

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

Lecture Plan – Academic Year 2021-22

Semester: I

Course: BMS

Class: FYBMS

Subject: Foundation of Human Skills

Name of the Teacher: HINAL GANGARAMANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Understanding of Human Nature	Individual Behaviour Personality and attitude Thinking, learning and perceptions	9 Session Conducted 6 lecture through PPT and 3 lecture discussion and debate	Students got to know the Human Nature and its detail information in this chapter
2	Introduction to Group Behaviour	Group Dynamics Team effectiveness Power and politics Organizational conflicts and resolution:	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Group Behaviour in this chapter
3	Organizational Culture and Motivation at workplace	Organizational Culture Motivation at workplace	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Organizational Culture and Motivation at workplace in this chapter
4	Organisational Change, Creativity and Development and Work Stress	Organisational change and creativity Organisational Development and work stress	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Creativity and Development and Work Stress in this chapter

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(S. E. S) SWAMI HANSMUNI MAHARAJ DEGREE COLLEGE OF COMMERCE,
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Lecture Plan – Academic Year 2021-22

Semester: 1

Course: BBI

Class: FYBBI

Subject: Financial Accounting

Name of the Teacher: ANIKA VALECHA

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Introduction	Meaning and Scope of Accounting Accounting principles Introduction to Accounting Standards International Financial Reporting Standards (IFRS) Accounting in Computerized Environment	5 Lecture conducted Explanation through book notes	The students will be able to prepare financial statements of a corporate entity.
2	Accounting Transactions	Accounting transactions Expenditure, Receipts, Profit or Loss	15 Lecture conducted Shared 10 Question and solved on Excel Sheet 10 similar Question were given for Assignment	The students will be able to account for Accounting Transactions of a corporate entity
3	Depreciation Accounting & Trial Balance	Depreciation accounting Preparation of Trial Balance	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for Depreciation Accounting & Trial Balance by a corporate entity.
4	Final Accounts	Introduction to Final Accounts of a Sole proprietor. • Rectification of errors. • Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet. • Preparation and presentation of Final Accounts in horizontal format • Introduction to Schedule 6 of Companies Act ,1956	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to prepare Final Accounts for an investor.

Anika

Anika



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ULHASNAGAR- 421004**

Lecture Plan – Academic Year 2021-22

Semester: I

Course: BMS

Class: FYBMS

Subject: Financial Accounting

Name of the Teacher: ANIKA VALECHA

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Introduction	Meaning and Scope of Accounting Accounting principles Introduction to Accounting Standards International Financial Reporting Standards (IFRS) Accounting in Computerized Environment	5 Lecture conducted Explanation through book notes	The students will be able to prepare financial statements of a corporate entity.
2	Accounting Transactions	Accounting transactions Expenditure, Receipts, Profit or Loss	15 Lecture conducted Shared 10 Question and solved on Excel Sheet 10 similar Question were given for Assignment	The students will be able to account for Accounting Transactions of a corporate entity
3	Depreciation Accounting & Trial Balance	Depreciation accounting Preparation of Trial Balance	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for Depreciation Accounting & Trial Balance by a corporate entity.
4	Final Accounts	Introduction to Final Accounts of a Sole proprietor. • Rectification of errors. • Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet. • Preparation and presentation of Final Accounts in horizontal format • Introduction to Schedule 6 of Companies Act, 1956	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to prepare Final Accounts for an investor.

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Lecture Plan – Academic Year 2021-22

Semester: I

Course: B.Com

Class: FYB.Com

Subject: Environmental Studies

Name of the Teacher: HINAL GANGARAMANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
	Environment and Ecosystem	Environment: Meaning, definition, scope and its components; concept of an ecosystem : definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies	9 Session Conducted 6 lecture through PPT and 3 lecture discussion and debate	Students got to know the Environment and Ecosystem and its detail information in this chapter
	Natural Resources and Sustainable Development	Meaning and definitions ; Classification and types of resources, factors influencing resource; Resource conservation- meaning and methods- 1 and non-conventional resources, problems associated with and management of water, forest and energy resources- resource utilization and sustainable development	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Natural Resources and Sustainable Development in this chapter
	Populations and Emerging Issues of Development	Population explosion in the world and in India and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environment- Environment and Human Health – Human Development Index – The World Happiness Index	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Populations and Emerging Issues of Development in this chapter
	Urbanisation and Environment	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 biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Urbanisation and Environment in this chapter
	Reading of Thematic Maps and Map Filling	Reading of Thematic Maps(4 Lectures) Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Pictograms - Only reading and interpretation. Map Filling: (4	9 Session Conducted 6 lecture through PPT and 3 lecture	Students got to know the Reading of Thematic Maps and Map Filling and its detail

Lectures) Map filling of World (Environmentally significant features) using point, line and polygon segment. Concept and Calculation of Ecological Footprint	discussion and debate	information in this chapter
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Lecture Plan – Academic Year 2021-22

Semester: I

Course: BBI

Class: FYBBI

Subject: EMFS

Name of the Teacher: VIJAY RAMCHANDANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Introduction to Financial System	Financial System Institutional set- up Marketing Structure Instruments Overview of different kinds of financial services. (e.g Leasing, Hire purchase, factoring, forfaiting, Bill financing/Bill discounting, housing finance, letter of credit, insurance, venture capital, merchant banking, stock broking and credit rating.) Meaning, Definition and scope of Banking and Insurance.	9 Session Conducted 6 lecture through PPT and 3 lecture discussion and debate	Students got to know the Introduction to Financial System in this chapter
2	Phases of Development of Banking and Insurance	• Significance and Role of Banking and Insurance in mobilizing savings, investment, accumulation and economic growth. • Functions and working of banking and insurance companies	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Phases of Development of Banking and Insurance in this chapter
3	Management, Regulation and Development	• Risk management within the organizations of Banks and Insurance companies • Asset - Liability Management in Banking and Insurance • Organisational structure and management	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Management, Regulation and Development in this chapter
4	Regulatory and Developmental Framework of Banking & Insurance	Banking companies and RBI Acts and legal framework governing the insurance. • Developmental Activities of RBI and IRDA • Mechanism of supervision and regulation. • Prudential Norms.	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Regulatory and Developmental Framework of Banking & Insurance in this chapter

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Lecture Plan – Academic Year 2021-22

Semester: I

Course: BAF

Class: FYBAF

Subject: Business Environment

Name of the Teacher: YUVIKA DEVNANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Business and its Environment	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	9 Session Conducted 6 lecture through PPT and 3 lecture discussion and debate	Students got to know the Business and its Environment in this chapter
2	Business and Society	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Business and Society in this chapter
3	Contemporary Issues	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audi	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Contemporary Issues in this chapter
4	International Environment	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of International Environment in this chapter

Anurita Arunani



Lecture Plan – Academic Year 2021-22

Semester: I

Course: B.Com

Class: FY

Subject:

Accountancy and Financial Management-II

Name of the Professor: KOMAL BODHWANI

F.Y. B.COM. SEM I – ACCOUNTING AND FINANCIAL MANAGEMENT

COURSE OUTCOMES:

1. Learners will be able to explain the Accounting Standards
2. Learners will be able to compare FIFO System with Weighted Average Inventory System
3. Learners will be able to identify manufacturing account transactions and trading account transactions.
4. Learners will be able to solve Hire Purchase System
5. Learners will be able to classify departmental transactions.

