

**(S. E. S) SWAMI HANSMUNI MAHARAJ DEGREE COLLEGE OF
COMMERCE, ULHASNAGAR- 421004**

Lecture Plan- 2018-19

Name: Karuna Tejwani

Class: FYBCOM

Subject: Business Communication Sem I

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Presentation Skills	Presentation Skills Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation	10
Unit 2: Group Communication	Group Communication Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR	15
Unit 3: Business Correspondence	Business Correspondence Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail: - Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]	10
Unit 4: Language and Writing Skills	Language and Writing Skills Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarization: Identification of main and supporting/sub points Presenting these in a cohesive manner	10
Total Lectures:		45

Tejwani



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Lecture Plan- 2018-19

TEACHING PLAN (2018-2019)

Name: Ninad Kasale

Class: FYBCOM

Subject: Foundation Course SEM-I

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Globalisation and Indian Society	Globalization and Indian Society Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.	07
Unit 2: Human Rights	Human Rights Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution	10
Unit 3: Ecology	Ecology Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment	10
Unit 4: Understanding Stress and Conflict	Understanding Stress and Conflict Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict	10

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Lecture Plan- 2018-19

Name : Komal Bodhwani

Class: FYBCOM

SEM-I

Sub: Accountancy and Financial Management

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Accounting from Incomplete Records	Accounting from Incomplete Records Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)	15
Unit: 2 Consignment Accounts Accounting	Consignment Accounts Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price(excluding overriding commission, normal/abnormal losses)	15
Unit 3: Branch Accounts Meaning/ Classification of branch	Branch Accounts Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method	15
Unit 4: Fire Insurance Claim	Fire Insurance Claim Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	15
Total Lectures:		60



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Lecture Plan- 2018-19
Name : Komal Bodhwant
Class: FVBCOM SEM-II
Sub: Accountancy and Financial Management

Unit 1: AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany holdings)	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany 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.	15
Unit: 2 Accounting of Transactions of Foreign Currency	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	15
Unit 3: Liquidation of Companies	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	10
Unit 4: Underwriting of Shares & Debentures	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	10
Unit 5: Accounting for Limited Liability Partnership	Accounting for Limited Liability Partnership Statutory Provisions Conversion of partnership firm into LLP Final Accounts	10
Total Lectures:		60

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Lecture Plan- 2018-19

Name : Mr. Ninad Kasale

Class: FYBCOM SEM 2

Subject: Foundation Course

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Significant, Contemporary Rights of Citizens	Significant, Contemporary Rights of Citizens A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements.B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. C. Protection of Citizens'/Public Interest- Public Interest Litigation, need and procedure to file a PIL; some landmark cases. D. Citizens' Charters, Public Service Guarantee Acts.	12
Unit 2: Approaches to understanding Ecology	Approaches to understanding Ecology A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. C. Environmental Principles-2: the equity principle; human rights principles; the participation principle.	11
Unit 3: Science and Technology	Science and Technology –II Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures) i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use. ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses. iii.	11

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Lecture Plan – Academic Year 2018-19

Class: SYBMS

SEM-IV

Sub: Production & Total Quality Management

Name of Teacher: Bhavna Chhabria

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Production Management	Production Management Production Management • Objectives, Components–Manufacturing systems: Intermittent and Continuous Production Systems. • Product Development, Classification and Product Design. • Plant location & Plant layout– Objectives, Principles of good product layout, types of layout. • Importance of purchase management	14
Unit: 2 Materials Management	Materials Management: Concept, Objectives and importance of materials management Various types of Material Handling Systems. • Inventory Management: Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML. EOQ: Assumptions limitations & advantages of Economic Order Quantity, Simple numerical on EOQ , Lead Time, Reorder Level, Safety Stock.	16
Unit 3: Basics Of Productivity & TQM	Basics Of Productivity & TQM: Concepts of Productivity, modes of calculating productivity. Importance Of Quality Management, factors affecting quality; TQM– concept and importance, Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran , Kaizen , P. Crosby’s philosophy. • Product & Service Quality Dimensions, SERVQUAL Characteristics of Quality, Quality Assurance, Quality Circle : Objectives Of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple numerical on productivity	16
Unit 4: Quality Improvement Strategies & Certifications	Quality Improvement Strategies & Certifications: Lean Thinking, Kepner Tregor Methodology of problem solving, Sigma features, Enablers, Goals, DMAIC/DMADV. TAGUCHI’S QUALITY ENGINEERING, ISO 9000, ISO 1400, QS9000. Malcolm Baldrige National Quality Award (MBNQA), Deming’s Application Prize	14
Total Lectures:		60

Bhavna Chhabria

Bhavna



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Lecture Plan- 2018-19

Name: Komal Kamra

Class: SYBMS SEM-IV

Sub: Auditing

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Introduction to Auditing	Introduction to Auditing • Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. • Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud • Principles of Audit – Integrity, Objectivity, Independence, Skills, Competence, Work performed by others, Documentation, Planning, Audi Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit	15
Unit: 2 Audit Planning, Procedures and Documentation	Audit Planning, Procedures and Documentation • Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach. • Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before commencing Work, Overall Audit Approach • Audit Working Papers - Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books • Audit Notebook – Meaning, structure, Contents, General Information, Current Information, Importance	15
Unit 3: Auditing Techniques and Internal Audit Introduction	Auditing Techniques and Internal Audit Introduction • Test Check - Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages disadvantages precautions. • Audit Sampling - Audit Sampling, meaning, purpose, factors in determining sample size -Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample • Internal Control - Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors,	15

