
1	Media in Advertising	<ul style="list-style-type: none"> • Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media • New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations • Media Research: Concept, Importance, Tool for regulation - ABC and Doordarshan Code 	December-11
	Planning Advertising Campaign	<ul style="list-style-type: none"> • Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies 	January-11
	Execution and Evaluation of Advertising	<ul style="list-style-type: none"> • Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points-Features; Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products 	February-10
	Fundamentals of Creativity in Advertising	<ul style="list-style-type: none"> • Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard • Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives 	March -10


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Name of the faculty Members: Dr. Arvind Luhar, Nisha Gaikwad

Semester : III - Business Law I

SR No	Module	Particular	No of Lectures
1	Indian Contract Act – 1872 Part -I	<p>Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</p> <ul style="list-style-type: none"> • Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) • Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. • Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract'(Ss. 25) Unlawful Consideration (S 23) 	June/July - 14
2	Indian Contract Act – 1872 Part –II	<p>Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</p> <ul style="list-style-type: none"> • Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. • Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of EContract& Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) • Modes of Discharge of Contract, Remedies on breach of Contract.(73-75) 	August - 13
3	Special Contracts	<p>Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</p> <ul style="list-style-type: none"> • Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee • Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee.(Ss.173, 174, 177) • Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights& Duties of Principal and Agent. 	September- 12
4	The Sale Of Goods Act – 1930	<p>Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7,8),</p> <ul style="list-style-type: none"> • Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied 	October - 13

		<p>Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</p> <ul style="list-style-type: none"> • Property – Concept , Rules of transfer of property (Ss. 18-26 • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64) 	
5	The Negotiable Instruments (Ammended) Act 2015	<p>Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</p> <ul style="list-style-type: none"> • Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139,142) • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A) 	October - 12

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Dr. J. Y. Yusuf

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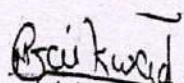
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Name of the faculty Members: Dr. Arvind Luhar, Nisha Gaikwad

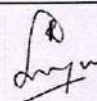
Semester : IV- Business Law II

SR No	Module	Particular	No of Lectures
	Indian Companies Act – 2013 Par T –I	<ul style="list-style-type: none"> • Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. • Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, • Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. • Prospectus – Concept, Kinds, Contents, Private Placement 	December-12
	Indian Companies Act – 2013, Par T –II	<ul style="list-style-type: none"> • Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. • Director – Qualifications& Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting 	January-14
	Indian Partnership Act – 1932	<ul style="list-style-type: none"> • Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. 	February-13
	Consumer Protection Act, 1986 & Competition Act 2002	<ul style="list-style-type: none"> • Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. • Consumer Protection Councils & Redressal Agencies – District, State & National. • Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements, 	Feb/ March -14

	Intellectual Property Rights	<ul style="list-style-type: none"> • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – • IPR relating to Copyrights- • IPR relating to Trademarks – 	March 04
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DEPARTMENT OF COMMERCE

TEACHING PLAN – 2021-22

CLASS: TYBCOM

DIVISION: I, II, III, IV

SEMESTER: V & VI

Subject: Financial Accounting and Auditing - Financial Accounting

Name of the Faculty Member: Dr. Arvind Luhar, Rajshree Vyas, Pratiksha Gurav, Hasina Panwar

Semester V - Financial Accounting and Auditing VII - Financial Accounting

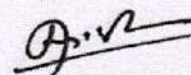
Sr No	Module	Particular	Month -No of Lectures
1	Preparation of Final Accounts of Companies	Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples.	July 16
52	Internal Reconstruction	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	July – 12 August - 03

3	Buy Back of Shares	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back	August – 08 September - 02
4	Investment Accounting (w.r.t. Accounting Standard- 13)	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method Columnar format for investment account.	September - 08
5	Ethical Behaviour and Implications for Accountants	Introduction, Meaning of ethical behavior Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics Codes of Ethics Whistle – Blowing	October - 07



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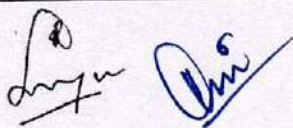
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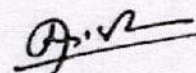
Name of the Faculty Member: Dr. Arvind Luhar, Rajshree Vyas, Hasina Panwar
Pratiksha Gurav

Semester VI Financial Accounting and Auditing Paper-IX: Financial Accounting

SR No	Module	Particular	Month -No of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings)	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	January- 13
2	Accounting of Transactions of Foreign Currency	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	January/Feb - 14
3	Liquidation of Companies	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	February - 10
4	Underwriting of Shares & Debentures	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	March -10
5	Accounting for Limited Liability Partnership	Statutory Provisions Conversion of partnership firm into LLP Final Accounts	March/April - 10



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Subject: Financial Accounting and Auditing - Cost Accounting

Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary, Nasir Usmani

Semester V Financial Accounting and Auditing Paper-VIII: Cost Accounting

Sr. No.	Modules	Month - No. of Lectures
1	Introduction to Cost Accounting (Theory)	July - 10
2	Material Cost (i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories based on FIFO and Weighted average cost.	July/August - 10
3	Labour Cost (i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task	August - 10

4	Overheads Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method	August/ September - 10
5	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 Note- Simple practical problems on preparation of cost sheet	September - 10
6	Reconciliation of cost and financial accounts Practical problems based on Reconciliation of cost and Financial accounts.	October - 10

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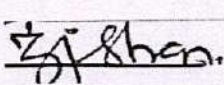
Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary

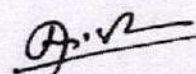
Semester VI Financial Accounting and Auditing Paper-X: Cost Accounting

SR No	Module	Particular	Month -No of Lectures
1	Cost Control Accounts	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts	December 10
2	Contract Costing	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems	December - 10
3	Process Costing	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products	January -10
4	Introduction to Marginal Costing	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. <i>Note-Simple Practical problems based on Marginal Costing excluding decision making</i>	January – 05 February -05
5	Introduction to Standard Costing	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances	February – 05 March - 05
6	Some Emerging concepts of Cost accounting	Some Emerging concepts of Cost accounting Target Costing, ABC	March – 05 April - 05



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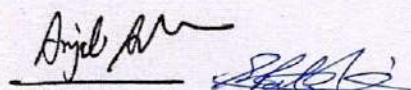
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Ismail Yusuf College of
Arts, Science & Commerce.
Jogeshwar (Ward), Mumbai - 400 060.