LESSON PLAN

MONTH	UNITS/MODULE COVERAGE
SEPTEMBER & OCTOBER	<p>Module 1: Accounting standards issued by ICAI and Inventory valuation</p> <p>Accounting standards: Concepts, benefits, procedures for issue of accounting standards Various AS : AS – 1: Disclosure of Accounting Policies AS – 2: Valuation of Inventories (Stock) AS – 9: Revenue Recognition</p>
	<p>Inventory Valuation Meaning of inventories Cost for inventory valuation Inventory systems : Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet</p>
NOVEMBER	<p>Module 2: Final Accounts</p> <p>Expenditure: Capital, Revenue Receipts: Capital, Revenue, Adjustment and Closing Entries, Final accounts of Manufacturing concerns (Proprietary Firm)</p>
DECEMBER	<p>Module 3: Departmental Accounts</p>
	<p>Meaning Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer : at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet</p>

EMBER & UARY	Module 4: Accounting for Hire Purchase
	Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price, Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor(excluding default, repossession and calculation of cash price)

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Lecture Plan – Academic Year 2021-22

Semester: II

Course: BBI

Class: FYBBI

Subject: OB

Name of the Teacher: NINAD KASALE

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Introduction of organizational Behavior	Meaning, Nature and scope of OB, Models of OB, Theories of Motivation : • Maslow, Herzberg, Mc.Gregor Theory X and Theory Y, William Ouchi's Theory Z, Victor Vroom . ERG theory • Application of the Theories • Motivational techniques in Banking and Insurance Industry	12 Session Conducted 10 lecture through PPT and 2 lecture discussion and debate	Students got to know the Introduction of organizational Behavior and its detail information in this chapter
2	Group Dynamics	Individual Behavior(IQ, EQ, SQ) • Group Formation, Team Building, Team Development. • Goal Setting • Soft Skills, Interpersonal Skills, Multicultural Skills, Cross Cultural Skills. • Johari Window	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Group Dynamics in this chapter
3	Organizational Culture and Change Management	Work Culture, Ways for Making Work Culture Effective and Lively, Work Conflicts. • Organizational Change, effects of Resistance to Change, ways to overcome resistance to change. • Time and Stress Management.	10 Session Conducted 8 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Organizational Culture and Change Management in this chapter
4	Organizational Development	Meaning and Nature of OD. • Techniques of OD. • Importance of OD.	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Organizational Development in this chapter

N. Kasale



Lecture Plan – Academic Year 2021-22

Semester: II

Course: B.Com

Class: FY

Subject: Accountancy and Financial Management-II

Name of the Professor: KOMAL BODHIWANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1.	Accounting from incomplete records	To prepare students and make them learn about to prepare accounts from incomplete details.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 10 sessions • Test – 1 sessions (January-2022) 	Students will be able to prepare the final accounts of the Proprietary Trading concern.
2.	Consignment accounts	To make students aware about consignment transactions and the accounting treatment.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 8 sessions • Test – 2 sessions (February-2022 – March 2022) 	Students will be able to understand the dealer business.
3.	Branch accounts	To acquaint learners about the Branch accounts.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 10 sessions • Test – 2 sessions (March 2022- April 2022) 	Students to understand how branches interact with head office in terms of accounting.
4.	Fire insurance claim	To make the students understand inventory valuation and how to calculate fire insurance claim for loss of stock.	<ul style="list-style-type: none"> • Theory explanation and discussion – 4 sessions • Practical Questions – 10 sessions • PowerPoint presentation – 2 sessions (April 2022) 	Students to provide knowledge to make fire insurance account while submitting the claim.



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Semester: I

Course: B.Com

Class: FY

Subject: Accountancy and Financial Management-II

Name of the Teacher: Komal Bodhwani

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1.	Accounting standards issued by ICAI and Inventory valuation	<p>To prepare students and make them learn about</p> <ul style="list-style-type: none"> AS - 1: Disclosure of Accounting Policies AS- 2: Valuation of Inventories (Stock) AS - 9: Revenue Recognition Inventory Valuation Meaning of inventories Cost for inventory valuation Inventory systems : Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS - 2 : FIFO and Weighted Average 	<ul style="list-style-type: none"> Theory explanation and discussion - 3 sessions Practical Questions - 10 sessions Test - 1 sessions (August 2021) 	<p>Students will be able to Understand the policy of company how much role of AS and method of inventory cal.</p>

		<p>Method</p> <p>Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet</p>		
2.	Module 2: Final Accounts	<ul style="list-style-type: none"> Expenditure: Capital, Revenue Receipts: Capital, Revenue, Adjustment and Closing Entries, Final accounts of Manufacturing concerns (Proprietary Firm) 	<ul style="list-style-type: none"> Theory explanation and discussion – 3 sessions Practical Questions – 12 sessions Test – 2 sessions (September 2021) 	Students will be able to understand the dealer business.
3.	Module 3: Departmental Accounts	<ul style="list-style-type: none"> Meaning Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer : at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss 	<ul style="list-style-type: none"> Theory explanation and discussion – 3 sessions Practical Questions – 10 sessions Test – 2 sessions (October 2021) 	Students to understand how departmental account prepare and allocation of expense and income in Ratio.

	Account and Balance Sheet.		
4. Module 4: Accounting for Hire Purchase	<ul style="list-style-type: none"> To make the students understand Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price, Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor(excluding default, repossession and calculation of cash price) 	<ul style="list-style-type: none"> Theory explanation and discussion – 4 sessions Practical Questions – 10 sessions PowerPoint presentation – 2 sessions (November 2021) 	Students to provide knowledge to make cal. Of interest and annuity paid by vender to seller.

