

Anjuman Islam Janjira Degree College of Science

Lokmanya Tilak Road, Murud-Janjira dist. Raigad. Maharashtra 402401

Academic Calendar

Teaching Plan for Semester-III Year: 2024-2025

Course	F.Y B.Com (Accounting & Finance) (N.E.P 2020)		Vertical I	Paper I
Course Code				
Title	Financial Accounting- I			
Credits	3 Credits (60 Lectures)			
Name of the Faculty	Mrs. Madiha Shahzad Rajjab			
Month	Date	Topic	Lectures	Lecture per Month
	Module I			
Jul-24	03/07/2024	Introduction Unit I Introduction to Accounting Concepts & Accounting Standards.		16
	05/07/2024	Brief Overview of Accounting Concepts and Conventions.		
	08/07/2024	Meaning and Classification - Capital, Revenue: Expenditure and Receipts, Profit and Loss.		
	09/07/2024	Accounting Standard (AS) and Ind-AS & IFRS – An Introduction, Concepts and Benefits.		
	10/07/2024	AS – 1 Disclosure of Accounting Policies. (Inclusive of small case studies)		
	12/07/2024	AS – 2 Valuation of Inventories. (Inclusive of small case studies) AS - 9 Revenue Recognition. (Inclusive of small case studies)		
	14/07/2024	Meaning of Inventories Cost for Inventory Valuation.		
	15/07/2024	Inventory Systems: Periodic Inventory System and		
	19/07/2024	Perpetual Inventory System Valuation: Meaning, Importance and Difference.		
	22/07/2024	Methods of Stock Valuation as per AS – 2: (Practical Illustrations)		
	23/07/2024	FIFO and Weighted Average Method only.		
	24/07/2024	Computation of Valuation of Inventory as on Balance Sheet Date:		
	26/07/2024	If Inventory is taken on a Date After the Balance Sheet		
	29/07/2024	or Before the Balance Sheet		
	30/07/2024	Revision of Module I		
	Module II			
	31/07/2024	Introduction of Unit II Final Accounts of Manufacturing Concern		
Aug-24	02/08/2024	Introduction and meaning		17
	05/08/2024	Components of Final Accounts of Manufacturing Concern (Proprietary Firm).		
	06/08/2024	Illustration Solving		
	07/08/2024	Illustration Solving		
	09/08/2024	Illustration Solving		
	12/08/2024	Illustration Solving		
	13/08/2024	Closing and Adjustment Entries in Final Accounts of		

		Manufacturing Concern		
	14/08/2024	Preparation of Trading Account		
	16/08/2024	, Manufacturing Account,		
	19/08/2024	Profit & Loss Account		
	20/08/2024	Balance Sheet		
	21/08/2024	Problem Solving		
	23/08/2024	Revision of Module II		
		Module III		
	26/08/2024	Introduction of Departmental Accounts		
	27/08/2024	Introduction and meaning		
	28/08/2024	Basic Principles of Departmental Accounts		
	30/08/2024	Allocation of Expenses		
Sep-24	02/09/2024	Inter-Departmental Transfers at Cost		14
	03/09/2024	Invoice Price.		
	04/09/2024	Preparation of Final Accounts.		
	06/09/2024	Illustration Solving (Trading Account preparation)		
	13/09/2024	Illustration Solving (Trading Account preparation)		
	17/09/2024	Illustration Solving (Profit & Loss Account preparation)		
	18/09/2024	Illustration Solving (Balance sheet Account preparation)		
	20/09/2024	Financial Statement		
	23/09/2024	Revision on Invoice price		
	24/09/2024	Revision on Financial Statement		
	25/09/2024	Revision of Unit-3		
		Module IV		
	27/09/2024	Introduction On Accounting for Hire Purchase		
	30/09/2024	Introduction and meaning		
Oct-24	01/10/2024	Basic Principles of Hire Purchase Accounting.		13
	04/10/2024	Methods of accounting for hire purchase.		
	07/10/2024	Calculation of interest.		
	08/10/2024	Accounting for hire purchase transactions by asset purchase method		
	09/10/2024	Accounting for hire purchase transactions by asset purchase method based on full cash price		
	11/10/2024	Journal entries,		
	14/10/2024	ledger accounts		
	15/10/2024	disclosure in balance sheet for hirer		
	16/10/2024	vendor		
	18/10/2024	Illustration Solving on Journal entries		
	21/10/2024	Illustration Solving on Ledger account		
	22/10/2024	Revision on Different Method solving		
	23/10/2024	Revision of unit 4		
		Total		60