Subject: Commerce-V Human Resource Management**Name of the Faculty Member: Dr.Anjali Alekar, Sutyakant Patole****Semester V- Commerce-V Marketing**

Sr. No.	Modules	Month/ No. of Lectures
1	<ul style="list-style-type: none">• Introduction to Marketing• Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing• Marketing Research - Concept, Features, Process Marketing Information System- Concept, Components Data Mining- Concept, Importance• Consumer Behaviour- Concept, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques• Market Targeting- Concept, Five patterns of Target market Selection	July - 12
2	<ul style="list-style-type: none">• Marketing Decisions I• Marketing Mix- Concept, Product- Product Decision Areas• Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components• Brand Equity- Concept, Factors influencing Brand Equity• Packaging- Concept, Essentials of a good package• Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges• Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies	August - 11
3	<ul style="list-style-type: none">• Marketing Decisions• Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels)• Supply Chain Management-Concept, Components of SCM• Promotion- Concept, Importance, Elements of Promotion mix• Integrated Marketing Communication (IMC)- Concept, Scope, Importance• Sales Management- Concept, Components, Emerging trends in selling• Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling	September - 11

4	<ul style="list-style-type: none"> • Key Marketing Dimensions • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations • Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing • Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance • Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing • Factors contributing to Success of brands in India with suitable examples, • Reasons for failure of brands in India with suitable examples. 	October- 11
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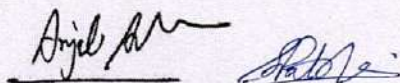
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Name of the Faculty Member: Dr.Anjali Alekar, Suryakant Patole

Semester VI Commerce-VI Human Resource Management		
Sr. No.	Modules / Units	Month/ No of Lectures
1	Human Resource Management	
	Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E, selection,	Nov/December - 12
2	Human Resource Development	
	Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.	January - 11
3	Human Relations	

	<p>Human Relations- Concept, Significance</p> <p>Leadership –Concept, Transactional & Transformational Leadership</p> <p>Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)</p> <p>Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ</p> <p>Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.</p>	February - 11
4	Trends In Human Resource Management	
	<p>HR in changing environment:</p> <p>Competencies- concept, classification</p> <p>Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</p> <p>Trends in Human Resource Management: Employee Engagement- Concept, Types</p> <p>Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</p> <p>Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</p>	March -11



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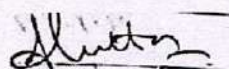
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Subject: Computer Systems and Applications Paper

Name of the Faculty Member: Dr. Ashwin Mehta

Semester V- Computer Systems and Applications Paper I		
Sr. No.	Modules	Month - No. of Lectures
1	Data Communication, Networking and Internet	June/July 18
2	Database and MySQL	August - 09
3	Database and MySQL	August/ Sept - 09
4	Spread Sheet	Sept/Oct 09
	Number of Practical's	Month
	Word processing - 01	June
	Spread sheet - 03	July/August
	MySQL - 06	September



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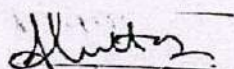
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Subject: Computer Systems and Applications Paper

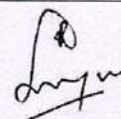
Name of the Faculty Member: Dr. Ashwin Mehta

Semester VI - Computer Systems and Applications Paper II

Sr. No.	Modules	Month- No. of Lectures
1	E – Commerce	January - 18
2	Advanced Spread Sheet	January/Feb -09
3	Advanced Spread Sheet	February - 09
4	Visual Basic	March - 09
	Practical Topic	Month
	Presentation skills 1. Preparing a PowerPoint presentation on an E-Commerce website.	January -01
	Advance Spread Sheet 1. Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet 2. Calculation of Income Tax using Spread Sheet 3. Filtering data and Graphical representation of data using Spread Sheet 4. Using VLOOKUP and HLOOKUP using Spread Sheet 5. Creating and managing a scenario using Spread Sheet Use of Goal Seek and Solver using Spread Sheet	February -06
	Introduction to Visual Basic Write a project in VB to design a suitable form to add two numbers and display their sum. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.	March -03



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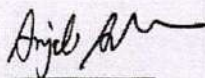
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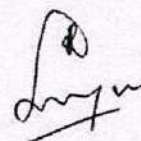
Subject: Export Marketing Paper V
Name of the Faculty Member: Dr. Anjali Alekar, Nisha Gaikwad

Sr. No.	Modules / Units	Month- No. of Lectures
1	Introduction to Export Marketing	
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)	June / July - 12
2	Global Framework for Export Marketing	
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	July/ August - 11
3	India's Foreign Trade Policy	
	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	August/September - 11
4	Export Incentives and Assistance	

	<p>a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC),</p> <p>b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)</p> <p>c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback</p>	<p>September - 10</p>
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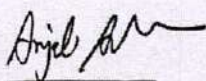


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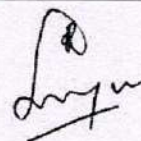
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Jogeshwari (East), Mumbai - 400 060.

