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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Associate Professor Dr. Sushila Vijaykumar
Class: FYBCom **Subject:** Business Communication

Month/s	Modules/Units/Topics to be covered	Estimated lectures
June-July	LOCKDOWN	
August	College Reopened	
September	Admissions Commence for FYBCom	
October	**Concept of Communication**: Meaning, Definition, Process and Need, Types of Feedback Emergence of Communication as a key concept in the Corporate and Global world, Impact of technological advancements on Communication	08
November	**Channels of Communication:** Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine	06
	Methods of Communication: Verbal and Non-Verbal and their Characteristics, Business Etiquette	06
	Modes of Communication: Telephone and SMS Communication, Telegram, Facsimile Communication [Fax], Computers and E- communication Video and Satellite Conferencing	04
	Barriers to Communication: Physical, Semantic, Socio-Psychological, Organizational, Cross-Cultural Barriers and Ways to Overcome these Barriers	08
December	**Listening:** Importance, benefits and types of Listening, Cultivating good Listening Skills	04
	Business Ethics: Concept and importance of Business Ethics, Personal Integrity at workplace, Business Ethics and Media, Computer Ethics, E-mail Etiquettes, Corporate Social Responsibility	04
	Sensitizing learners to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination (gender, race, caste, religion, appearance and sexual orientation at workplace) Piracy, Insurance, Child Labour	06
	Business Letter Writing: Parts, Structure, Layouts (Full, Modified, Semi-Modified Block form and Indented Form, Principles of Effective Letter and Email Writing	04
	Personnel Correspondence: Statement of Purpose, Letters (Job Application and Resume, Acceptance, Resignation (Discussion of Appointment, Promotion and Termination Letters)	06
	Paragraph Writing	04
January	**Semester I Examinations (1- 8 January 2021)**	
	Presentations: Principles of Effective Presentation, Effective use of OHP and Transparencies and Creating a Power-Point Presentation	06
	Interviews: Preparations and Types (Selection, Appraisal, Grievance, Exit, Under-Stress)	06
February	**Meetings:** Need, Importance and Conduct, Group Dynamics, Role of Chairperson and Participants	04
	Drafting of Notice, Agenda and Resolutions	05
	Conference: Meaning, Importance and Organization, merits and demerits	04
	Modern Methods: Video and Tele-Conferencing	02
	Public Relations: Meaning and Functions of PRD, Measures of Internal and External PR	05
March	**Trade Letters:** Introduction to Order, Credit and Status Enquiry and Collection	02
	Letters of Inquiry, Complaints, Claims, Adjustments and Sales, Promotional leaflets and Fliers, Consumer Grievance Letters, Letters under Right to Information (RTI) Act	12
	Reports: Parts, Types, Feasibility and Investigative Reports	08
April	**Summarisation:** Identification and presentation of main and supporting/sub points	06
	Revision **(Semester II Examinations)**	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Associate Professor Ms. Jayanthi Vaikunth

Class: SYBCom **Subject:** Commerce III & IV

Month/s	Modules/Units/Topics to be covered	Estimated lectures
June-July	LOCKDOWN	
August	College Reopened	
September	**Ist Term (lecture from 25 Sept 2020) – Commerce III – (Management)** Introduction of syllabus **Module I-** Management : Meaning, Features, Functions	01 02
October	Managerial skills and competencies, Scientific Mgt theory, Henri Fayol's Principles of Management, Elton Mayo's Hawthorne Experiment, Dimensions of Management . **Module II:** Planning: steps, importance	08 03
November	Planning: Components, MBO, MBE, MIS, Decision making **Module III:** Organising and different structures of organisation Departmentation, Span of Management, Delegation of Authority, Decentralisation, Centralisation v/s Decentralisation	07 06 03 03
December	**Module IV:** Motivation- Factors, Importance Communication – Importance , Barriers Leadership – Functions, Styles, Qualities Controlling – Steps, Essentials, Techniques Revision **IIIrd Semester Exam – (22nd Dec 2020 to 30 Dec 2020)**	03 03 03 03
January	**IInd Term (from 4th January 2021) Commerce- IV (Management : Production & Finance)** **Module I** : Production Management, Production Planning and Control, Production system, Productivity, Inventory Management	11
February	**Module II:** Dimensions of quality, cost of quality, quality circle, quality management tools, service quality management. **Module III** : : Structure of Indian Financial market, procedure of dematerialisation	10 02
March	**Module III** : SEBI, Stock Exchange, Credit Rating and Credit rating Agencies in India. **Module IV** : Mutual Fund, Commodity& Derivative market	10 06
April	**Module IV:** Start up ventures and Micro Finance Revision **(Semester IV Examinations from 15th April 2021 to 23rd April 2021)**	06

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Associate Professor Ms. Jayanthi Vaikunth

Class: FYBCom **Subject:** Commerce I & II

Month/s	Modules/Units/Topics to be covered	Estimated lectures
June-July	LOCKDOWN	
August	College Reopened	
September	Admissions Commence for FYBCom	
October	**Ist Term – (20 October onwards) – Commerce- I (Business)** **Module I:** Introduction , Objectives of Business, Impact of Liberalisation, Privatisation and Globalisation, Strategy alternatives in business.	09
November	**Module II** : Introduction of Business Environment, Internal & External Environment, Educational Environment, International Environment. **Module III** : Introduction of project planning, setting up of business unit	11 02
December	**Module III :** Factors determining location , statutory requirements in promoting business unit. **Module IV:** Introduction of Entrepreneurship, types of entrepreneurs, competencies, incentives to entrepreneurs, problems and promotion of Women entrepreneurs Revision	10 04 06
January	**(Semester I examination – 31 Dec 2020 to 8 Jan 2021)** **IInd Term (from 11 Jan 2021)- Commerce -II (Service Sector)** Introduction of syllabus **Module I:** Introduction of services, marketing mix of services, service strategies, opportunities and challenges in service sector.	12
February	**Module II** : Retailing: Introduction, organised and unorganised retailing, store and non-store format, store layout and design, retail scenario in India, Mall management, Retail Franchising, FDI in retailing. Career in Retailing.	12
March	**Module III** : IT sector, BPO, KPO, LPO, Banking and Insurance sector, Logistics-its importance , elements and challenges.	10
April	**Module IV:** E-Commerce- features, functions, scope, types, importance, limitations, transition to E- Commerce in India, Online Marketing Research. Revision **(Semester II Examinations – 26 April to 4 May 2021)**	11

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Associate Professor Ms. Jayanthi Vaikunth

Class: TYBCom **Subject:** Commerce V & VI (MHRM)