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Lokmanya Tilak Road, Murud-Janjira dist. Raigad. Maharashtra 402401					
Academic Calendar					
Teaching Plan for Semester-III Year: 2024-2025					
Course	F.Y B.Com (Auditing) (N.E.P 2020)			Vertical I	Paper I
Course Code					
Title	Auditing-I				
Credits	2 Credit (30 Lecture)				
Name of the Faculty	Mrs. Madiha Shahzad Rajjab				
	Date	Topic	Lectures	Lecture per Month	
	Module I				
Jul-24	04/07/2024	Introduction Unit I Introduction to Auditing		8	
	06/07/2024	Basics: Financial Statements			
	11/07/2024	Users of Financial Information,			
	13/07/2024	Definition of Auditing, Objectives of Auditing - ,			
	18/07/2024	Primary and Secondary,			
	20/07/2024	Expression of Opinion, Detection of Frauds and Errors			
	25/07/2024	Auditor's Duties and			
	27/07/2024	Responsibilities in respect of Fraud.			
Aug-24	01/08/2024	Principles: Integrity, Objectivity, Independence, Confidentiality, Skills and Competence,		9	
	03/08/2024	Materiality and work performed by others, Documentation, Planning, Audit Evidence,			
	08/08/2024	Accounting System and Internal Control, Audit Conclusions and Reporting.			
	10/08/2024	Types of Audits: Meaning, Advantages and Disadvantages of: Balance Sheet Audit,			
	17/08/2024	Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit, Cost Audit,			
	22/08/2024	Green Audit, Gender Audit, Statutory Audit, Social Audit and CSR Audit.			
	24/08/2024	Revision of Module I			
	Module II				
	29/08/2024	Introduction of Unit III - Audit Planning, Procedures and Documentation: Audit Planning & Program unit IV			
	31/08/2024	Audit Planning: Meaning, Objectives, Factors to be considered, Sources of obtaining information,			
Sep-24	05/09/2024	Discussions with Client, Overall Audit Plan.		6	
	14/09/2024	Audit Program: Meaning,			
	19/09/2024	Factors to be considered, Advantages, Disadvantage			
	21/09/2024	Overcoming Disadvantages,			
	26/09/2024	Methods of Work			
	28/09/2024	Instruction before Commencing Works of Audit,			
Oct-24	03/10/2024	Overall Audit Approach		7	
	05/10/2024	Revision of unit III			
	10/10/2024	Audit working Papers: Meaning, Importance,			

	17/10/2024	Factors determining form and contents, Main Functions / Importance,		
	19/10/2024	, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership		
	24/10/2024	Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client Books		
	26/10/2024	Audit Notebook: Meaning, Structure, Contents, General Information, Current Information, and Importance.		
			Total	30

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Academic Calendar					
Teaching Plan for Semester-III Year: 2024-2025					
Course	F.Y B.Com (Accountancy & Finance) (N.E.P 2020)			Vertical 5	AEC Paper -I
Course Code					
Title	AEC- Business Communication Skills I				
Credits	2 Credit (30 Lecture)				
Name of the Faculty	Mrs. Madiha Shahzad Rajjab				
Month	Date	Topic	Lectures	Lecture per Month	
	Module I				
Jul-24	04/07/2024	Introduction Unit I Introducing the Theory of Business Communication		8	
	08/07/2024	Concept of Communication - Definition and meaning of communication			
	11/07/2024	process of communication			
	15/07/2024	Need of communication			
	18/07/2024	Communication at the Workplace			
	22/07/2024	Channels of communication:			
	25/07/2024	: Downward, Upward, Horizontal, Grapevine			
	29/07/2024	Methods of communication: Verbal and non-verbal			
Aug-24	01/08/2024	Impact of Digital Technology on Communication		08	
	05/08/2024	- Internet-enabled communication; Email			
	08/08/2024	Social media: Face Book			
	12/08/2024	,Twitter,			
	19/08/2024	Instagram,			
	22/08/2024	WhatsApp			
	26/08/2024	Revision of Module I			
	Module II				
29/08/2024	Introduction of Module II Business Correspondence				
Sep-24	02/09/2024	Parts of a business letter		7	
	05/09/2024	- Layouts of a business letter			
	09/09/2024	Job application with bio-data			

	19/09/2024	letter of appointment		
	23/09/2024	letter of appreciation		
	26/09/2024	letter of resignation		
	30/09/2024	Emails		
Oct-24	03/10/2024	Job application		7
	07/10/2024	Job application via email		
	14/10/2024	writing		
	17/10/2024	writing and responding		
	21/10/2024	Job application via email - writing and responding to official emails		
	24/10/2024	Practice writing different from of the letter		
	28/10/2024	Revision of Module 2		
			Total	30