Subject: Export Marketing Paper VI
Name of the Faculty Member: Dr. Anjali Alekar, Nisha Gaikwad

Sr. No.	Modules	Month No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	December 12
2	Export Distribution and Promotion a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;	Dec/January 11
3	Export Finance a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of	February - 11
4	Export Procedure and Documentation a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin	March -11



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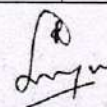
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Subject: Marketing Research Paper I
Name of the Faculty Member: Prof. Rajshree Vyas

Semester V - Marketing Research Paper I

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Research a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance	July - 12
2	Planning Research a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling	August - 11
3	Data Collection a. Primary data-concept, merits, demerits, methods b. Secondary data- concept, merits, demerits, sources c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance	September 11
4	Data Processing, Analysis, Reporting a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods b. Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages c. Report Writing- concept, types, contents, essentials	Sept/October - 11

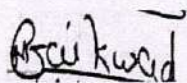


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Subject: Marketing Research Paper II
Name of the Faculty Member: Nisha Gaikwad

Sr. No.	Modules	No. of Lectures
1	<p>Applications of Marketing Research-I.</p> <p>a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods</p> <p>b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance</p> <p>c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research</p>	Dec – 12
2	<p>a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research</p> <p>b. Promotion Research- concept, elements of promotion, importance of promotion research</p> <p>Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness</p> <p>c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance</p>	Dec/Jan - 11
3	<p>a. Sales Research- concept, significance, scope/areas</p> <p>b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research</p> <p>c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research</p>	February - 11
4	<p>Managing Marketing Research</p> <p>a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits</p> <p>b. Professional Marketing Research agencies- structure, merits, demerits, professional standards</p> <p>Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson</p>	March - 11



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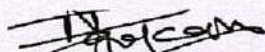
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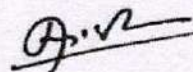
Subject: Direct and Indirect Taxation Paper- I

Name of the Faculty Member: CA Navneet Gokani, Nasir Usmani, Nitin Gangal

Sr. No.	Modules	No. of Lectures
1	Basic Terms Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	July 08
2	Scope of Total Income & Residential Status Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	July 04
3	Heads of Income Salary (S: 15 to 17) Income from House Properties (S: 22 to 27) Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	August 14
4	Deduction from Total Income S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	September- 04
5	Computation of Total Income for Individual	September - 09



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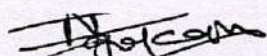
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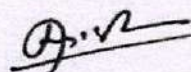
Subject: Direct and Indirect Taxation Paper- II

Name of the Faculty Member: CA Navneet Gokani, Nasir Usmani, Nitin Gangal

Sr. No.	Modules	Month No. of Lectures
1	Introduction What is GST Need for GST Dual GST Model Definitions	December- 09
2	Levy and Collection of Tax Scope of Supply Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax	January- 09
3	Time, Place and Value of Supply Time of Supply Place of Supply Value of Supply	January - 09
4	Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	February - 09
5	Registration under GST Law Persons not liable registration Compulsory registration Procedure for registration Deemed registration Cancellation of registration	Mar/April - 09



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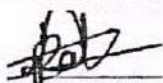
DEPARTMENT OF COMMERCE
TEACHING PLAN – 2022-23
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: I

SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT

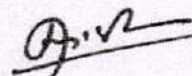
Subject Teachers: Dr. Arvind Luhar, Saima Mestry, Kiran Rane, Deepa Pal

Month	No of Lectures	Topics
July	14	AS-1 Disclosure of Accounting Policies, AS- 2 Valuation of Inventories and AS-9 Revenue Recognition
		Inventory Valuation: Introduction, Importance of Stock valuation, FIFO Method, Advantages and Disadvantages
		Practical Question based on FIFO Method
		Weighted Average Method, Advantages and Disadvantages, Practical Question based on WAM
August	13	Capital and Revenue Receipts and Expenditure, Introduction of Capital and Revenue Expenditure and Practical
		Question based on Capital and Revenue Expenditure
		Introduction of Capital and Revenue Receipt and Practical Question based on Capital and Revenue Receipt
		Introduction of Final Accounts of Manufacturing Concern + Practical Questions
		Practical Questions on Final Accounts

September	13	Introduction of Departmental Accounts - Basis of Allocation of Expenses & Incomes
		Practical Questions - Inter Departmental Transfer at Cost Price & Invoice Price
		Stock Reserve - Practical Questions
		Practical Questions and Revision
October	12	Basic Accounting Concepts - Introduction to Hire Purchase and Meaning Calculation of Interest and Practical Questions Accounting Treatment Of Hire Purchase System - Journal Entries
		Practical Questions - In the Books of Hirer Practical Questions -In the Books of Vendor




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SUBJECT: COMMERCE**Subject Teachers: Prof. Hemraj Bari, Shraddha Jadhav, Samrah Shaikh**

Sr. No.	Topic	Sub-topics	Number of lectures
1.	Module-I	Concept , Function, Significance of business, scope Traditional and Modern concept Steps in setting business objectives Classification of business objectives Reconciliation of Economic & Social objective New Trends in Business	2 2 2 1 2 3
2.	Module- II	Introduction , importance Interrelationship between business & Environment Current Trends in the World WTO Trading blocs & their impact on Indian business	2 2 3 2 2
3.	Module – III	Business planning process Project planning, project report, feasibility study types & its importance Concept & stages of Business Unit promotion Location – factors determining location & Role of Government in promotion Statutory requirements in promoting business unit Licensing & registration procedure Filing returns & other documents	4 4 3
4	Module - IV	Introduction- Concept of Entrepreneurship , factors contributing to its growth Entrepreneur & manager Entrepreneur and Intrapreneur Types of entrepreneurs Entrepreneurship training & development centers in India Incentives to entrepreneurs in India Women entrepreneurs problems And promotion	1 1 1 2 1 1

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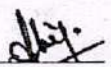
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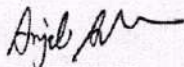
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SUBJECT: Environmental studies
Subject Teachers: Shraddha Jadhav, Shifa Saadan

Month	Name of the Topic	Total lectures of the month (Environmental Studies)
June	<u>Unit- I Environment and Ecosystem</u> Meaning, Definition, Scope and its Components i) Ecosystem and Ecology: Definition, Characteristics, Components and Types iii) Functioning of the Ecosystem; Food Chain and Food Web- Ecological Pyramid Man and Environment Relationship iv) Importance and Scope of Environmental Studies	08
July	<u>Unit- II Natural Resources and Sustainable Development</u> i) Meaning and Definition of Resources ii) Classification and Types of Resources iii) Factor Influencing Resources iv) Resource Conservation- Meaning and v) Methods- Conventional and Non- Conventional Resources Problems Associated with Management of Water, Forest and Energy Resources. vi) Resource Utilization and Sustainable Development.	14
August	<u>Unit- III Populations and Emerging Issues of Development</u> Population Explosion in the World and in India and Arising Concerns. Demographic Transition Theory Patterns of Population Growth in the World The World Happiness Index Human Development Index Environment and Human Health Human Population and Environment	13

