



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

Bcom -- Semester: V

Teaching Plan 2020-2021

Name of Faculty:
Subject: Business Regulatory Framework

Prof Fazilat Jagot.
(SUBJECT CODE-351)

Sr.No.	Month	Week	Topic
1	JULY		UNIT – 1: The Indian Contract Act, 1872
		2	1. The nature of the contract, General Principles
		3	2. Definitions and elements of Contract- consideration, other essential elements of a valid contract,
		4	3. Legality of object and consideration. , Void Agreements. , Discharge of contract.
2	AUG	1	4. Performance of the contract and breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)
		2	Case studies
		3	UNIT-2: The Indian Partnership Act, 1932
		4	1. General Nature of Partnership , Rights, and duties of partners, Types of partner
3	SEP	1	2. Registration and dissolution of a firm
		2	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
		3	. Performance of the contract and breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages)
		4	UNIT-3- The Sale of Goods Act, 1930
4	OCT	1	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	4. Unpaid seller and his rights and Remedial Measures
5	NOV	1	UNIT 4: Arbitration and Conciliation:
		2	1. Concept of Arbitration & Conciliation 2. Definition & Essentials of Arbitration Agreement,
		3	Power and Duties of Arbitration.
		4	Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell with Amendment of
6	MID NOV-DEC	1	DIWALI VACATION
		2	Online University Examination Started



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Teaching Plan 2020-2021

Name of Faculty:

Subject: Avd. Accounting

Dr. Asha Yadwadkar

(SUBJECT CODE-352)

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



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Bcom -- Semester: III

Teaching Plan 2020-2021

Name of Faculty:

Subject: Indian & Global Economic Development

Prof. Vishwanath Jha

(SUBJECT CODE-353)

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



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Bcom -- Semester: III

Teaching Plan 2020-2021

Name of Faculty:
Subject: International Economics- I

Prof. Geethu T
(SUBJECT CODE-353)

Sr.No.	Month	Week	Topic	
1	JULY		UNIT 1: Introduction to International Economics	1.1
		2	Meaning and Definition of International Economics	
		3	1.2 Importance of International Economics	
		4	1.3 Inter-regional Trade and International Trade	
		1	1.4 Role of International Trade in Economic Development	
2	AUG	1	1.5 Trade Problems Facing LDC's	
		2	Case Studies	
		3	UNIT-2:Theories of International Trade	2.1
		4	Theory of Absolute Cost Advantage	2.2 Theory of
		1	Comparative Cost Advantage	
3	SEP	2	case studies	
		3	2.3 Theory of Factor Endowment (Heckscher-Ohlin)	
		4	2.4 Leontief Paradox	2.5
		1	Recent Development in Theories-	
		2	UNIT-3 : Trade Policy	3.1
4	OCT	3	Free Trade Policy – Meaning, Arguments for and Against	3.2
		4	Protection Policy – Meaning, Arguments for and Against	
		1	3.3 Tools of Protection: Meaning and Types	
		2	3.3.1 Tariffs	
		3	3.4 Dumping: Concept and its Effects	
5	NOV	4	UNIT-4 : Terms of Trade	4.1
		1	Meaning and Importance of Terms of Trade	
		2	4.2 Types of Terms of Trade	
		3	A) Gross Barter Terms of Trade	
		4	B) Net Barter Terms of Trade	
6	MID NOV-DEC	1	C) Income Terms of Trade	
		2	D) Single Factorial Terms of Trade	
		3	4.3 Factors affecting Terms of Trade	
		4	4.4 Causes of Unfavourable Terms of Trade to Developing Countries	
			DIWALI VACATION	
			Online University Examination Started	



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Bcom -- Semester: V

Teaching Plan 2020-2021

**Name of Faculty:
Subject: Auditing**

**Dr. Asha Yadwadkar
(SUBJECT CODE-354)**

Sr.No.	Month	Week	Topic
1	JULY	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.
		1	UNIT-2: Checking, Vouching and Audit Report Test Checking- Vouching of Cash Book
2	AUG	2	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	SEP	1	UNIT-3- Company Audit and Tax Audit Company Audit Qualification, Disqualifications, Appointment, Removal,
		2	Rights, Duties and liabilities of Company Auditor
		3	Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE)
		1	Recent Amendment made as applicable as per Income Tax Act 1961
4	OCT	2	UNIT – 4: Audit of Computerized Systems & Forensic Audit General EDP control EDP Application Control
		3	Computer Assisted Audit Techniques (Factors and Preparation of CAAT) , Forensic Audit Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor,
		4	Process of Forensic Auditing
		1	and Forensic Audit Techniques and Forensic Audit Report
5	NOV	2	DIWALI VACATION
6	MID NOV-DEC	1	Online University Examination Started



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Bcom -- Semester: III

Teaching Plan 2020-2021

**Name of Faculty:
Subject: Banking & Finance II**

**Prof. Geethu T
(SUBJECT CODE-355)**

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



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Bcom -- Semester: III

Teaching Plan 2020-2021

Name of Faculty:
Subject: B & F III

Prof. Vishwanath Jha
(SUBJECT CODE-356)

Sr.No.	Month	Week	Topic
1	JULY		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)
		2	1.3 Profit and Loss Account and Balance Sheet, Audit - (Section 29 and 30).
		3	1.4 Powers of Reserve Bank of India- (Section 35, 35A and 36)
			1.5 Voluntary Amalgamation (Section 44A) – Compulsory Amalgamation (Section 45)- Liquidation (Section 45 R)
		4	1.6 Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020-Features.
			UNIT-2:Negotiable Instruments Act, 1881:
		1	2.1 Introduction-Definition-Meaning- Features of Negotiable Instruments. 2.2 Types of Negotiable Instruments- Promissory Note, Bill of Exchange and Cheque
			2.3 Parties in Negotiable Instruments
2	AUG	2	2.4 Negotiation-Presentment-Concepts of Dishonour of Negotiable Instruments
			2.5 Noting and Protesting
			UNIT-3 Insolvency and Bankruptcy Code, 2016
		3	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.
		4	3.4 Corporate Insolvency Resolution Process (Section 6,7, 12,13,14)
			3.5 Liquidation Process (Section 33. 34, 35)
		1	3.6 Voluntary Liquidation of Corporate Person (Section 59)
			3.7 Fast Track Corporate Insolvency Resolution Process (Section 55, 56, 57)
3	SEP	2	3.8 Offence and Penalty regarding Corporate (Section 68 to 71)
		3	3.10 Offence and Penalties regarding Individual (Section 184 to 187)
			3.11 The framework of Insolvency and Bankruptcy Board of India (Section
		1	UNIT 4: Banking Ombudsman Scheme-2006
4	OCT		4.1 Objectives of Banking Ombudsman Scheme- 2006
		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	4.5 Procedure for Redressal of Grievance
5	NOV	1	Numerical questions
6	MID NOV-DEC	2	DIWALI VACATION
		1	Online University Examination Started