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Academic Calendar				
PRACTICAL Plan for Semester-I Year: 2024-2025				
Course	F.Y (BAF AND BMS)(NEP 2020)			Vertical 03
Course Code	OE			
Title	IT Google Workspace			
Credits	2			
Name of the Faculty	Mariya Masood Shaban			
Month	Day	Topic	Batch	Lecture per Month
Jul-24	Wednesday	Overview of Google Workspace, Setting up a Google account and accessing Google Workspace, Set Profile information and Photo, Send and Receive emails,		8
	Friday	Organize emails using labels, filters, and stars for easy retrieval and management, Utilize Gmail's advanced features like scheduling emails, snoozing emails, and setting reminders.		
	Wednesday	Create a new calendar, Create an event in Google Calendar, Set reminders and alarms , Share a Calendar with Other People ,Integrate with Gmail and other apps.		
	Friday	Scheduling and managing Google Meet events, Features in Google Meet like screen sharing, chat, annotations and recording, Creating public and private Google Chat rooms ,Inviting and managing participants in Google Chat rooms, Utilizing Chat room features like sharing files, links, and multimedia, pinning messages, and polls.		
Aug-24	Wednesday	:Managing files and folders in Google Drive, Sharing files and folders with collaborators and setting access permissions. Document creation with Google Docs, Apply Basic Formatting to Text , Inserting Images, Creating tables, Format a document with styles, Using Find and Replace, Using Regular Expressions for Advanced Searching, Sharing and Collaborating on files.		10

	Friday	:Insert, delete and manage sheets , Insert a Function, Format Spreadsheets, Cells, and Ranges, Apply Number Formatting and Conditional Formatting, Insert and View Notes, Choose Spreadsheet Settings, Merge Cells, Wrap and Rotate Cell Contents, Inserting Objects in Google Sheets, Sort and Filter Data, Apply Data Validation to Your Sheets, Protect Ranges in a Sheet, Protect a Sheet, Create and Manage Macros.		
	Wednesday	Add a Slide to a Presentation, Import Slides from an Existing Presentation, Understanding and Using Views, Work with Text Boxes, Add Audio and Video to a Slide, Insert Shapes and Word Art, Add a Transition and Animations, Edit a Slide Master, Organize the Slides in a Presentation		
	Friday	Create a Form, Choose Settings for a Form, Add Questions to a Form, Add Images to a Question, Add a Video to a Question, Import Questions from an Existing Form, Create a Form with Multiple Sections, Control Progression Based on Answers, Add Collaborators to a Form, Preview and Test a Form, Send a Form to Its Respondents, View the Responses to a Form, Analyze form responses and generate reports.		
	Wednesday	Create and set up a Google Classroom, Add Students and Co-Teachers, Using Google Classroom to share resources, Create assignment,		
Sep 24	Wednesday	Set due dates and points, Use rubrics for grading, Integrate quizzes created using Google Form with Google Classroom.		8
	Friday	Maps: Search on Maps, Different Map Views (Satellite, Terrain, Street View), Customizing Maps, Get to your destination, Sharing Maps with Others.		
	Wednesday	Creating and building simple websites using Google Sites,		
	Friday	Adding content, images, and widgets to websites.		
Oct-24	Thursday	Journal Checking		4
	Friday	Journal Certification		
		Tot.llec		30

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Academic Calendar					
PRACTICAL Plan for Semester-I Year: 2024-2025					
Course	F.Y. BAF & BMS (NEP 2020)			Vertical 05	Open Elective
Course Code	OE				
Title	Practical-Web Designing				
Credits	2 Credits				
Name of the Faculty	Shaukat Ali Muazzam Hamdule				
Month	Day	Topic	Batch	Lecture per Month	
Jul-24	Tuesday	Understanding the Internet and World Wide Web:		14	
	Saturday	Introduction to the Internet and its applications. Overview of email, Telnet, FTP,			
	Tuesday	e-commerce, and e-business. Basics of Internet infrastructure: ISPs, DNS, URLs, and HTTP.			
	Saturday	HTML5 Fundamentals: Basic Elements of HTML:			
	Tuesday	Introduction to HTML tags for creating the structure of web pages.			
	Saturday	Formatting Text: Applying basic text formatting using HTML tags.			
	Tuesday	Organizing Content: Using lists and headings to organize content			
Aug-24	Saturday	Creating Links: Making hyperlinks to connect web pages.		18	
	Tuesday	HTML Tables: Structuring data using HTML tables for better presentation and organization.			
	Saturday	Working with Multimedia and Forms:			
	Tuesday	Adding Images: Inserting images onto web pages and understanding image formats.			
	Saturday	Colors and Styling:			
	Tuesday	Applying colors and basic styles to web elements.			
	Saturday	Forms and User Input:			
	Tuesday	Creating interactive forms for user input and data submission.			
Sept-24	Saturday	Styling with CSS Introduction to CSS: Understanding the role of Cascading Style Sheets in styling web pages.		12	
	Tuesday	Selectors and Properties: Using CSS selectors and properties to style HTML elements.			
	Saturday	Background and Fonts: Applying background styles and working with fonts.			
	Tuesday	Positioning Elements: Understanding CSS properties for positioning elements on a web page.			
	Saturday	JavaScript: Integrating JavaScript: Using JavaScript code within HTML documents for interactivity.			
	Tuesday	Programming Basics: Understanding JavaScript variables, operators, and control flow.			
	Saturday	Functions and Events: Defining functions and handling events for user interaction.			

