



pragnya education trust's
pragnya college of management & computer studies,
Handewadi, Pune-411060

Bcom -- Semester: I

Teaching Plan 2021-2022

Name of Faculty:
Subject: compulsory English

Prof. Amina Qadri
(SUBJECT CODE-111)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: the begger
			The begger
		3	
		4	UNIT-1 POETRY UP-HILL
2	NOV	1	UNIT-2 BLACK MONEY AND BLACK ECONOMY
		2	BLACK MONEY AND BLACK ECONOMY
		3	UNIT-2 STAY CALM- POETRY
		4	UNIT-3 THE NIGHTINGLE AND THE ROSE
3	DEC	1	THE NIGHTINGLE AND THE ROSE
		2	UNIT-4 MUHAMMED YUNUS 12/21/22AN ECONOMIC FOR PEACE
		3	MUHAMMED YUNUS 12/21/22AN ECONOMIC FOR PEACE
		4	
4	Jan-22	1	
		2	
		3	

Amina Qadri



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Bcom -- Semester: I

Teaching Plan 2021-2022

Name of Faculty:

Dr. Asha Yadwadkar

Subject: Financial Accounting- I

(SUBJECT CODE-112)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting (A) Accounting Concepts, Conventions and Principles 1. Money Measurement 2. Business Entity 3. Dual Aspect
		3	Periodicity Concept 5. Realization Concept 6. Matching Concept 7. Accrual / Cash Concept 8. Consistency Concept 9. Conservatism Principle 10. Materiality Concept 11. Going Concern Concept 12. Historical Cost
		4	(A) 1) Accounting Concepts, 2) Conventions and Principles 3. Environmental Accounting 4. Human Resource Accounting 5. Forensic Accounting
2	NOV	1	UNIT-2: Piecemeal Distribution of Cash , Surplus Capital Method only, Asset taken over by a partner, 2. Treatment of past profits or past losses in the Balance sheet,
		2	Contingent liabilities 4. Realization expenses/amount kept aside for expenses 5. adjustment of actual Treatment of secured liabilities
		3	Contingent liabilities 4. Realization expenses/amount kept aside for expenses 5. adjustment of actual, Treatment of secured liabilities,
		4	Treatment of preferential liabilities like Govt. dues/labour dues etc., Excluding: Insolvency of partner and Maximum Loss Method
3	DEC	1	UNIT-3- Accounts from Incomplete Records (Single Entry System 1. Meaning of single entry system 2. Features of Single Entry System
		2	3. Conversion of Single Entry into Double Entry
		3	UNIT-4: Introduction to Goods and Services Tax laws and Accounting
		4	Constitutional Background of GST, Concepts and definition of GST
4	Jan-22	1	IGST, CGST and SGST 3. Input and Output Tax credit 4. Procedure for registration under GST
		2	Chapter 5: Team and Organizational Dynamics Concept and Importance of Team, Leading the team and working effectively in team.

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Bcom -- Semester: 1
Teaching Plan 2021-2022

Name of Faculty:
Subject: Business Economics (Micro) - I

Prof. Fazilat Jagot
(SUBJECT CODE-113)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Introduction and Basic Concepts Meaning, Nature, Scope and Importance of Business Economics
		3	1.2 Concept of Micro and Macro Economics 1.3 Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations
		4	1.4 Basic Concepts: Household, Consumer, Firm, Plant and Industry 1.5 Goals of Firms- Economic and Non- Economic.
2	NOV	1	DIWALI VACATION
		2	UNIT-2: Consumer Behavior , Utility: Concept and Types 2.2 Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi Marginal
		3	Consumer Surplus: Concept and Measurement ,
		4	Ordinal Approach: Indifference curve Analysis- Concept, Characteristics, Consumer Equilibrium
3	DEC	1	UNIT-3- Demand and Supply Analysis Concept of Demand 3.2 Determinants of Demand 3.3 Law of Demand 3.4 Elasticity of Demand
		2	3Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance 3.4.2 Income Elasticity of Demand-Meaning and Types
		3	Cross Elasticity of Demand-Meaning and Types 3.5 Supply : Concept, Determinants and Law of Suppl
		4	Equilibrium of Demand and Supply for Price Determination
4	Jan-22	1	UNIT-4: Concept of Production Function 4.2 Total, Average and Marginal Production
		2	4.3 Law of Variable Proportions
		3	Law of Returns to Scale 4.5 Economies and Diseconomies of Scale- Internal and External

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Bcom -- Semester: I
Teaching Plan 2021-2022

Name of Faculty:
Subject: Business Mathematics & Statistics-

Prof. Aadil Rashid
(SUBJECT CODE-114-A)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Interest and Annuity Interest: Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems
		3	Annuity: Ordinary Annuity, Sinking Fund, Annuity due, Present Value and Future Value of Annuity.
		4	Equated Monthly Installments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples
2	NOV	1	DIWALI VACATION
		2	UNIT-2: Shares and Mutual Funds Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems
		3	Mutual Funds: Concept of Mutual Funds, Problems on calculation of Net Income after considering entry load, .
		4	Dividend, Change in Net Asset Value (NAV) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.) Examples and Problem
3	DEC	1	UNIT-3: Population and Sample Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry. Concept of population and sample, methods of data collection: Census and sampling with illustration.
		2	Methods of random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only).
		3	UNIT-4: Measures of Central Tendency and Measures of Dispersion Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive Curves.
		4	Requisites of ideal measures of central tendency, Arithmetic Mean, Median and Mode for ungrouped and grouped data. Combined mean, Merits and demerits of measures of central tendency, Constitutional Background of GST, Concepts and definition of GST
4	Jan-22	1	Geometric mean: definition, merits and demerits, Harmonic mean: definition, merits and demerits, Choice of A.M., G.M. and H.M.
		2	Concept of dispersion, Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD
		3	Measures of relative dispersion: Coefficient of range, coefficient of variation. Examples and problems.

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Bcom -- Semester: I
Teaching Plan 2021-2022

Name of Faculty: Prof. Shilpa Thakur
Subject: Computer Concepts and Application – I (SUBJECT CODE-114-B)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Introduction to Computer and Operating system Introduction to Computer Definition, Block Diagram, Computer Hierarchy,
		3	Definition – Software Software Types - System Software, Application Software Definition of Operating System Types of Operating Systems, Functions of Operating Systems
		4	Working with Windows Operating System: Introduction, The Desktop, Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)
2	NOV	1	DIWALI VACATION
		2	UNIT-2: Unit 2 Office automation tools MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet,
		3	MS-Excel Screen and Its Components, Elementary Working with MS-Excel ,
		4	MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint Data Processing: Files and Records, File Organization (Sequential, Direct/Random, Index)
3	DEC	1	UNIT-3- Introduction to Computer Network Importance of Networking Computer Network (LAN, WAN, MAN) Network Components (Hub, Switch, Bridge, Gateway, Router, Modem) Network Topology, Wireless Network Internet and Internet application Introduction, Internet evolution, Working of Internet, Use of Internet
		2	Methods of random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only).
		3	Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive Curves.
4	Jan-22	4	Overview of World Wide Web (Web Server and Client) Introduction to Search engine and Searching the Web, Downloading files, Introduction to Web Browsers, Working with E-mail (creation and use of the same) Introduction to Internet Security Security, Privacy, Ethical Issues & Cyber Law
		1	UNIT-4: Computer applications in Commerce Computer Applications in various fields of Commerce: Personnel Administration, Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance and Stock-broking, egovernance E-Commerce
		2	-Commerce Defining e-Commerce, Main Activities of Electronic Commerce, Benefits of E-Commerce; Broad Goals of Electronic Commerce;
		3	lab practical

Shilpa Thakur



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Bcom -- Semester: I
Teaching Plan 2021-2022

Name of Faculty:

