

Anjuman Islam Janjira Degree College of Science

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

Academic Calendar

TEACHING Plan for Semester-II Year: 2025-2026

Course	F.Y.BAF			Paper: IV
Course Code				
Title	Vocational Skills in Accounting and Finance Paper –IV (Data Visualization)			
Credits	2			
Name of the Faculty	Batool Farhan Walele			
Month	Date	Topic	Lecture	Lecture per Month
	Introduction to Data Visualization			
Nov-25	15-11-2025	Meaning,		6
	15-11-2025	Need,		
	22-11-2025	Importance and Principles of data visualization.		
	22-11-2025	Types of Financial Data Visualization:		
	29-11-2025	Line charts,		
	29-11-2025	Pie charts,		
Dec-25	6-12-2025	histogram,		8
	6-12-2025	Revision		
	13-12-2025	area chart,		
	13-12-2025	Bar Chart		
	20-12-2025	radar chart and candlestick charts.		
	20-12-2025	Revision		
	27-12-2025	Revision		
	27-12-2025	Revision		
	3-1-2026	Revision		
	Creating charts using excel.			
Jan-26	3-1-2026	Creating and reporting data using Line charts,		10
	10-1-2026	Bar charts,		
	10-1-2026	Pie charts,		
	17-1-2026	histogram,		
	17-1-2026	scatter plot,		
	24-1-2026	area chart,		
	24-1-2026	radar chart		
	31-1-2026	candlestick charts		
	31-1-2026	radar chart and candlestick charts with excel/ other tools.		
	7-2-2026	Creating and reporting data using Line charts,		
Feb-26	7-2-2026	Pie charts, histogram, scatter plot, area chart,		6
	7-2-2026	Revision		

	14-2-2026	Revision		
	14-2-2026	Revision		
	21-2-2026	Revision		
		Total Lecture		30

Anjuman Islam Janjira Degree College of Science				
Lokmanya Tilak Road, Murud-Janjira dist. Raigarh. Maharashtra 402401				
Academic Calendar				
PRACTICAL Plan for Semester-III Year: 2025-2026				
Course	S.Y.BAF			Paper: II
Course Code				
Title	Mutual Fund Distributor – I			
Credits	2			
Name of the Faculty	Batool Farhan	Walele		
Month	Date	Topic	Lecture	ture per Mo
	Module 1: Legal and Regulatory Framework & Fund Distribution			
Nov-25	7-11-2025	Role of Regulators in India		7
	10-11-2025	Role of Securities and Exchange Board of India		
	14-11-2025	Regulatory reforms by SEBI		
	17-11-2025	Mutual Funds Regulations		
	21-11-2025	Investors' Rights & Obligations		
	24-11-2025	Due Diligence Process by AMCs for Distributors of Mutual Funds		
	28-11-2025	Investor Grievance Redress Mechanism		
Dec-25	1-12-2025	AMFI Code of Conduct for Intermediaries		8
	5-12-2025	The role and importance of mutual fund distributors		
	8-12-2025	Modes of distribution		
	12-12-2025	Pre-requisites to become Distributor of a Mutual Fund		
	15-12-2025	Revenue for a mutual fund distributor		
	19-12-2025	Commission Disclosure mandated by SEBI		
	22-12-2025	Due Diligence Process by AMCs for Distributors of Mutual Funds		
Jan-26	Module 2: Scheme Related Information & Risk, Return and Performance Of			
	26-12-2025	Scheme Information Document		7
	29-12-2025	Statement of Additional Information		
	2-1-2026	Key Information Memorandum		
	5-1-2026	Updation of Scheme Documents—Regulatory provisions		
	9-1-2026	Other Mandatory information/disclosure		
	12-1-2026	General Risk Factors		
	16-1-2026	Risk, d. Political Risk, e. Economic Risk, f. Foreign Currency		
Feb-26	19-1-2026	Factors that affect mutual fund performance		6
	30-1-2026	Drivers of Returns and Risk in a Scheme		
	2-2-2026	Measures of Returns (Practical sums)		
	6-2-2026	a. Simple Return, b. Annualized Return,		
	9-2-2026	c. Compounded Return, d. Compounded Annual Growth Rate		
	13-2-2026	SEBI Norms regarding Representation of Returns by Mutual Funds in India		
	16-2-2026	Risks in fund investing with a focus on investors		
	20-2-2026	Risk associated with short selling and Stock Lending		
		Total Lecture		30

Anjuman Islam Janjira Degree College of Science				
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Academic Calendar				

Teaching Plan for Semester-V Year: 2025-2026			
Course	T.Y.BAF		Paper: III
Course Code			
Title	Financial Management III		
Credits	4		
Name of the Faculty	Batool Farhan Walele		

Month	Date	Topic	Lecture	ture per Mo
Nov-25	Business Valuation			12
	6-11-2025	Conceptual Framework of Valuation		
	10-11-2025	Book Value,		
	10-11-2025	Market Value, Economic Value,		
	12-11-2025	Liquidation Value,		
	13-11-2025	Replacement Value,		
	Mergers and Acquisitions			
	17-11-2025	Introduction-		
	17-11-2025	Basic modes of acquiring another firm,		
	19-11-2025	Synergy effects,		
	20-11-2025	Advantages of Mergers and Acquisitions,		
	24-11-2025	Problem Solving		
	26-11-2025	Problem Solving		
	27-11-2025	Problem Solving		
	1-12-2025	Problem Solving		
	1-12-2025	Problem Solving		
	3-12-2025	Problem Solving		
	4-12-2025	Problem Solving		
	8-12-2025	Problem Solving		
	8-12-2025	Problem Solving		
	10-12-2025	Problem Solving		
	11-12-2025	Problem Solving		
Dec-25	Corporate Restructuring and Takeovers			17
	15-12-2025	Introduction		
	15-12-2025	Meaning, Need and Importance,		
	17-12-2025	Takeovers – Meaning, SEBI Guidelines,		
	18-12-2025	Problem Solving		
	22-12-2025	Problem Solving		
	22-12-2025	Problem Solving		
	24-12-2025	Problem Solving		
	29-12-2025	Problem Solving		
	31-12-2025	Problem Solving		
	5-1-2026	Problem Solving		
	5-1-2026	Problem Solving		
	7-1-2026	Problem Solving		
	8-1-2026	Problem Solving		
	12-1-2026	Problem Solving		
	12-1-2026	Problem Solving		
Jan-26	Lease and Hire Purchase Financing			13
	15-1-2026	Introduction – Meaning and Types of Leases, Rationale,		
	19-1-2026	Leasing as Financing Decisions,		
	19-1-2026	Hire Purchase – Meaning, Need and Importance,		
	21-1-2026	Problem Solving		
	22-1-2026	Problem Solving		
	28-1-2026	Problem Solving		
	29-1-2026	Problem Solving		
	2-2-2026	Problem Solving		
	2-2-2026	Problem Solving		
	4-2-2026	Problem Solving		
	5-2-2026	Problem Solving		