Month/s	Modules/Units/Topics to be covered	Estimated lectures
June	**1st Term (lecture started from 15th June 2020) – Commerce- V (Marketing)** Introduction to syllabus of Marketing. **Module-I** : Marketing : Meaning, Features, Importance, Functions, Evolution, Traditional v/s Strategic Marketing	06
July	Marketing Research, Marketing Information System, Data Mining, Consumer Behaviour, Market Segmentation, Customer Relationship Management, Market Targeting	06
August	**Module- II:** Marketing Mix, product decision areas, product life cycle, branding, Brand Equity,	06
September	Packaging, Product Positioning, Service Positioning, Pricing **Module III** : Physical Distribution, marketing channel	05 03
October	Supply Chain Management, Promotion, Integrated Marketing Communication, Sales Management, Personal Selling	08
November	**Module IV**: Marketing Ethics, Unethical practices, Consumer Organisations Rural Marketing Green marketing Digital Marketing Challenges faced by Marketing Manager in 21st Century	09
December	Career in Marketing Factors contributing to success & failure of brands in India Revision lecture **Semester V examinations (15 Dec 2020 to 21 Dec 2020)**	02
January	**IInd Term (lecture started from 3 Jan 2021) – Commerce VI (HRM)** Introduction to Syllabus of Sem VI (HRM) **Module -I :** HRM, HRP, Job Analysis, Recruitment and Selection	12
February	**Module- II** : HRD, Training and Development, performance appraisal, potential appraisal, career planning, succession planning, mentoring, counselling	11
March	**Module-III** : Human relations, leadership, motivation, employee morale, EQ&SQ, Employee grievances, Employee Welfare measures and safety measures.	11
April	**Module –IV** :Competencies, Learning Organisation, innovation culture, Employee engagement, HRIS, Changing pattern of employment, Challenges in HRM, Domestic & International HR Practices, Millennial (Gen Y), Competency mapping	11
May	Revision lectures **Semester VI Examinations (6 May 2021 to 12 May 2021)**	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Associate Professor Mr. Dilip Nazirkar

Class: TYBCom **Subject:financial accounting**

Month/s	Modules/Units/Topics to be covered	Estimated lectures
June	**Ist Term (lecture started from 15th June 2020) –Financial Accounting** Introduction to syllabus of financial accounting **Module-1 :Company Final Accounts**	06
July	Company final accounts , Vertical Format , Provisions of Law , Accounting standards applicable Practical problems	06 06
August	**Module- II: Personal investment accounting Introduction** **Investment in Equity shares** **Investment in Debentures**	02 04 06
September	MODULE III Internal Reconstruction introduction Internal Reconstruction Capital Reduction account Preparing Balance sheet	02 03 06
October	MODULE 4	08
November	**Module IV:**Buy back of Equity shares Journal entries Preparation of Balance sheet	09
December	Module V Ethical Behaviour and implication in Accounts **Semester V examinations (15 Dec 2020 to 21 Dec 2020)**	02
January	**IInd Term (lecture started from 3 Jan 2021) – Commerce VI (HRM)** Introduction to Syllabus Semister 4 **Module –I Foreign currency transactions** **Accounting standard 11** **Practical problems**	12
February	**Module- II** : Liquidation of Companies , Types of liquidations Practical problems	11
March	**Module-III** : Underwriting of Shares , Types of Underwriting , Calculation of Net liability Practical problems	11
April	**Module –IV** Amalgamation of Companies Accounting standard 14 Practical Problems	11
May	Revision lectures **Semester VI Examinations (6 May 2021 to 12 May 2021)**	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Associate Prof. Dr. Sushila Vijaykumar &

Asst. Prof. Nisha R. Deodhar

Class: FYBCOM **Subject: Environmental Studies** (FC)

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	lockdown	
July	Lockdown	
August	College Reopens	
September	Admission Commence for F.Y.B.Com.	
October 20th 2020 onwards.	Discussion about syllabus and projects. Unit 1- Overview of Indian Society. Multi-Cultural diversity through Demographic Composition. Population distribution according to religion, Cast, gender, community etc.	08
November	Unit-1 continue--- Concept of Rural, Urban, & Tribal Characteristics Understanding the concept of diversity as differences. Unit-2 Concept of Disparity-1 Disparity arising out of stratification & Inequality Disparity arising out of gender WSR to Violation against women, Portrayal of Women in Media Unit-3 Concept of Disparity-2 Inter-group conflicts-Linguism, Communalism Inter-group conflicts-Linguism, Communalism, regionalism etc	02 08 07
December	Unit-3 continue--- Inter-group conflicts-Linguism, Communalism, regionalism etc Methods of resolving inter-group conflicts. Unit-4 The Indian Constitution. Preamble- The structure of the constitution Fundamental dutiesof Indian citizen. Concept of tolerance, peace, &communal harmony Unit-5- Significant Aspects of Political Processes: - Indian Party system and Politics. The 73rd & 74 th Amendments and their implications for inclusive politics.	07 08 05

	[Sem-1 Exam-31 Dec 2020.-8th Jan 2021]	
January 11th Jan 2021 Onwards.	Introduction to Sem-2 Syllabus. And projects Unit1- Globalisation & Indian Society: - Concept of Liberalisation, Privatisation & Globalisation. Impact of Globalisation on Industry, Employment Pattern. Changes in agriculture sector, and increasing problem of farmer's suicides. Unit-2-Human Rights- Origin & Evolution of the concept	10 02
February	Unit-2- Continue---- Universal Declaration of Human Rights Different Human & Fundamental Rights of Indian constitution Unit-3-Ecology:- Understanding concept of Environment, Ecology and its inter-relationship. Environmental Degradation-Causes & impact on Human life. Sustainable Development components and Problems of Poverty and Environment.	07 05
March	Unit-4-Understanding Stress and Conflicts. Causes of Stress and Conflicts. Agents of Socialisation in developing individual. Significance of values, ethics in developing individual Aggression & Violence as expression of conflicts.	11
April	Unit-5- Managing stress and Conflict in Contemporary Society: - Types of conflicts and coping mechanism for individual stress Maslow's Theory of Self-actualisation. Methods of responding to conflicts in society Conflict Resolution & efforts towards building peace and harmony.	10
May	SEM-2 Exam and result preparation	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Mrs. Nisha R. Deodhar

