

Lesson Planning: F.Y.B. Com Semester 1

Accounting for specific businesses 1

June	(Last week): General idea and career discussion and prospects about the subject.
July	Detail discussion about the syllabus and exam paper pattern. Unit 1: Accounting concepts
August	Unit 1 Accounting conventions and standards Unit 2 Sale or conversion of partnership firm Theory and short sums
September	Unit 2 Sale or conversion of partnership firm Long examples and short sums with past paper sums practice.
October	Unit 3 Structure of Balance Sheet Theory and examples. Unit 4 Branch accounts Theory and examples
November	Unit 4 Branch accounts Theory and examples Internal and university exam and Diwali vacation.

Lesson Planning: F.Y.B. Com Semester 2

Accounting for specific businesses 2

December:	Introduction of the subject and overall explanation of syllabus.
January	Unit 1 Consignment accounts: theory and examples
February	Unit 2 Joint venture Theory and examples, Unit 3 Hire purchase system theory and examples
March	Unit 4 Accounting standards theory
April	Internal and university exam and summer vacation.

Lesson Planning: S.Y.B. Com Semester 3

Accounting and taxation 3

June	Unit 1 Departmental accounts theory and examples and give overall understanding of the subject and its career benefits.
July	Unit 2 AS 13 Accounting for investment FIFO and Average cost method theory and examples.

August Unit 3 Overall expiation about taxa structure of India Direct tax: Basic concepts Tax planning, avoidance and evasion.

September Residential Status Theory and examples, Computation of income under the head Capital Gain Theory and examples.

October GST and past exam papers practice from university for practice.

November Internal and university exam and Diwali vacation.

Lesson Planning: S.Y.B. Com Semester 3

Advanced accounting and auditing 1

June Unit 1 overall understanding of the subject to the students. Accounting for material Theory and examples.

July Unit 2 Accounting for labour Theory and practice.

August Unit 3 Accounting for overheads Theory and practice.

September Unit 4 Cost ascertainment Theory and practical examples.

October past exam papers practice from university for practice.

November Internal and university exam and Diwali vacation.

Lesson Planning: S.Y.B. Com Semester 3

Advanced accounting and auditing 2

June Unit 1 overall understanding of the subject to the students. Concepts under companies Act 2013 like financial year, OPC and issued capital.

July Unit 2 Liquidation of company. Theory and practical examples.

August Unit 3 Accounting for Amalgamation of companies AS 14: Theory and practical examples.

September Unit 4 Accounting for Absorption AS 14 Theory and practical examples.

October past exam papers practice from university for practice.

November Internal and university exam and Diwali vacation.

Lesson Planning: S.Y.B. Com Semester 4

Accounting and taxation 4

December: Introduction of the subject and overall explanation if syllabus.

January Unit 1 Valuation of shares: theory and examples, Unit 4 GST: theory

February Unit 2 Computation of income under the head Salaries: Theory and examples,

March Unit 3 Computation of income under the head House property: Theory and examples,

April Internal and university exam and summer vacation.

Lesson Planning: S.Y.B. Com Semester 4

Advanced accounting and auditing 3

December: Introduction of the subject and overall explanation if syllabus.

January Unit 1 Contract costing: theory and examples, Unit 2 Operating costing: theory and examples.

February Unit 3 Process costing: Theory and examples,

March Unit 4 Standard costing: Theory and examples,

April Internal and university exam and summer vacation.

Lesson Planning: S.Y.B. Com Semester 4

Advanced accounting and auditing 4

December: Introduction of the subject and overall explanation if syllabus.

January Unit 1 Internal re organization: capital reduction scheme: theory and examples, Unit 2 Bonus shares section 63: theory and examples

February Unit 3 Redeemable preference shares: Theory and examples,

March Unit 4 Final accounts as per Companies Act 2013: Theory and examples,

April Internal and university exam and summer vacation.

Lesson Planning: T.Y.B. Com Semester 5

Advanced accounting and auditing 5

June	Unit 1 overall understanding of the subject to the students. Audit scope, advantages and limitations, objectives and types of audit.
July	Unit 2 Audit procedure: commencing new audit, audit programme, notebook, working papers. Routine checking and test checking.
August	Unit 3 Internal control system.
September	Unit 4 Audit procedure.
October	past exam papers practice from university for practice.
November	Internal and university exam and Diwali vacation.

Lesson Planning: T.Y.B. Com Semester 5

Advanced accounting and auditing 5

June	Unit 1 overall understanding of the subject to the students. Audit scope, advantages and limitations, objectives and types of audit.
July	Unit 2 Audit procedure: commencing new audit, audit programme, notebook, working papers. Routine checking and test checking.
August	Unit 3 Internal control system.
September	Unit 4 Audit procedure.
October	past exam papers practice from university for practice.
November	Internal and university exam and Diwali vacation.

Lesson Planning: T.Y.B. Com Semester 5

Advanced accounting and auditing 6

June	Unit 1 overall understanding of the subject to the students. Management Accounting: scope and functions, role and tools.
July	Unit 2 Financial statements: type and techniques of analysis, ratio analysis: examples
August	Unit 3 Fund flow statement: Theory and examples
September	Unit 4 Cash flow statement: Theory and examples

October past exam papers practice from university for practice.

November Internal and university exam and Diwali vacation.

Lesson Planning: T.Y.B. Com Semester 6

Advanced accounting and auditing 7

December Unit 1 overall understanding of the subject to the students. Audit of limited company, company auditor, Divisible profits and dividend and audit report.

January Unit 2 Investigation

February Unit 3 Preparation of audit programme

Unit 4 Recent trends in auditing: Cost audit, tax audit, IT enabled Audit.

March past exam papers practice from university for practice.

April Internal and university exam and Diwali vacation.

Lesson Planning: T.Y.B. Com Semester 6

Advanced accounting and auditing 8

December Unit 1 overall understanding of the subject to the students.
Budgeting for profit planning and control

January Unit 2 Cash budget and flexible budget Theory and examples

February Unit 3 Accounting for decision making: Theory and examples

Unit 4 Cost of capital theory only

March past exam papers practice from university for practice.

April Internal and university exam and Diwali vacation.