Oct-24	Tuesday	Working with Forms: Validating form data and handling user input with JavaScript.		16
	Saturday	Dynamic content with PHP Basics of Server-side Scripting: Understanding the role of PHP in server-side scripting.		
	Tuesday	Variables and Data Types: Declaring variables, working with data types, and type coercion in PHP.		
	Saturday	Control Structures: Implementing conditional statements and loops in PHP scripts.		
	Tuesday	Sessions and Cookies: Introduction to managing user sessions and using cookies for data storage.		
	Saturday	Working with Databases: Connecting to databases, executing SQL queries, and processing query results.		
		Journal Checking		
	Journal Certification			
		Tot. Lec.		60

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Academic Calendar					
Teaching Plan for Semester-III Year: 2024-2025					
Course	S.Y B.Com (Accounting and Finance)			Paper-II	
Course Code					
Title	AUDITING-II				
Credits	3 Credits (60 Lectures)				
Name of the Faculty	Mrs. Madiha Shahzad Rajjab				
Month	Date	Topic	Lectures	Lecture per Month	
	Module I(Vouching)				
Jun-24	11/06/2024	Introduction of Audit of Income:		9	
	13/06/2024	Revenue from Sales and Services,			
	14/06/2024	Interest & Dividends Income,			
	18/06/2024	Recovery of Bad debts written off			
	20/06/2024	Commission Received			
	21/06/2024	Rental Income,			
	25/06/2024	Royalties Income,			
	27/06/2024	Introduction of Audit of Expenditure:			
Jul-24	28/06/2024	Purchases, Salaries & Wages,		13	
	02/07/2024	Rent, Insurance Premium,			
	04/07/2024	Telephone expense, Petty cash payment			
	05/07/2024	Petty cash payment, Advertisement,			
	09/07/2024	Freight Carriage			
	11/07/2024	Custom Duties			
	12/07/2024	Revision of Module 1			
	Module II (Verification)				
	16/07/2024	Introduction of Audit of assets:			
18/07/2024	Plant & Machinery				

	19/07/2024	Furniture and fixtures			
	23/07/2024	Accounts Receivable			
	25/07/2024	Investments, Inventory			
	26/07/2024	Goodwill, Patent Rights			
	30/07/2024	Introduction of Audit of Liabilities:			
Aug-24	01/08/2024	Outstanding Expenses		13	
	02/08/2024	Accounts Payable			
	06/08/2024	Secured loans			
	08/08/2024	Unsecured Loans,			
	09/08/2024	Contingent Liabilities			
	13/08/2024	Public Deposit.			
	16/08/2024	Revision of Module II			
	Module III-(Auditing Standards)				
	20/08/2024	Introduction of UNIT-3 Auditing Standards			
	22/08/2024	Meaning			
	23/08/2024	Procedure of issuing Auditing Standards in India			
	27/08/2024	Brief overview of Auditing Standards in India			
	29/08/2024	a Scope of SAs			
	30/08/2024	Significance of the Auditing Standards			
Sep.24	03/09/2024	Responsibility of auditor for auditing standards		10	
	05/09/2024	Understanding of following standards			
	06/09/2024	SA 200. SA210,			
	17/09/2024	SA230, SA240			
	19/09/2024	SA 250			
	20/09/2024	, SA300			
	24/09/2024	,SA315, SA320			
	26/09/2024	, SA505.			
	27/09/2024	Revision of Unit-3			
	24/09/2024	Introduction of UNIT-4 Audit of Companies			
Oct-24	03/10/2024	Qualifications,		15	
	04/10/2024	Disqualifications			
	08/10/2024	Appointments			
	10/10/2024	Reappointment			
	11/10/2024	Removal of auditors.			
	15/10/2024	Special auditors			
	17/10/2024	Branch auditors			
	18/10/2024	Rights of Company auditor			
	12/10/2024	duties of company auditors			
	14/10/2024	Revision of Topic Qualification & Disqualification			
	15/10/2024	Revision of Topic Appointment & Reappointment			
	19/10/2024	Revision of topic Removal of auditor			
	21/10/2024	Revision of topic duties of company auditor			
	22/10/2024	Revision of Branch auditors			
26/10/2024	Revision of unit 4				
		Total		60	