Feb-26	9-2-2026	Problem Solving		15
	9-2-2026	Problem Solving		
	11-2-2026	Problem Solving		
	12-2-2026	Problem Solving		
	Working Capital financing			
	16-2-2026	Introduction		
	16-2-2026	Key features and Characteristics of Trade Credit,		
	18-2-2026	Commercial Papers, Certificate of Deposits and Factoring.		
	23-2-2026	Problem Solving		
	23-2-2026	Problem Solving		
	25-2-2026	Problem Solving		
	26-2-2026	Problem Solving		
	2-3-2026	Problem Solving		
	2-3-2026	Problem Solving		
Mar-26			2	
		Total Lecture		60

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Academic Calendar				
TEACHING Plan for Semester-V Year: 2025-2026				
Course	T.Y.BAF			Paper: IV
Course Code				
Title	Cost Accounting - IV			
Credits	4			
Name of the Faculty	Batool Farhan	Walele		
Month	Date	Topic	Lecture	ture per Mo
		Budgeting and Budgetary Control		
Jun-25	4-11-2025	Meaning & objectives,		
	6-11-2025	Advantages and limitations of budgets		
	8-11-2025	Functional budgets, fixed and flexible budgets		
	10-11-2025	Solving Problem		
	11-11-2025	Solving Problem		
	13-11-2025	Solving Problem		
	15-11-2025	Solving Problem		
	17-11-2025	Solving Problem		
	18-11-2025	Solving Problem		
Jul-25	20-11-2025	Solving Problem		
	22-11-2025	Solving Problem		
	24-11-2025	Solving Problem		
	25-11-2025	Solving Problem		
	27-11-2025	Solving Problem		
	29-11-2025	Solving Problem		
	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis			
	2-2-2025	Meaning of absorption costing,		
	4-2-2025	Introduction to marginal costing		
	6-2-2025	Break even analysis meaning and graphic presentation		
	8-2-2025	Solving Problem		
	9-2-2025	Solving Problem		
	11-2-2025	Solving Problem		
	13-2-2025	Solving Problem		
	15-2-2025	Solving Problem		
	16-2-2025	Solving Problem		
	18-2-2025	Solving Problem		
	20-2-2025	Solving Problem		
	22-2-2025	Solving Problem		
	23-2-2025	Solving Problem		
Aug-25	27-2-2025	Solving Problem		

Jan-26	29-02-2025	Solving Problem		17
	Managerial Decision Making			
	30-02-2025	Make or buy		
	3-1-2026	Sales mix decisions		
	5-1-2026	Exploring new markets		
	6-1-2026	Solving Problem		
	8-1-2026	Solving Problem		
	10-1-2026	Solving Problem		
	12-1-2026	Solving Problem		
	15-1-2026	Solving Problem		
	17-1-2026	Solving Problem		
	19-1-2026	Solving Problem		
	20-1-2026	Solving Problem		
	22-1-2026	Solving Problem		
	24-1-2026	Solving Problem		
	27-1-2026	Solving Problem		
Feb-26	Standard Costing and Variance Analysis			13
	29-1-2026	Preliminaries in installing of a standard cost system		
	31-1-2026	Material Cost variance		
	2-2-2026	Labour cost variance		
	3-2-2026	Variable overhead variances		
	5-2-2026	Solving Problem		
	7-2-2026	Solving Problem		
	9-2-2026	Solving Problem		
	10-2-2026	Solving Problem		
	12-2-2026	Solving Problem		
	14-2-2026	Solving Problem		
	16-2-2026	Solving Problem		
	21-2-2026	Solving Problem		
	23-2-2026	Solving Problem		
	24-2-2026	Solving Problem		
	26-2-2026	Solving Problem		
	Total Lecture		60	

Anjuman Islam Janjira Degree College of Science Lokmanya Tilak Road, Murud-Janjira dist. Raigarh. Maharashtra 402401 Academic Calendar			
TEACHING PLAN FOR F.Y BAF SEM II YEAR 2025-26			
Course	F.Y.B.Com (Accounting & Finance)		SEM II
Course Code			
Title	Financial Accounting II		
Credits	4		
Name of the Faculty	Prof. Farzana Azhar Kadiri		

Month	Date	Topic	Lecture per Unit	Lecture per Mo
Nov-25		UNIT 1: Accounting from Incomplete Records		
	15-11-25	SYLLABUS OVERVIEW & INTRODUCTION	15	8
	17-11-25	Introduction to Incomplete Records – Meaning, Definition, and		
	18-11-25	Difference between Incomplete Records and Double Entry Sys		
	22-11-25	Statement of Affairs Method – Introduction and Concept		
	22-11-25	Preparation of Opening Statement of Affairs		
	24-11-25	Calculation of Missing Figures from Incomplete Records		
	27-11-25	Conversion Method – Meaning and Purpose		
	29-11-25	Steps involved in Conversion of Single Entry to Double Entry		
	01-12-25	Preparation of Trading Account under Conversion Method		
	02-12-25	Preparation of Profit and Loss Account under Conversion Meth		
	04-12-25	Comprehensive Practical Problem		
	06-12-25	Comprehensive Practical Problem		