Dr. Asha Yadwadkar

Subject: BANKING & FINANCE- I

(SUBJECT CODE- 115 - B)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Evolution of Banking Meaning, Definition and Origin of 'Bank' • Evolution of Banking in Europe and Asia • Evolution of Banking in India • Structure of Indian Banking System
		3	UNIT-2 Primary Functions: o Accepting Deposits: i. Demand Deposits - Current Deposit and Savings Deposits; ii. Time Deposits - Fixed Deposit and Recurring Flexi Deposits (Auto Sweep)
		4	Granting Loans and Advances- i. Short Term Loan- Overdraft Facility, Cash Credit Facility, Purchasing and Discounting of Bills, ii. Term Loan
2	NOV	1	DIWALI VACATION
		2	Secondary Functions: A. Agency Functions- Payment and Collection of a Cheque, Bill and Promissory Note, Execution of standing instructions, Acting as
		3	Contingent liabilities 4. Realization expenses/amount kept aside for expenses
		4	General Utility Functions- Safe Custody, Safe Deposit Vaults, Remittance of funds, Pension payments, Acting as a Dealer in Foreign Exchange (FOREX) Market
3	DEC	1	Distribution of Third Party Products, Bancassurance, Mutual Funds, Issuance of Credit Card and Debit Card Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment
		2	Concepts of Priority and non- priority sector lending Security Based and Purpose Oriented Lending, Bridge Loans, Reserve Ratios- CRR and SLR. Credit Appraisal and Credit Monitoring
		3	Unit-3: Procedure for Opening and Operating of Deposit Account Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, Proof of Residence, Encashment, Signature and
		4	Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit.
4	Jan-22	1	a) Closure of Account a) Closure of Account b) Transfer of Account c) Death Claim Procedure Types of Account Holders a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts
		2	Unit 4: Methods of Remittance Demand Draft, Bankers' Cheque Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/
		3	Society for Worldwide Interbank Financial Telecommunication (SWIFT Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer

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Bcom -- Semester: I
Teaching Plan 2021-2022

(SUBJECT CODE- 116 – E)

Name of Faculty: Prof. Vaishali Marguje
Subject: Business Environment & Entrepreneurship - I

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Business Environment Concept- Importance - Inter relationship, between environment and entrepreneur, Aspects of Environment- Natural- Economic - Political - Social - Technical - Cultural - Educational - Legal & Cross-cultural – Geographical etc
		3	Natural- Economic - Political - Social - Technical - Cultural - Educational - Legal & Cross-cultural – Geographical etc
		4	UNIT 2: Environment Issues Pollution-Concept and types –Causes of pollution- Remedies of Pollution, Remedies of pollution
2	NOV	1	DIWALI VACATION
		2	
		3	protecting the natural environment-Conservation of natural resources - Opportunities in Environment
		4	Unit-3: Problems of growth Unemployment- Concept-Types-Causes- Remedies, Poverty- Concept- Causes- Remedies , Regional Imbalance- Concept-Effects –Solutions , Social injustice- Concept, Effects, Solutions
3	DEC	1	Money –Meaning – Sources –Effects- Measures, Lack of technical knowledge and information- Problems-Remedies
		2	case study
		3	case study
		4	Unit-4 The Entrepreneur Evolution of the term entrepreneur –Definition - Competencies of an Entrepreneur
4	Jan-22	1	Distinction between a) entrepreneur and manager- b)Entrepreneur and Enterprise, Intrapreneur- Concept and importance
		2	–Distinction between Entrepreneur and Intrapreneur

V. Marguje



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Bcom -- Semester: II

Teaching Plan 2021-2022

Name of Faculty:
Subject: English

Prof. Fernance D' souza
(SUBJECT CODE-121)

Sr.No.	Month	Week	Topic
1	APR	2	Chapter 1: : Indra Nooyi : A corporate Giant Prose
		3	Communication and Life Skills : writing, Report writing , Blog Writing Letter
		4	Chapter 2: JRD Sudha Murthy Prose : Appro
2	MAY	1	Poetry : O Captain! My Captain! Resume
		2	Communication and Life Skills : Writing and Emails
		3	Chapter 3: Prose : Fur Saki
		4	Poetry : A prayer for my Daughter
3	JUNE	1	Chapter 4: AfterTwenty Years Prose :
		2	Communication and Life Skills: Verbal Communications Non-

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Bcom – Semester: II

Teaching Plan 2021-2022

Name of Faculty:
Subject: Financial Accounting- II

Dr. Asha Yadwadkar
(SUBJECT CODE-122)

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Software used in Accounting of Accounting Software 2. Use of Accounting Software 1. Types
		3	3. Installation of Accounting Software 4. Advantages and disadvantages of Accounting Software and Report Generation including GST transactions Voucher entry
		4	Chapter 2: Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.) 1. Meaning and Characteristics 2. Accounting Records
2	MAY	1	3. Income and Expenditure Account. Receipt and Payment Account 4.
		2	5. Balance Sheet and Adjustments
		3	Chapter 3: Valuation of Intangibles 1. Valuation of Goodwill (Problem) 2. Valuation of Brands 3. Valuation of Patents, Copyright and Trademark etc
		4	Chapter 4: Accounting for Leases of Lease (Finance Lease and Operating Lease) 2. Finance Lease (Hire Purchase and installment) (Theory) 3. Operating Lease 4. Royalty 1. Types
3	JUNE	1	3. Operating Lease Royalty 4.
		2	5. Minimum Rent, 6. Short Workings,
		3	7. Recoupment Of Short Working, 8. Lapse of Short Working Journal Entries and Ledger Accounts in the Books of Landlord and Lessee

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Bcom -- Semester: II

Teaching Plan 2021-2022

Name of Faculty:
Subject: Business Economics (Micro) - II

Prof. Fazilat Jagot
(SUBJECT CODE-123)

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Cost and Revenue 1.1 Concepts and Types of Cost- Economic Cost and Accounting Cost, and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost 1.2 Relation between Total Cost, Average Cost and Marginal Cos Private Cost
		3	1.3 Cost Curves in Short run and Long run 1.4 Concept of Total Revenue, Average Revenue and Marginal Revenue
		4	Chapter 2: Pricing Under Perfect Market Conditions 2.1 Pure Competition: Meaning and Features 2.2 Features of Perfect Competition
		1	2.3 Price Determination in Perfect Competition
2	MAY	2	2.4 Equilibrium of Firm and Industry in Short Run and Long Run
		3	Chapter 3: Pricing Under Imperfect Market Conditions 3.1 Meaning of Imperfect Competition 3.2 Monopoly: Features and Equilibrium, Price Discrimination 3.3 Monopolistic Competition- Features and Equilibrium.
		4	3.4 Oligopoly: Concept and Features 3.5 Duopoly: Concept and Features 3.6 Comparison of Perfect and Imperfect Competition
		1	Chapter 4: Factor Pricing Pricing 4.1 Marginal Productivity Theory of Distribution 4.2 Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Ren
3	JUNE	2	4.3 Wages 4.3.1 Meaning and Types of Wages* a) Minimum Wages b) Money Wages c) Real Wages d) Subsistence Wages e) Fair Wages 4.3.2 Backward Bending Supply Curve of Labour
		3	4.3.3 Role of Collective Bargaining in Wage Determination 4.4 Interest-Meaning, Loanable Fund Theory, Liquidity Preference Theory 4.5 Profit- Meaning, Risk and Uncertainty Theory of Profit, Dynamic Theory of Profit, Innovation Theory of Profit

Fazilat Jagot



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Bcom -- Semester: II

Teaching Plan 2021-2022

Name of Faculty:

Prof. Aadil Rashid

Subject: Business Mathematics and Statistics - II

(SUBJECT CODE-124 (A))