September	<u>Unit- IV URBANISATION AND ENVIRONMENT</u> Concept of Urbanisation Problems of Migration and Urban Environment Changing Land Use Crowding and Stress on Urban Resources Degradation of Air and Water Loss of Soil Cover - Impact on Bio-diversity Urban Heat – Islands Emerging Smart Cities and Safe Cities in India	13
October	<u>Unit-V Reading of Thematic Maps and Map Filling</u> Reading of Thematic Maps: Located Bar Diagram, Located Circles, Pie Diagram, Isopleth, Choropleth, Flow Map, Pictogram Map Filling of World (Environmentally Significant Features) Examinations and Assessment	14


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DEPARTMENT OF COMMERCE
TEACHING PLAN – 2022-23
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: II

SUBJECT: COMMERCE

Subject Teachers: Prof. Hemraj Bari, Sumaiya Khan, Samrah Shaikh

Sr. No	Month	Sub-topics	Number of lectures
1	Dec/January	Concept of services Concept of services, characteristics , scope & classification of services, importance of service sector in the Indian context consumer expectations for services mix, product , place, price, promotion process of services delivery physical evidence & people market research & service development cycle, managing demand & capacity opportunities & challenges in service sector	2 1 1 2 1 1 2 1
2	February	Retailing Organized & unorganized retailing Trends in retailing & growth of organized Retailing Survival strategies for unorganized retailers Store format , non- store format Store planning , design & layout Scenario in India & Global- context- prospects & challenges in India Mall management – Retail Franchising FDI in retailing, Careers in retailing	2 1 1 2 1 2 2
3	March	Recent trends in service sector ITES- concept & scope of BPO, KPO, LPO & ERP ATM, Debit & credit cards, internet banking, FDI and its impact on Banking insurance sector in India Logistics- networking – importance - challenges	2 2 2 3 1
4	April	E- COMMERCE – meaning, features Functions & scope of E- commerce Importance, Limitations of E- commerce Basic ideas & major activities Of B2C,B2B,C2C3 transition of E- commerce in India E- transition challenges for Indian corporate On-line marketing research	2 1 1 1 3 1

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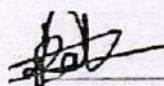
S. Shaikh
Sumaiya

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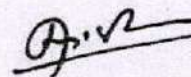
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SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT
Subject Teachers: Dr. Arvind Luhar, Kiran Rane, Saima Mestry, Deepa Pal

Month	No of Lectures	Topics
Dec/January	13	Accounting from Incomplete Records Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
February	14	Consignment Accounts Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
March	13	Branch Accounts Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
April	12	Fire Insurance Claims Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss




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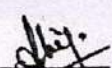
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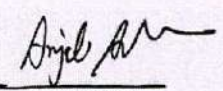
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SUBJECT: Environmental studies
Subject Teachers: Shifa Saadan, Shraddha Jadhav

Month	Name of the Topic	Number of Lectures	Total lectures of the month
Dec/ January	<u>Solid Waste Management For Sustainable Society</u> I) Classification of Solid Waste- Types and sources of Solid Waste II) Effects of Solid Waste- Pollution, Health Hazards, Environmental Impacts. i) Solid Waste Management in Mumbai, Schemes and Initiatives run by the MCGM, Role of Citizens in Waste Management in Mumbai.	4 4 5	13
February	<u>Agriculture And Industrial Development</u> i) Environmental Problems Associated With Agriculture: · Loss of Productivity, Land Degradation and Desertification · Food Supply & Security ii) Uneven Food Production- Hunger, Malnutrition and Food Security iii) Sustainable Agricultural Practices iv) Environmental Problems Associated with Industries:	2 2 1 1 1	10
March	Sustainable Industrial Practices: · Green Business · Green Consumerism and · Corporate Social Responsibility <u>Environment And Tourism</u> I) Tourism: Meaning, Nature, Scope and Importance II) Typology of Tourism III) Tourism Potentials in India and Challenges Before India IV) New Tourism Policy of India V) Consequences of Tourism: Positive and Negative Impacts on Economy, Culture and Environment VI) Ecotourism	1 1 1 2 2 2 2 3 2	16

April	<u>Environmental Movements And Management</u> i) Environmental Movements in India: <ul style="list-style-type: none"> · Save Narmada Movement, · Chipko Movement, · Appiko Movement, · Save Western Ghat and · Save Jaitapur iii) Environmental Management: <ul style="list-style-type: none"> · Concept, Need and Relevance, · Concept of ISO 14000 and 16000, · Carbon Bank and Carbon Credit, · Environmental Impact Assessment (EIA), · Environment Protection Acts, 	5 1 1 2 1 1	13
April	<u>Map Filling</u> i) Mumbai Map ii) Konkan Map	4 4	8


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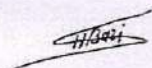
DEPARTMENT OF COMMERCE
TEACHING PLAN – 2022-23
CLASS: SYBCOM
DIVISION: I, II, III, IV

Subject: Commerce III

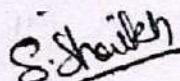
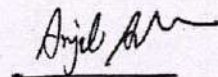
Name of the faculty Members: Prof. Hemraj Bari, Samrah Shaikh

Semester III			
SR No	Module	Particular	No of Lectures
1	Introduction to Management	<ul style="list-style-type: none"> • Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts Classical Approach: Scientific Management – F. W. Taylor's Contribution Classical Organisation Theory: Henri Fayol's Principles Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments • Modern Management Approach-Peter Drucker's Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management. 	June/July-13
2	Planning & Decision Making	<ul style="list-style-type: none"> • Planning - Steps, Importance, Components, Coordination – Importance • M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making. 	August - 12
3	Organising	<ul style="list-style-type: none"> • Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation. • Departmentation -Meaning -Bases, Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation. 	September-14