Dec-25

08-12-25	Comprehensive Practical Problem
09-12-25	Comprehensive Practical Problem
11-12-25	Comprehensive Practical Problem
13-12-25	PRACTICAL PROBLEM
	UNIT 2: Consignment Accounts
15-12-25	Introduction and Meaning of Consignment
16-12-25	Difference between Consignment and Sale
18-12-25	Terms used in Consignment – Consignor, Consignee, Proforma
20-12-25	Accounting Treatment in the Books of Consignor
22-12-25	Accounting Treatment in the Books of Consignee
23-12-25	Valuation of Stock on Consignment
27-12-25	Goods Sent on Consignment and Expenses Incurred
29-12-25	Invoicing of Goods at Higher Price – Meaning and Accounting
30-12-25	Loading Adjustment – Calculation and Accounting Treatment
03-01-26	Treatment of Normal Loss in Consignment
05-01-26	Comprehensive Practical Problem on Consignment Accounts
06-01-26	Comprehensive Practical Problem on Consignment Accounts
08-01-26	Comprehensive Practical Problem on Consignment Accounts
10-01-26	Comprehensive Practical Problem on Consignment Accounts
12-01-26	Comprehensive Practical Problem on Consignment Accounts
	UNIT 3: Branch Accounts
15-01-26	Introduction to Branch Accounting – Meaning and Objectives
17-01-26	Types of Branches – Dependent and Independent
19-01-26	Methods of Accounting for Dependent Branches
20-01-26	Difference between Dependent and Independent Branch
22-01-26	Debtors System – Concept and Format
24-01-26	Journal Entries and Ledger Preparation under Debtors System
27-01-26	Stock and Debtors System – Introduction and Features
29-01-26	Elements of Stock and Debtors System – Stock, Debtors, and
31-01-26	Preparation of Branch Account under Debtors System
02-02-26	Comprehensive Problem – Branch Accounts (Debtors Method)
03-02-26	Comprehensive Problem – Branch Accounts (Debtors Method)
05-02-26	Comprehensive Problem – Branch Accounts (Debtors Method)
07-02-26	Comprehensive Problem – Branch Accounts (Stock and Debtors)
10-02-26	Comprehensive Problem – Branch Accounts (Stock and Debtors)
12-02-26	Comprehensive Problem – Branch Accounts (Stock and Debtors)
	UNIT 4: Fire Insurance Claim
14-02-26	Introduction to Fire Insurance and Its Importance
16-02-26	Meaning and Types of Losses – Loss of Life, Asset, Stock, and
17-02-26	Objectives and Need for Fire Insurance Claims
19-02-26	Important Terms – Policy Value, Sum Insured, Indemnity,
21-02-26	Preparation of Memorandum Trading Account
23-02-26	Valuation of Stock after Considering Salvage Value
24-02-26	Ascertainment of Amount of Claim under Policy
27-02-26	Simple Practical Problems on Fire Insurance Claims
03-03-2026	Practical Problems on Fire Insurance Claims
05-03-2025	Practical Problems on Fire Insurance Claims
06-03-2026	PRACTICAL PROBLEM
08-03-2026	PRACTICAL PROBLEM
09-03-2026	PRACTICAL PROBLEM
12-03-2026	PRACTICAL PROBLEM
14-03-2026	PRACTICAL PROBLEM
16-03-2026	PRACTICAL PROBLEM
	Total Lectures

Jan-26

Feb

March

16

15

14

15

14

15

8

60

60

Academic Calendar

Plan for Semester-IV Year: 2025-2026

Course	S.YBAF		Paper: IV
Course Code			
Title	FINANCIAL ACCOUNTING IV		
Credits	4		
Name of the Faculty	PROF. FARZANA AZHAR KADIRI		

Month	Date	Topic	Lecture	ture per Mo
		MODULE 1: Introduction to Company Accounts		
Nov-25	04-11-25	Meaning, Definition, and Features of a Company	15	14
	05-11-25	Types of Companies – Private, Public, Government, and		
	06-11-25	Maintenance of Books of Accounts under the Companies Act		
	10-11-25	Financial Statements of a Company – Overview and Import		
	11-11-25	Schedule III of the Companies Act, 2013 – Introduction and		
	12-11-25	Structure and Format of Schedule III (Part I – Balance She		
	13-11-25	practical Problems		
	17-11-25	practical Problems		
	18-11-25	Structure and Format of Schedule III (Part II – Profit & Lo		
	19-11-25	practical Problems		
	20-11-25	practical Problems		
	24-11-25	practical Problems		
	25-11-25	practical Problems		
	26-11-25	practical Problems		
	27-11-25	practical Problems		
Dec-25		MODULE 2: Redemption of Preference Shares	15	17
	02-12-25	Introduction and Meaning of Redemption of Preference Sh		
	03-12-25	Legal Provisions under Companies Act, 2013 for Redemptio		
	04-12-25	Conditions for Redemption, Methods of Redemption		
	08-12-25	Redemption by Fresh Issue of Shares – Accounting Treatm		
	09-12-25	Redemption out of Profits – Capitalisation of Profits- pract		
	10-12-25	Redemption by Combination of Fresh Issue and Profits		
	11-12-25	Creation and Purpose of Capital Redemption Reserve (CRR)		
	15-12-25	Journal Entries and Ledger Posting for Redemption Transa		
	16-12-25	Practical Problems on Redemption of Preference Shares		
	17-12-25	Practical Problems on Redemption of Preference Shares		
	18-12-25	Practical Problems on Redemption of Preference Shares		
	22-12-25	Practical Problems on Redemption of Preference Shares		
	23-12-25	Practical Problems on Redemption of Preference Shares		
	24-12-25	Practical Problems on Redemption of Preference Shares		
	26-12-25	Practical Problems on Redemption of Preference Shares		
Jan-26		MODULE 3: Redemption of Debentures	15	15
	30-12-25	Introduction and Meaning of Debentures		
	31-12-25	Meaning and Need for Redemption of Debentures		
	02-01-26	Creation of Debenture Redemption Reserve (DRR) – Mean		
	05-01-26	Methods of Redemption of Debentures		
	06-01-26	Redemption by Lump Sum Payment		
	07-01-26	Redemption by Annual Drawings or Instalments		
	08-01-26	Redemption by Conversion into Shares or New Debentures		
	12-01-26	Accounting Entries for Various Methods of Redemption		
	13-01-26	Final Settlement and Transfer of Balance from DRR		
	15-01-26	Practical Problems on Redemption of Debentures		
	19-01-26	Practical Problems on Redemption of Debentures		
	20-01-26	Practical Problems on Redemption of Debentures		
	21-01-26	Practical Problems on Redemption of Debentures		
	22-01-26	Practical Problems on Redemption of Debentures		
	27-01-26	Practical Problems on Redemption of Debentures		