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Matrices and Determinants (up to order 3 only) Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix. Homogeneous System of Linear equations, Condition for Consistency of homogeneous system.
		3	Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.
		4	Chapter 2: Linear Programming Problems (LPP) (for two variables only) Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, Examples and Problems
2	MAY	1	Formulation of LPP
		2	Solution by Graphical method, Examples and Problems
		3	Chapter 3: Correlation and Regression Concept and types of correlation, Scatter diagram, Interpretation with respect to magnitude and direction of relationship. Karl Pearson's coefficient of correlation for ungrouped data. Spearman's rank correlation coefficient. (with tie and without tie)
		4	Concept of regression, Lines of regression for ungrouped data, predictions using lines of regression. Regression coefficients and their properties (without proof). Examples and problems.
3	JUNE	1	Chapter 4: Index numbers Concept of index number, price index number, price relatives. Problems in construction of index number. Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method.
		2	Cost of living / Consumer price index number: Definition, problems in construction of index number.
		3	Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems



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Bcom -- Semester: II

Teaching Plan 2021-2022

Name of Faculty:
Subject: Computer Concepts & Applications - II

Prof. shilpa thakur
(SUBJECT CODE-124 (B))

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Introduction to E-commerce Tools Process of E-Commerce Types of E-Commerce; Role of Internet and Web in E-Commerce; Technologies Used in E-Commerce Systems. E-Commerce Activities: Various Activities of E-Commerce; Various Modes of Operation Associated with E-Commerce; Elements and Resources Impacting E-Commerce and Changes; Types of E-Commerce Providers and Vendors.
		3	Opportunity Development for E Commerce Stages; Development of E-Commerce Business Case; Components and Factors for the Development of the Business Case; Steps to Design and Develop an E-Commerce Website.
		4	Chapter 2: Introductions to E-Marketing E-Marketing: Traditional Marketing; E-Marketing; Identifying Web Presence Goals – Achieving web presence goals, Uniqueness of the web, Meeting the needs of website visitors, Site Adhesion: Content, format and access; Maintaining a Website; Metrics Defining Internet Units of Measurement; Online Marketing; Advantages of Online Marketing.
2	MAY	1	E-Customer Relationship Management: Customer Relationship Management (CRM) – Marketing automation, Enterprise customer management; Customer Relationship Management Areas; CRM Processes; Architectural Components of a CRM Solution – Customer's information repository, Campaign management, Event triggers, business logic and rules repository, Forecasting and planning tools, Electronic Customer Relationship Management; Need, Architecture and Applications of Electronic CRM
		2	Supply Chain Management: Supply Chain Management (SCM); Goals of SCM; Functions of SCM; Strategies of SCM; Electronic SCM and its benefits; Components of Electronic SCM; Electronic Logistics and its Implementation
		3	Chapter 3: Electronic Payment System Electronic Data Interchange (Introduction to EDI, EDI Architecture Financial EDI, Overview of the technology involved in EDI. Introduction to EPS Application of Online payment system ,Introduction to EFT (Electronic Fund Transfer) Types of EFT (NEFT, RTGS)
		4	E Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking.
3	JUNE	1	Introduction to Digital Signature and Digital Certificates, Stages of SET Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card
		2	Chapter 4 : Introduction to M-Commerce Definition, Need and Scope, Advantages and disadvantages of M-commerce, M-Commerce and its applications.
		3	Types of M-Commerce. Products and Services of M-Commerce, Mobile payment application. Difference between E-commerce and M-Commerce

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Bcom – Semester: II

Teaching Plan 2021-2022

Name of Faculty:

Prof vishwanath jha

Subject: FUNDAMENTALS OF BANKING – II

(SUBJECT CODE-125 (B))

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Lending Principles and Balance Sheet of a Bank Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety.
		3	Customer assessment through CIBIL and other similar agencies. Balance sheet of a bank.
		4	Chapter 2: Negotiable Instruments Definition, meaning and characteristics of Negotiable instruments
2	MAY	1	Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque Types of Cheques- bearer, Order and Crossed
		2	Types of Crossing- General and Special. Dishonour of Cheque
		3	Chapter 3: Endorsement Definition and meaning of Endorsement Types of Endorsement- Blank, Full or Special, Restrictive,
		4	Partial, Conditional, Sans Recourse, Facultative. Effects of Endorsement.
3	JUNE	1	Chapter 4 : Technology in Banking Role and Uses of Technology in Banking Automated Teller Machine (ATM) – onsite and offsite ATM,
		2	Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number (PIN) – Use and Safety, Mobile Banking – Mobile Banking Applications - BHIM (Bharat Interface for Money)/ UPI (Unified Payments Interface), Net Banking , Core Banking
		3	Online enquiry and update facility, Home Banking* Corporate and Personal. Precautions in using Technology in Banking Current Trends in Banking Technology.



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Bcom -- Semester: II

Teaching Plan 2021-2022

Name of Faculty:

Prof. geethu t

Subject: Business Environment & Entrepreneurship - II

(SUBJECT CODE-126 (E))

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Entrepreneurial Behaviour Comparison between entrepreneurial and non-entrepreneurial
		3	Personality-Habits of Entrepreneurs – Dynamics of Motivation
		4	Chapter 2: Entrepreneurship Concept- Need and Importance of Entrepreneurship - Economic Development and Industrialization -
2	MAY	1	Role of Entrepreneurship in economy- Entrepreneur as a catalyst
		2	Chapter 3: Institutions working for promoting entrepreneurship 1) Entrepreneurship Development Institute of India (EDII) 2) Maharashtra Centre for Entrepreneurship Development (MCED)
		3	3) District industries Centre (DIC)
		4	4) Maharashtra Chamber of Commerce, Industries and Agriculture(MCCIA)
3	JUNE	1	5) Role of local NGO in promoting Entrepreneurship
		2	Chapter 4 : Study of entrepreneurs 1) Hanumant Gaikwad (BVG) 2) Kiran Mazumdar Shaw
		3	3) Suwasini Kirloskar successful Entrepreneur from your area

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Bcom -- Semester: III

Teaching Plan 2021-2022

Name of Faculty:

Prof. Geethu T

Subject: Business Communication-I

(SUBJECT CODE-231)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT – 1: Introduction of Business Communication 1.1 Introduction, Meaning, Definition. 1.2 Characteristics, Importance of communication.
		3	1.3 Principles of communication, Process of communication 1.4 Barriers to communication & Remedies.
		4	1.5 Methods and Channels of Communication.
2	NOV	1	DIWALI VACATION
		2	UNIT-2: Business Letters 2.1 Meaning and importance of Business letters
		3	2.2 Qualities or Essentials, Physical Appearance of Business letters
		4	2.3 Layout of Business Letter
3	DEC	1	UNIT-3- Soft Skills 3.1 Meaning, Need, Importance.
		2	3.2 Elements of soft skills. a) Manners & Etiquettes, Grooming
		3	b) Effective Listening & Speaking
		4	c) Interview Skills. d) Presentation e) Group Discussion
4	Jan-22	1	f) Problem-solving skills G)Time management Abilities
		2	UNIT 4: Resume writing & Job Application letters 4.1 Introduction, essential elements of Bio data, Resume writing, Curriculum Vitae.
		3	4.2 Meaning & Drafting of Job Application letter.