		<ul style="list-style-type: none"> • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation 	
4	Directing &Controlling	<ul style="list-style-type: none"> • Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication • Leadership- Concept, Functions, Styles, Qualities of a good leader. • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit. 	October - 15



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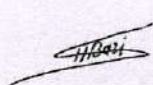
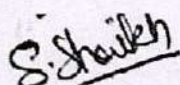
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Subject: Commerce IV

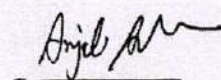
Name of the faculty Members: Prof. Hemraj Bari, Samrah Shaikh

Semester IV			
SR No	Module	Particular	No of Lectures
1	Production & Inventory Management	<ul style="list-style-type: none">• Production Management: Objectives, ScopeProduction Planning & Control : Steps, Importance• Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.• Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control	December- 11
2	Quality Management	<ul style="list-style-type: none">• Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process• Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality	January- 14
3	Indian Financial System	<ul style="list-style-type: none">• Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL• SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.• Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.	February- 13

4	Recent Trends in Finance	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups. 	March -14
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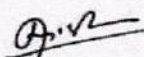


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Subject: Accountancy & Financial Management III**Name of the faculty Members: Dr. Arvind Luhar, Hasina Panwar, Kiran Rane****Semester III- Accountancy & Financial Management III**

SR No	Module	Particular	No of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.	June/July-13
2	Piecemeal Distribution of Cash	Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method	August -12
3	Amalgamation of Firms	i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	September- 14
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	(i) Realisation method only (ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	October-13


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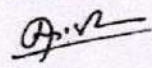
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Name of the faculty Members: Dr. Arvind Luhar, Hasina Panwar, Kiran Rane

Semester IV- Accountancy & Financial Management IV

SR No	Module	Particular	No of Lectures
1	Introduction to Company Accounts	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>	December-11
2	Redemption of Preference Shares	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, (Question on entries and/or Balance Sheet)	January-14
3	Redemption of Debentures	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. (Question on entries, ledgers and/or Balance Sheet and /or redemption of preference shares)	February-13
4	Ascertainment and Treatment of Profit Prior to Incorporation	(i) Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income	March -14


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Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Nitin Gangal, Kulsum Khan, Saima Mestry

Semester –III- Management Accounting			
SR No	Module	Particular	No of Lectures
1	Introduction to Management Accounting	A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting B. Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	June/July - 14
2	Ratio Analysis and Interpretation	(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) A. Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio B. Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio A. Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (Practical Question on Ratio Analysis)	August - 13
3	Working Capital Management	A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle	September- 12
4	Capital Budgeting	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	October - 13

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Saima

Arvind

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Subject: Auditing

Name of the faculty Members: Dr. Arvind Luhar, Pratiksha Gurav, Nitin Gangal, Kulsum Khan, Saima Mestry

SR No	Module	Particular	No of Lectures
1	Introduction to Auditing	A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing. B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. C. Principles of Audit , Materiality, True and Fair view D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit	December-11
2	Audit Planning, Procedures and Documentation	A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach. C. Audit Working Papers –	January-12
3	Auditing Techniques and Internal Audit Introduction	A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions. B. Audit Sampling – C. Internal Control – D. Internal Audit :	February-13
4	Auditing Techniques : Vouching & Verification	A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities	March -11

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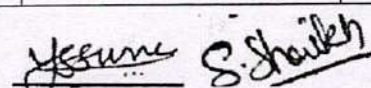
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Subject: Advertising - I

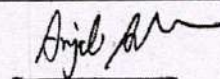
Name of the faculty Members: Dr. Anjali Alekar, Yash Surve, Samrah Shaikh

Semester III - Advertising - I

SR No	Module	Particular	No of Lectures
1	Introduction to Advertising	<ul style="list-style-type: none">• Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC• Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers.• Classification of advertising: Geographic, Media, Target audience and Functions.	June/July - 11
2	Advertising Agency	<p>Ad Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria</p> <ul style="list-style-type: none">• Agency and Client: Maintaining Agency-Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation• Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.	August - 10
3	Economic & Social Aspects of Advertising	<ul style="list-style-type: none">• Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price.• Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. •• Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)	September- 11
4	Brand Building and Special Purpose Advertising	<p>Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises.</p> <ul style="list-style-type: none">• Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising.• Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements	October - 10



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Name of the faculty Members: Dr. Anjali Alekar, Yash Surve, Samrah Shaikh

Semester IV - Advertising - II

SR No	Module	Particular	No of Lectures
1	Media in Advertising	<ul style="list-style-type: none"> • Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media • New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations • Media Research: Concept, Importance, Tool for regulation - ABC and Doordarshan Code 	December-11
	Planning Advertising Campaign	<ul style="list-style-type: none"> • Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies 	January-11
	Execution and Evaluation of Advertising	<ul style="list-style-type: none"> • Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points-Features, Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products 	February-10
	Fundamentals of Creativity in Advertising	<ul style="list-style-type: none"> • Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard • Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives 	March -10

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Yash Surve

Anjali Alekar

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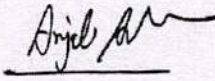
Name of the faculty Members: Dr. Arvind Luhar, Shifa Saadan, Suryakant Patole, Kulsum Khan

Semester : III - Business Law I

SR No	Module	Particular	No of Lectures
1	Indian Contract Act – 1872 Part -I	<p>Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</p> <ul style="list-style-type: none"> • Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) • Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. • Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract'(Ss. 25) Unlawful Consideration (S 23) 	June/July - 14
2	Indian Contract Act – 1872 Part –II	<p>Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</p> <ul style="list-style-type: none"> • Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. • Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E Contract& Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) • Modes of Discharge of Contract, Remedies on breach of Contract.(73-75) 	August - 13
3	Special Contracts	<p>Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</p> <ul style="list-style-type: none"> • Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee • Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee.(Ss.173, 174, 177) • Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights& Duties of Principal and Agent. 	September- 12
4	The Sale Of Goods Act – 1930	<p>Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</p> <ul style="list-style-type: none"> • Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, 	October - 13