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Academic Calendar					
Teaching Plan for Semester-III Year: 2024-2025					
Course	S.Y B.Com (Accounting and Finance)			Paper-III	
Course Code	Financial Accounting (Special Accounting Areas) – III				
Title					
Credits	3 Credits (60 Lectures)				
Name of the Faculty	Mrs. Madiha Shahzad Rajjab				
	Date	Topic	Lectures	Lecture per Month	
	Module I			05	
June 24	11/06/2024	Introduction of Unit I Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year			
	11/06/2024	Retirement / Death of a Partner during the Year			
	18/06/2024	Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year			
	18/06/2024	or when partner Retires / dies during the year			
	24/06/2024	Allocation of gross profit prior to and after admission / retirement / death			
Jul-24	01/07/2024	when stock on the date of admission / retirement is not given and apportionment of other expenses based on time /		20	
	01/07/2024	retirement is not given and apportionment of other expenses based on time /			
	02/07/2024	Sales/other given basis			
	02/07/2024	Ascertainment of gross profit prior to and after admission			
	8/07/2024	Retirement			
	08/07/2024	death when stock on the date of admission			
	09/07/2024	retirement is given and apportionment of other expenses based on time			
	09/07/2024	Sales /			
	15/07/2024	other given basis			
	15/07/2024	Revision of Module I			
	Module II				
	16/07/2024	Introduction of UNIT-2 Piecemeal Distribution of Cash			
	16/07/2024	Excess Capital Method only			
	22/07/2024	Asset taken over by a partner			
	22/07/2024	Treatment of past profits or past losses in the Balance sheet			
	23/07/2024	Contingent liabilities / Realization expenses/amount kept aside for expenses			
	23/07/2024	and adjustment of actual			
	29/07/2024	Treatment of secured liabilities			
	29/07/2024	Treatment of preferential liabilities like Govt. dues			
30/07/2024	/ Labour dues etc.				
30/07/2024	Revision of Unit II				
Module III					
Aug-24	05/08/2024	Introduction Of Unit III Amalgamation of Firms		14	
	05/08/2024	Realization method only (Illustration)			
	06/08/2024	Realization method only (Illustration)			
	06/08/2024	Realization method only (ledger)			

	12/08/2024	Realization method only (Journal)		
	12/08/2024	Realization method only (Practical problems)		
	13/08/2024	Realization method only (Illustration)		
	13/08/2024	Calculation of purchase consideration		
	20/08/2024	Journal/		
	20/08/2024	ledger accounts of old firms		
	26/08/2025	Preparing Balance sheet of new firm		
	26/08/2025	Adjustment of goodwill in the new firm		
	27/08/2025	Realignment of capitals in the new firm by current accounts		
	27/08/2025	cash or a combination thereof		
Sep-24	02/09/2024	Revision of Unit III		
	Module IV			13
	02/09/2024	Introduction of Unit IV Conversion / Sale of a Partnership Firm into a Ltd. Company		
	03/09/2024	Realization method only		
	03/09/2024	Calculation of New Purchase consideration Journal		
	17/09/2024	ledger accounts of old firms		
	17/09/2024	Preparing Balance sheet of new company		
	23/09/2024	Realization method only (Journal problem solving)		
	23/09/2024	Realization method only (ledger problem solving)		
	28/09/2024	Realization method only (Balance sheet problem solving)		
	28/09/2024	Revision of ledger /journal solving		
	29/09/2024	Revision of Unit-4		
	Module V			
	30/09/2024	Introduction Of Unit V Accounting of Transactions of Foreign Currency		
	30/09/2024	In relation to purchase		
Oct-24	01/10/2024	sale of goods		08
	01/10/2024	Services		
	07/10/2024	Assets		
	07/10/2024	Loan		
	08/10/2024	credit transactions.		
	08/10/2024	Computation		
	14/10/2024	treatment of exchange rate differences		
	14/10/2024	Revision of Unit V		
		Total		60