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Bcom -- Semester: III
Teaching Plan 2021-2022

Name of Faculty:
Subject: Corporate Accounting I

Dr. Asha Yadwadkar
(SUBJECT CODE-232)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Accounting Standards Standards 5, 10, 14
		3	Accounting and 21
		4	Its applicability with Practical Examples.
2	NOV	1	DIWALI VACATION
		2	UNIT-2: Profit Prior to Incorporation Introduction to the process on incorporation of a company.
		3	Difference between incorporation and commencement of a company. Accounting of incomes and expenses during Pre- and Post-Incorporation period.
		4	Basis of allocation and apportionment of income and expenses for the Pre and Post-Incorporation period.
3	DEC	1	UNIT-3- Company Final Accounts Preparation of Company Final Accounts- Forms and contents as per Provisions Schedule III of the Companies Act 2013 (with the amendments for the relevant academic year)
		2	Related adjustments and their treatment.
		3	UNIT 4: Valuation of Shares
		4	Concept of Valuation
4	Jan-22	1	Need for Valuation
		2	Special Factors affecting Valuation of Share Methods of Valuation
		3	Net Assets Method, Yield Basis Method, Fair Value Method

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Bcom – Semester: III
Teaching Plan 2021-2022

Name of Faculty:

Prof. Fazilat Jagot

Subject: Business Economics

(SUBJECT CODE-231)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Introduction to Macro Economics 1.1 Meaning and Definition of Macro Economics.
		3	1.2 Nature of Macro Economics. 1.3 Scope of Macro Economics.
		4	1.4 Significance of Macro Economics. 1.5 Limitations of Macro Economics. 1.6 Macro Economic Objectives.
		1	DIWALI VACATION
2	NOV	2	UNIT-2: National Income 2.1 Meaning and Importance of National Income. 2.2 Concepts: 2.2.1 Gross National Product (GNP)
		3	2.2.2 Net National Product (NNP) 2.2.3 Gross Domestic Product (GDP)
		4	2.2.4 Per Capita Income (PCI) 2.2.5 Personal Income (PI) 2.2.6 Disposable Income (DI)
		1	2.3 Measurement of National Income. Methods and Difficulties 2.4 Circular Flow of Income: Two sector model
3	DEC	1	UNIT-3 : Theories of Output and Employment: 3.1 The Classical Theory of Employment: J.B.Say 3.2 Keynes Criticism on Classical Theory of Employment
4	Jan-22	2	3.3 Keynesian Theory of Employment
		4	UNIT-4 : Consumption, Saving and Investment: 4.1 The Consumption Function: 4.1.1 Meaning 4.1.2 Marginal Propensity to Consume (MPC) 4.1.3 Keynes's Psychological Law of Consumption. 4.1.4 Determinants of Consumption.
		1	4.2 The Saving Function: 4.2.1 Meaning, 4.2.2 Marginal Propensity to Save (MPS) 4.2.3 Determinants of Savings 4.2.4 Relationship between Consumption and Saving Function (MPC and MPS)
2	3	2	4.3 Meaning and Types of Investment: Gross, Net, Induced and Autonomous.
		3	4.4 Marginal Efficiency of Capital and its Determinants. 4.5 Concepts of Investment Multiplier and Acceleration Principal.

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Bcom -- Semester: III

Teaching Plan 2021-2022

Name of Faculty:

Prof. Geethu T

Subject: Business Management-I

(SUBJECT CODE-234)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT-1: Management Meaning and definition of Management Need for management Study
		3	Process and levels of management Functions of management
		4	Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts
		1	DIWALI VACATION
2	NOV	2	UNIT-2: Understanding Management : Planning and Decision Making Meaning, definition and nature of Planning Forms and types of Planning
		3	Steps in Planning Limitations of Planning
		4	Meaning and techniques of Forecasting Types and Steps in Decision Making
		1	Meaning, definition and nature of Forecasting
3	DEC	1	UNIT-3- Management at Work : The process of organizing and staffing Meaning, Process and Principles of Organizing
		2	Concept of Authority and Responsibility Delegation of Authority
		3	Difficulties in Delegation of Authority
		4	Need and importance of Staffing • Recruitment : Sources and Methods
		1	UNIT – 4: Result orientation :Direction and Team Work Meaning, Elements, Principles, Techniques and Importance of Direction.
4	Jan-22	2	Concept of Team Work, Group Dynamics
		3	principles regarding interpersonal Communication and Group Behaviour

Geethu T



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Bcom – Semester: III

Teaching Plan 2021-2022

Name of Faculty: Prof. Fazilat Jagot

Subject: Elements of Company Law (SUBJECT CODE-235)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: The Companies Act, 2013: Introduction and Concept Company and its Formation 1. Background and Features of company the Companies Act, 2013
		3	2. Company: Meaning, Nature and Characteristics of Company 3. Types of Companies: On the basis of mode of formation, Number of members, liability and Control,
		4	Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other. Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company and its business in India etc.
2	NOV	1	DIWALI VACATION
		2	UNIT-2: Formation and Incorporation of a Company Formation and Incorporation of a Company: Stages in the Formation and Incorporation. 1. Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts.
		3	2. Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. Certificate of Incorporation Effects of Certificate of Registration
		4	3.Capital Subscription/Raising of Capital 4.Commencement of business
3	DEC	1	UNIT-3- Principal Documents Principal Documents: Documents relating to Incorporation and Raising of Capital: 1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum.
		2	2 Articles of Association: MeaningContents and form of Articles- Alteration of articles- Doctrine of constructive noticeDoctrine of Indoor Management.
		3	3 Prospectus: Meaning, contents, Statutory requirements in relation to prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.
		4	UNIT 4: Capital of the Company Capital of the Company 1. Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares.
4	Jan-22	1	2. Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotmentConsequences of irregular allotment
		2	3. Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.
		3	4. Share Capital: Meaning, Structure (Kinds) – Concept of Securities – Definition, Nature and Kinds of Shares.

Fazilat



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Bcom -- Semester: III

Teaching Plan 2021-2022

Name of Faculty:

Prof. Vishwanath Jha

Subject: Banking & Finance I

(SUBJECT CODE-236-B)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Indian Banking Structure : 1.1 Evolution of Banking in India 1.2 Structure of banking in India 1.3 Role of Banking in Economic Development
		3	1.4 Scheduled Banks and Nonscheduled Banks
		4	1.5 Challenges before Banking in India 1.6 Impact of COVID-19 on Banking Sector in India
		1	DIWALI VACATION
2	NOV	2	UNIT-2: Central Banking 2.1 Definition of Central banking 2.2 Evolution of Reserve Bank of India
		3	2.3 Functions of Reserve Bank of India 2.4 Present currency system in India
		4	2.5 Understanding of Concepts: Bank Rate, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (S.L.R.), Repo Rate- Reserve Repo Rate
		1	UNIT-3- Private Banking : 3.1 Meaning and features of Private Banking 3.2 Classification of Private Banking : i) Indian Private Banks – Old and New ii) Foreign Banks
3	DEC	2	3.3 Role of Private Banking in Economic Development
		3	3.4 Performance of Private Banks in India 3.5 Challenges before Private Sector Banks in India
		4	UNIT 4: Public Sector Banking 4.1 Definition and Features of Public Sector banks 4.2 Classifications of Public Sector banks: State Bank of India – Evolution , Functions and Performance
		1	Nationalised Banks – Social control , Meaning of Nationalisation, Arguments for and against Nationalisation – Merger of the Banks
4	Jan-22	2	Objectives , Functions , Capital, Problems before Regional Rural Banks
		3	4.2.4 Lead Bank Scheme 3 Challenges before Public Sector Banks in India



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Bcom -- Semester: IV

Teaching Plan 2019-2020

Name of Faculty:
Subject: Business Communication II

Prof. Fernance D' souza
(SUBJECT CODE-241)

Sr.No.	Month	Week	Topic
1	APR	2	Chapter 1: Report Writing and Internal Correspondence Meaning and Significance, Structure of Reports; Negative, Persuasive and Special Reporting 1. Informal Report –Proposals; 2. Formal Reports; 3. Project Report
		3	4. Introduction and Essential elements of Report writing.(Reporting for a meeting) 5. Organization of Press Report. 6. Office Memo (Memorandums)
		4	7. Office Orders 8. Office Circulars 9. Form Memos or Letters 10. Press Releases 11. Import Export Trade
2	MAY	1	Chapter 2: Internet: Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, You tube, WhatsApp)
		2	Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Online Conference.
		3	Video conferencing, Meeting through Zoom App, Google meet App ,Cisco Webex meetings App.
		4	Chapter 3 : Types and Drafting of Business Letters 1) Enquiry Letters 2) Replies to Enquiry Letters 3) Order Letters 4) Credit and Status Enquiries
3	JUNE	1	5) Sales Letters 6) Complaint Letters 7) Collection Letters 8) Circular Letters
		2	Chapter 4 : Writing Formal Mails and Blog writing. 4.1: Essential elements of mail, Format of mail.
		3	4.2: Introduction and meaning of Blog, Writing a blog.