		<p>Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</p> <ul style="list-style-type: none"> • Property – Concept , Rules of transfer of property (Ss. 18-26) • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64) 	
5	The Negotiable Instruments (Amended) Act 2015	<p>Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104, 134, 135) Maturity of Instruments.</p> <ul style="list-style-type: none"> • Promissory Note and Bill of Exchange (Ss. 4, 5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4, 5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139, 142) • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A) 	October - 12


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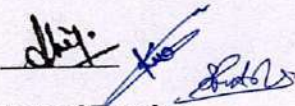

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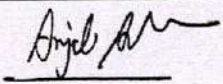
Name of the faculty Members: Dr. Arvind Luhar, Shifa Saadan, Suryakant Patole, Kulsum Khan

Semester : IV- Business Law II

SR No	Module	Particular	No of Lectures
	Indian Companies Act – 2013 Par T –I	<ul style="list-style-type: none"> • Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. • Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, • Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. • Prospectus – Concept, Kinds, Contents, Private Placement 	December-12
	Indian Companies Act – 2013, Par T –II	<ul style="list-style-type: none"> • Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. • Director – Qualifications& Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting 	January-14
	Indian Partnership Act – 1932	<ul style="list-style-type: none"> • Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. 	February-13
	Consumer Protection Act, 1986 & Competition Act 2002	<ul style="list-style-type: none"> • Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. • Consumer Protection Councils & Redressal Agencies – District, State & National. • Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. 	Feb/ March -14

		<ul style="list-style-type: none"> • Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements, 	
	Intellectual Property Rights	<ul style="list-style-type: none"> • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – • IPR relating to Copyrights- • IPR relating to Trademarks – 	March 04


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DEPARTMENT OF COMMERCE

TEACHING PLAN – 2022-23

CLASS: TYBCOM

DIVISION: I, II, III, IV

SEMESTER: V & VI

Subject: Financial Accounting and Auditing - Financial Accounting

Name of the Faculty Member: Dr. Arvind Luhar, Pratiksha Gurav, Saima Mestry, Deepa Pal

Semester V - Financial Accounting and Auditing VII - Financial Accounting

Sr No	Module	Particular	Month -No of Lectures
1	Preparation of Final Accounts of Companies	Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa e.g.- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples.	July 16
52	Internal Reconstruction	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	July – 12 August - 03

3	Buy Back of Shares	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back	August – 08 September - 02
4	Investment Accounting (w.r.t. Accounting Standard- 13)	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method Columnar format for investment account.	September - 08
5	Ethical Behaviour and Implications for Accountants	Introduction, Meaning of ethical behavior Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics Codes of Ethics Whistle – Blowing	October - 07

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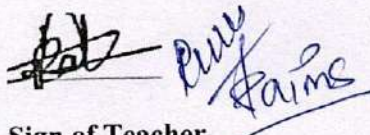
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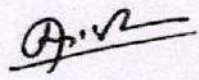
Subject: Financial Accounting and Auditing - Financial Accounting

Name of the Faculty Member: Dr. Arvind Luhar, Pratiksha Gurav, Saima Mestry, Deepa Pal

Semester VI Financial Accounting and Auditing Paper-IX: Financial Accounting

SR No	Module	Particular	Month -No of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings)	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	January- 13
2	Accounting of Transactions of Foreign Currency	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	January/Feb - 14
3	Liquidation of Companies	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	February - 10
4	Underwriting of Shares & Debentures	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	March -10
5	Accounting for Limited Liability Partnership	Statutory Provisions Conversion of partnership firm into LLP Final Accounts	March/April - 10


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Subject: Financial Accounting and Auditing - Cost Accounting

Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary, Nasir Usmani

Semester V Financial Accounting and Auditing Paper-VIII: Cost Accounting

Sr. No.	Modules	Month - No. of Lectures
1	Introduction to Cost Accounting (Theory)	July - 10
2	Material Cost (i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories based on FIFO and Weighted average cost.	July/August - 10
3	Labour Cost (i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task	August - 10

4	Overheads Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method	August/ September - 10
5	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 Note- Simple practical problems on preparation of cost sheet	September - 10
6	Reconciliation of cost and financial accounts Practical problems based on Reconciliation of cost and Financial accounts.	October - 10

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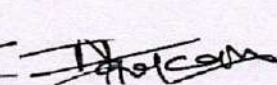
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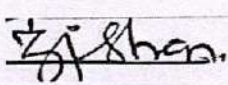
Name of the Faculty Member: CA Navneet Gokani, Deepa Pal, Zishan Mukhary

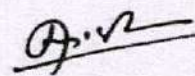
Semester VI Financial Accounting and Auditing Paper-X: Cost Accounting

SR No	Module	Particular	Month -No of Lectures
1	Cost Control Accounts	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts	December 10
2	Contract Costing	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems	December - 10
3	Process Costing	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products	January -10
4	Introduction to Marginal Costing	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note-Simple Practical problems based on Marginal Costing excluding decision making	January – 05 February -05
5	Introduction to Standard Costing	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances	February – 05 March - 05
6	Some Emerging concepts of Cost accounting	Some Emerging concepts of Cost accounting Target Costing, ABC	March – 05 April - 05

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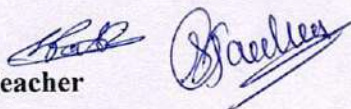
Subject: Commerce-V Human Resource Management
Name of the Faculty Member: Dr.Anjali Alekar, Sutyakant Patole, Shraddha Jadhav