Feb-26		MODULE 4: Buy-Back of Securities	15	14
	29-01-26	Introduction and Meaning of Buy-back of Securities		
	02-02-26	Purpose and Advantages of Buy-back for a Company		
	03-02-26	Legal Provisions under the Companies Act, 2013 regarding		
	04-02-26	Accounting Treatment for Buy-back		
	05-02-26	Buy-back out of Free Reserves – Accounting Entries		
	09-02-26	Buy-back out of Securities Premium Account – Treatment		
	10-02-26	Buy-back out of Proceeds of a Fresh Issue – Accounting Tr		
	11-02-26	Transfer to Capital Redemption Reserve after Buy-back		
	12-02-26	Practical Problems on Buy-back of Securities		
	16-02-26	Practical Problems on Buy-back of Securities		
	17-02-26	Practical Problems on Buy-back of Securities		
	18-02-26	Practical Problems on Buy-back of Securities		
	20-02-26	Comprehensive Illustration (Buy-back + CRR Creation)		
	25-02-26	Comprehensive Illustration (Buy-back + CRR Creation)		
	28-02-26	Comprehensive Illustration (Buy-back + CRR Creation)	60	60

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Teaching Plan for Semester-VI Year: 2025-26				
Course	TYBAF			Paper 6
Course Code				
Title	FINANCIAL ACCOUNTING VII			
Credits	4			
Name of the Faculty	Prof Farzana Azhar Kadiri			
Month	Date	Topic	Lectures	ture per Mo
Nov-25		Final Accounts for Electricity Company	15	9
	04-11-25	Introduction to Electricity Companies and Double Account		
	05-11-25	Difference between Double Account System and Single		
	06-11-25	Final Accounts as per Electricity Rules – Introduction and		
	07-11-25	Preparation of Receipt and Expenditure on Capital Accou		
	11-11-25	Preparation of General Balance Sheet – Structure and For		
	12-11-25	Accounting treatment of Contingency Reserve		
	13-11-25	Capital Expenditure vs Revenue Expenditure for Electrici		
	14-11-25	Simple Practical Problems – Preparation of Final Account		
	18-11-25	Simple Practical Problems – Preparation of Final Account		19
	19-11-25	Simple Practical Problems – Preparation of Final Account		
	20-11-25	Simple Practical Problems – Preparation of Final Account		
	21-11-25	Simple Practical Problems – Preparation of Final Account		
	25-11-25	Comprehensive Example on Electricity Company Final A		
	26-11-25	Comprehensive Example on Electricity Company Final A		
	27-11-25	Comprehensive Example on Electricity Company Final A		
Dec-25		UNIT 2: Final Accounts for Co-Operative Soci	15	19
	02-12-25	Introduction to Co-operative Societies – Meaning and Typ		
	03-12-25	Objectives and Characteristics of Co-operative Societies		
	04-12-25	Maharashtra State Co-operative Societies Act – Key Provi		
	05-12-25	Preparation of Final Accounts – Format of Form ‘N’		
	09-12-25	Steps in Preparation of Final Accounts of Co-operative Ho		
	10-12-25	Simple Problem on Housing Co-operative Society Accour		
	11-12-25	Preparation of Final Accounts of Consumer Co-operative		
	12-12-25	Practical Problems on Consumer Co-operative Society		
	16-12-25	Practical Problems on Consumer Co-operative Society		
	17-12-25	Practical Problems on Consumer Co-operative Society		
	18-12-25	Practical Problems on Consumer Co-operative Society		
	19-12-25	Practical Problems on Consumer Co-operative Society		
	23-12-25	Practical Problems on Consumer Co-operative Society		
	24-12-25	Comprehensive Example – Housing & Consumer Society		

Jan-26	26-12-25	Comprehensive Example – Housing & Consumer Society	10	16
		Unit 3: Investment Accounting (AS – 13)		
	31-12-25	Introduction to Investment Accounting and AS–13		
	02-01-26	Types of Investments – Fixed Income and Variable Income		
	06-01-26	Purchase and Sale of Investments – Journal Entries		
	07-01-26	Calculation of Cost of Investment Sold and Carrying Cost		
	08-01-26	Weighted Average Method for Investment Valuation		
	09-01-26	Accounting for Interest, Dividend, and Brokerage		
	13-01-26	Preparation of Investment Account in Columnar Format		
	15-01-26	Comprehensive Problem on Investment Accounting		
	16-01-26	Comprehensive Problem on Investment Accounting		
	20-01-26	Comprehensive Problem on Investment Accounting		
	21-01-26	UNIT 4: Mutual Fund Accounting	8	
	22-01-26	Introduction and Meaning of Mutual Funds		
	23-01-26	Historical Background and SEBI Guidelines		
	27-01-26	Organisation and Structure of Mutual Funds		
	28-01-26	Types of Mutual Fund Schemes – Open, Close, FOF, Load		
	29-01-26	Investment Valuation Norms and Pricing of Units		
	30-01-26	Format and Contents of Balance Sheet and Revenue Account		
Feb-26	03-02-26	Evaluation of Mutual Funds, Disposal of Investments, and	12	16
	04-02-26	Practical Problems		
	10-02-26	UNIT 5: Introduction to IFRS		
	11-02-26	Introduction and Objectives of Accounting Standards		
	12-02-26	Role and Development of Accounting Standards in India		
	13-02-26	Need and Importance of International Accounting Standards		
	17-02-26	International Organisations in Standard Setting – IASB and FASB		
	18-02-26	Role of IASB and FASB in IFRS Development		
	19-02-26	Applicability, Interpretation, and Compliance of Accounting Standards		
	20-02-26	Introduction to Indian Accounting Standards (Ind AS)		
	21-02-26	Comparison between Ind AS, IFRS and Indian AS		
	22-02-26	IFRS – Purpose, Framework, Elements and Measurement		
	23-02-26	First Time Adoption and Convergence of Ind AS and IFRS		
	24-02-26	Roadmap for Implementation of Ind AS in India		
	25-02-26	Practical Problems		
	Total lecture:	60	60	