Fernance D' Souza



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Bcom -- Semester: IV

Teaching Plan 2021-2022

Name of Faculty:
Subject: Corporate Accounting- II

Dr. Asha Yadwadkar
(SUBJECT CODE-241)

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Holding Company Accounts Calculation of Capital Profit, Revenue profit, Cost of Control. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only.
		3	Adjustment of intercompany transactions, unrealized profit of stock.
		4	Chapter 2: Absorption of Companies Introduction , Meaning - Vendor and Purchasing Companies- Purchase Consideration,
2	MAY	1	Accounting entries in the books of vendor Company and Journal entries
		2	Preparation of Balance Sheet after Absorption in the books of Purchasing Company
		3	Chapter 3: Accounting for Liquidation of Companies Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account
		4	(b) Preparation of Statement of Affairs and Deficiency Account.
3	JUNE	1	Chapter 4 : Forensic Accounting Introduction , Meaning , Objectives , Types of Forensic Accounting.
		2	Nature and key principles of forensic accounting
		3	Ethical principles and responsibilities

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Bcom – Semester: IV

Teaching Plan 2021-2022

Name of Faculty:

Prof. Vishwanath jha

Subject: Business Economics (Macro) - II

(SUBJECT CODE-243)

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Money: 1.1 Meaning and Functions of Money. 1.2 Demand for Money: 1.2.1 Classical Approach. 1.2.2 Keynesian Approach.
		3	1.3 Supply of Money: 1.3.1 Credit Creation of Commercial Banks 1.3.2 Money Measure of RBI (M1, M2, M3, M4). 1.3.3 Credit Control Methods.
		4	1.4 Value of Money: 1.4.1. Quantity Theory of Money. 1.4.2 Cash Balance Approach : Marshall, Pigou, Robertson and Keynes
2	MAY	1	Chapter 2: Inflation: 2.2 2.1 Meaning and Definition Causes of inflation 2.3 Consequences of Inflation
		2	2.4 Demand Pull and Cost Push Inflation Stagflation: Meaning and Causes 2.5
		3	Chapter 3: Trade Cycle 3.1 Meaning and definition of Trade Cycle 3.2 Characteristics of Trade Cycle
		4	3.3 Phases of Trade Cycle 3.4 Control of Trade Cycle: Monetary Measures and Fiscal Measures
3	JUNE	1	Chapter 4: Public Finance: 4.1 Meaning and Definitions. 4.2 Scope of Public Finance.
		2	4.3 Importance of Public Finance. 4.4 Meaning and Types of Tax: 4.5 Public Expenditure: Meaning and Causes of Increasing Public Expenditure.
		3	4.6 Public Debt: Meaning and Importance 4.7 Budget: Meaning and Types.

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Bcom -- Semester: IV

Teaching Plan 2021-2022

Name of Faculty:
Subject: Business Management

Prof. Geethu T

(SUBJECT CODE-244)

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Improving peoples' performance : Motivating the staff Importance and Theories of motivation Maslow's Need Hierarchy Theory Factor Theory Meaning, Herzberg's Two
		3	Douglas MC Gregor's Theory of X and Y Theory Z Ouchi's McClelland's
		4	Chapter 2: Organizing from front Leadership Skills Meaning, Importance, Qualities and Functions of a leader
2	MAY	1	Leadership styles for effective management
		2	Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.
		3	Chapter 3: Achieving success at work : Coordination and Control Meaning and need of coordination and control
		4	Techniques and difficulties in establishing coordination and control process of control and it's techniques Steps in the
3	JUNE	1	Chapter 4: Emerging trends in Business management Social Responsibility Corporate
		2	Corporate Governance And Corporate Citizenship,
		3	Disaster Management And Management of Change

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Bcom -- Semester: IV

Teaching Plan 2021-2022

Name of Faculty:
Subject: Elements of Company Law - II

Prof. Fazilat Jagot
(SUBJECT CODE-245)

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Management of Company: 1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board, 2. Director: Meaning and Legal position of Directors, Types of Directors, Related Party Transactions(Sec.188)
		3	3. Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors
		4	Chapter 2:Key Managerial Personnel (KMP) 1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS 2. Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary
2	MAY	1	3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of
		2	4. Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR,
		3	Chapter 3:Company Meetings 1. Board Meeting – Meaning and Kinds 2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]
		4	1. Board Meeting – Meaning and Kinds 2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]
3	JUNE	1	4. Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114
		2	Chapter 4 : E Governance and Winding up Company 1. E Governance –meaning, Importance of E Governance 2.E Filing – Basic concept of MCA, E Filing 3. Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal,
		3	4. Compulsory winding-up, Members' voluntary winding-up, Creditors' voluntary winding-up

Fazilat Jagot



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Bcom – Semester: IV

Teaching Plan 2021-2022

Name of Faculty:
Subject: Banking and Finance – II

Prof. Vishwanath Jha
(SUBJECT CODE-246 (B))

Sr.No.	Month	Week	Topic
1	APR	2	UNIT 1: Co-operative Banking in India 1.1 Meaning, significance and principles of Cooperation Evolution of Cooperative Banking in India of Co-operative Banking in India
		3	Role of Co-operative Banking in Economic Development before Co-operative Banking in India
		4	Chapter 2: Development Banking in India: 2.1 Meaning and Features of Development Banking
2	MAY	1	2.2 Functions of Development Banks in India
		2	Role of Development Banks in Economic Development 2.3 Development 2.4 Challenges before the Development Banking in India
		3	Chapter 3: Selective Important Concepts of Banking 3.1 Central Banking , 3.2 Commercial Banking 3.3 Branch Banking , 3.4 Unit Banking
		4	3.5 Wholesale Banking, 3.6 Retail banking , 3.7 Social Banking , 3.8 Islamic Banking Projects 3.9 Merchant Banking, 3.10 Digital Banking
3	JUNE	1	Chapter 4 : Banking Sector Reforms 4.1 Historical approach, Meaning and Goals of Banking Sector Reforms in India
		2	4.2 Banking Reform Measures Reserve Ratio (C.R.R.) and Statutory Liquidity Ratio (S.L.R.) Prudential Norms (NPA) iii) Capital Adequacy Norms Projects committees on iv) Credit Deposit Ratio (C.D.Ratio)
		3	Framework of Basel Committees on Banking Supervision i) Basel – I ii) Basel – II iii) Basel – III iv) Basel – IV 4.4 Recommendations of M. Narsimhan Committee – I (1991) 4.5 Recommendations of M. Narsimhan Committee- II (1998)



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Bcom -- Semester: V

Teaching Plan 2021-2022

Name of Faculty:

Prof. Fazilat jagot

Subject: Business Regulatory Framework

(SUBJECT CODE-351)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT – 1: The Indian Contract Act, 1872 1. The nature of the contract, General Principles
		3	2. Definitions and elements of Contract- consideration, other essential elements of a valid contract, 3. Legality of object and consideration. , Void Agreements. , Discharge of contract.
		4	4. Performance of the contract and breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)
2	NOV	1	DIWALI VACATION
		2	UNIT-2: The Indian Partnership Act, 1932 1. General Nature of Partnership , Rights, and duties of partners, Types of partner 2. Registration and dissolution of a firm
		3	3. Limited Liability Partnership Act 2008: Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company
		4	4. Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversation to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)
3	DEC	1	UNIT-3- The Sale of Goods Act, 1930 1. Formation of the contract of sale , Concept and Essentials. Sale and agreement to sale.
		2	2. Goods – Concept and kinds ,Conditions and Warranties
		3	3. Transfer of ownership and delivery of goods
4	Jan-22	4	4. Unpaid seller and his rights and Remedial Measures
		1	UNIT 4: Arbitration and Conciliation: 1. Concept of Arbitration & Conciliation
		2	2. Definition & Essentials of Arbitration Agreement
		3	Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell with Amendment of 2021to be covered.)