Class: SYBCOM **Subject: Foundation Course**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	lockdown	
July	Lockdown	
August	College Reopens	
September 25th,2020 onwards	Admission Commence for S.Y.B.Com, Introduction to syllabus and discussion about projects, Unit 1—Human Rights Violation and Redressal :- Working of National commissions for SC, ST	03
October	Unit- 1 Continue----- Constitutional & Legal Rights Forms of violation & Redressal mechanism for Scheduled Castes and Scheduled Tribes. Women and Children -Constitutional & Legal; Rights Violation and Redressal. , Women, Children, Minorities and Disabled Population Unit-2 Dealing with Environmental Concern: - Concepts of disaster-and its classification	10 03
November	Unit-2 Continue--- Physical, Psychological, Economic and Social impacts of disasters in India. Prevention, Mitigation, Preparedness and E&R of disasters, Human rights issues Addressing disasters. Unit-3: -Science & Technology-I Development of Science from Ancient Cultures till the phase of Enlightenments. Characteristics of Science Role of science in exploding Myths, Superstition, Science in everyday life- technology use	09 11
December	Unit-4 Soft Skills for Interpersonal Communication: - Effective Listening, Importance and Features. Resume writing, and preparing for Group discussion, Presentation Skills and Leadership Forms & Qualities. SEM-3 EXAM- 22nd Dec.- 30th Dec. 2020	09
January 4th Jan 2021 Onwards.	Introduction to Sem-4 Syllabus. Unit1- Significant, Contemporary Rights of Citizens: - Rights to Consumers- Consumer protection Act2016.	12

	Consumer Court and Consumer movement. Right to Information Act- 2005- Origin and Success stories Public Interest Litigation- Need and Procedure to file a PIL. Citizen's Charters-Characteristics & examples. Unit2- Approaches to Understanding Ecology Types of Ecology	03
February	Unit-2- continue-- Anthropocentrism, Biocentrism, Egocentrism, Eco-feminism. Sustainable Development Goals- Polluters Pays Principal- Equity Principal. Unit-3- Science & Technology –II Some significant Modern technologies. Features and Applications- LASER technology	09 03
March	Unit- 3 Continues--- SATELLITE technology IT, Nano technology Genetic Engineering & Bio-technology. Unit-4 Introduction to Competitive Exams & Soft skills required for it: - Motivation-Concept, Theories & types Strategies for effective Time Management.	10 04
April	Unit-4 Continue-- etc. Examination details of Professional Courses- CAT, GRE Goal setting, types Writing of applications Sem-4 Exam- 15th April-23 April, 2021--	05
May	Result Preparation	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst,Prof. Mrs. Nisha R. Deodhar

Class: FYBCOM **Subject: Environmental Studies**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	lockdown	
July	Lockdown	
August	College Reopens	
September	Admission Commence for F.Y.B.Com.	
October 20th .2020	Unit 1- Environment and Ecosystem: -General discussion about the concept Environment Scope & Component of environment	04
November	Unit-1 continue--- Ecosystem- characteristics & types Food Chin, Web & Ecological Pyramid Man Environmental relationship Unit-2 Natural resources& Sustainable Development: - Meaning and definitions. Classifications. Factors determining resource utilizations. Resource conservation, Water, Forest and Energy resources.	10 12
December	Unit-3 Population and Sustainability. Factors affecting Population Distribution Demographic Transition Model. Migration and related problems Human Development Index. Human Happiness Index. Unit-4 Urbanisation and Sustainability. Concept of urbanisation with density differences. Problems associated to urbanisation Concept of Smart and Sustainable cities. **[Thematic Map types and geographical location were showed & discussed while teaching the units.]** [Sem-1 Exam-31 Dec 2020.-8th Jan 2021]	12 12
January 11th Jan 2021 Onwards.	Introduction to Sem-2 Syllabus. UnitI- Waste and Sustainability- Types- and Sources of its generation Impacts of Waste-Physical, social, Economical. Methods of Waste management. Initiatives by MCGM& role of citizens in Waste Management from urban and Rural areas. Mumbai and Konkan map filling	13 04
February	Unit-3- Tourism and Environment.	13

	Scope & typology of Tourism. Tourism potentials in India and challenges. New tourism Policy Positive & Negative impacts. Concept of Ecotourism and its benefits.	
March	Unit-2- Agricultural & Industrial Development. Environmental problems associated to agriculture. Uneven food production & problem of Hunger and Malnutrition. Need for Food Security & Sustainable agricultural practices.	13
April	Unit-4 Environment Movement and Management- Save Narmada and Chipko Movement. Environmental Management concepts- ISO 14000&16000, EIA, Carbon footprint Carbon trading & carbon Bank. Geospatial Technology-RS, GPS, GIS	13
May	SEM-2 Exam and result preparation	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Professor: Ms .Madhuri s. Maharao

Class: TYBCom **Subject: Business Economics V & VI**

Month/s	Modules/Units/Topics to be covered	Estimated lectures
June	**1st Term (lecture started from 15th June 2020) – Commerce- V (Marketing)** Introduction to syllabus of Marketing. **Module-I-1** Macro Economic overview of India • Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare.	06
July	Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. • Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.	06
August	**Module- II:** Agriculture During Post Reform Period • National Agricultural Policy 2000: Objectives, Features and Implications • Agricultural pricing and agricultural finance • Agricultural Marketing Development-Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent developments	06
September	**Module III** : The Industry And Service Sector During Post Reform Period • Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. • Industrial Pollution in India: Meaning, Types, Effects and Control.	08
October	• Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry 4 Banking and Financial Market • Banking Sector- Recent trends, issues and challenges in Banking and Insurance	08
November	**Module IV:** Banking and Financial Market • Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry • Money Market – Structure, Limitations and Reforms.	09
December	• Capital Market – Structure, Growth and Reforms Revision lecture **Semester V examinations (15 Dec 2020 to 21 Dec 2020)**	02
January	**IInd Term (lecture started from 3 Jan 2021) – Sem: VI Business Economics** Introduction to Syllabus of Sem VI **Module -I :** I Introduction to International Trade • Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory. • Terms of Trade - Types and Limitations. • Gains from International trade - Offer Curves and Reciprocal Demand.	12
February	**Module- II** : Commercial Policy • Commercial Trade Policy –Free Trade and Protection – Pros and Cons. • Tariff And Non Tariff Barriers: Meaning, Types and Effects • International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN	11
March	**Module-III** : Balance of payments and International Economic Organization • Balance of Payment: Meaning, Structure, Types of Disequilibrium. • Causes and measures to correct the disequilibrium in Balance of Payments • WTO- Recent Developments in TRIPS, TRIMS and GATS.	11
April	**Module –IV** :. Foreign Exchange market • Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange. • Purchasing Power Parity Theory, Spot	11

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	and Forward Exchange Rates, Arbitrage. • Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.	
May	Revision lectures **Semester VI Examinations (6 May 2021 to 12 May 2021)**	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Madhuri S.Maharao