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Chauhan



Lecture Plan – Academic Year 2021-22

Semester: II

Course: B.M.S

Class: FY

Subject: Principals of Marketing (POM)
BODHWANI

Name of the Teacher: GITIKA

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1.	Introduction to Marketing	To make students understand the concepts of Marketing and Orientation of Firms to marketing.	<ul style="list-style-type: none">• Theory explanation and discussion – 09 sessions• PowerPoint presentation – 2 sessions• Revision and Quiz – 2 sessions (January-2022)	Student will be able to know meaning and the scope of marketing, and Orientation of firms in respect of selling and marketing concept.
2.	Marketing Environment, Research and Consumer Behaviour	To explain and discuss on the micro & macro environment of business, marketing research and consumer behaviour.	<ul style="list-style-type: none">• Theory explanation and discussion – 12 sessions• Revision and Test – 2 session• Group Discussion – 1 session (February-2022 – March 2022)	Student will be able to understand the marketing channels, types of marketing research, the macro environment factors, and the factors affecting consumer behaviour.
3.	Marketing Mix	To provide knowledge of elements of Marketing mix, concept of Branding, Pricing, Physical distribution, and Promotion.	<ul style="list-style-type: none">• Theory explanation and discussion – 13 sessions• Case study – 1 session• Assignment – 1 session (March 2022- April 2022)	Student will be able to understand the product-mix life cycle, role of pricing, types of marketing channels and significance of promotion.
4.	Segmentation, Targeting and Positioning and Trends In Marketing	To acquaint learners about the Market Segmentation, positioning, New trends in marketing and Social marketing.	<ul style="list-style-type: none">• Theory explanation and discussion – 10 sessions• PowerPoint presentation – 2 sessions• Case study – 1 session• Quiz – 1 session (April 2022)	Students will be able to understand the importance of segmentation, targeting and positioning, E-marketing and Social/Relationship marketing.

Gitika



**(S. E. S) SWAMI HANSMUNI MAHARAJ DEGREE COLLEGE OF COMMERCE,
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Semester: II

Course: B.Com

Class: FY

Subject: Mathematical and Statistical Techniques- I Name of the Teacher: Athar Jamal

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1.	Unit I: Shares and Mutual Funds Shares	<ul style="list-style-type: none"> • Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples. • Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (NAV) and exit load Averaging of price under the Systematic Investment Plan (SIP) 	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 12 sessions • Test – 2 sessions (August 2021) 	Understand Develop Mathematical and Statistical thinking.
2.	Unit II: Permutation. Combination and Linear	<ul style="list-style-type: none"> • Permutation and Combination: Factorial Notation, 	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 12 sessions • Test – 2 sessions (September 2021) 	<ul style="list-style-type: none"> • Growth logical thinking and its application in various Fields.



Programming Problems	<p>Fundamental principle of counting</p> <p>Permutation as arrangement.</p> <p>Simple examples</p> <p>combination as selection.</p> <p>Simple examples.</p> <p>Relation between C P</p> <p>Examples commercial application of permutation combination</p> <ul style="list-style-type: none"> b. Linear Programming Problem <p>Sketching of graphs of (i) equation $Ax + By + C = 0$ (1) linear inequalities.</p> <p>Mathem Formulation of Linear Programming Problems upto 3 variables</p> <p>Solution of Linear Programming Problems using graphical method upto two variables</p>		<ul style="list-style-type: none"> • Student understand when use permutation formula and combination formula • Student understand graph.
3. Unit III: Summarization Measures:	<ul style="list-style-type: none"> • Measures of Central Tendencies: Definition of Averages 	<ul style="list-style-type: none"> • Theory explanation and discussion – 2 sessions • Practical Questions – 10 sessions • Test – 2 sessions <p>(October 2021)</p>	Create the decision making ability in real world.



		<p>Arithmetic Mean. Median and Mode for groups well ungrouped data. Quartile, Deciles and Percentile Ogive locate median and Quartiles. Using Histogram mode. Combined and Weighted mean.</p> <ul style="list-style-type: none"> Measures Dispersions Concept of Various measure Rang Quartile Deviation, Mean Deviation Standard Deviation, Variance. Combined Variance. 		
4.	Unit IV: Elementary Probability Theory:	<ul style="list-style-type: none"> Elementary Probability Theory: a. Probability Theory Concept of random experiment trial and possible outcomes Sample Space and Discrete Sample Space Events their types, Algebra of Events 	<ul style="list-style-type: none"> Theory explanation and discussion – 1 sessions Practical Questions – 6 sessions Test – 2 sessions <p>(October 2021)</p>	<p>Advantage the learners to prepare for Competitive examination.</p>

Mutually Exclusive and Exhaustive Events,

- Complimentary events Classical definition of Probability. Addition theorem (without proof). conditional probability Independence of Events PP) Simple examples. Random Variable: Probability distribute of discrete random variable. Expectation and Varance of random variable. examples on probability distribution


5. Unit V: Decision Theory:

Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix: Decision making under uncertainty. Maximin, Maximax. Minimax regret and Laplace criteria; simple examples to find optimum decision.

- Theory explanation and discussion – 1 sessions
 - Practical Questions – 6 sessions
 - Test – 2 sessions
- (November 2021)

Identify more about various types of Investment plans.

Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree: Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.



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Lecture Plan – Academic Year 2021-22

Semester: II

Course: B.Com

Class: FY

Subject: Accountancy and Financial Management-II

Name of the Teacher: Komal Bodhwani

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1.	Accounting from incomplete records	To prepare students and make them learn about to prepare accounts from incomplete details.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 10 sessions • Test – 1 sessions (January 2022) 	Students will be able to prepare the final accounts of the Proprietary Trading concern.
2.	Consignment accounts	To make students aware about consignment transactions and the accounting treatment.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 8 sessions • Test – 2 sessions (February-2022 – March 2022) 	Students will be able to understand the dealer business.
3.	Branch accounts	To acquaint learners about the Branch accounts.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 10 sessions • Test – 2 sessions (March 2022- April 2022) 	Students to understand how branches interact with head office in terms of accounting.
4.	Fire insurance claim	To make the students understand inventory valuation and how to calculate fire insurance claim for loss of stock.	<ul style="list-style-type: none"> • Theory explanation and discussion – 4 sessions • Practical Questions – 10 sessions • PowerPoint presentation – 2 sessions (April 2022) 	Students to provide knowledge to make fire insurance account while submitting the claim.