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Teaching Plan for Semester-VI Year: 2025-2026				
Course	T.Y.BMS			Semester V
Course Code				
Title	MARKETING OF NON PROFIT ORGANIZATION			
Credits	3			
Name of the Faculty	Prof. Farzana Azhar Kadiri			
Month	Date	Topic	Lectures	ture per Mo
Nov-25		Introduction to Non-Profit Organization	15	15
	04-11-25	Meaning and Definition of Non-Profit Organization		
	05-11-25	Features and Characteristics of Non-Profit Organizations		
	06-11-25	Difference between Profit and Non-Profit Organizations		
	07-11-25	Stakeholders in Non-Profit Organizations		
	11-11-25	Types of Non-Profit Organizations (Charities, Public Sector		
	12-11-25	Newly Emerging Social Enterprise Sector		
	13-11-25	Role of Public Sector, Political Parties, and Campaign Org		
	14-11-25	Classification of Non-Profit Organizations		

Dec-25	18-11-25	Concept of Social Need and Social Cause	15	15
	19-11-25	Introduction to Fundraising: Meaning and Importance		
	20-11-25	Techniques to Solicit Funds (Events, Campaigns, Online,		
	21-11-25	Fundraising and Communication for Non-Profits		
	25-11-25	Building Donor Relationships and Loyalty Ladder		
	26-11-25	Case Studies		
	27-11-25	Case Studies		
		Unit 2: Segmenting, Targeting, Positioning, Pr	15	
	02-12-25	Concept of Segmentation in Non-Profit Organizations		
	03-12-25	Importance of Targeting and Positioning in NPOs		
	04-12-25	Strategic Marketing for Non-Profit Organizations		
	05-12-25	Steps in Strategic Marketing for NPOs		
	09-12-25	Market Segmentation Approaches for NPOs		
	10-12-25	Target Market Selection and Positioning Techniques		
	11-12-25	Introduction to Product Mix in Non-Profit Organizations		
12-12-25	Budgeting and Cost-Effective Marketing Mix			
16-12-25	Cost Management in Non-Profit Organizations			
17-12-25	Product/Offer Levels in Non-Profit Marketing			
18-12-25	Pricing Objectives in Non-Profit Organizations			
19-12-25	Challenges in Applying 4Ps to Non-Profit Sector			
23-12-25	Case Studies: Successful Non-Profit Marketing Campaign			
24-12-25	Pricing Strategies for NPOs			
26-12-25	Case Studies			
Jan-26		Unit 3: Promotion Mix, Place Mix & Advocacy	15	15
	31-12-25	Promotion in Non-Profit Organizations: Concept and Role		
	02-01-26	Marketing Communication Strategies in NPOs		
	06-01-26	Integrated Marketing Communication for NPOs		
	07-01-26	Marketing Communication Process and Image Building		
	08-01-26	Role of Audience, Message & Media in NPO Promotion		
	09-01-26	Importance of Promotion in Fundraising and Awareness		
	13-01-26	Significance of Place in Non-Profit Marketing (Distributio		
	15-01-26	Challenges of Place Mix in Rural NPOs		
	16-01-26	Advocacy and Fundraising: Meaning and Importance		
	20-01-26	Steps in Building Support for Advocacy		
	21-01-26	Advocacy Tactics: Lobbying, Coalition Building, Outreach		
	22-01-26	Educating Policy Makers and the Public on Policy Issues		
	23-01-26	Fundraising Principles and Fundraising Cycle		
	27-01-26	Donor Life Cycle and Fundraising Pyramid		
28-01-26	Case Study			
	Unit 4: Corporate Social Responsibility (CSR),	15		
30-01-26	Concept and Importance of CSR			
Feb-26	03-02-26		History and Evolution of CSR in India	
	04-02-26		Policy Framework for CSR under Companies Act, 2013	
			Section 135 and CSR Committee on Boards	
			Code of Ethics in Non-Profit Organizations	
	10-02-26		Hierarchy of Ethical Values in NPOs	
	11-02-26		Careers in CSR and Non-Profit Sector	
	12-02-26		Trends and Innovations in CSR and NPOs	
	13-02-26		Opportunities and Challenges in CSR Implementation	
	17-02-26		Impact of CSR on Non-Profit Organizations	
	18-02-26		Introduction to NGOs – Meaning and Functions	
	19-02-26		Difference between Voluntary Organizations and NGOs	
	20-02-26		Types of NGOs: Small, Medium, Large, Global	
	21-02-26		Role of NGOs in Social and Economic Development	
	22-02-26	Case Studies		
	23-02-26			
24-02-26				
25-02-26				