Class: F.Y.B.Com **Subject: Business Economics sem:I**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	Lockdown	
July	Lockdown	
August	College reopened	
September	Admission commence for FYBCom	
October	**INTRODUCTION:** **Scope and Importance of Business Economics** - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium	12
November	**Supply and Production Decisions :** **Production function**: short run analysis with Law of Variable Proportions Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale and economies of scope	26
December	• **Cost of Production** **Cost concepts**: Accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed) Extensions of cost analysis: cost reduction through experience - LAC and Learning curve - Break	26

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	even analysis (with business applications) Revision	
January	Exams started from 1st January till 8th January	
February		
March		
April		
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Prof. Madhuri S.Maharao

Class: FYBCom

Sub : Business Economics -II Sem: 2

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	• Market structure: Perfect competition and Monopoly Perfect competition and Monopoly models as two extreme cases - profit maximisation and the competitive firm's supply curve - Short run and long run equilibrium of a firm and of industry - monopoly - Sources of monopoly power – short run and long-run equilibrium of a firm under Monopoly	12
February	• Pricing and Output Decisions under Imperfect Competition Monopolistic competition: competitive and monopolistic elements of monopolistic competition - equilibrium of a firm under monopolistic competition, monopolistic competition verses perfect competition- excess capacity and inefficiency - debate over role of advertising (topics to be taught using case studies from real life examples) Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)	20
March	• Pricing Practices Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)	20
April	• Evaluating Capital Projects Meaning and importance of capital budgeting- steps in capital budgeting - +Techniques of investment appraisal: Payback Period Method, Net Present Value Method, and Internal Rate of Return Method (with numerical examples)	8
May	• Revision	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: TYBMS (Marketing) **Subject: Services Marketing**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
15 June 2020 /July	**1. Introduction of Services Marketing** • Services Marketing.Concept, Distinctive Characteristics of Services, Services Marketing Triangle, Purchase Process for Services, Marketing Challenges of Services • Role of Services in Modern Economy, Services Marketing Environment • Goods vs Services Marketing, Goods Services Continuum • Consumer Behaviour, Positioning a Service in the Market Place • Variations in Customer Involvement, Impact of Service Recovery Efforts on Consumer Loyalty • Type of Contact: High Contact Services and Low Contact Services • Sensitivity to Customers' Reluctance to Change	05 02 01 03 02 02
August	**2. Key Elements of Services Marketing Mix** • The Service Product, Pricing Mix, Promotion & Communication Mix, Place/Distribution of Service, People, Physical Evidence, Process-Service Mapping-Flowcharting • Branding of Services – Problems and Solutions • Options for Service Delivery	03 05 03 04
September	**3. Managing Quality Aspects of Services Marketing** • Improving Service Quality and Productivity • Service Quality – GAP Model, Benchmarking, Measuring Service Quality - Zone of Tolerance and Improving Service Quality • The SERVQUAL Model	03 05 03
October	• Defining Productivity – Improving Productivity • Demand and Capacity Alignment **4. Marketing of Services** • International and Global Strategies in Services Marketing: Services in the Global Economy- Moving from Domestic to Transnational Marketing • Factors Favouring Transnational Strategy • Elements of Transnational Strategy	02 02 03 02 02
November	• Recent Trends in Marketing Of Services in: Tourism, Hospitality, Healthcare, Banking, Insurance, Education, IT and Entertainment Industry	04

	• Ethics in Services Marketing: Meaning, Importance, Unethical Practices in Service Sector	03
December	**Revision** 15 December 2020 to 21 December 2020 – External exams	04

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: TYBMS (Marketing) **Subject: Services Marketing**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**1. Retail Management- An overview** • Retail Management: Introduction and Meaning, Significance, Factors Influencing Retail Management, Scope of Retail Management • Retail Formats: Concept of Organized Retailing: Factors Responsible for the Growth of Organized Retail in India, Multichannel Retailing: Meaning and Types, E-tailing: Meaning, Advantages and Limitations • Emerging Trends in Retailing Impact of Globalization on Retailing, I.T in Retail: Importance, Advantages and Limitations, Applications of I.T. in Retail: EDI, Bar Coding, RFID Tags, Electronic Surveillance, Electronic Shelf Labels, FDI in Retailing: Meaning, Need for FDI in Indian Retail Scenario, Franchising: Meaning, Types, Advantages and Limitations, Franchising in India, Green Retailing, Airport Retailing	03 05 07
February	**2. Retail Consumer and Retail Strategy** • a) Retail Consumer/Shopper: Meaning of Retail Shopper, Factors Influencing Retail Shoppers, Changing Profile of Retail Shoppers, Market Research as a Tool for Understanding Retail Markets and Shoppers • b) CRM in Retail: Meaning, Objectives Customer Retention Approaches: Frequent Shopper Programme, Special Customer Services, Personalization, Community • c) Retail Strategy: Meaning, Steps in Developing Retail Strategy, Retail Value Chain • d) Store Location Selection: • Meaning, Types of Retail Locations, Factors Influencing Store Location • e) HRM in Retail: Meaning, Significance, Functions Organization Structure in Retail: Meaning, Factors Influencing Designing Organization Structure, Organization Structure for Small Stores/Single Stores/Independent Retailers and Retail Store Chain/Department Store	03 03 03 02 04
March	**3. Merchandise Management and Pricing** • a) Merchandise Management Concept, Types of Merchandise, Principles of Merchandising, Merchandise Planning- Meaning and Process, Merchandise Category – Meaning, Importance, Components, Role of Category Captain, Merchandise Procurement/Sourcing- Meaning, Process, Sources for Merchandise • b) Buying Function: Meaning, Buying Cycle, Factors Affecting Buying Functions, Functions of Buying for Different Types of Organizations Young and Rubicam's Brand Asset Valuator- Independent Store, Retail Chain, Non-store Retailer • c) Concept of Lifestyle Merchandising • d) Private Label Meaning, Need and Importance, Private Labels in India e) Retail Pricing Meaning, Considerations in Setting Retail Pricing	03 01 03 01