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Academic Calendar					
Teaching Plan for Semester-III Year: 2024-2025					
Course	S.Y.B.A.F				
Course Code					
Title	COST ACCOUNTING (METHODS OF COSTING) - II				
Credits	3 Credits (60 Lectures)				
Name of the Faculty	Sajgeen Akhlaque Bade				
Month	Date	Topic	Lectures	Lecture per Month	
	UNIT I Classification of Costs and Cost Sheet			09	
Jun-24	12/06/2024	Chapter 1: Classification of Costs and Cost Sheet: Meaning Of Cost Sheet, Classification of costs & Cost of Sales			
	13/06/2024	Determination Of Total Cost, Non-cost Items			
	14/06/2024	Division Of Costs, Treatment Of Certain Items			
	19/06/2024	Different Costs for different purpose			
	20/06/2024	Composition Of Selling Price			
	21/06/2024	Performa Cost Sheet			
	26/06/2024	Problems on preparation of Estimated Cost sheet			
	27/06/2024	Illustration 01 Calculation of Factory Overhead			
	28/06/2024	Illustration 02 Calculation of Factory Overhead			
July 24	01/07/2024	Illustration 03 Cost Sheet		15	
	03/07/2024	Illustration 04 Cost Sheet			
	04/07/2024	Illustration 05 Cost Sheet			
	08/07/2024	Illustration 06 Cost Statement			
	10/07/2024	Illustration 07 Cost Sheet			
	11/07/2024	Illustration 08 Estimated Cost Sheet			
	12/07/2024	Illustration 09 Sale of Output In Domestic			
	15/07/2024	Illustration 10 Estimated Comparative Cost Sheet			
	18/07/2024	Illustration 11 Estimated Comparative Cost Sheet			
	19/07/2024	Illustration 12 Estimated Comparative Cost Sheet			
	Unit II Reconciliation of cost and financial accounts				
	22/07/2024	Reconciliation of cost and financial accounts: Introduction, Definition & Meaning			
	24/07/2024	Causes Of Disagreement/Items Of Reconciliation			
25/07/2024	Performa Of Preparation Of Statement Of Reconciliation & Illustration 01 Income Tax Provision				
26/07/2024	Illustration 02 Income Tax Provision				
29/07/2024	Illustration 03 & 04 Statement of Reconciling				
Aug-24	01/08/2024	Illustration 05 Statement of Reconciliation		15	
	02/08/2024	Illustration 06 Preparation Of Cost Sheet & Reconciliation			
	05/08/2024	Illustration 07 Preparation Of Cost Sheet & Reconciliation			

	07/08/2024	Illustration 08&09 Preparation Of Memorandum Reconciliation Accounts		
	08/08/2024	Illustration 10 preparation Of Memorandum Reconciliation Accounts		
		Unit III Contract Costing		
	09/08/2024	Contract Costing: Progress payments, Retention money, Contract accounts,		
	12/08/2024	Accounting for material, Accounting for Tax deducted at source by the contractee		
	4/08/2024	Accounting for plant used in a contract,		
	16/08/2024	Treatment Of Profit On Incomplete Contracts, Contract Profit And Balance Sheet Entries		
	21/08/2024	Escalation clause, practical problems		
	22/08/2024	Illustration Preparation of Contractee Accounts		
	23/08/2024	Illustration Preparation of Contractee Accounts		
	28/08/2024	Illustration Preparation of Contractee Accounts		
	29/08/2024	Illustration Memorandum Methods		
	30/08/2024	Illustration Memorandum Methods		
Sep 24	02/09/2024	Illustration Memorandum Methods		14
	04/09/2024	Illustration Allocation of Overhead to contract		
	05/09/2024	Illustration Multiple Contract Given		
	06/09/2024	Illustration Allocation of Overhead to contract		
	06/09/2024	Illustration Calculation Of Contract Price		
		Unit IV Process Costing		
	13/09/2024	Process Costing: Process loss, Abnormal gains and losses , Joint products and by products		
	18/09/2024	Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products		
	19/09/2024	Illustration Process Account		
	20/09/2024	Illustration Process Account		
	23/09/2024	Illustration Process Costing		
	25/09/2024	Illustration Preparation of Process Stock Account		
	26/09/2024	Illustration Preparation of Process Stock Account		
	27/09/2024	Illustration Preparation of Costing Profit & Loss Account		
30/09/2024	Illustration Preparation of Costing Profit & Loss Account			
Oct 24	03/10/2024	Illustration Treatment By Product		07
	04/10/2024	Illustration Treatment By Product		
	07/10/2024	Illustration Treatment By Product		
	09/10/2024	Revision 1		
	10/10/2024	Revision 2		
	11/10/2024	Revision 3		
	14/10/2024	Revision 4		
		Tot. Lec.		60