		Total lecture:	60	60

Anjuman Islam Janjira Degree College of Science Lokmanya Tilak Road, Murud-Janjira dist. Raigarh. Maharashtra 402401 Academic Calendar				
Teaching Plan for Semester-VI Year: 2025-2026				
Course	T.Y.B.COM.(A&F)			Paper: IV
Course Code				
Title	Security Analysis and Portfolio Management			
Credits	(60 Lectures)			
Name of the Faculty	Rajjab Madiha Shahzad			
Month	Date	Topic	Lectures	ture per Mo
	UNIT I:Portfolio Management – An Introduction & Process			10
Nov-25	04-11-25	Investment - Meaning, Characteristics, Objectives, Investment V/s Speculat		
	05-11-25	Investment V/s Gambling and Types of Investors		
	05-11-25	Portfolio Management – Meaning, Evolution, Phases,		
	06-11-25	, Role of Portfolio Managers		
	11-11-25	Advantages of Portfolio Management.		
	12-11-25	Investment Environment in India and factors conducive for investment in Ind		
	12-11-25	Portfolio Analysis – Meaning and its Components, Calculation of Expected I		
	13-11-25	Calculation of Covariance, Risk – Return Trade off.		
	17-11-25	Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Po		
	18-11-25	Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz		
	18-11-25	Measuring Security Return and Portfolio Return and Risk under Single Index		12
	19-11-25	Revision Of Unit-I		
	Unit II:Portfolio Management – Valuation			
	24-11-25	Portfolio Revision – Meaning		
	25-11-25	Need		
	25-11-25	Constraints		
	26-11-25	and Strategies		
	01-12-25	Portfolio Evaluation – Meaning		
	02-12-25	Portfolio Evaluation –need		
	02-12-25	Measuring Returns		
Dec-25	03-12-25	Sharpe		12
	08-12-25	Sharpe		
	09-12-25	and Jensen Ratios		
	09-12-25	Decomposition of Performance.		
	10-12-25	Revision Of Unit-II		
	Unit-III:Fundamental Analysis			
Dec-25	15-12-25	Economy Analysis – Meaning, Framework		
	16-12-26	Economic Analysis, Forecasting		
	16-12-26	Barometric or Indicator Approach, Econometric Model Building		
	17-12-25	and Opportunistic Model Building.		
	23-12-25	Industry Analysis – Concept of Analysis, Industry Life Cycle		
	24-12-25	Industry Characteristics		
	24-12-25	Company Analysis – Financial Statements		
	25-12-25	Analysis of Financial Statements, (Practical questions on Debt equity ratios		
Jan-25	05-01-26	total debt ratio, proprietary ratios, interest coverage ratio		12
	06-01-26	Profitability ratios related to sales		
	06-01-26	investment and equity		
	07-01-25	investment and equity		
	12-01-25	Assessment of risk (Leverages)		
	13-01-25	Revision Of Unit-III		
	UNIT: IV Technical Analysis			
	13-01-25	Dow Theory		

Feb-25	14-01-25	Meaning and Principles of Technical Analysis,		14	
	19-01-25	Price Chart, Line Chart, Bar Chart,			
	20-01-25	Japanese Candlestick Chart, Trends and Trend Reversals			
	20-01-25	Chart Patterns, Support and Resistance			
	21-01-25	Chart Patterns, Support and Resistance			
	26-01-25	Elliot Wave Theory			
	27-01-25	Mathematical Indicators			
	27-01-25	Calculation of Moving Averages (Simple and			
	28-01-25	Strength IndexMarket Indicators			
	02-02-25	Fundamental Analysis V/s Technical Analysis			
	03-02-25	Revision of Unit -IV			
	UNIT:V Efficient Market Theory & CAPM				
	03-02-25	Random Walk Theory			
	04-02-25	The Efficient Market Hypothesis			
	09-02-25	Forms of Market Efficiency			
	10-02-25	Competitive Market Hypothesis			
	10-02-25	CAPM – Fundamental Notions of Portfolio Theory			
	11-02-25	Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrow			
	16-02-25	Capital Market Line, Security Market Line and Pricing of Securities with CA			
Mar-25	17-03-25	Arbitrage Pricing Theory (APT) – The Return Generating Model			
	17-03-25	Factors Affecting Stock Return			
	18-03-25	Expected Return on Stock,			
	19-03-25	APT V/s CAPM.			
	20-03-25	Revision of Unit -V			
		Total:		60	

Anjuman Islam Janjira Degree College of Science Lokmanya Tilak Road, Murud-Janjira dist. Raigarh. Maharashtra 402401 Academic Calendar				
Teaching Plan for Semester-VI Year: 2025-2026				
Course	F.Y.B.COM.(A&F)			Paper: II
Course Code				
Title	Auditing-II			
Credits	(30 Lectures)			
Name of the Faculty	Jab Madiha Shahzad			
Month	Date	Topic	Lectures	ture per Mo
UNIT-I Introduction to Auditing &-UNIT-II Principles of Audit				
Nov-25	15-11-25	Basics: Financial Statements, Users of Financial Information, Definition of Au		4
	18-11-25	Objectives of Auditing - Primary and Secondary, Expression of Opinion, Dete		
	22-11-25	Inherent Limitations of Audit.		
	25-11-25	Errors and Frauds: Concepts, Reasons and Circumstances,		
Dec-25	05-12-25	Commission, Omission, Principle and Compensating, Types of Frauds,		7
	06-12-25	, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in res		
	09-12-25	Principles: Integrity, Objectivity, Independence, Confidentiality		
	13-12-25	Skills and Competence, Materiality		
	16-12-25	and work performed by others, Documentation,		
	20-12-25	Planning, Audit Evidence, Accounting System and Internal Control, Audit Co		
	23-12-25	Types of Audits: Meaning, Advantages and Disadvantages of: Balance Sheet		
Jan-26	03-01-26	Annual Audit, Cost Audit, Green Audit		8
	06-01-26	, Gender Audit, Statutory Audit		
	13-01-26	Social Audit and CSR Audit.		
	17-01-26	Revision Of Unit-I-II		
	Program & Unit-IV: Audit Planning, Procedures and Documentation:			
	20-01-26	Audit working Papers: Meaning, Importance, Factors determining form and		
	24-01-26	Main Functions / Importance, Features, Contents of Permanent Audit File		
	27-01-26	Temporary Audit File, Ownership		
	31-01-26	Custody, Access of Other Parties to Audit Working Papers		
	03-02-26	s, Auditors Lien on Working Papers		