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	Pricing Strategies: High/ Low Pricing: Meaning, Benefits, Everyday Low Pricing: Meaning, Benefits, Market Skimming, Market Penetration, Leader Pricing, Odd Pricing, Single Pricing, Multiple Pricing, Anchor Pricing □ Variable Pricing and Price Discrimination- Meaning Types: □ Individualized Variable Pricing/First Degree Price □ Self-Selected Variable Pricing/ Second Degree Price Discrimination- Clearance and Promotional Markdowns, Coupons, Price Bundling, Multiple – Unit Pricing □ Variable Pricing by Market Segment/ Third Degree Price Discrimination	02 02 01
April	**4. Managing and Sustaining Retail** • a) Retail Store Operations: □ Meaning, Responsibilities of Store Manager, The 5 S's of Retail Operations (Systems, Standards, Stock, Space, Staff • b) Store Design and Layout: □ Store Design- Meaning, Objectives, Principles, Elements of Exterior and Interior Store Design, Store Atmospherics and Aesthetics □ Store Layout- Meaning, Types: Grid, Racetrack, Free Form □ Signage and Graphics: Meaning, Significance, Concept of Digital Signage □ Feature Areas: Meaning, Types: Windows, Entrances, Freestanding Displays, End Caps, Promotional Aisles, Walls, Dressing Rooms, Cash Wraps. • c) Visual Merchandising and Display: □ Visual Merchandising- Meaning, Significance, Tools Used for Visual Merchandising □ The Concept of Planogram □ Display- Meaning, Methods of Display, Errors in Creating Display • d) Mall Management □ Meaning and Components: Positioning, Zoning, Promotion and Marketing, Facility Management, Finance Management • e) Legal and Ethical Aspects of Retailing □ Licenses/Permissions Required to Start Retail Store in India □ Ethical Issues in Retailing Career Options in Retailing	03 05 03 02 02
May	6 May 2021 to 11 May 2021 – External exams	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: SYBMS (Marketing) **Subject: Integrated Marketing Communication**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
December / January 2021	**1. Introduction to Integrated Marketing Communication** • Meaning, Features of IMC, Evolution of IMC, Reasons for Growth of IMC, Promotional Tools for IMC, IMC planning process, Role of IMC in Marketing • Communication process, Traditional and alternative Response Hierarchy Models • Establishing objectives and Budgeting: Determining Promotional Objectives, Sales vs Communication Objectives, DAGMAR, Problems in setting objectives, setting objectives for the IMC Program.	05 04 06
February	**2. Elements of IMC – I** • Advertising – Features, Role of Advertising in IMC, Advantages and Disadvantages, Types of Advertising, Types of Media used for advertising. • Sales promotion – Scope, role of Sales Promotion as IMC tool, Reasons for the growth, Advantages and Disadvantages, Types of Sales Promotion, objectives of consumer and trade promotion, strategies of consumer promotion and trade promotion, sales promotion campaign, evaluation of Sales Promotion campaign. **3. Elements of IMC – II** • Direct Marketing - Role of direct marketing in IMC, Objectives of Direct Marketing, Components for Direct Marketing, Tools of Direct Marketing – direct mail, catalogues, direct response media, internet, telemarketing, alternative media evaluation of effectiveness of direct marketing	07 08 06
March	• Public Relations and Publicity – Introduction, Role of PR in IMC, Advantages and Disadvantages, Types of PR, Tools of PR ,Managing PR – Planning, implementation, evaluation and Research, Publicity, Sponsorship – definition, Essentials of good sponsorship, event sponsorship, cause sponsorship • Personal Selling – Features, Role of Personal Selling in IMC, advantages and disadvantages of Personal Selling, Selling process, Importance of Personal Selling **4. Evaluation & Ethics in Marketing Communication** • Evaluating an Integrated Marketing program – Evaluation process of IMC – Message Evaluations, Advertising tracking research – copy testing – emotional reaction test, cognitive Neuro science – online evaluation, Behavioural Evaluation – sales and response rate, POPAI,	06 03 07

	Toll free numbers, QR codes and facebook likes, response cards, Internet responses, redemption rate Test Markets – competitive responses, scanner data, Purchase simulation tests	
April	• Ethics and Marketing communication – stereotyping, targeting vulnerable customers, offensive brand messages – legal issues – Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices • Current Trends in IMC – Internet & IMC, Advertising on internet, PR through Internet Banner, Sales promotion on Internet, direct marketing on internet. 15 April 2021 to 23 April 2021 – External exams	04 04

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: FYBAF **Subject: Innovative Financial Services**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January 2021	**1. Introduction to Traditional Financial Services** • a) Financial Services: Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework • b) Factoring and Forfaiting: Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems. • c) Bill Discounting: Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.	05 05 05
February	**2. Issue Management and Securitization** • a) Issue Management and Intermediaries: Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue • b) Stock Broking: Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading • c) Securitization: Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization • **3. Financial Services and its Mechanism** a) Lease and Hire-Purchase: Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.	05 05 05 07
March	• b) Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies • **c)** Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario	04 04

April	**4. Consumer Finance and Credit Rating** a) Consumer Finance: □ Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance	05
	b) Plastic Money: □ Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection, Indian Scenario. □ Smart Cards- Features, Types, Security Features and Financial Applications	05
	c) Credit Rating: □ Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols, Credit Rating Agencies in India, Limitations of Rating 15 April 2021 to 23 April 2021 – External exams	05

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: TYBMS (HR) Subject: Human Resource Management in service sector management

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**1. Service Sector Management- An Overview**	
	• Services - Meaning, Features, Classification of Services: End User, Degree of Tangibility, People Based Services, Expertise Required, Orientation Towards Profit, By Location	02
	• Service Sector Management – Meaning, Significance of Service Sector, Reasons for Growth in Service Sector	02
	• Service Organization - Importance of Layout and Design of Service Organization, Servicescape	02
	• Service Culture in Organization – Meaning, Developing Service Culture in Organization	01
	• Relationship Marketing – Meaning, Need and Importance in Service Sector Organizations, Six Market Model	02
	• Role of Service Employee	01
	• Role of Customers in Service Process– Customers as Productive Resources, Customers as Contributors to Service Quality, Customers as Competitors	02
	• Service Encounter and Moment of Truth –Meaning, Nature, Elements of Service Encounter	03
February	**2. Managing Human Element in Service Sector**	
	• Human Element in Service Sector – Introduction, Role and Significance	03
	• The Services Triangle	03
	• Front Line Employees /Boundary Spanners– Meaning, Issues Faced by Front Line Employees: Person/ Role Conflicts, Organization/ Client Conflict, Interclient Conflict	02
	• Emotional Labour – Meaning, Strategies for Managing Emotional Labour Recruitment in Service Sector– Recruiting Right People, Recruitment Procedures and Criteria, Challenges in Recruitment in Service Sector	02
	• Selection of Employees in Service Sector – Interviewing Techniques: Abstract Questioning, Situational Vignette, Role Playing	02
	• Develop People to Deliver Service Quality	
	• Compensating Employees in Service Sector	01
	• Motivating Employees for Services	01
	• Empowerment of Service Workers – Meaning, Advantages and Limitations	02
March	**3. Issues and Challenges of HR in Service Sector**	
	• Issues and Challenges of HR in Service Sector:	01
	• Quality Issues in Services: Meaning and Dimensions of Service Quality, The Service – Gap Model, Reasons and Strategies to fill the Gaps	02
	• Delivering Services through Agents and Brokers - Meaning, Advantages, Challenges, Strategies for Effective Service Delivery through Agents and Brokers	03