<p>Unit 4: Auditing Techniques: Vouching & Verification</p>	<p>purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks • Internal Audit - Meaning, basic principles of establishing internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit., Internal Checks Vs Internal Audit</p> <p>Auditing Techniques: Vouching & Verification • 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 • 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 • 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 • Audit of Liabilities - Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>	<p>15</p>
<p>Total Lectures:</p>		<p>60</p>

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Lecture Plan- 2018-19

Name: Ninad Kasale

Class: TYBCOM

Subject: Cost Accounting SEM-V

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Cost Control Accounts	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	10
Unit 2: Contract Costing	Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contracted, 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	10
Unit 3: Process Costing	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	10
Unit 4: Introduction to Marginal Costing	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	10

<p>Unit 5: Introduction to Standard Costing</p>	<p>Introduction to Standard Costing Various types of standards, Setting of standards, Basic concepts of Material and Labor variance analysis. Note-Simple Practical problems based on Material and labor variances excluding sub-variances</p>	<p>10</p>
<p>Unit 6: Some Emerging concepts of Cost accounting</p>	<p>Some Emerging concepts of Cost accounting Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems</p>	<p>10</p>
<p>Total Lectures:</p>		<p>60</p>

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Lecture Plan- 2018-19

Name : Komal Kamra

Class: TYBCOM SEM-V

Sub: MHRM

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Applications of Marketing Research	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	12
Unit: 2 Applications of Marketing Research-II	Applications of Marketing Research-II 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 Researchconcept, importance	12
Unit 3: Applications of Marketing Research	Applications of Marketing Research-III 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	11
Unit 4: Managing Marketing Research	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 c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson	11
Total Lectures:		45

Komal



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Lecture Plan- 2018-19

Name: Komal Kamra

Class: TYBBI SEM-VI

Subject: Auditing II

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Cost Audit of Limited Companies	Audit of Limited Companies Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account –Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility), Representations by Management, Contents of Annual Report. Definition, Distinction between Report and Certificate, Types of Reports/Opinion.	15
Unit 2: Audit of Banking Companies	Audit of Banking Companies Introduction of Banking Companies, Form and Content of Financial Statements, Qualifications of Auditor, Appointment of Auditor, Remuneration of Auditor, Power of Auditor, Auditor's Report, Format of Audit Report, Long Form Audit Report, Conducting an Audit, Initial Consideration by Statutory Audit, Internal Control System, Verifications of Assets and Balances	15
Unit 3: Audit of Insurance Companies	Audit of Insurance Companies Audit of Companies carrying General Insurance Business, Audit of Companies carrying Life Insurance Business, Applicability of Accounting Standards (AS 3, 4,9,13,17), Books and Registers to be maintained, Submission of Reports and Returns, Audit of Accounts, Preparation of Audit and Internal Controls.	15
Unit 4: New Areas of Auditing	New Areas of Auditing Introduction to Cost Audit, Human Resource Audit, Management Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit, Forensic Audit and Environmental (Green) Audit. Audit in an EDP Environment, Introduction, General Approach to EDP Based Audit and Special Techniques for Auditing in an EDP Environment.	07
Unit 5: Professional Ethics	Professional Ethics and Misconduct Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants.	08
Total Lectures		60

Komal



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Lecture Plan- 2018-19

Name: Kiran Chimnani

Class: MCOM-I

Subject: Research Methodology for Business

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Introduction to Research	Introduction to Research • Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research. • Formulation of research problem, Research Design, significance of Review of Literature • Hypothesis: Formulation, Sources, Importance and Types • Sampling: Significance, Methods, Factors determining sample size	15
Unit 2: Research Process	Research Process • Stages in Research process • Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, • Limitations of Primary data • Secondary data: Sources and Limitations, • Factors affecting the choice of method of data collection. • Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire	15
Unit 3: Data Processing and Statistical Analysis	Data Processing and Statistical Analysis • Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation • Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. • Testing of Hypotheses – Parametric Test-t test, f test, z test • Non-Parametric Test -Chi square test, ANOVA, Factor Analysis • Interpretation of data: significance and Precautions in data interpretation	15
Unit 4: Research Reporting and Modern Practices in Research	Research Reporting and Modern Practices in Research • Research Report Writing: Importance, Essentials, Structure/ layout, Types • References and Citation Methods: • APA (American Psychological Association) • CMS (Chicago Manual Style) • MLA (Modern Language Association) • Footnotes and Bibliography • Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research	15
Total Lectures:		60




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Lecture Plan – Academic Year 2018-19

Class: MCOM-I

SEM-11

Sub: Corporate Finance

Name of Teacher: Ms. Anju Chhabria

UNIT	Topic	Number of Lectures (Planned)
Unit 1: Scope and Objectives of Financial Management	Scope and Objectives of Financial Management • Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization	15
Unit 2: Time Value of Money	Time Value of Money • Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM	15
Unit 3: Financial Analysis	Financial Analysis - Application of Ratio Analysis in Financial Decision Making Management Analysis • Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed • Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio • Liquidity Ratios: Current Ratio, Quick Ratio • Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio • Investor's Analysis • Earnings per Share, P/E Ratio, Dividend Yield	15
Unit 4: Financial Decisions	Financial Decisions • Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital • Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio • Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose • Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital • Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio • Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose	15
TOTAL		60

Anju Chhabria