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Bcom -- Semester: V

Teaching Plan 2021-2022

Name of Faculty:

Dr. Asha Yadwadkar

Subject: Advanced Accounting-I

(SUBJECT CODE-352)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT – 1: Accounting Standards & Financial Reporting Brief Review of Indian Accounting Standards
		3	Introduction to AS- 3, AS-12 and AS-19 with simple numerical.
		4	Introduction to IFRS - Fair Value Accounting.
2	NOV	1	DIWALI VACATION
		2	UNIT-2: Accounting for Capital Restructuring (Internal Reconstruction) Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction
		3	Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc
		4	Reduction in Liabilities, Cancellation of Expenses, Losses etc
3	DEC	1	UNIT-3- Final Accounts of Banking Companies Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA)
		2	Reserve Fund - Acceptance, Endorsements & Other Obligations
		3	Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts
4	Jan-22	4	Vertical form of Final Accounts as per Banking Regulation Act 1949.
		1	Simple Numerical on Preparation of Profit & Loss A/c and Balance Sheet in Vertical Form
		2	UNIT 4: Investment Accounting Meaning & Introduction, Classification of Investments,
		3	Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment Calculation of Profit/loss on disposal of investments:

Ashu



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Bcom – Semester: V

Teaching Plan 2021-2022

Name of Faculty:

Prof. Vishwanath Jha

Subject: Indian & Global Economic Development

(SUBJECT CODE-353)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Indian and Global Economy 1.1 Economic Development : Meaning and Indicators
		3	1.2 Developed and Developing Countries : Meaning
		4	1.3 Characteristics of Indian Economy as an Emerging Economy 1.4 Comparison of the Indian Economy with World Economy with reference to: National Income, Population, Agriculture, Industry and Service Sector
		1	DIWALI VACATION
2	NOV	2	UNIT-2: Agricultural Development In India 2.1 Indian Agriculture: Role and Progress 2.2 Low Productivity of Indian Agriculture: Causes and Measures 2.3 Agricultural Finance: Need and Sources
		3	2.4 Agricultural Marketing: Problems and Measures 2.5 New Farm Act 2020
		4	2.6 Organic Farming and Contract Farming: Meaning and Advantages
		1	UNIT-3- Industrial Development in India 3.1 Role of Industrialization in Indian Economic Development 3.2 New Industrial Policy 1991
3	DEC	2	3.3 Role of Micro, Small and Medium Scale Enterprises (MSMEs) in India
		3	3.4 Role and Problems of Public Sector Enterprises in India
		4	3.5 New Schemes for Industrial Development: Make in India, Start- up India and Stand up India
		1	UNIT 4 - Service Sector and Infrastructural Development in India 4.1 Role and Growth of Service Sector in India
4	Jan-22	2	4.2 Meaning and Effects of Digital Economy, E Commerce and E-Finance
		3	4.3 Role of Infrastructure in Economic Development of India
		4	4.4 Role of Public and Private Sector in Infrastructural Development



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Bcom -- Semester: V

Teaching Plan 2021-2022

Name of Faculty:

Prof. Geethu T

Subject: International Economics -I

(SUBJECT CODE-353)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Introduction to International Economics 1.1 Meaning and Definition of International Economics
		3	1.2 Importance of International Economics 1.3 Inter-regional Trade and International Trade
		4	1.4 Role of International Trade in Economic Development 1.5 Trade Problems Facing LDC's
		1	DIWALI VACATION
2	NOV	2	UNIT-2: Theories of International Trade 2.1 Theory of Absolute Cost Advantage 2.2 Theory of Comparative Cost Advantage
		3	2.3 Theory of Factor Endowment (Heckscher-Ohlin)
		4	2.4 Leontief Paradox 2.5 Recent Development in Theories- 2.5.1 New Trade Theory (Zeala- Harrison) 2.5.2 Product Life Cycle Theory (Vernon)
		1	UNIT-3 : Trade Policy 3.1 Free Trade Policy – Meaning, Arguments for and Against 3.2 Protection Policy – Meaning, Arguments for and Against
3	DEC	2	3.3 Tools of Protection: Meaning and Types 3.3.1 Tariffs 3.3.2 Quotas
		3	3.4 Dumping: Concept and its Effects
		4	UNIT-4 : Terms of Trade 4.1 Meaning and Importance of Terms of Trade
4	Jan-22	1	4.2 Types of Terms of Trade A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade D) Single Factorial Terms of Trade
		2	4.3 Factors affecting Terms of Trade
		3	4.4 Causes of Unfavourable Terms of Trade tdeveloping Countries

Geethu T.



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Bcom -- Semester: V

Teaching Plan 2021-2022

Name of Faculty:
Subject: Auditing

Dr. Asha Yadwadkar
(SUBJECT CODE-354)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT-1: Introduction to Principles of Auditing and audit process Definition, Nature-objects-Advantages of Auditing
		3	Auditing Types of errors and frauds , Various Classes of Audit
		4	Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit.
2	NOV	1	DIWALI VACATION
		2	UNIT-2. Checking, Vouching and Audit Report Test Checking- Vouching of Cash Book Verification and Valuation of Assets and Liabilities.
		3	Types of Audit Report, Audit Certificate, Difference between Audit Report and Audit Certificate.
		4	Auditing and Assurance Standards. (AAS- 1,2,3,4,5)
3	DEC	1	UNIT-3- Company Audit and Tax Audit Company Audit Qualification, Disqualifications, Appointment, Removal,
		2	Rights, Duties and liabilities of Company Auditor
		3	Tax Audit Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE)
		4	Recent Amendment made as applicable as per Income Tax Act 1961
4	Jan-22	1	UNIT – 4: Audit of Computerized Systems & Forensic Audit General EDP control
		2	EDP Application Control Computer Assisted Audit Techniques (Factors and Preparation of CAAT)
		3	Forensic Audit Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor
		4	Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report



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Bcom -- Semester: V

Teaching Plan 2021-2022

Name of Faculty:

Prof. Geethu T

Subject: Banking & Finance II

(SUBJECT CODE-355-B)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Indian Financial System : 1.1 Meaning and Definition of Financial system in India 1.2 Structure of Indian Financial System
		3	1.3 Functions of Financial System in India
		4	1.4 Role of Financial system in Economic Development Indicators of Financial Development 1.5
		1	DIWALI VACATION
2	NOV	2	UNIT-2: Indian Money Market 2.1 Meaning and definition of Indian money market 2.2 Functions of Indian Money market
		3	2.3 Participants in Indian Money Market 2.4 Credit Instruments used in Indian Money Market
		4	2.5 Deficiencies of Indian Money Market. 2.6 Recent development in Indian Money Market
		1	UNIT-3- Indian Capital Market : 3.1 Meaning and definitions of Indian Capital Market 3.2 Functions of Indian Capital Market
3	DEC	2	3.3 Participants in Indian Capital Market 3.4 Credit Instruments used in Indian Capital Market
		3	3.5 Deficiencies of Indian Capital Market. 3.6 Recent development in Indian Capital Market
		4	UNIT 4: Foreign Exchange Market 4.1 Meaning and definition of Foreign Exchange Market
		1	4.2 Functions of Foreign Exchange Market
4	Jan-22	2	4.3 Participants in Foreign Exchange Market
		3	4.4. Determination of Exchange Rate 4.5 Recent development in Foreign Exchange Market

Geethu T.