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	• HRM in Public Sector Organizations and Non – Profit Sector in India • Issues and Challenges of HR in Specific Services: • Business and Professional Services: Banking and Insurance, Legal, Accountancy • Infrastructure: Roads, Railways, Power • Public Services: Police, Defense, Disaster Management • Trade Services: Wholesale and Retail, Advertising, Maintenance and Repairs • Personnel Services: Education, Health Care, Hotels • Social and Charitable Services	01 02 01 01 01 02
April	**4. HRP Evaluation, Attrition, Retention & Globalization** • Human Resource Planning Evaluation in Service Sector – Meaning, HRP Evaluation Process, Purpose of HRP Evaluation in Service Sector, Issues Influencing HRP Evaluation in Service Sector • Service Leadership – Meaning, Integrating Marketing Operation and Human Resources, Creating a Leading Service Organization, The Service – Profit Chain Model • Attrition in Service Sector –Meaning, Reasons for Attrition in Service Sector, Cycle of Failure, Cycle of Mediocrity and Cycle of Success • Retaining the Best People in Service Sector – Including Employees in Company's Vision, Treat Employees as Customers, Measure and Reward String Service Performers • Globalization of Services- Meaning, Reasons for Globalization of Services, Impact of Globalization on Indian Service Sector. Organisational Effectiveness, Ways to Enhance Organisational Effectiveness	03 03 02 03 02 02
May	6 May 2021 to 11 May 2021 – External exams	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: FYBMS (Sem I) **Subject:** Business Law

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June /July	Lockdown	
August	College reopened	
September	Admission commence for FYBMS	
October	**1. Contract Act, 1872 & Sale of Goods Act, 1930** • **Contract Act,1872:** Essential elements of Contract; Agreement and Contract – Capacity to Contract, free consent, consideration, lawful objects/ consideration, Breach of contract. Remedies for breach of Contract. • **Sale of Goods Act,1930:** Scope of Act, Sale and Agreement to sell, essential of a valid Sale Contract – Conditions and warranties – Implied Condition and warranties, Rights of an unpaid seller.	08 07
November	**2. Negotiable Instrument Act, 1981 & Consumer Protection Act, 1986** • **Negotiable Instrument Act,1981:** Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonour of Cheque. • **Consumer Protection Act, 1986:** Objects of Consumer Protection- Introduction of Consumers, who is consumer? Meaning of the words "Goods and services" – Meaning of thewords "Defects and Deficiencies of goods and services" Consumer disputes and Complaints. **3. Company Law** Company Law: What is company? – Incorporation of company – MOA, AOA, Prospectus, Meetings, Meaning of transfer and transmission of shares.	08 07 05
December	**4. Intellectual Property Rights(IPR)** • IPR definition/ objectives • Patent definition. What is patentable? What is not patentable? Invention And its Attributes, Inventors and Applications • Trademarks, definition, types of trademarks, infringement and passing off. • Copy right definition and subject in which copy right exists, Originality, Meaning and Content, Authors and Owners, Rights and Restrictions. • Geographical indications 1st January to 8th January 2021 – External Exams	02 03 03 03 02

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: FYBMS (Sem II) **Subject: Industrial Law**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**1. Laws Related to Industrial Relations and Industrial Disputes**	
	• Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure	08
	• The Trade Union Act, 1926	07
February	**2. Laws Related to Health, Safety and Welfare**	
	• The Factory Act 1948: (Provisions related to Health, Safety and Welfare)	08
	• The Workmen's Compensation Act, 1923 Provisions:	
	• Introduction: The doctrine of assumed risk, The doctrine of Common Employment, The doctrine of Contributory Negligence	02
	• Definitions	
	• Employers liability for compensation (S-3 to 13)	
	• Rules as to Compensation (Sec 4 to Sec 9) (14 A & 17)	03
		02
March	**3. Social Legislation**	
	• Employee State Insurance Act 1948: Definition and Employees Provident Fund	07
	• Miscellaneous Provision Act 1948: Schemes, Administration and determination of dues	08
April	**4. Laws Related To Compensation Management**	
	• The payment of Wages Act 1948: Objectives, Definition, Authorised Deductions	08
	• Payment of Bonus Act, 1965	04
	• The Payment Of Gratuity Act, 1972	03
	24 April to 3 May 2021	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: SYBMS **Subject: Consumer Behaviour (Marketing)**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
24 August 2020 /September	**1. Introduction To Consumer Behaviour:** • Meaning of Consumer Behaviour, Features and Importance • Types of Consumer (Institutional & Retail), Diversity of consumers and their behaviour- Types of Consumer Behaviour • Profiling the consumer and understanding their needs • Consumer Involvement • Application of Consumer Behaviour knowledge in Marketing • Consumer Decision Making Process and Determinants of Buyer • Behaviour, factors affecting each stage, and Need recognition.	02 04 03 02 02 02
October	**2. Individual- Determinants of Consumer Behaviour** • Consumer Needs &Motivation (Theories - Maslow, Mc Cleland). • Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and it's Marketing significance, Product personality and brand personification. • Self-Concept – Concept • Consumer Perception • Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude • Formation &Change. • Attitude - Concept of attitude	02 05 02 02 02 01 01
November	**3. Environmental Determinants of Consumer Behaviour** • Family Influences on Buyer Behaviour, • Roles of different members, needs perceived and evaluation rules. • Factors affecting the need of the family, family life cycle stage and size. • Social Class and Influences. • Group Dynamics & Consumer Reference Groups, Social Class & Consumer Behaviour - Reference Groups, Opinion Leaders and Social Influences In-group versus out-group influences, role of opinion leaders in diffusion of innovation and in purchase process. • Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system.	02 02 02 02 03 02 03

December	**4. Consumer decision making models and NewTrends** • Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making • Diffusion of innovations Process of Diffusion and Adoption, Innovation, Decision process, Innovator profiles • E-Buying behaviour The E-buyer vis-a vis the Brick and Mortar buyer, Influences on E-buying 22 December 2020 to 30 December 2020 – External exams	06 06 03