Semester V- Commerce-V Marketing

Sr. No.	Modules	Month/ No. of Lectures
1	<ul style="list-style-type: none"> • Introduction to Marketing • Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing • Marketing Research - Concept, Features, Process Marketing Information System- Concept, Components Data Mining- Concept, Importance • Consumer Behaviour- Concept, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques • Market Targeting- Concept, Five patterns of Target market Selection 	July - 12
2	<ul style="list-style-type: none"> • Marketing Decisions I • Marketing Mix- Concept, Product- Product Decision Areas • Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components • Brand Equity- Concept, Factors influencing Brand Equity • Packaging- Concept, Essentials of a good package • Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges • Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies 	August - 11
3	<ul style="list-style-type: none"> • Marketing Decisions • Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) • Supply Chain Management-Concept, Components of SCM • Promotion- Concept, Importance, Elements of Promotion mix • Integrated Marketing Communication (IMC)- Concept, Scope, Importance • Sales Management- Concept, Components, Emerging trends in selling • Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling 	September - 11

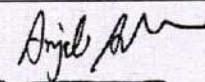
4	<ul style="list-style-type: none"> • Key Marketing Dimensions • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations • Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing • Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance • Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing • Factors contributing to Success of brands in India with suitable examples, • Reasons for failure of brands in India with suitable examples. 	October- 11
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Subject: Commerce-V Human Resource Management
Name of the Faculty Member: Dr.Anjali Alekar, Suryakant Patole, Shraddha Jadhav

Semester VI Commerce-VI Human Resource Management		
Sr. No.	Modules / Units	Month/ No of Lectures
1	Human Resource Management	
	Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E, selection,	Nov/December - 12
2	Human Resource Development	
	Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.	January - 11
3	Human Relations	

	<p>Human Relations- Concept, Significance</p> <p>Leadership –Concept, Transactional & Transformational Leadership</p> <p>Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation)</p> <p>Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ</p> <p>Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.</p>	February - 11
4	Trends In Human Resource Management	
	<p>HR in changing environment:</p> <p>Competencies- concept, classification</p> <p>Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</p> <p>Trends in Human Resource Management: Employee Engagement- Concept, Types</p> <p>Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</p> <p>Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</p>	March -11

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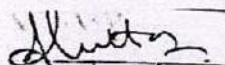
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Subject: Computer Systems and Applications Paper

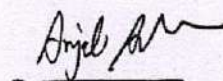
Name of the Faculty Member: Dr. Ashwin Mehta

Semester V- Computer Systems and Applications Paper I

Sr. No.	Modules	Month - No. of Lectures
1	Data Communication, Networking and Internet	June/July 18
2	Database and MySQL	August - 09
3	Database and MySQL	August/ Sept - 09
4	Spread Sheet	Sept/Oct 09
Number of Practical		Month
	Word processing - 01	June
	Spread sheet - 03	July/August
	MySQL - 06	September



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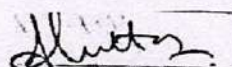
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Subject: Computer Systems and Applications Paper

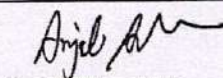
Name of the Faculty Member: Dr. Ashwin Mehta

Semester VI - Computer Systems and Applications Paper II

Sr. No.	Modules	Month- No. of Lectures
1	E – Commerce	January - 18
2	Advanced Spread Sheet	January/Feb -09
3	Advanced Spread Sheet	February - 09
4	Visual Basic	March - 09
Practical Topic		Month
Presentation skills 1. Preparing a PowerPoint presentation on an E-Commerce website.		January -01
Advance Spread Sheet 1. Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet 2. Calculation of Income Tax using Spread Sheet 3. Filtering data and Graphical representation of data using Spread Sheet 4. Using VLOOKUP and HLOOKUP using Spread Sheet 5. Creating and managing a scenario using Spread Sheet Use of Goal Seek and Solver using Spread Sheet		February -06
Introduction to Visual Basic Write a project in VB to design a suitable form to add two numbers and display their sum. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.		March -03



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Subject: Export Marketing Paper V
Name of the Faculty Member: Dr. Anjali Alekar, Aamba Mehta

Sr. No.	Modules / Units	Month- No. of Lectures
1	Introduction to Export Marketing	
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)	June / July - 12
2	Global Framework for Export Marketing	
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	July/ August - 11
3	India's Foreign Trade Policy	
	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	August/September - 11
4	Export Incentives and Assistance	

	<p>a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC),</p> <p>b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)</p> <p>c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback</p>	<p>September - 10</p>
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Subject: Export Marketing Paper VI
Name of the Faculty Member: Dr. Anjali Alekar, Aamba Mehta

Sr. No.	Modules	Month No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	December 12
2	Export Distribution and Promotion a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;	Dec/January 11
3	Export Finance a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of	February - 11
4	Export Procedure and Documentation a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin	March -11

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Anjali Alekar

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Subject: Marketing Research Paper I
Name of the Faculty Member: Samrah Shaikh

Semester V - Marketing Research Paper I		
Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Research a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance	July - 12
2	Planning Research a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling	August - 11
3	Data Collection a. Primary data-concept, merits, demerits, methods b. Secondary data- concept, merits, demerits, sources c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance	September 11
4	Data Processing, Analysis, Reporting a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods b. Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages c. Report Writing- concept, types, contents, essentials	Sept/October - 11

S. Shaikh

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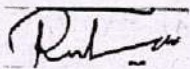
Anil

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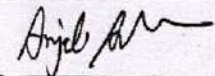
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 Jogeshwari (East), Mumbai - 400 060.

Subject: Marketing Research Paper II
Name of the Faculty Member: Reshma Khan

Sr. No.	Modules	No. of Lectures
1	Applications of Marketing Research-I. a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research	Dec – 12
2	a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance	Dec/Jan - 11
3	a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research	February - 11
4	Managing Marketing Research a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson	March - 11



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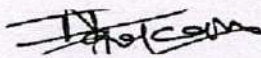
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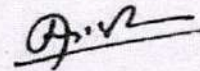
Subject: Direct and Indirect Taxation Paper- I

Name of the Faculty Member: CA Navneet Gokani, Nasir Usmani, Nitin Gangal

Sr. No.	Modules	No. of Lectures
1	Basic Terms Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	July 08
2	Scope of Total Income & Residential Status Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	July 04
3	Heads of Income Salary (S: 15 to 17) Income from House Properties (S: 22 to 27) Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	August 14
4	Deduction from Total Income S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	September- 04
5	Computation of Total Income for Individual	September - 09