R

Komal



**(S. E. S) SWAMI HANSMUNI MAHARAJ DEGREE COLLEGE OF COMMERCE,
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Lecture Plan –Academic Year 2021-22

Semester: III

Course: BBI

Class: SYBBI

Subject: Financial Management

Name of the Teacher: LAVEENA BHATIA

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Introduction to Finance and Financial Management	Introduction to Finance Financial Management Objectives of the Firm	10 Lecture conducted Shared 6 Question and solved on Excel Sheet 5 similar Question were given for Assignment	The students will be able to prepare Finance and Financial Management of a corporate entity.
2	Financial Goal Setting & Time value of Money	Financial Goal Setting Time Value of Money	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to know the Time value of money
3	Investment Decisions: Capital Budgeting	Capital Budgeting Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for Capital Budgeting of a corporate entity.
4	Financial Decisions	Cost of Capital Capital Structure Decisions:	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to prepare Financial Decisions for an investor.

Laveena Bhatia



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Lecture Plan – Academic Year 2021-22

Semester: III

Course: BBI

Class: SYBBI

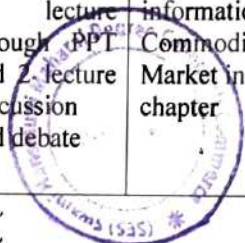
Subject: Financial Market

Name of the Teacher: YUVIKA DEVNANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Indian Financial System	Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates. B) Structure of Indian Financial System – Banking & Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based & Fee Based Financial Services.	9 Session Conducted 6 lecture through PPT and 3 lecture discussion and debate	Students got to know the Indian Financial System its detail information in this chapter
2	Financial Markets in India	Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market. C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE. D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP. E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Financial Markets in India in this chapter
3	Commodity Market	Introduction to commodities market - Meaning History & origin, Types of commodities traded, • Structure of commodities market in India, • Participants in commodities market, Trading in commodities in India(cash & derivative segment), • Commodity exchanges in India & abroad • Reasons for investing in commodities	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Commodity Market in this chapter
4	Derivatives Market	Introduction to Derivatives market- Meaning, History & origin, • Elements of a derivative contract, • Factors driving growth of derivatives market, • Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages & disadvantages of trading in derivatives market, • Current volumes of derivative trade in India, • Difference between Forwards & Futures	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Commodity Market in this chapter

Amrita Agrwani

Yuvika



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Lecture Plan –Academic Year 2021-22

Semester: III

Course: BMS

Class: SYBMS

Subject: Basics of Financial Services

Name of the Teacher: YUVIKA DEVNANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Financial System	An overview of Financial System, Financial Markets, Structure of Financial Market (Organised and Unorganized Market), Components of Financial System, Major Financial Intermediaries, Financial Products, Function of Financial System, Regulatory Framework of Indian Financial System(Overview of SEBI and RBI-Role and Importance as regulators).	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know the financial system and its detail information in this chapter
2	Commercial Banks, RBI And Development Banks	<ul style="list-style-type: none"> • Concept of Commercial Banks-Functions, Investment Policy of Commercial Banks, Liquidity in Banks, Asset Structure of Commercial Banks, Non-Performing Assets, and Interest Rate reforms, Capital Adequacy Norms. • Reserve Bank of India-Organisation &Management, Role And Functions • Development Banks-Characteristics of Development Banks, Need And Emergence of Development Financial Institutions In India, Function of Development Banks. 	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of RBI and all bank in this chapter
3	Insurance	Concept, Basic Characteristics of Insurance, Insurance Company Operations, Principles of Insurance, Reinsurance, Purpose And Need Of Insurance, Different Kinds of Life Insurance Products, Basic Idea About Fire And Marine Insurance and Bancassurance	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Insurance in this chapter
4	Mutual Funds	Concept of Mutual Funds, Growth of Mutual Funds in India, Features and Importance of Mutual Fund. Mutual Fund Schemes, Money Market Mutual Funds, Private Sector Mutual Funds, Evaluation of the Performance Of Mutual Funds, Functioning of Mutual Funds In India	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Mutual funds in this chapter

Yuvika Devnani

Yuvika



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

Lecture Plan – Academic Year 2021-22

Class: SYBBI

Semester: IV

Course BBI

Subject: EM

Name of the Teacher: ANIKA VALECHA

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
	The Entrepreneur	Entrepreneur: Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process B) Theories of Entrepreneurship: Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship. C) Entrepreneurial Values and Attitudes, Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation D) Entrepreneurial Skills, Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas	12 Session Conducted 10 lecture through PPT and 2 lecture discussion and debate	Students got to know the The Entrepreneur and its detail information in this chapter
	Business Planning	A) Forms of Entrepreneurial structures: • Sole Proprietorship-meaning, merits and limitations. • Partnership-Meaning, Forms, merits and limitations. • Corporations-Meaning, merits and limitations. • Limited Liability partnerships and corporations. • Franchising-Meaning, types, merits and limitations. B) Critical Factors for starting a new enterprise: Personal, Environmental, Sociological factors. Problems of a New Venture-Financial, administrative, marketing,	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Business Planning in this chapter

		production and other problems. C) Business Plan: Meaning, Benefits, Developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report.		
Key Areas of New Ventures	<p>A) Marketing: New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan B) Operations: Size and location of Enterprise, Layout, Inventory Control, Quality Control.C) Finance: Sources of long term and short term finance, Debt fund-Meaning, Merits and limitations, Equity Fund-Meaning, merits and limitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist D) Human Resource: Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment of Wages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.</p>	10 Session Conducted 8 lecture through PPT and 2 lecture and discussion debate	Students got to know detail information of Key Areas of New Ventures in this chapter	
Evolving Concepts in Entrepreneurship	<p>A) Social Entrepreneurship: Meaning, Social responsibility of an entrepreneur B) Barriers to entrepreneurship: Environmental, economic, non-economic, personal and entrepreneurial barriers. C) Intrapreneurship: Meaning, Characteristics, Intrapreneurs Activities, types of Corporate Entrepreneurs, Corporate V/s Intrapreneurial culture, Climate, Fostering Intrapreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing intrapreneurial ventures. D) Ethics and Entrepreneurship: Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of</p>	8 Session Conducted 6 lecture through PPT and 2 lecture and discussion debate	Students got to know detail information of Evolving Concepts in Entrepreneurship in this chapter	

conduct, Ethical considerations in corporate entrepreneurship. E) Institutional Support to Entrepreneurs: Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015.