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Bcom -- Semester: V

Teaching Plan 2021-2022

Name of Faculty:

Prof. Vishwanath Jha

Subject: Banking & Finance- III

(SUBJECT CODE-356-B)

Sr.No.	Month	Week	Topic
1	OCT	2	UNIT 1: Banking Regulation Act, 1949: introduction the objectives and selective provisions 1.1 Definition of word Banking (Section 5B) and Bank (Section 5C) 1.2 Management (Section. 10, 10A, 10B, 10BB), Capital (Section 11)- Reserve Fund (Section 17) - Bank Licensing (Section 22) - Branch Licensing (Section 23) – Liquid Assets (Section 24)
		3	1.3 Profit and Loss Account and Balance Sheet, Audit - (Section 29 and 30). 1.4 Powers of Reserve Bank of India- (Section 35, 35A and 36)
		4	1.5 Voluntary Amalgamation (Section 44A) – Compulsory Amalgamation (Section 45)- Liquidation (Section 45 R) 1.6 Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020, Features
		1	DIWALI VACATION
2	NOV	2	UNIT-2:Negotiable Instruments Act, 1881: 2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments. 2.2 Types of Negotiable Instruments- Promissory Note, Bill of Exchange and Cheque
		3	2.3 Parties in Negotiable Instruments 2.4 Negotiation-Presentation-Concepts of Dishonour of Negotiable Instruments 2.5 Noting and Protesting
		4	UNIT-3 Insolvency and Bankruptcy Code, 2016 3.1 Objectives and importance of IBC, 2016 3.2 Applicability 3.3 Important definitions: (Section 3) Board, Corporate Person, Corporate debtor, Creditor,default, Financial Information, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy.
		1	3.4 Corporate Insolvency Resolution Process (Section 6,7, 12,13,14) 3.5 Liquidation Process (Section 33, 34, 35)
3	DEC	2	3.6 Voluntary Liquidation of Corporate Person (Section 59) 3.7 Fast Track Corporate Insolvency Resolution Process (Section 55, 56, 57)
		3	3.8 Offence and Penalty regarding Corporate (Section 68 to 71) 3.9 Bankruptcy Order for Individual and Partnership Firm (Section 121, 125, 126,128, 138, 139)
		4	3.10 Offence and Penalties regarding Individual (Section 184 to 187) 3.11 The framework of Insolvency and Bankruptcy Board of India (Section 188, 196)
		1	UNIT 4: Banking Ombudsman Scheme-2006 4.1 Objectives of Banking Ombudsman Scheme- 2006
4	Jan-22	2	4.2 Important Definitions: Banking Ombudsman, Appellate Authority, Authorised,Representative, Complaint, Secretariat
		3	4.3 Appointment and Tenure of Ombudsman 4.4 Power and Duties of Ombudsman 4.5 Procedure for Redressal of Grievance



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Bcom -- Semester: VI

Teaching Plan 2021-2022

Name of Faculty:
Subject: Business Regulatory Framework

Prof. Fazilat Jagot
(SUBJECT CODE- 361)

Sr.No.	Month	Week	Topic
1	APR	2	Chapter 1: Negotiable Instruments Act,1881 Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act Definitions, Essentials of promissory note, bill of exchange and cheque.
		3	Distinction between these instruments. Crossing of cheques – It's meaning and types. Holder and holder in due course, Privileges of holder in due course.
		4	Negotiation, endorsement, kinds of endorsement. • Liabilities of parties to negotiable instruments. • Dishonor of N. I., kinds, law relating to notice of dishonor.
2	MAY	1	Chapter 2: E-Contracts (E Transactions/E Commerce.) Significance of E-Transactions /E-Commerce. Nature, Formation, Legality. Recognition. (Chapter 4 Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)
		2	• Digital Signatures –Meaning & functions, Digital Signature, certificates [Sections 35-39]
		3	• Legal issues involved in E-Contracts and personal data protection (Sec.43 A)
		4	Chapter 3 :The Consumer Protection Act,2019 The Consumer Protection Act, 2019 • Salient features of the C.P. Act,2019 • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice, unfair contract • Consumer Protection Councils
3	JUNE	1	• Procedure to file complaint & Procedure to deal with complaint in commissions & Reliefs available to consumer.(Sec.39) • Consumer Disputes Redressal Commissions. (Composition, Jurisdiction, Powers and Functions)
		2	Chapter 4 : Intellectual Property Rights Meaning & importance of IPRs, International efforts in protection of IPR: WIPO (Objectives & activities) & TRIPS Agreement: Objectives • Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. • Patent: Definition & concept, Rights & obligation of patentee, its term.
		3	• Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. • Design: Importance, characteristics, Rights of design holder. • Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge—Meaning & scope of these IPRs.

Fazilat Jagot



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Bcom -- Semester: VI

Teaching Plan 2021-2022

Name of Faculty:
Subject: Corporate Accounting- II

Dr. Asha Yadwadkar
(SUBJECT CODE-362)

Sr.No.	Month	Week	Topic
1	APR	2	Chapter 1: Final Accounts of Co-operative Societies Meaning and Introduction, - Allocation of Profit as per Maharashtra State Co- operative Societies Act.
		3	Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies
		4	Chapter 2: Branch Accounting Concept of Branches & their Classification from accounting point of view.
2	MAY	1	Accounting treatment of dependent branches & independent branches
		2	Methods of Charging goods to business.
		3	Chapter 3: Recent trends in Accounting Forensic Accounting Accounting for Corporate social Responsibility
		4	Accounting for Derivative Contracts Artificial Intelligence in Accounting
3	JUNE	1	Chapter 4 :Analysis of Financial Statements Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios - Profitability, Liquidity, Leverage etc.
		2	Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors
		3	Turnover, - Current Ratio, Liquid Ratio, - Debt*Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.

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Bcom – Semester: VI

Teaching Plan 2021-2022

Name of Faculty:

Prof. Vishwanath Jha

Subject: : Indian & Global Economic Development - II

(SUBJECT CODE-363)

Sr.No.	Month	Week	Topic
1	APR	2	Chapter 1: Human Resources and Economic Development 1.1 Role of Human Resources in Economic Development 1.2 Human Development Index and India 1.3 Concepts of Different Indexes in Quality of Life and Status of India
		3	1.3.1 Gender Development Index 1.3.2 Gender Inequality Index 1.3.3 Human Poverty Index 1.3.4 Global Hunger Index
		4	Chapter 2 : Foreign Capital and Economic Development 2.1 Role of Foreign Capital in Economic Development 2.2 Types of Foreign Capital
2	MAY	1	2.3 Foreign Investment in India Since 2001 2.4 Limitations of Foreign Capital
		2	Chapter 3: India's Foreign Trade and Balance of Payment 3.1 Role of Foreign Trade in Indian Economic Development 3.2 India's Foreign Trade Since 2001 3.3 India's Recent Foreign Trade Policy (EXIM Policy)
		3	3.4 Meaning and Components of Balance of Payment 3.5 India's Balance of Payment Since 2001
		4	3.6 Causes of Unfavorable Balance of Payment 3.7 Convertibility of Indian Rupee – Current and Capital Account
3	JUNE	1	Chapter 4: International Financial Institutions & Regional Economic Cooperation 4.1 International Bank for Reconstruction and Development (World Bank) - Objectives and Functions 4.2 International Monetary Fund (IMF) - Organization and Functions
		2	4.3 World Trade Organization (WTO) - Introduction and Functions
		3	4.4 South Asian Association for Regional Co-operation (SAARC) – Introduction and Functions 4.5 BRICS: Introduction and Functions