Anjuman Islam Janjira Degree College of Science					
Lokmanya Tilak Road, Murud-Janjira dist. Raigad. Maharashtra 402401					
Academic Calendar					
Teaching Plan for Semester-III Year: 2024-2025					
Course	S.Y.B.A.F				
Course Code					
Title	BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK) II				
Credits	3 Credits (60 lectures)				
Name of the Faculty	Sajgeen Akhlaque Bade				
Month	Date	Topic	Lectures	Lecture per Month	
	Unit 1: The Indian Partnership Act - 1932			12	
Jun-24	12/06/2024	Introduction and Definition Of Partnership			
	13/06/2024	Essential or Features Of a Partnership			
	14/06/2024	Partners, Firms, and Firm Name			
	15/06/2024	Formation of a Partnership(Partnership Deed)			
	19/06/2024	Advantage & Disadvantage Of Partnership			
	20/06/2024	Test Of A Partnership			
	21/06/2024	Types Of Partnership			
	22/06/2024	Three Different Types Of Traditional Partnerships			
	26/06/2024	Distinction Between Traditional Partnership And Co-ownership			
	27/06/2024	Partnership And Joint Hindu Family Business			
	28/06/2024	Distinction Between Partnership (Firm) And Company			
	29/06/2024	Property Of Firms			
Jul-24	03/07/2024	Goodwill Of the Firm		16	
	04/07/2024	Rights, Duties & Liabilities			
	05/07/2024	Rights Of Partners			
	06/07/2024	Duties and Liabilities of Partners			
	10/07/2024	Relation Of Parties to Third Parties			
	11/07/2024	Implied Authority of a Partners			
	12/07/2024	Incoming And Outgoing Partners			
	13/07/2024	Retirement of a partner			
	18/07/2024	Expulsion of a partner			
	19/07/2024	Insolvency and Death Of a partner			
	20/07/2024	Dissolution of a Firm and Dissolution of partnership			
	24/07/2024	Three Modes Of Dissolution Of Firm			
	25/07/2024	Dissolution of a Firm by Voluntary Acts of partners Themselves			
	26/07/2024	Dissolution of a Firm by Operation of Law			
27/07/2024	Dissolution of a Firm by Intervention of court				
31/07/2024	Need of giving a public Notice				
Aug-23	01/08/2024	Consequence of Dissolution of a Firm		13	
		Unit II Limited Liability Partnership Act 2008			
	02/08/2024	Limited Liability Partnership Act 2008: Introduction and Definition			
	03/08/2024	Body Corporate, Business and Partners			
	07/08/2024	Nature & Features of Limited Liability			

		Partnership(LLP)		
	08/08/2024	Advantages & Disadvantages of LLP		
	09/08/2024	Procedure For Incorporation of LLP		
	10/08/2024	Extent and Limitation of Liability of Limited Liability Partnership and Partners		
	11/08/2024	Conversion to Limited Liability Partnership		
	14/08/2024	Winding Up and Dissolution of LLP		
	16/08/2024	Distinction Between LLP And Partnership Firm		
	17/08/2024	Distinction Between LLP And Company		
		Unit III The Factories Act 1948		
	21/08/2024	The Factories Act 1948: Introduction, Objectives		
	22/08/2024	Scope And Coverage		
Sep-24	04/09/2024	Who are empowered to make rules		13
	05/09/2024	Employees Entitled		
	06/09/2024	Administrative Set Up		
	13/09/2024	Definitions		
	14/09/2024	Different Department to be a Separate Factories		
	18/09/2024	Approval, Registration and Notice of Occupier		
	19/09/2024	General Duties of Occupier		
	20/09/2024	General Duties as regards Articles And Substances		
	21/09/2024	Administrative Machinery for Implementation of Factories Act 1948		
	25/09/2024	Provisions Related to Health of Workers		
	26/09/2024	Provisions Related to Safety Of workers		
	27/09/2024	Provisions Related to Welfare of Workers		
	28/09/2024	Working Hours, Holiday and Overtime		
Oct-24	03/10/2024	Leave With Wages		06
	04/10/2024	Rights Of Employers & Rights of Employees		
	05/10/2024	Offences And Penalties		
	09/10/2024	Revision 1		
	10/10/2024	Revision 2		
	11/10/2024	Revision 3		
		Tot. Lec.		60