ANKA



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

Lecture Plan – Academic Year 2021-22

Semester: IV

Course: BMS

Class: SYBMS

Subject: Foundation Course

Name of the Teacher: KARUNA TEJWANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Significant, Contemporary Rights of Citizens	Rights of Consumers Right to Information Protection of Citizens'/Public Interest Citizens' Charters, Public Service Guarantee Acts.	12 Session Conducted 10 lecture through PPT and 2 lecture discussion and debate	Students got to know the Indian Significant, Contemporary Rights of Citizens and its detail information in this chapter
2	Approaches to understanding Ecology	Understanding approaches to ecology Environmental Principles-1 Environmental Principles-2	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Approaches to understanding Ecology in this chapter
3	Science and Technology –II	Some Significant Modern Technologies, Features and Applications-- Laser Technology ,Satellite Technology, Information and Communication Technology, Biotechnology and Genetic engineering-Nanotechnology. Issues of Control, Access and Misuse of Technology	10 Session Conducted 8 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Science and Technology –II in this chapter
4	Introduction to Competitive Exams	Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres Soft skills required for competitive examinations	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Introduction to Competitive Exams in this chapter
1	Significant, Contemporary Rights of Citizens	Rights of Consumers Right to Information Protection of Citizens'/Public Interest Citizens' Charters, Public Service Guarantee Acts.	12 Session Conducted 10 lecture through PPT and 2 lecture discussion and debate	Students got to know the Indian Significant, Contemporary Rights of Citizens and its detail information in this chapter

Tejwani



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

Lecture Plan – Academic Year 2021-22

Semester: IV Course: BBI Class: SYBBI

Subject: Corporate and Securities Law Name of the Teacher: REEMA GIDWANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
	Company Law – An Overview	Development of Company Law in India Doctrines Governing Corporate Application of Company Law to Banking and Insurance Sector	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know the Company Law and its detail information in this chapter
	Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956	Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange.	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Stock Exchanges in this chapter
	Security Exchange Board Of India	SEBI: Objectives-terms-establishment-powers-functions-accounts and audit-penalties –registration. B) Issues of Disclosure Investors Protection Guidelines	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of SEBI in this chapter
	The Depositories Act, 1996	Depository – Meaning , Benefits , Models, Functions Participants The Depository Act 1996 – Objectives, Eligibility condition for depository services, Bye laws of depository , Governance of Depository and Internal audit of depository Participants BSDA and single registration for depository participant	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Depositories Act in this chapter

Reema Gidwani



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

Lecture Plan – Academic Year 2021-22

Semester: IV Course: BAF Class: SYBAF

Subject: Management Accounting Name of the Teacher: LAVEENA BHATIA

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Introduction to Management Accounting	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	5 Lecture conducted Explanation through book notes	The students will be able to understand Management Accounting for an investor
2	Analysis and Interpretation of Accounts	Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios:	5 Lecture conducted Explanation through book notes	The students will be able to understand Analysis and Interpretation of Accounts for an investor
3	Cash Flow Analysis	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to prepare Cash Flow Analysis for an investor
4	Working Capital Management	A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems	5 Lecture conducted Explanation through book notes	The students will be able to understand Working Capital Management for an investor

Laveena Bhatia



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

Lecture Plan – Academic Year 2021-22

Semester: IV

Course: B.CBI

Class: SYB.CBI

Subject: Foundation Course

Name of the Teacher: YUVIKA DEVNANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Significant, Contemporary Rights of Citizens	Rights of Consumers Right to Information Protection of Citizens' /Public Interest Citizens' Charters, Public Service Guarantee Acts.	12 Session Conducted 10 lecture through PPT and 2 lecture discussion and debate	Students got to know the Indian Significant, Contemporary Rights of Citizens and its detail information in this chapter
2	Approaches to understanding Ecology	Understanding approaches to ecology Environmental Principles-1 Environmental Principles-2	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Approaches to understanding Ecology in this chapter
3	Science and Technology –II	Some Significant Modern Technologies, Features and Applications-- Laser Technology ,Satellite Technology, Information and Communication Technology, Biotechnology and Genetic engineering- Nanotechnology. Issues of Control, Access and Misuse of Technology	10 Session Conducted 8 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Science and Technology –II in this chapter
4	Introduction to Competitive Exams	Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres Soft skills required for competitive examinations	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Introduction to Competitive Exams in this chapter

Aurita Arunani



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

Lecture Plan – Academic Year 2021-22

Semester: IV

Course: B.Com / BMS

Class: SYB.Com / SY BMS

Subject: Business Law

Name of the Teacher: REEMA GIDWANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Indian Companies Act – 2013	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	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know the Indian Companies Act – 2013 and its detail information in this chapter
2	Indian Companies Act – 2013	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.	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Indian Companies Act – 2013 in this chapter
3	Indian Partnership Act – 1932	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	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Indian Companies Act – 2013 in this chapter
4	Consumer Protection Act, 1986 &	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	8 Session Conducted 6 lecture through PPT and 2 lecture	Students got to know detail information of Consumer Protection

Reema

	Competition Act 2002	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,	discussion and debate	Act, 1986 & Competition Act 2002 in this chapter
5	INTELLECTUAL PROPERTY RIGHTS	Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights & Remedies. (Ss. 104-115) • IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights & Remedies. (Ss. 51, 52) • IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks & Remedies	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know the intellectual property rights and its detail information in this chapter

R. Sidwani

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

Lecture Plan – Academic Year 2021-22

Class: SYBAF

Semester: IV

Course: BAF

Name of the Teacher: KARUNA TEJWANI

Subject: Foundation Course

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Significant, Contemporary Rights of Citizens	Rights of Consumers Right to Information Protection of Citizens'/Public Interest Citizens' Charters, Public Service Guarantee Acts.	12 Session Conducted 10 lecture through PPT and 2 lecture discussion and debate	Students got to know the Indian Significant, Contemporary Rights of Citizens and its detail information in this chapter
2	Approaches to understanding Ecology	Understanding approaches to ecology Environmental Principles-1 Environmental Principles-2	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Approaches to understanding Ecology in this chapter
3	Science and Technology –II	Some Significant Modern Technologies, Features and Applications-- Laser Technology, Satellite Technology, Information and Communication Technology, Biotechnology and Genetic engineering- Nanotechnology. Issues of Control, Access and Misuse of Technology	10 Session Conducted 8 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Science and Technology –II in this chapter
4	Introduction to Competitive Exams	Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres Soft skills required for competitive examinations	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Introduction to Competitive Exams in this chapter

