

**DEGLOOR COLLEGE DEGLOOR****Annual Teaching Plan 2016-2017****Department of Commerce**

B.com I Year ( sem. I &amp; II)

Subject :- financial Accounting

Name of the Teacher :- Dr. kadrekar P.G.

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Semi. I  1	<b>Introduction</b> Meaning of Book Keeping and Accountancy, Accounting Concepts and Conventions. Types of Account and rules of Debit and credit, Journal, Ledger and Trial Balance, Revenue expenses and incomes, capital income and expenditure.	12	1 July to 31 July -2016
2	<b>Subsidiary Books</b> Nature, meaning & need of maintaining subsidiary books with five problems consisting entries to be recorded in all subsidiary books. (Purchase books, Sales books, Purchase Return Books, Sales Return Books, Simple Cash books	12	1 Aug to 25 Aug-2016
3	<b>Rectification of Errors</b> Meaning, need, procedure of rectification of errors, types of Rectification of errors. Errors before preparing trial balance, errors after preparing trial balance and after preparing final Accounts and their rectification.	12	26 Aug to 5 Sep.2016

4	<b>Final Accounts</b> Meaning & Significance of final Accounts, preparation of Trading Account, profit & loss Account & Balance Sheet of sole trading concern with adjustments	10	6 Sept. To 25 Sept.2016
Semi. II 1	<b>Accounting for Consignment</b> Meaning & features of consignment, difference between consignment & sale, types of commission, (Performa), Invoice, invoice price and loading, account sales, valuation of unsold stock, Journal entries and problems.	12	1 Dec to 25 Dec-2016
2	<b>Hire Purchase System</b> Meaning & features, legal provisions of Hire Purchase Act, Journal entries in the books of Vendee and Vendor, preparation of various accounts in the ledger in the books of hire purchaser and seller and problems.	12	26 Dec 2016. to 20 Jan-2017
3	<b>Accounts of Co-operative Societies</b> Meaning & types of co-operative societies, legal provisions of Maharashtra Co-op Society Act 1960, Consumer's Society & Credit Society, day-to-day accounts, statements of receipts and payments, profit & loss accounts, balance sheet and problems.	10	21 Jan to 15 feb-2017
4	<b>Insurance Claims</b> Meaning and types, calculation of claims under loss of stock policy and loss of profit policy only, Application of Average Clauses and problems.	12	16 Feb to 10 Mar.-2017

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## DEGLOOR COLLEGE DEGLOOR

### Annual Teaching Plan 2016-2017

#### Department of Commerce

B.com IIYear( sem. III & IV)

Subject :- Corporet Accounting

Name of the Teacher :- Dr. kadrekar P.G.

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Semi. I 1	. Recent Concepts in Corporate Accounting (No of Lecture 08) Introduction to corporate Account , online Banking, E-transaction, D-Mat Account, Debit Card, Credit Card, Swipe Machine, ATM	12	1 July to 31 July -2016
2	<b>Issues of Shares</b> (No of Lecture 14) Meaning and procedure of issue, Forfeiture and reissue of Equity Shares, Practical Problems on Accounting Entries of Issue, Pro-rata allotment of Shares	12	1 Aug to 25 Aug-2016
3	<b>Redemption of Preference Shares</b> (No of Lecture 10) Meaning and Procedure of redemption of preference shares, Types of preference shares, Redemption out of Fresh issue of Equity Shares, Redemption out of revenue Profit of Company, Practical Problems on accounting entries of redemption of preference shares and balance sheet after redemptions of preference shares.	12	26 Aug to 5 Sep.2016
4	<b>Company Final Accounts</b> (No of Lecture 14) Preparation of profit and loss account, profit and loss appropriation, account and balance sheet in prescribed forms	10	6 Sept. To 25 Sept.2016

5	. Profit Prior to In Corporation (No of Lecture 08) Meaning, allocation of expenses and incomes between pre and post period, finding profit or loss	10	26 Sept. To 10 Oct.2016
Sem. VI 1	. Redemption of Debenture (No of Lecture 10) Meaning, types of debenture, Redemption of debenture. Problem on sinking fund Method only	08	1 Dec to 20 Dec-2016
2	<b>Amalgamation of companies</b> (No of Lecture 12) Meaning and causes of amalgamation of companies, methods of purchase consideration opening and closing entries in the books of companies and preparation of balance sheet.	10	21 Dec.2016 to 10 Jan-2017
3	<b>Reconstruction of a company</b> (No of Lecture 10) Meaning and need of reconstruction of company, types of reconstruction. Accounting entries related to internal reconstruction only preparation of revised balance sheet	12	11 Jan to 05 feb-2017
4	<b>Holding Company Account</b> (No of Lecture 12) Meaning of holding company and subsidiary company, holding company accounts with its only one subsidiary company, consolidated balance sheet, pre acquisition and post acquisition of profit intercompany debt and bills and debenture, cost of control, minority interest, and practical problem on consolidated balance sheet.	12	06 feb to 26 feb 2017
5	<b>Liquidation of a company</b> (No of Lecture 10) Meaning and cause of liquidation of a company, process of liquidation of a company, Role of company liquidation, accounting treatment of voluntary liquidation of a company	10	26 feb to 07 march 2017