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Bcom -- Semester: VI

Teaching Plan 2021-2022

Name of Faculty:

Prof. Geethu T

Subject: International Economics - II

(SUBJECT CODE-363)

Sr.No.	Month	Week	Topic
1	APR	2	Chapter 1: Balance of Payment 1.1 Concept of Balance of Trade and Balance of Payments 1.2 Balance of Payment on Current Account and Capital Account
		3	1.3 Causes of Disequilibrium in Balance of Payment 1.4 Measures to Correct Disequilibrium in Balance of Payment 1.5 Convertibility of Rupee on Current and Capital Account
		4	Chapter 2: Foreign Exchange 2.1. Foreign Exchange market 2.1.1 Meaning 2.1.2 Functions 2.1.3 Structure 2.1.4 Euro Dollar Market
2	MAY	1	2.2. Foreign Exchange Rate 2.2.1 Meaning of Foreign Exchange Rate 2.2.2 Fixed and Flexible Exchange Rate- Merits and Demerits 2.2.3 Determination of Foreign Exchange Rate: Purchasing Power Parity Theory
		2	Chapter 3: International Factor Mobility 3.1 Labor Migration- Meaning, Causes and Effects 3.2 Brain Drain- Concept, Causes and Effects
		3	3.3 Types of Foreign Capital 3.3.1 Foreign Direct Investment 3.3.2 Foreign Institutional Investments
		4	3.4 Problems of Foreign Capital 3.5 Role of Multinational Corporations (MNC's)
3	JUNE	1	Chapter 4 : International Economic Institutions and Regional Cooperation. 4.1 World Trade Organization (WTO): Objectives and Functions
		2	4.2 International Monetary Fund (IMF): Organization and Functions 4.3 World Bank: Objectives and Function
		3	4.4 South Asian Association for Regional Cooperation (SAARC): Objectives and Functions 4.5 BRICS- Introduction and Functions

Geethu T.



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Bcom – Semester: VI

Teaching Plan 2021-2022

Name of Faculty:
Subject: Auditing and Taxation - II

Dr. Asha Yadwadkar
(SUBJECT CODE- 364)

Sr.No.	Month	Week	Topic
1	APR	2	Chapter 1: Income Tax Act 1961- Important Definitions and Concepts. Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country.
		3	Definitions-Income, Person, Assessee, Deemed Assessee, Assessment year, Previous year, Agricultural Income, Exempted Income, Gross Total Income (GTI) , Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN. Concept of Capital receipts, revenue receipts and capital expenditure, revenue expenditure.
		4	Chapter 2: Sources and Computation of Taxable Income under the various Heads of Income 1. Income from salary - Meaning of salary, silent features of salary allowances, and tax Liability, Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems) - 2. Income from House Property -Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems)
2	MAY	1	3. Income from Profits and Gains of Business and Professions –Definition of Business , profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems)
		2	4. Income from Capital Gains – Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only) 5. Income from other sources - Chargeability Method of accounting, deductions, Amounts not deductible.(Theory And Problems)
		3	Chapter 3: Computation of Total Taxable Income (TTI)and tax liability Gross total Income-Deductions u/s-80C, 80CCC to 80 U – Total Taxable Income
		4	Income Tax calculation of Individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.
3	JUNE	1	calculation of tax payable as per old regime and new regime.
		2	Chapter 4: E-Filing and E- Provisions Due dates of filing return, E-filing of income tax return and forms used, advance tax.
		3	TDS (Tax deducted at source), assessment, AIR (Annual information return), STT(specified financial transactions)

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Teaching Plan 2021-2022

Name of Faculty:
Subject: Banking and Finance – Special Paper II

Prof. Geethu T
(SUBJECT CODE-365 (B))

Sr.No.	Month	Week	Topic
1	APR	2	Chapter 1: Basic Concepts of Stock Market: and secondary market. Merchant banking, IPO, FPO. 1. Primary exchanges, Concept of Stock market 2. Selective stock Exchange 2.2 NSE- National Stock Exchange 2.1 BSE- Bombay Stock Account, Broker account, IPO price band, Stock Listing, IPO Stock Allotment. 2.3 Broker and Sub-Broker, Demat 2.6
		3	2.5 Small Cap, Mid Cap and Large Cap companies. 2.6 Selective Market Index, Sensex, Nifty, Bank Nifty, Nifty future and Option, 2.7. Bear and Bull market
		4	Chapter 2: Stock Trading: 2.1 Cash Market, Future and Option Market. 2.2 Types of Stock Trading A) Day Trading and Intra-day
2	MAY	1	B) Delivery Trading C)Future and Option Trading
		2	2.3 Types of Orders : A)Buy B)Sell C)Stop Loss 2.4 Premium amount, Lot size
		3	2.5 Lower and Upper circuit. 2.6 Trade Settlement, Stock Oxen 2.7.Carrier Opportunities in Stock Market
		4	Chapter 3: Non- Banking Financial Institutions (NBFIs): 3.1 Meaning and definitions of NBIs 3.2 Distinction between Bank and NBFIs
3	JUNE	1	3.3 Functions and workings of Financing i) Lease ii) Mutual fund
		2	iii) Housing Finance companies iv) Life Insurance Companies (LIC) v) General Insurance Company (GIC) 3.4 Carrier opportunities in Insurance Sector
		3	Chapter 4: Regulatory Bodies 4.1 SEBI- Security Exchange Board of India 4.2 IRDA - Insurance Regulatory & Development Authority

Geethu T



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Bcom -- Semester: VI

Teaching Plan 2021-2022

Name of Faculty:
Subject: Banking and Finance – Special Paper III

DR.Asha Yadwadkar
(SUBJECT CODE-366 (B))

Sr.No.	Month	Week	Topic	
1	APR	2	Chapter 1 : Cyber Crimes in Banking: an Definitions of Cyber Crimes Crimes Banking- a) Virus attack b) Hacking c) Phishing d) Vising e) Spamming f) ATM skimming g) E-mail Spoofing	1.1 Meaning 1.2 Types of Cyber Crimes 1.3 Types of Cyber Crimes in
		3	1.4 Reasons of Cyber Crimes in banking of Cyber Crimes on Banking cyber crimes in banking	1.5 Impact 1.6 Measures to control
		4	A) Legal Measures: ii) IT Act (2000) SEC 66C, 66 D Measures	i) IPC - 420 B) Non-legal
2	MAY	1	Chapter 2: Paying and Collecting Banker: Meaning and definitions of Paying Banker to be taken while doing payment of cheques	2.1 2.2 Precautions
		2	2.3 Duties and Rights of Paying Banks Meaning and definition of Collecting Bank Precautions to be taken while collecting payment of cheques. 2.6 Duties and rights of collecting Banker	2.4 2.5
		3	Chapter 3 : Banker and Customer Relationship: Definition of banker and Customer- Relationship as Debtor and Creditor as Trustee, Banker as Agent	3.1 3.2 Banker
		4	3.3 Banker's obligation of Secrecy of accounts. Lien Right of Set Off	3.4 Banker's
3	JUNE	1	3.5 Garnishee Order Termination of Relationship	3.6
		2	Chapter 4 : Bank Advances: and Unsecured Loans schemes in Banks	4.1 Secured 4.2 Types of Loan 4.3 Securities for Loans
		3	4.4 Mode of creating Charges: Lien, Pledge, Hypothecation and Mortgage Causes of Loan recovery problems 4.6 Recovery Measures: a) Legal Measures b) Non-legal Measures	4.5

(Asha Yadwadkar)