Anjuman Islam Janjira Degree College of Science					
Lokmanya Tilak Road, Murud-Janjira dist. Raigad. Maharashtra 402401					
Academic Calendar					
Teaching Plan for Semester-III Year: 2024-2025					
Course	S.Y.B.A.F				
Course Code					
Title	BUSINESS ECONOMICS - II				
Credits	3 Credits (60 lectures)				
Name of the Faculty	Sajgeen Akhlaque Bade				
Month	Date	Topic	Lectures	Lecture per Month	
	Unit 1: Overview of Macroeconomics			10	
Jun-24	15/06/2024	Macroeconomics: Meaning, Scope & Importance			
	15/06/2024	Circular flow of aggregate income and expenditure			
	18/06/2024	Importance of Circular flow			
	19/06/2024	closed and open economy models			
	22/06/2024	The Measurement of National Product: Meaning & Importance of National Income Accounting			
	22/06/2024	conventional and Green GNP and NNP concepts			
	25/06/2024	National Income and Economic Welfare			
	26/06/2024	Trade Cycles: Features and Phases			
	29/06/2024	Say's law of Markets - Features			
	29/06/2024	Say's law of Markets - Implications and Criticism			
July 24		Unit II Money, prices and Inflation		14	
	02/07/2024	Money Supply: Determinants of Money Supply			
	03/07/2024	Factors influencing Velocity of Circulation of Money			
	06/07/2024	Demand for Money : Classical & Keynesian approaches			
	06/07/2024	Keynes' liquidity preference theory of interest			
	09/07/2024	Friedman's restatement of Demand for money			
	10/07/2024	Money and prices : Quantity theory of money			
	13/07/2024	Fisher's equation of exchange & Cambridge cash balance approach			
	13/07/2024	Demand Pull Inflation and Cost Push Inflation			
	16/07/2024	policy measures to curb inflation			
	20/07/2024	monetary policy and inflation targeting			
			Unit III Introduction to Public Finance		
	23/07/2024	Meaning and Scope of Public finance			
	27/07/2024	Major fiscal functions			
27/07/2024	allocation function				
30/07/2024	distribution function & stabilization function				
Aug-23	03/08/2024	Principle of Maximum Social Advantage: Dalton and Musgrave Views		18	
	03/08/2024	The Principle In Practice, Limitations			
	06/08/2024	Relation between Efficiency			
	07/08/2024	Markets and Governments			
	10/08/2024	The concept of Public Goods			
	10/08/2024	the role of Government			
		Unit IV Public revenue, Public Expenditure and			

		Debt		
	13/08/2024	Sources of Public Revenue		
	14/08/2024	Tax And Non-Tax Revenues		
	17/08/2024	Objectives of taxation		
	17/08/2024	Canons of taxation & Types of taxes : direct and indirect		
	20/08/2024	Tax Base and Rates of taxation		
	21/08/2024	proportional, progressive and regressive taxation		
	24/08/2024	Shifting of tax burden: Impact and incidence of taxation		
	24/08/2024	Processes- factors influencing incidence of taxation		
	27/08/2024	Economic Effects of taxation: on Income and Wealth, Consumption, Savings		
	28/08/2024	Redistributive and Anti – Inflationary nature of taxation and their implications		
	31/08/2024	Public Expenditure: Canons - classification		
	31/08/2024	economic effects of public spending on production		
Sep-24	03/09/2024	consumption, distribution, employment and stabilization		13
	04/09/2024	Theories of Public Expenditure		
	14/09/2024	Wagner’s Hypothesis and Wiseman Peacock Hypothesis		
	14/09/2024	Causes for Public Expenditure Growth.		
	12/09/2024	Significance of Public Expenditure: Social security contributions		
	17/09/2024	Low Income Support and Social Insurance Programs		
	18/09/2024	Public Debt : Classification - Burden of Debt Finance		
	21/09/2024	Internal and External Public Debt and Fiscal Solvency		
		Unit V Fiscal Management & Financial Administration		
	21/09/2024	Fiscal Policy: Meaning, Objectives, constituents and Limitations.		
	24/09/2024	Contra cyclical Fiscal Policy and Discretionary Fiscal Policy		
	25/09/2024	Budget- Meaning objectives and types		
	28/09/2024	Intergovernmental Fiscal Relations		
	28/09/2024	central-state financial relations		
Oct-24	01/10/2024	14th Finance Commission recommendations		05
	05/10/2024	Revision 1		
	05/10/2024	Revision 2		
	08/10/2024	Revision 3		
	09/10/2024	Revision 4		
		Tot. Lec.		60