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: SYBMS **Subject: Business planning and Entrepreneurial management**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August 2021	**1. Foundations of Entrepreneurship Development:**	
	• Foundations of Entrepreneurship Development: Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur	05
	• Theories of Entrepreneurship: Innovation Theory by Schumpeter &Imitating Theory of High Achievement by McClelland X-Efficiency Theory by Leibenstein Theory of Profit by Knight Theory of Social change by Everett Hagen	06
	• External Influences on Entrepreneurship Development: Socio-Cultural, Political, Economical, Personal. Role of Entrepreneurial culture in Entrepreneurship Development.	04
/September	**2. Types & Classification Of Entrepreneurs**	
	• Intrapreneur –Concept and Development of Intrapreneurship	02
	• Women Entrepreneur – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group	05
	• Social entrepreneurship–concept, development of Social entrepreneurship in India. Importance and Social responsibility of NGO's.	03
	• Entrepreneurial development Program (EDP) – concept, factor influencing EDP. Option available to Entrepreneur. (Ancillarisation, BPO, Franchise, M&A)	05
October	**3. Entrepreneur Project Development &Business Plan**	
	• Innovation, Invention, Creativity, Business Idea, Opportunities through change.	02
	• Idea generation– Sources-Development of product /idea,	02
	• Environmental scanning and SWOT analysis	02
	• Creating Entrepreneurial Venture-Entrepreneurship Development Cycle	03
	• Business Planning Process-The business plan as an Entrepreneurial tool, scope and value of Business plan.	02
	• Elements of Business Plan, Objectives, Market and Feasibility Analysis. Marketing, Finance, Organization &Management, Ownership,	03
	• Critical Risk Contingencies of the proposal, Scheduling and milestones.	

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November	**4. Venture Development**	
	• Steps involved in starting of Venture	02
	• Institutional support to an Entrepreneur	02
	• Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects	04
	• Marketing: Methods, Channel of Marketing, Marketing Institutions and Assistance.	03
	• New trends in entrepreneurship	02
	22 December 2020 to 30 December 2020 – External exams	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: SYBMS (Marketing) **Subject: Human Resources & Information System**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
December / January 2021	**1. Overview of Human Resource Planning (HRP)**	
	• Overview of Human Resource Planning (HRP): Human Resource Planning–Meaning, Features, Scope, Approaches. Levels of HRP, Types, Tools, Activities for HRP, Requirements for Effective HR Planning. Process of HRP- Steps in HRP, HR Demand Forecasting–Factors, Techniques – (Concepts Only) Managerial Judgement, Ratio Trend Analysis, Regression Analysis, Work Study Technique, Delphi Technique. HR Supply Forecasting– Factors, Techniques – (Concepts Only) Skills Inventories, Succession Plans, Replacement Charts, Staffing Tables.	08
	• Barriers in Effective Implementation of HRP and Ways to Overcome Them.	02
	• Strategic Human Resource Planning –Meaning and Objectives.	01
	• Link between Strategic Planning and HRP through Technology.	02
	• HR Policy –Meaning, Importance.	01
	• HR Programme-Meaning and Contents.	01
February	**2. Job Analysis, Recruitment and Selection**	
	• Job Analysis, Recruitment and Selection:	02
	• Job Analysis-Meaning, Features, Advantages.	02
	• Job Design: Concept, Issues.	02
	• Job Redesign –Meaning, Process, Benefits. Matching Human Resource Requirement and Availability through: Retention- Meaning, Strategies, Resourcing- Meaning, Types. Flexibility – Flexible work practices, Downsizing- Meaning, Reasons, Layoff – Meaning, Reasons.	02 02 02
	• Recruitment - Meaning and Factors affecting Recruitment, Ethical Issues in Recruitment and Selection.	01
	• Employee Selection Tests: Meaning, Advantages and Limitations.	02
	• Human Resource Audit: Meaning, Need, Objectives, Process, Areas.	02
March	**3. HRP Practitioner, Aspects of HRP and Evaluation**	
	HRP Practitioner, Aspects of HRP and Evaluation:	02
	HRP Practitioner: Meaning, Role:	02
	• HRP Management Process: ☐ Establish HRP Department Goals and Objectives ☐ Creating HRP Department Structure ☐ Staffing the HRP Department ☐ Issuing Orders ☐ Resolving Conflicts ☐ Communicating ☐ Planning for Needed Resources ☐ Dealing with Power and Politics -Meaning	06

	and Types of Power • HRP as Tool to Enhance Organisational Productivity • Impact of Globalisation on HRP. **4. Human Resource Information Systems** • Human Resource Information Systems: • Data Information Needs for HR Manager – Contents and Usage of Data.	01 03 02 02
April	• HRIS-Meaning, Features, Evolution, Objectives, Essentials, Components, Functions, Steps in designing of HRIS, HRIS Subsystems, Mechanisms of HRIS, Benefits, Limitations, Barriers in Effective Implementation of HRIS. • Security Issues in Human Resource Information Systems. • HRIS for HRP • Trends in HRIS 15 April 2021 to 23 April 2021 – External exams	04 02 02

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Pushkar R Deshpande

Class: TYBMS (Sem V) Marketing **Subject: Customer Relationship Management**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
15 June 2020 /July	**1. Introduction to Customer Relationship Management** • Concept, Evolution of Customer Relationships: Customers as strangers, acquaintances, friends and partners • Objectives, Benefits of CRM to Customers and Organisations, Customer Profitability Segments, Components of CRM: Information, Process, Technology and People, Barriers to CRM • Relationship Marketing and CRM: Relationship Development Strategies: Organizational Pervasive Approach, Managing Customer Emotions, Brand Building through Relationship Marketing, Service Level Agreements, Relationship Challenges.	02 07 08
August	**2. CRM Marketing Initiatives, Customer Service and Data Management** **CRM Marketing Initiatives:** Cross-Selling and Up-Selling, Customer Retention, Behaviour Prediction, Customer Profitability and Value Modeling, Channel Optimization, Personalization and Event-Based Marketing **CRM and Customer Service:** Call Centre and Customer Care: Call Routing, Contact Center Sales-Support, Web Based Self Service, Customer Satisfaction Measurement, Call-Scripting, Cyber Agents and Workforce Management	05 05
September	**CRM and Data Management:** Types of Data: Reference Data, Transactional Data, Warehouse Data and Business View Data, Identifying Data Quality Issues, Planning and Getting Information Quality, Using Tools to Manage Data, Types of Data Analysis: Online Analytical Processing (OLAP), Clickstream Analysis, Personalisation and Collaborative Filtering, Data Reporting **3. CRM Strategy, Planning, Implementation and Evaluation** • Understanding Customers: Customer Value, Customer Care, Company Profit Chain: Satisfaction, Loyalty, Retention and Profits • Objectives of CRM Strategy, The CRM Strategy Cycle: Acquisition, Retention and Win Back, Complexities of CRM Strategy • Planning and Implementation of CRM: Business to Business CRM, Sales and CRM, Sales Force Automation, Sales Process/ Activity Management, Sales Territory Management, Contact Management, Lead Management,	05 03 02 04