Feb-26	10-02-26	Auditors Lien on Working Papers, Auditors Lien on Client Books	5
	17-02-26	Audit Notebook: Meaning	
	21-02-26	Structure,	
	24-02-26	Contents,	
Mar-26	03-03-26	General Information	6
	10-03-26	Current Information	
	14-03-26	Importance.	
	17-03-26	Revision session	
	21-03-26	Revision session	
	24-03-26	Revision Of Unit-II	
Total:			30

Anjuman Islam Janjira Degree College of Science Lokmanya Tilak Road, Murud-Janjira dist. Raigarh. Maharashtra 402401 Academic Calendar				
Teaching Plan for Semester-VI Year: 2025-2026				
Course	F.Y B.S.c (Minor) (N.E.P 2020)			Paper: II
Course Code				
Title	Industry and Service Management I (Basics of I & S)			
Credits	(30 Lectures)			
Name of the Faculty	jab Madiha Shahzad			
Month	Date	Topic	Lectures	ture per Mo
UNIT I:Industry and Service Management I (Basics of I & S)				
Nov-25	18-11-25	Introduction of Syllabus on (Basics of I & S)		4
	22-11-25	Concept of Industry Management,		
	25-11-25	Characteristics of IM		
	29-11-25	Types		
Dec-25	02-12-25	Prose and Corns of Industry Management		7
	06-12-25	Industry Analysis		
	09-12-25	Framework of Porter's Five Forces,		
	13-12-25	Industry Life Cycle,		
	16-12-25	Technological advancement		
	20-12-25	Government regulations		
	23-12-25	elements of management		
	03-01-26	Forms of industries		
Jan-26	06-01-26	pro and corns of management		8
	13-01-26	Revision Session		
	17-01-26	Revision on Unit II		
	Unit II:Basics of Service Management			
	20-01-26	Concept of service		
	24-01-26	Concept of service and service Management		
	27-01-26	characteristics of services,		
	31-01-26	importance of service industry		
Feb-26	03-02-26	Scope		5
	10-02-26	Classification of services		
	17-02-26	Specialized services,		
	21-02-26	Customer services a		
	24-02-26	Industrial services		
Mar-26	03-03-26	Reasons for growth of service industry in India.		6
	10-03-26	elements of Service management		
	14-03-26	Essencials of service		
	17-03-26	Challenges face by service provider		
	21-03-26	Broader concept of service management		
	24-03-26	Revision Of Unit-II		
Total:				30

Anjuman Islam Janjira Degree College of Science Lokmanya Tilak Road, Murud-Janjira dist. Raigarh. Maharashtra 402401	
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Academic Calendar							
Teaching Plan for Semester-VI Year: 2025-2026							
Course	T.Y.B.A.F		Paper:				
Course Code							
Title	Management Control Systems						
Credits	3 Credits (60 Lectures)						
Name of the Faculty	Sajgeen Akhlaque Bade						
Month	Date	Topic	Lectures	ecture per Mo			
	Module-1 Developments in Management Accounting and ControlSystem						
Nov-25	4-11-2025	Introduction to Management Accounting and Control Systems	8	14			
	8-11-2025	The Background to Change in Manufacturing: Technological ac					
	10-11-2025	The New Manufacturing Systems:Computer-integrated manufa					
	11-11-2025	The Value Chain and Production Operations:The value chain ac					
	12-11-2025	Key Manufacturing Planning Systems : Material Requirements					
	15-11-2025	ERP, CRM, and SCM Systems					
	17-11-2025	Lean Manufacturing and Quality Management					
	18-11-2025	Control in Special Sectors and Continuous Improvement					
		Module-2 Financial Goal Setting	12				
	19-11-2025	Introduction to Financial Goal Setting:Overview and importanc					
	22-11-2025	Analyzing Incremental ROI:Understanding and calculating inc					
	24-11-2025	Sensitivity Analysis: Introduction to sensitivity analysis and its					
	25-11-2025	Developing Financial Goals:Steps and methods for developing					
	26-11-2025	Aligning Financial Goals with Organizational Hierarchy,How f					
	29-11-2025	Introduction to Responsibility Budgeting,Understanding respon					
	25-Dec	1-12-2025			Analytical Framework for Developing Responsibility Budgets,Key	12	14
		2-12-2025			Integrating Responsibility Budgets with Organizational Goals: I		
3-12-2025		Integrating Responsibility Budgeting with Performance Manag					
6-12-2025		Integrating Responsibility Budgeting with the MBO SystemHow					
8-12-2025		Benefits and Challenges of Responsibility BudgetingAdvantage					
9-12-2025		Case Studies and Practical Applications					
10-12-2025		Revision					
		Module- 3 Responsibility Centres	15				
13-12-2025		and importance of retail marketing.					
15-12-2025		globalization on retail marketing.					
16-12-2025		Retail Consumer Behavior – Factors influencing retail consum					
17-12-2025		CRM in Retail Marketing – Customer retention strategies and p					
20-12-2025		Retail Location Strategy – Importance and types of location dec					
22-12-2025		Store Design & Layout – Key elements of store planning and de					
Jan-26	23-12-2025	Merchandising and Assortment Planning – Principles of merch	12	12			
	24-12-2025	Rural Retailing & Retail Branding – Rural retail characteristics					
	5-1-2026	E-Retailing & Visual Merchandising – Online retailing basics a					
	6-1-2026	Advertising & Ad Agencies – Advertising concepts, classificat					
	7-1-2026	Regulatory Bodies & Advertising Trends, Media Mix & Strateg					
	10-1-2026	Media Budgeting, Buying & Scheduling – Methods, buying pro					
	12-1-2026	Media Measurement & Evaluation – Metrics, benchmarking, an					
	13-1-2026	Responsibility Centres & Performance Measures:Cost, revenue					
	19-1-2026	Revision	15				
		Module-4 Transfer Pricing					
	20-1-2026	Introduction to Transfer Pricing – Aims, features, and importan					
	21-1-2026	General Rules of Transfer Pricing – Key principles and rules th					
	27-1-2026	Cost-Based Pricing – Understanding cost-based transfer pricing					
	28-1-2026	Market-Based Pricing – How market-based prices influence tra					
30-1-2026	Marginal Cost Pricing – Using marginal cost for transfer pricin						
	2-2-2026	Dual Pricing – Concept and application of dual pricing in trans	15				
	3-2-2026	Profit-Maximizing Transfer Prices – Setting transfer prices to r					
	4-2-2026	Negotiated Transfer Prices – How negotiated transfer prices are					
	9-2-2026	Behavioral Considerations in Transfer Pricing – Impact of beha					