Tejwani



Lecture Plan – Academic Year 2021-22

Semester: IV

Course: B.M.S

Class: SY

Subject: Financial Institutions and Markets (FIM) Name of the Teacher: MOHIT PUNJABI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1.	Financial System in India	To make students understand the Structure of Indian Financial system its Functions and concept of Microfinance.	<ul style="list-style-type: none"> • Theory explanation and discussion – 09 sessions • PowerPoint presentation – 2 sessions • Revision and Quiz – 2 sessions (November '21- December '21) 	Student will be able to know meaning, importance of finance system, the structure and conceptual framework of Microfinance.
2.	Financial Regulators & Institutions in India	To explain and discuss on their role and functions of Financial Institutions and Regulators.	<ul style="list-style-type: none"> • Theory explanation and discussion – 12 sessions • Revision and Test – 2 session • GD – 1 session (December '21 – January '22) 	Student will be able to understand the role of financial regulators and institutions and their functions and area of concerns.
3.	Financial Markets	To provide knowledge of Indian Money Market, Capital Market, Commodity Market, Insurance and Mutual Funds.	<ul style="list-style-type: none"> • Theory explanation and discussion – 12 sessions • Case study – 1 session (January 2022- February 2022) 	Student will be able to understand the functions, importance, participants and reforms in the market.
4.	Managing Financial Systems Design	To acquaint learners about the Financial System Design at global level.	<ul style="list-style-type: none"> • Theory explanation and discussion – 12 sessions • PowerPoint presentation – 2 sessions • Case study – 1 session (February-2022 – March 2022) 	Student will possess knowledge of Financial System design – Bank Oriented and Marker Oriented Systems.

Mohit



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

Lecture Plan – Academic Year 2021-22

Semester: V

Course: BBI

Class: TYBBI

Subject: Financial Reporting Analysis

Name of the Teacher: VIJAY RAMCHANDANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Final Accounts of Banking Company	Legal Provisions in Banking Regulation Act, 1949 relating to Accounts. Statutory Reserves including Cash Reserve and Statutory Liquidity Ratio. Bills Purchase and Discounted, Rebate on Bill Discounted	15 Lecture conducted Shared 10 Question and solved on Excel Sheet 10 similar Question were given for Assignment	The students will be able to prepare financial statements of a corporate entity.
2	Final Accounts of Insurance Company	(a) Preparation and Presentation of Corporate Final Accounts for Insurance Companies. (b) Final Accounts in accordance with Insurance Legislation (c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for Final Accounts of Insurance Company of a corporate entity
3	Preparation of Final Accounts of Companies	Relevant Provisions of Companies Act related to Preparation of Final Account Preparation of Financial Statements as per Companies Act. AS 1 in Relation to Final Accounts of Companies	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for Preparation of Final Accounts of Companies by a corporate entity.
4	Cash Flow Analysis & Ethical Behaviour and Implications for Accountants	Cash Flow Analysis as per AS 3 Ethical Behaviour and Implications for Accountants Introduction, Meaning of Ethical Behaviour Financial Reports	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to prepare Cash Flow Analysis & Ethical Behaviour and Implications for Accountants for an investor.
5	Introduction to IFRS	IFRS 1- First Time Adoption of International Financial Reporting Standards Objective, Scope, Definitions, First IFRS Financial Statements, Recognition and Measurement.	5 Lecture conducted Explanation through book notes	The students will be able to prepare Introduction to IFRS for an investor





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

Lecture Plan – Academic Year 2021-22

Semester: V

Course: BAF

Class: TY

Subject: Financial Management - III (FM)

Name of the Teacher: Laveena Bhatia

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1.	Business Valuation	To explain students about the conceptual framework of valuation and approaches to valuation.	<ul style="list-style-type: none"> • Theory explanation and discussion – 1 sessions • Practical Questions – 5 • Test – 1 sessions (November '21- December '21) 	Student will be able to understand the concept of valuation and different approaches followed to value business.
2.	Mergers and Acquisitions	To make students understand modes of acquiring firms, difference between merger and takeover and the benefits derived.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions– 10 sessions • Test – 1 session • Case study – 1 session (December '21 – January '22) 	Student will be able to understand the meaning of merger & takeover, types of mergers & acquisitions, and their pros and cons.
3.	Corporate Restructuring and Takeovers	To acquaint students about the need and importance of Restructuring, and legal guidelines for takeover.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 11 sessions • Revision & Quiz – 1 session each (January 2022- February 2022) 	Students shall possess the knowledge of Restructuring and Takeovers, SEBI guidelines, and defences to be used.
4.	Lease and Hire Purchase Financing	To make students understand the concept of Leasing and Hire purchase and their need and importance.	<ul style="list-style-type: none"> • Theory explanation and discussion – 2 sessions • Practical Questions – 10 sessions • Test – 2 sessions (February 2022- March 2022) 	Student will be able to analyse by doing calculation of cash flows and decide best option for financing.
5.	Working Capital financing	To provide knowledge the sources available for financing working capital.	<ul style="list-style-type: none"> • Theory explanation and discussion – 8 sessions • PowerPoint presentations – 1 session • Revision & Quiz – 1 session (March 2022 – April 2022) 	Students will be able to evaluate different sources of financing on basis of the benefits each derive.

Laveena Bhatia



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

Lecture Plan – Academic Year 2021-22

Semester: V Course: B.Com Class: TYB.Com

Subject: Financial Accounting

Name of the Teacher: ANIKA VALECHA

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Preparation of Final Accounts of Companies	Relevant provisions of Companies Act related to preparation of Final Account Preparation of financial statements as per Companies Act. AS 1 in relation to final accounts of companies	15 Lecture conducted Shared 10 Question and solved on Excel Sheet 10 similar Question were given for Assignment	The students will be able to prepare financial statements of a corporate entity.
2	Internal Reconstruction	Need for reconstruction and company law provisions Distinction between internal and external reconstructions..	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for internal restructuring of a corporate entity
3	Buy Back of Shares	Company Law / Legal provisions Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back	810 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for buy back of shares by a corporate entity.
4	Investment Accounting (w.r.t. Accounting Standard- 13)	For shares For debentures/Preference. shares 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.	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to prepare Investment account for an investor.
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	5 Lecture conducted Explanation through book notes	The students will be able to prepare Investment account for an investor

