



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

**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    | <b>UNIT – 1: The Indian Contract Act, 1872</b> 1. The nature of the contract, General Principles                                                                                                                                                                                                     |
|        |        | 3    | 2. Definitions and elements of Contract- consideration, other essential elements of a valid contract,<br>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    | <b>DIWALI VACATION</b>                                                                                                                                                                                                                                                                               |
|        |        | 2    | <b>UNIT-2: The Indian Partnership Act, 1932</b> 1. General Nature of Partnership , Rights, and duties of partners, Types of partner<br>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) Conversion to LLP (Section 55), Winding-up and dissolution (Section 63 & 64) |
| 3      | DEC    | 1    | <b>UNIT-3- The Sale of Goods Act, 1930</b> 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                                                                                                                                                                                                                                                |
| 4      | Jan-22 | 1    | <b>UNIT 4: Arbitration and Conciliation:</b> 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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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    | <b>UNIT – 1: Accounting Standards &amp; Financial Reporting</b> 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    | <b>DIWALI VACATION</b>                                                                                                                                                                                  |
|        |        | 2    | <b>UNIT-2: Accounting for Capital Restructuring (Internal Reconstruction)</b> Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of <u>Internal Reconstruction</u> |
|        |        | 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    | <b>UNIT-3- Final Accounts of Banking Companies</b> 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    | <b>UNIT 4: Investment Accounting</b> 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.                                                                                                                                                  |



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Name of Faculty:

Prof. Vishwanath Jha

Subject: Indian & Global Economic Development

(SUBJECT CODE-353)

| Sr.No. | Month  | Week | Topic                                                                                                                                                                                                            |
|--------|--------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | OCT    | 2    | <b>UNIT 1: Indian and Global Economy</b> 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<br>1.4 Comparison of the Indian Economy with World Economy with reference to: National Income, Population, Agriculture, Industry and Service Sector |
|        |        | 1    | <b>DIWALI VACATION</b>                                                                                                                                                                                           |
| 2      | NOV    | 2    | <b>UNIT-2: Agricultural Development In India</b> 2.1 Indian Agriculture: Role and Progress 2.2 Low Productivity of Indian Agriculture: Causes and Measures<br>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                                                                                                                                                 |
|        |        |      |                                                                                                                                                                                                                  |
| 3      | DEC    | 1    | <b>UNIT-3: Industrial Development in India</b> 3.1 Role of Industrialization in Indian Economic Development 3.2 New Industrial Policy 1991                                                                       |
|        |        | 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                                                                                                                    |
| 4      | Jan-22 | 1    | <b>UNIT 4 - Service Sector and Infrastructural Development in India</b><br>4.1 Role and Growth of Service Sector in India                                                                                        |
|        |        | 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    | <b>UNIT 1: Introduction to International Economics</b> 1.1 Meaning and Definition of International Economics                                                    |
|        |        | 3    | 1.2 Importance of International Economics<br>1.3 Inter-regional Trade and International Trade                                                                   |
|        |        | 4    | 1.4 Role of International Trade in Economic Development<br>1.5 Trade Problems Facing LDC's                                                                      |
| 2      | NOV    | 1    | <b>DIWALI VACATION</b>                                                                                                                                          |
|        |        | 2    | <b>UNIT-2:Theories of International Trade</b> 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-<br>2.5.1 New Trade Theory (Zeala- Harrison)<br>2.5.2 Product Life Cycle Theory (Vernon)                |
| 3      | DEC    | 1    | <b>UNIT-3 : Trade Policy</b> 3.1 Free Trade Policy – Meaning, Arguments for and Against 3.2 Protection Policy – Meaning, Arguments for and Against              |
|        |        | 2    | 3.3 Tools of Protection: Meaning and Types<br>3.3.1 Tariffs<br>3.3.2 Quotas                                                                                     |
|        |        | 3    | 3.4 Dumping: Concept and its Effects                                                                                                                            |
|        |        | 4    | <b>UNIT-4 : Terms of Trade</b> 4.1 Meaning and Importance of Terms of Trade                                                                                     |
| 4      | Jan-22 | 1    | 4.2 Types of Terms of Trade<br>A) Gross Barter Terms of Trade<br>B) Net Barter Terms of Trade<br>C) Income Terms of Trade<br>D) Single Factorial Terms of Trade |
|        |        | 2    | 4.3 Factors affecting Terms of Trade                                                                                                                            |
|        |        | 3    | 4.4 Causes of Unfavourable Terms of Trade to Developing Countries                                                                                               |



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Bcom -- Semester: V

Teaching Plan 2021-2022

Name of Faculty:

Dr. Asha Yadwadkar

Subject: Auditing

(SUBJECT CODE-354 )

| Sr.No. | Month  | Week | Topic                                                                                                                                                  |
|--------|--------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | OCT    | 2    | <b>UNIT-1: Introduction to Principles of Auditing and audit process</b> 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    | <b>DIWALI VACATION</b>                                                                                                                                 |
|        |        | 2    | <b>UNIT-2: Checking, Vouching and Audit Report Test Checking- Vouching of Cash Book</b>                                                                |
|        |        | 3    | Verification and Valuation of Assets and Liabilities, 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    | <b>UNIT-3- Company Audit and Tax Audit Company Audit</b> Qualification, Disqualifications, Appointment, Removal,                                       |
|        |        | 2    | Rights, Duties and liabilities of Company Auditor                                                                                                      |
|        |        | 3    | <b>Tax Audit</b> Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE)                                                               |
|        |        | 4    | Recent Amendment made as applicable as per IncomeTax Act 1961                                                                                          |
| 4      | Jan-22 | 1    | <b>UNIT – 4: Audit of Computerized Systems &amp; Forensic Audit General EDP control</b>                                                                |
|        |        | 2    | EDP Application Control<br>Computer Assisted Audit Techniques (Factors and Preparation of CAAT)                                                        |
|        |        | 3    | Forensic Audit<br>Definition, Importance of Forensic Auditor, Services<br>Render by Forensic Auditor                                                   |
|        |        | 4    | Process of Forensic Auditing<br>and Forensic Audit Techniques and Forensic Audit Report                                                                |



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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<br>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<br>1.5 Indicators of Financial Development                                       |
|        |        | 1    | <b>DIWALI VACATION</b>                                                                                                                |
| 2      | NOV    | 2    | <b>UNIT-2: Indian Money Market</b> 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.<br>2.6 Recent development in Indian Money Market                                             |
|        |        |      |                                                                                                                                       |
| 3      | DEC    | 1    | <b>UNIT-3: Indian Capital Market</b> : 3.1 Meaning and definitions of Indian Capital Market 3.2 Functions of Indian Capital Market    |
|        |        | 2    | 3.3 Participants in Indian Capital Market<br>3.4 Credit Instruments used in Indian Capital Market                                     |
|        |        | 3    | 3.5 Deficiencies of Indian Capital Market.<br>3.6 Recent development in Indian Capital Market                                         |
|        |        | 4    | <b>UNIT 4: Foreign Exchange Market</b> 4.1 Meaning and definition of Foreign Exchange Market                                          |
| 4      | Jan-22 | 1    | 4.2 Functions of Foreign Exchange Market                                                                                              |
|        |        | 2    | 4.3 Participants in Foreign Exchange Market                                                                                           |
|        |        | 3    | 4.4. Determination of Exchange Rate<br>4.5 Recent development in Foreign Exchange Market                                              |
|        |        |      |                                                                                                                                       |



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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)<br>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).<br>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)<br>1.6 Banking Regulation Act, 1949 applicable to Cooperative Banks- The Banking Regulation (Amendment) Bill, 2020-Features                                                                                                                  |
| 2      | NOV    | 1    | <b>DIWALI VACATION</b>                                                                                                                                                                                                                                                                                                                                   |
|        |        | 2    | <b>UNIT-2:Negotiable Instruments Act, 1881:</b> 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<br>2.4 Negotiation-Presentment-Concepts of Dishonour of Negotiable Instruments<br>2.5 Noting and Protesting                                                                                                                                                                                                        |
|        |        | 4    | <b>UNIT-3 Insolvency and Bankruptcy Code, 2016</b><br>3.1 Objectives and importance of IBC, 2016<br>3.2 Applicability<br>3.3 Important definitions: (Section 3) Board, Corporate Person, Corporate debtor, Creditor,default, Financial Information, Insolvency Professional, Corporate Applicant, Corporate Guarantor, Insolvency and Bankruptcy.        |
| 3      | DEC    | 1    | 3.4 Corporate Insolvency Resolution Process (Section 6,7, 12,13,14)<br>3.5 Liquidation Process (Section 33, 34, 35)                                                                                                                                                                                                                                      |
|        |        | 2    | 3.6 Voluntary Liquidation of Corporate Person (Section 59)<br>3.7 Fast Track Corporate Insolvency Resolution Process (Section 55, 56, 57)                                                                                                                                                                                                                |
|        |        | 3    | 3.8 Offence and Penalty regarding Corporate (Section 68 to 71)<br>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)<br>3.11 The framework of Insolvency and Bankruptcy Board of India (Section 188, 196)                                                                                                                                                                                                |
| 4      | Jan-22 | 1    | <b>UNIT 4: Banking Ombudsman Scheme-2006</b> 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<br>4.4 Power and Duties of Ombudsman<br>4.5 Procedure for Redressal of Grievanc                                                                                                                                                                                                                                  |
|        |        |      |                                                                                                                                                                                                                                                                                                                                                          |