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B.com II Year ( Sem. III &amp; IV)

Subject :- Advanced Cost accounting

Name of the Teacher :- **Dr. Kadrekar P.G.**

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Sem. IV 1	<b>Introduction to Cost Accounting</b> (No of Lecture 10) Meaning, Definition, Nature and Scope, Objectives, Concept of Cost, Elements of Cost & Classification, Methods & Techniques of Costing	08	1 July to 20 July -2016
2	<b>Single Output Costing</b> (No of Lecture 10) Meaning of Cost, Treatment of Stock of Raw Material, WIP, Finished Goods and Numerical Problems on Cost Sheet and Tender	08	21 July to 11Aug-2016
3	<b>Material Cost</b> (No of Lecture 12) Material Control, Purchase Procedure, Methods of Pricing, Material Issues- FIFO, LIFO, Simple & Weighted Average, Inventory Management- Fixation of Stock Levels-Minimum Level, Maximum Level, Reorder Level, Economic Order Quantity, ABC Analysis (Numerical Problems on Above)	14	12 Aug to 5 Sep.2016
4	<b>Labour Cost</b> (No of Lecture 12) Meaning, Labour Cost Control, Time Keeping & Time Booking, Idle Time & Labour Turnover, Methods of Wage Payments; time Rate System, Incentive Plans of Halsey & Rowan, Taylor's Differential Piece Rate System	14	6 Sept. To 25 Sept.2016

5	<b>Overheads</b> (No of Lecture 10) Meaning, Nature, Collection and Classification of Overheads, Numerical Problems on Machine Hour Rate	12	26 Sept. To 10 Oct.2016
Sem. VI			
1	<b>Cost Accounting Records of cost Audit</b> (No of Lecture 10) Nature of scope of cost audit. Cost Accounting Records and cost Audit. Under company Act- Purpose, scope and Advantages of cost Account, Implementing Authorities of cost Audit, Cost Audit Techniques and Programs, Cost Audit Report, Cost Auditor – Appointment Rights and responsibilities.	08	1 Dec to 20 Dec-2016
2	<b>Process Costing</b> (No of Lecture 12) Meaning and Features of Process Costing Treatment of Normal loss. Abnormal loss and Abnormal Gains Joint Products By – Products and Accounting Practical Problems on above	10	21 Dec 2016. to 10 Jan-2017
3	<b>Contract costing</b> (No of Lecture 12) Meaning and features of Contract costing contract v/s Job costing Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance sheet	12	11 Jan to 05 feb-2017
4	<b>Operating Costing:</b> (No of Lecture 10) Meaning and Features of operating costing service cost unit. Single and Compound unit. Practical Problems on Transport Industry.	12	05 Feb to 15 Feb.-2017
5	<b>Reconciliation of Cost and Financial Account</b> (No of Lecture 10) Need of Reconciliation, reasons for Disagreement in Profit as per cost and Financial Accounts Methods of Reconciliation Procedure of Reconciliation Practical Problems on Preparation of Reconciliation Statement	12	16 Feb to 10 Mar-2017

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B.com II Year ( Sem. IV &amp; VI)

Subject :- Advanced accounting

Name of the Teacher :- **Dr. Kadrekar P.G.**

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Sem. IV 1	<b>Accounting Standards: 11</b> Introduction, Significance, Scope of Accounting Standard, Accounting Standard Board, Procedure of Issuing Accounting Standards, Indian Accounting Standards, International Accounting Standards.	08	1 July to 20 July -2016
2	<b>Hotel Business Accounting 11</b> Meaning, Importance of Hotel Business Accounting, Preparation of Final Accounts of Hotel Business.	08	21 July to 11Aug-2016
3	<b>Underwriting of Shares and Debentures 11</b> Basic Concepts, Underwriting Commission, Preparation of Underwriters Account	14	12 Aug to 5 Sep.2016
4	<b>Branch Accounting 11</b> Introduction, Meaning of Branch Account, Types of Branches, Preparation of Branch Accounts as per Debtors system and Stock and Debtors system only.	14	6 Sept. To 25 Sept.2016

5	<b>Agriculture Accounting 10</b> Introduction, Meaning, Importance of Agriculture Accounting, Preparation of Agriculture Account. Problems on Farm Accounting.	12	26 Sept. To 10 Oct.2016
Sem. VI 1	<b>. Accounts of Electricity Company No. Of Lectures: 11</b> The Double Entry Accounting System – Meaning & Advantages. Preparation of Electricity Company Accounts	08	1 Dec to 20 Dec-2017
2	<b>Departmental Accounts 11</b> Meaning, Importance of Departmental Account, Preparation of Departmental Profit and Loss, Balance Sheet and General Profit & Loss Account (with Loading, internal transfer)	10	21 Dec 2017 to 10 Jan-2017
3	<b>. Packages Account 11</b> Meaning and Importance, Preparation of Package Account	12	11 Jan to 05 feb-2017
4	<b>Account of Profession 11</b> Meaning, Importance of Profession Account, Preparation of Profession Account Solicitors Account only	12	05 Feb to 15 Feb.-2017
5	<b>Insolvency Accounts 10</b> Meaning, Importance, Procedures of Insolvency	12	16 Feb to 10 Mar-2017

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