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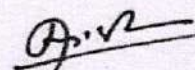
Subject: Direct and Indirect Taxation Paper- II

Name of the Faculty Member: CA Navneet Gokani, Nitin Gangal,

Sr. No.	Modules	Month No. of Lectures
1	Introduction What is GST Need for GST Dual GST Model Definitions	December- 09
2	Levy and Collection of Tax Scope of Supply Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax	January- 09
3	Time, Place and Value of Supply Time of Supply Place of Supply Value of Supply	January - 09
4	Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	February - 09
5	Registration under GST Law Persons not liable registration Compulsory registration Procedure for registration Deemed registration Cancellation of registration	Mar/April - 09

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DEPARTMENT OF COMMERCE
TEACHING PLAN – 2021-22
CLASS: FYBCOM
DIVISION: I, II, III, IV
SEMESTER: I

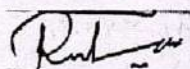
SUBJECT: ACCOUNTANCY & FINANCIAL MANAGEMENT

Subject Teachers: Dr. Arvind Luhar, Smt. Rajshree Vyas, Hasina Panwar, Pratiksha Gurav, Deepa Pal

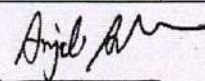
Month	No of Lectures	Topics
July	13	AS-1 Disclosure of Accounting Policies, AS- 2 Valuation of Inventories and AS-9 Revenue Recognition
		Inventory Valuation: Introduction, Importance of Stock valuation, FIFO Method, Advantages and Disadvantages
		Practical Question based on FIFO Method
		Weighted Average Method, Advantages and Disadvantages, Practical Question based on WAM
August	12	Capital and Revenue Receipts and Expenditure, Introduction of Capital and Revenue Expenditure and Practical
		Question based on Capital and Revenue Expenditure
		Introduction of Capital and Revenue Receipt and Practical Question based on Capital and Revenue Receipt
		Introduction of Final Accounts of Manufacturing Concern + Practical Questions

Subject: Marketing Research Paper II
Name of the Faculty Member: Reshma Khan

Sr. No.	Modules	No. of Lectures
1	Applications of Marketing Research-I. a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research	Dec – 12
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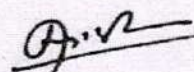
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Name of the Faculty Member: CA Navneet Gokani, Nasir Usmani, Nitin Gangal

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4	Deduction from Total Income S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	September- 04
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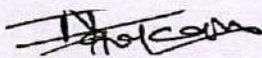
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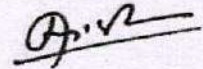
Subject: Direct and Indirect Taxation Paper- II

Name of the Faculty Member: CA Navneet Gokani, Nitin Gangal,

Sr. No.	Modules	Month No. of Lectures
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4	Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	February - 09
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SUBJECT: COMMERCE**Subject Teachers: Prof. Hemraj Bari, Sumaiya Khan, Shraddha Jadhav**

Sr. No.	Topic	Sub-topics	Number of lectures
1.	Module-I	Concept , Function, Significance of business, scope Traditional and Modern concept Steps in setting business objectives Classification of business objectives Reconciliation of Economic & Social objective New Trends in Business	2 2 2 1 2 3
2.	Module- II	Introduction , importance Interrelationship between business & Environment Current Trends in the World WTO Trading blocks & their impact on Indian business	2 2 3 2 2
3.	Module – III	Business planning process Project planning, project report, feasibility study types & its importance Concept & stages of Business Unit promotion Location – factors determining location & Role of Government in promotion Statutory requirements in promoting business unit Licensing & registration procedure Filing returns & other documents	4 4 3
4	Module - IV	Introduction- Concept of Entrepreneurship , factors contributing to its growth Entrepreneur & manager Entrepreneur and Intrapreneur Types of entrepreneurs Entrepreneurship training & development centers in India Incentives to entrepreneurs in India Women entrepreneurs problems And promotion	1 1 1 2 1 1

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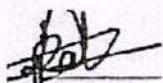
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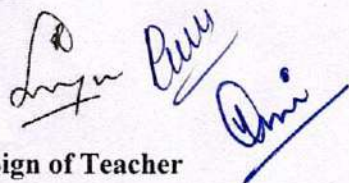
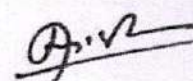
SUBJECT: Environmental studies
Subject Teachers: Shraddha Jadhav, Smajucta Mokashi, Suryakant Patole

Month	Name of the Topic	Total lectures of the month (Environmental Studies)
June	<u>Unit- I Environment and Ecosystem</u> Meaning, Definition, Scope and its Components i) Ecosystem and Ecology: Definition, Characteristics, Components and Types iii) Functioning of the Ecosystem; Food Chain and Food Web- Ecological Pyramid Man and Environment Relationship iv) Importance and Scope of Environmental Studies	08
July	<u>Unit- II Natural Resources and Sustainable Development</u> i) Meaning and Definition of Resources ii) Classification and Types of Resources iii) Factor Influencing Resources iv) Resource Conservation- Meaning and v) Methods- Conventional and Non- Conventional Resources Problems Associated with Management of Water, Forest and Energy Resources. vi) Resource Utilization and Sustainable Development.	14
August	<u>Unit- III Populations and Emerging Issues of Development</u> Population Explosion in the World and in India and Arising Concerns. Demographic Transition Theory Patterns of Population Growth in the World The World Happiness Index Human Development Index Environment and Human Health Human Population and Environment	13

		Practical Questions on Final Accounts
September	13	Introduction of Departmental Accounts - Basis of Allocation of Expenses & Incomes
		Practical Questions - Inter Departmental Transfer at Cost Price & Invoice Price
		Stock Reserve - Practical Questions
		Practical Questions and Revision
October	12	Basic Accounting Concepts - Introduction to Hire Purchase and Meaning Calculation of Interest and Practical Questions Accounting Treatment Of Hire Purchase System - Journal Entries
		Practical Questions - In the Books of Hirer Practical Questions -In the Books of Vendor



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