



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

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.



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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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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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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



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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), STF (specified financial transactions)



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Teaching Plan 2021-2022

Name of Faculty:

Prof. Geethu T

Subject: Banking and Finance – Special Paper II

(SUBJECT CODE-365 (B))

Sr.No.	Month	Week	Topic
1	APR	2	Chapter 1: Basic Concepts of Stock Market: 1. Primary and secondary market. Merchant banking, IPO, FPO. 2. Selective stock exchanges, Concept of Stock market 2.1 BSE- Bombay Stock Exchange 2.2 NSE- National Stock Exchange 2.3 Broker and Sub-Broker, Demat Account, Briker account, IPO price band, Stock Listing, IPO Stock Allotment.
		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. Trading 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 Oppurtunities 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 oppurtunities in Insurance Sector
		3	Chapter 4: Regulatory Bodies 4.1 SEBI- Security Exchange Board of India 4.2 IRDA - Insurance Regulatory & Development Authority



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Bcom -- Semester: VI

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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
		3	1.4 Reasons of Cyber Crimes in banking of Cyber Crimes on Banking cyber crimes in banking
		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	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
		3	Chapter 3 : Banker and Customer Relationship: Definition of banker and Customer- Relationship as Debtor and Creditor as Trustee, Banker as Agent
		4	3.3 Banker's obligation of Secrecy of accounts Lien Right of Set Off
3	JUNE	1	3.5 Garnishee Order Termination of Relationship
		2	Chapter 4 : Bank Advances: and Unsecured Loans schemes in Banks
		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