26-Feb	10-2-2026	Transfer Pricing in Multinational Corporations – Special consid	15	
	11-2-2026	Transfer Pricing and Tax Implications – How transfer pricing i		
	14-2-2026	Legal and Regulatory Aspects of Transfer Pricing – Regulatory		
	16-2-2026	Arm's Length Principle, transfer Pricing Methods and Techniqu		
	17-2-2026	Recent Developments in Transfer Pricing – Current trends and		
	18-2-2026	Revision		
	Module-5 : Inflation Accounting		10	
21-2-2026	Introduction to Inflation Accounting, Brief History of Inflation			
23-2-2026	Current Purchasing Power (CPP) Method – Explanation and ap			
24-2-2026	Current Cost Accounting (CCA) Method – Understanding CCA			
25-2-2026	Comparison of CPP vs CCA – Key differences and when each			
28-2-2026	Impact of Inflation on Financial Statements – How inflation aff			
26-Mar	2-3-2026	Inflation Accounting and Corporate Taxation – The relationship	5	
	2-3-2026	Adjusting Financial Reports for Price Level Changes – Reporti		
	3-3-2026	Challenges in Inflation Accounting – Issues and limitations fac		
	7-3-2026	Regulatory Framework and Inflation Accounting:Legal conside		
	9-3-2026	Revision		
	10-3-2026	Revision		
	11-3-2026	Revision		
		Tot. Lec.	60	60

Anjuman Islam Janjira Degree College of Science Lokmanya Tilak Road, Murud-Janjira dist. Raigarh. Maharashtra 402401 Academic Calendar		
Teaching Plan for Semester-IV Year: 2025-2026		
Course	S.Y.B.A.F	Paper:
Course Code		
Title	COST ACCOUNTING - II	
Credits	4 Credits (60 Lectures)	
Name of the Faculty	Sajgeen Akhlaque Bade	

Month	Date	Topic	Lectures	Lecture per Month
	Module 1: Classification of Costs and Cost Sheets			
Nov-25	4-11-2025	Meaning, objectives, importance, difference between cost and financial accounting	15	14
	6-11-2025	Direct materials, labour, expenses, overheads; manufacturing, administrative and selling expenses		
	10-11-2025	Fixed, variable, semi-variable, controllable/uncontrollable, normal/abnormal		
	11-11-2025	Cost Centres, Cost Units, Profit Centres & Investment Centres: Definition, Characteristics		
	12-11-2025	Cost Sheet – Introduction & StructureComponents: Prime cost, Conversion cost, Overhead cost		
	13-11-2025	Problem Solving : Preparation of Simple Cost Sheet		
	17-11-2025	Problem Solving : Comprehensive Cost Sheet Problems		
	18-11-2025	Problem Solving : Cost Sheet with Missing Figures		
	19-11-2025	Problem Solving : Preparation of Estimated Cost Sheet		
	20-11-2025	Problem Solving :Numerical Problems on Various Cost Concepts		
	24-11-2025	Different Costs for Different Purposes		
	25-11-2025	Problem Solving :Integrated Cost Sheet Problems		
	26-11-2025	Problem Solving :Practice on Estimated & Tender Cost Sheets		
	27-11-2025	Problem Solving :Practice on Estimated & Tender Cost Sheets		
Dec-25	1-12-2025	Revision	15	15
	Module 2: Reconciliation of Cost and Financial Accounts			
	2-12-2025	Meaning of Reconciliation, Need for Reconciliation		
	3-12-2025	Classification of Accounts into Cost and Financial accounts		
	4-12-2025	Reasons for Differences between Cost and Financial Accounts		
	8-12-2025	Items Appearing Only in Cost Accounts ,Items Appearing Only in Financial Accounts		
	9-12-2025	Items Common to Both Accounts but with Different Values		
	10-12-2025	Steps Involved in the Process of Reconciliation		
	11-12-2025	Format of Reconciliation Statement		
	15-12-2025	Preparation of Reconciliation Statement (Illustration 1)		
	16-12-2025	Practical Problem 2 – Reconciliation Statement		

01-12-25	22-11-25	techniques in finance		15
	27-11-25	straight line		
	29-11-25	moving average		
	29-11-25	time series analysis		
	04-12-26	sales forecasting		
	06-12-26	cash budget		
	11-11-26	manual calculations		
	13-12-26	trebd analysis using Excel		
	18-12-26	table, rows and layout		
	20-12-26	calculation of moving averages and forecast function in Excel		
	01-01-26	forecasting sales of function		
	03-01-26	cash budget using Excel		
	08-01-26	forecasting sales		
Jan-26	10-11-26	cash budget using Excel function		15
	15-01-26	evaluation of model		
	17-01-26	model using mean		
	22-01-26	percentage error		
	26-01-26	cash budget flow		
	29-01-26	average calculation		
	31-01-26	forecast function in Excel		
	31-01-26	model using mena absolute		
	05-02-26	trend analysis		
	07-02-26	types of forecasting		
Feb-25	12-02-26	straight line		
	14-02-26	cash budget and forecasting		
		Tot. Lec.		30