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

Lecture Plan – Academic Year 2021-22

Semester: V

Course: BMS Class: TYBMS

Subject: Financial Accounting

Name of the Teacher: KOMAL BODHWANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Preparation of Final Accounts of Companies	Relevant provisions of Companies Act related to preparation of Final Accounts Preparation of financial statements as per Companies Act. AS 1 in relation to final accounts of companies	15 Lecture conducted Shared 10 Question and solved on Excel Sheet 10 similar Question were given for Assignment	The students will be able to prepare financial statements of a corporate entity.
2	Underwriting of Shares & Debentures	Introduction, Underwriting, Underwriting Commission Provision of Companies Act	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for internal restructuring of a corporate entity
3	Accounting of Transactions of Foreign Currency	In relation to purchase and sale of goods, services, assets, loan and credit transactions. Computation and treatment of exchange rate differences.	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for buy back of shares by a corporate entity.
4	Investment Accounting (w.r.t. Accounting Standard- 13)	For shares For Debentures/Preference shares 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.	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to prepare Investment account for an investor.
5	Ethical Behaviour and Implications for Accountants	Introduction, Meaning of ethical behavior Financial Reports – link between law, corporate governance, corporate social responsibility and ethics. Need of ethical behavior in accounting profession. Implications of ethical values for the principles versus rule based approaches to accounting standards	5 Lecture conducted Explanation through book notes	The students will be able to prepare Ethical Behaviour and Implications for Accountants for an investor



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

Lecture Plan – Academic Year 2021-22

Semester: V Course: BAF Class: TYBAF

Subject: Financial Management Name of the Teacher: ANIKA VALECHA

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	AS- 14 Amalgamation , Absorption & External Reconstruction	In the nature of purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. 2. Meaning and computation of purchase consideration. 3. Inter company debtors, creditors, loan, bills, loading in stock.	15 Lecture conducted Shared 10 Question and solved on Excel Sheet 10 similar Question were given for Assignment	The students will be able to prepare AS- 14 Amalgamation, Absorption & External Reconstruction of a corporate entity.
2	Internal Reconstruction	. Need for reconstruction and company law provisions. 2. Distinction between internal and external reconstructions. 3. Methods including alteration of share capital, variation of share holder rights, subdivision, consolidation, surrender and reissue/cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for internal restructuring of a corporate entity
3	Investment Accounting	For shares (variable income bearing securities) 2. For debentures/preference shares (fixed income bearing securities) 3. 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(excluding brokerage) 4. Columnar format for investment account.	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for Investment Accounting by a corporate entity.
4	Accounting for transaction of foreign currency	In relation to purchase and sale of goods, services and assets and loan and credit transactions. 2. Computation and treatment of exchange rate differences	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to prepare Accounting for transaction of foreign currency for an investor.



5	Introduction to IFRS	Purpose and objective of financial statement- its frame work- its assumption, characteristics, element, recognition and measurement. 2. Convergence and first time adoption to IFRS(IFRS – 1)	5 Lecture conducted Explanation through book notes	The students will be able to prepare Introduction to IFRS for an investor
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Anika

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

Lecture Plan – Academic Year 2021-22

Semester: V

Course: M.COM PART -I

Class: M.COM

Subject: Business Ethics

Name of the Teacher: KIRAN WATWANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
	Introduction to Business Ethics	Definition, Meaning, Nature of Ethics, Meaning of Moral & Ethics. Types of Ethics, Importance of Ethics, Business Ethics - Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business-Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market.	9 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know the Introduction to Business Ethics in this chapter
	Application of Ethical Theories in Business	Ethical Decision Making: Decision Making (Normal Dilemmas And Problems): (I) Utilitarianism (J. Bentham And J.S. Mill), (Ii) Deontology (I. Kant) Virtue Ethics (Aristotle). Gandhain Approach In Management And Trusteeship, Importance And Relevance of Trusteeship Principle in Modern Business. Ethical Issues in Functional Areas of Business. Ethics in Advertising (Truth In Advertising). Ethical Issues in Finance,	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Application of Ethical Theories in Business in this chapter
	Introduction to Corporate Governance	Definition & Conceptual Framework of Corporate Governance, Business Ethics - an important dimension to Corporate Governance, Fair and Unfair Business Practices. Theoretical Basis of Corporate Governance, Mechanism- Corporate Governance Systems, Indian Model of Governance, Good Corporate Governance, Obligations Towards Society and Stake holders. Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control, Corporate Governance Mechanism: Process, Indian Model, OECD, and Emphasis on Corporate Governance, (Transparency Accountability and Empowerment).	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Introduction to Corporate Governance in this chapter
	Genesis and Implementation of corporate	Introduction principles – Arthashastra and Good Governance in ancient India, Protection of Interest of Customer and Investors, Historical perspective of Corporate Governance and Issues in	8 Session Conducted 6 lecture through PPT and 2 lecture	Students got to know detail information of Genesis and Implementation of

Governance in India:	<p>Corporate Governance. Values: Meaning, Types Teaching from Scriptures Like Gita, Quran, Bible Value Systems in Business. Implementation of Corporate Governance Role of Board of Directors and Board Structure, Role of the Non- executive Director, Role of Auditors, SEBI Growth of Corporate Governance. Role of Government, Corporate Governance in India. Accounting Standards and Accounting disclosures. Finance Reporting and Corporate Governance, Non Accounting Regulations in Corporate Governance, Corporate Governance & CSR, Family Owned Business - Background, Family Businesses in India, Need for Professionalization and Transparency in Family Business.</p>	discussion and debate	corporate Governance in India in this chapter
Global Scenario	<p>Business Ethics in Global Economy. Ethics in the Context of Global Economy, Relationship Between Business Ethics & Business Development, Role of Business Ethics in Building a Civilized Society. Corporate Governance and Issues Related to Scams Corruption: Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption</p>	9 Session Conducted 6 lecture through PPT and 3 lecture discussion and debate	Students got to know the Global Scenario and its detail information in this chapter

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

Lecture Plan – Academic Year 2021-22

Semester: VI

Course: BMS

Class: TYBMS

Subject: Retail Management

Name of the Teacher: HINAL GANGARAMANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Retail Management- An overview	Introduction and Meaning, Significance, Factors Influencing Retail Management, Scope of Retail Management. Concept of Organized Retailing. Impact of Globalization on Retailing	9 Session Conducted 6 lecture through PPT and 3 lecture discussion and debate	Students got to know the Retail Management- An overview and its detail information in this chapter
2	Retail Consumer and Retail Strategy	Retail Consumer/ Shopper CRM in Retail Retail Strategy Store Location Selection HRM in Retail	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Retail Consumer and Retail Strategy in this chapter
3	Merchandise Management and Pricing	Merchandise Management Buying Function Concept of Lifestyle Merchandising Private Label Retail Pricing	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Merchandise Management and Pricing in this chapter
4	Managing and Sustaining Retail	Retail Store Operations Store Design and Layout Visual Merchandising and Display Mall Management Legal and Ethical Aspects of Retailing	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Managing and Sustaining Retail in this chapter

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ULHASNAGAR- 421004**

Lecture Plan – Academic Year 2021-22

Semester: VI

Course: B.Com

Class: SYB.Com

Subject: Advtising

Name of the Teacher: **KARUNA TEJWANI**

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Media in Advertising	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	12 Session Conducted 10 lecture through PPT and 2 lecture discussion and debate	Students got to know the Media in Advertising and its detail information in this chapter
2	Planning Advertising Campaigns	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	10 Session Conducted 6 lecture through PPT and 4 lecture discussion and debate	Students got to know detail information of Planning Advertising Campaigns in this chapter
3	Execution and Evaluation of Advertising	Creativity: Concept and Importance, Creative Process, Concept of Créative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Preposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products	10 Session Conducted 8 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Execution and Evaluation of Advertising in this chapter
4	Fundamentals of Creativity in Advertising	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	8 Session Conducted 6 lecture through PPT and 2 lecture discussion and debate	Students got to know detail information of Fundamentals of Creativity in Advertising in this chapter

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ULHASNAGAR- 421004**

Lecture Plan – Academic Year 2021-22

Class: TY

Semester: VI

Course: B.Com

Subject: Financial Accounting and Auditing IX - Financial Accounting (FA)

Name of the Teacher: Anika Valecha

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1.	AS – 14 - Amalgamation, Absorption & External Reconstruction	To enlighten the students about the relevant Accounting Standard and the methods used with the corresponding accounting treatment.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 10 sessions • Test – 2 sessions • Case study – 1 session (November 2021- December 2021) 	Students shall possess the knowledge of merger and purchase, computation of purchase consideration.
2.	Accounting of Transactions of Foreign Currency	To make students understand the concept of purchase and sale of goods, services and loan transactions using foreign currency.	<ul style="list-style-type: none"> • Theory explanation and discussion – 3 sessions • Practical Questions – 10 sessions • Test – 2 sessions (December 2021 – January 2022) 	Students will be able to understand the computation and treatment of exchange rate differences.
3.	Liquidation of Companies	To acquaint students about the legal provisions under Companies Act, meaning of preferential payments and preparation of Statement of Affairs.	<ul style="list-style-type: none"> • Theory explanation and discussion – 2 sessions • Practical Questions – 6 sessions • Quiz – 1 sessions (January 2022- February 2022) 	Student shall be able to understand the meaning of liquidation, Preferential payments, and Liquidator's final statement of account.
4.	Underwriting of Shares & Debentures	To make students understand the concept of underwriting, the legal provisions w.r.t payment of commission.	<ul style="list-style-type: none"> • Theory explanation and discussion – 2 sessions • Practical Questions – 7 sessions • Test – 3 sessions (February 2022- March 2022) 	Student will be able to understand the underwriting and its types, types of applications and liability of underwriters.
5.	Accounting for Limited Liability Partnership	To acquaint students about the statutory provisions of LLP and Final Accounts.	<ul style="list-style-type: none"> • Theory explanation and discussion – 8 sessions • PowerPoint presentations – 2 sessions (March 2022 – April 2022) 	Students shall be able to understand the legal provisions of LLP, Conversion of partnership firm into LLP and Final Accounts.

Anika



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

Lecture Plan – Academic Year 2021-22

Semester: VI

Course: B.M.S

Class: TY

Subject: Innovative Financial Services (IFS)

Name of the Teacher: YUVIKA DEVNANI

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1.	Introduction to Traditional Financial Services	To make students understand the concept of Financial Services, Factoring, Forfeiting, and Bill Discounting	<ul style="list-style-type: none"> Theory explanation and discussion – 10 sessions Practical Questions – 2 sessions PowerPoint presentation – 1 session Revision and Quiz – 2 sessions (November '21- December '21) 	Student will be able to understand the functions of financial services, types of factoring, working of forfeiting, and framework of bill discounting.
2.	Issue Management and Securitization	To provide knowledge about of Issue Management, Stock Broking and Securitisation.	<ul style="list-style-type: none"> Theory explanation and discussion – 12 sessions Revision and Test – 2 session GD – 1 session (December '21 – January '22) 	Student will be able to know Merchant Bankers, Stock & Derivative trading, Securitisable Assets and their benefits.
3.	Financial Services and its Mechanism	To explain students about the meaning of Lease, Hire Purchase, Housing Finance and venture	<ul style="list-style-type: none"> Theory explanation and discussion – 12 sessions Practical Questions – 2 sessions Case study – 1 session (January 2022- February 2022) 	Students will be able to understand the types of leases and their legal aspects, Market of Housing Finance, VC investment process.
4.	Consumer Finance and Credit Rating	To make students understand the meaning of Consumer Finance, Plastic Money and Credit Rating.	<ul style="list-style-type: none"> Theory explanation and discussion – 12 sessions PowerPoint presentation – 2 sessions GD – 1 session (February-2022 – March 2022) 	Students shall possess the Mechanics of Consumer Finance, Growth of Plastic cards, and the process of Credit Rating.

Anurita Arunwani

Anurita



Lecture Plan – Academic Year 2021-22

Semester: V Course: B.Com Class: TYB.Com

Subject: Financial Accounting

Name of the Teacher: Anika Valecha

Unit	Topic	Plan	Teaching Methodology with Time Frame	Learning Outcome
1	Preparation of Final Accounts of Companies	Relevant provisions of Companies Act related to preparation of Final Account Preparation of financial statements as per Companies Act AS 1 in relation to final accounts of companies	15 Lecture conducted Shared 10 Question and solved on Excel Sheet 10 similar Question were given for Assignment	The students will be able to prepare financial statements of a corporate entity.
2	Internal Reconstruction	Need for reconstruction and company law provisions Distinction between internal and external reconstructions..	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for internal restructuring of a corporate entity
3	Buy Back of Shares	Company Law / Legal provisions Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to account for buy back of shares by a corporate entity.

Investment Accounting (w.r.t. Accounting Standard- 13)	For shares For debentures/Preference. shares 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.	10 Lecture conducted Shared 10 Question and solved on Excel Sheet 8 similar Question were given for Assignment	The students will be able to prepare Investment account for an investor.
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	5 Lecture conducted Explanation through book notes	The students will be able to prepare Investment account for an investor

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