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: TYBMS SEM V **Subject: HR - SHRM**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	Unit 1. SHRM – An overview	04
July	Unit 1. SHRM – An overview	16
August	Unit 2. Developing HR strategies to support organizational strategies	16
September	Unit 2. Developing HR strategies to support organizational strategies	16
October	Unit 3. HR Policies	16
November	Unit 4. Recent trends in SHRM	16
December	Revision	02

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: TYBMS SEM VI **Subject: HR - HRMGP**

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Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	UNIT I – INTERNATIONAL HRM – AN OVERVIEW	16
February	UNIT II – GLOBAL HRM FUNCTIONS	16
March	UNIT III – MANAGING EXPATRIATION AND REPATRIATION	16
April	UNIT IV – INTERNATIONAL HRM TRENDS AND CHALLENGES	16

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: SYBMS SEM IV **Subject: PTQM**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	UNIT I- PRODUCTION MANGEMENT	16
February	UNIT II – MATERIALS MANAGEMENT AND INVENTORY MANAGEMENT	16
March	UNIT III – BASIC OF PRODUCTIVITY AND TQM	18
April	UNIT IV – QUALITY IMPROVEMENT STRATEGIES AND CERTIFICATION	10

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: SYBMS SEM IV **Subject: PTQM**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	UNIT I- PRODUCTION MANGEMENT	16
February	UNIT II – MATERIALS MANAGEMENT AND INVENTORY MANAGEMENT	16
March	UNIT III – BASIC OF PRODUCTIVITY AND TQM	18
April	UNIT IV – QUALITY IMPROVEMENT STRATEGIES AND CERTIFICATION	10

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: SYBMS SEM III **Subject: Strategic Mgmt.**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August	UNIT I – Introduction to Strategic Management	04
September	UNIT II – Strategy Formulation	18
October	UNIT III – Strategic Implementation	18
November	UNIT IV – Strategic Evaluation and Control	20
December	Revision	2

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: SYBMS SEM III **Subject: HR RS**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August	UNIT I – RECRUITMENT, JOB ANALYSIS AND JOB DESIGN	04
September	UNIT II – SELECTION	18
October	UNIT III – INDUCTION	18
November	UNIT IV – INTERVIEW PREPARATION GUIDE AND SOCIAL AND SOFT SKILLS	20

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: FYBMS SEM II **Subject: Principles of Management**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	Unit I – Nature of Management	16
February	Unit II – Planning & Decision Making	16
March	Unit III - Organizing	18
April	Unit IV- Directing, Leadership, Coordination and Controlling	10

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: FYBMS SEM I **Subject: Foundation of Human Skills**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
October	Unit I- Understanding of Human Nature	08
November	Unit II - Introduction to Group Behaviour	18
December	Unit III - Organizational Culture and Motivation at Workplace Unit IV – Organizational Change, Creativity and Development and Work Stress	22

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: **TYBMS SEM VI** **Subject: HR - WD**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	UNIT I- WORKFORCE DIVERSITY-AN OVERVIEW	16
February	UNIT II- WORKFORCE DIVERSITY AND HRM FUNCTIONS	16
March	UNIT III- STRATEGIES MANAGE DIVERSITY	16
April	UNIT IV- ISSUESS IN MANAGING DIVERSITY AND RECENT TRENDS	16

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

Class: SYBMS SEM IV **Subject: PTQM**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	UNIT I- PRODUCTION MANGEMENT	16
February	UNIT II – MATERIALS MANAGEMENT AND INVENTORY MANAGEMENT	16
March	UNIT III – BASIC OF PRODUCTIVITY AND TQM	18
April	UNIT IV – QUALITY IMPROVEMENT STRATEGIES AND CERTIFICATION	10

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Suchitra Poojari

TYBMS Sem V Logistics & SCM

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	Chapter 1. Introduction to Logistics	04
July	Chapter 5. Warehousing Chapter 6. Material Handling	16
August	Chapter 7. Packaging Chapter 4. Transportation	16

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Class: ~~TYBMS~~ SEM V **Subject: ~~Logistics & SCM~~**

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Vrunda Yadwad

Class: TYBBI Sem V **Subject: Auditing I**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**Introduction to Auditing Basics-** Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. Errors & Frauds–Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud Principles of Audit –Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audi Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting Types of Audit – Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.	15
July	**Audit Planning, Procedures and Documentation Audit Planning** – Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before Commencing Work, Overall Audit Approach Audit Working Papers - Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books Audit Notebook – Meaning, Structure, Contents, General Information, Current Information, Importance.	15
Aug	**Auditing Techniques and Internal Audit Introduction Test Check-** Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions. Audit Sampling -Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample. Internal Control -Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. Internal Audit -Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.	15

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Sept	**Auditing Techniques:** Vouching Audit of Income – Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received, Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.	15
Oct	**Internal exam :** **Auditing Techniques:** Verification Audit of Assets Book Debts / Debtors, Stocks -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures. Audit of Liabilities - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities	15
Nov	**Revision lectures**	
Dec	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Vrunda Yadwad

Class: **TYBBI Sem VI** **Subject: Auditing II**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	**Audit of Limited Companies** Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account –Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility), Representations by Management, Contents of Annual Report, Definition, Distinction between Report and Certificate, Types of Reports/Opinion.	15
Feb	**Audit of Banking Companies** Introduction of Banking Companies, Form and Content of Financial Statements, Qualifications of Auditor, Appointment of Auditor, Remuneration of Auditor, Power of Auditor, Auditor's Report, Format of Audit Report, Long Form Audit Report, Conducting an Audit, Initial Consideration by Statutory Audit, Internal Control System, Verifications of Assets and Balances.	15
March	**Audit of Insurance Companies** Audit of Companies carrying General Insurance Business, Audit of Companies carrying Life Insurance Business, Applicability of Accounting Standards (AS 3, 4,9,13,17), Books and Registers to be maintained, Submission of Reports and Returns, Audit of Accounts, Preparation of Audit and Internal Controls.	15
April	**New Areas of Auditing** Introduction to Cost Audit, Human Resource Audit, Management Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit, Forensic Audit and Environmental (Green) Audit. Audit in an EDP Environment, Introduction, General Approach to EDP Based Audit and Special Techniques for Auditing in an EDP Environment.	15
April	**Professional Ethics and Misconduct** Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants.	15
May	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Vrunda Yadwad

Class: **SYBBI Sem III** **Subject: Management Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	**Ch. 1 Introduction to Management Accounting** Meaning and Definition , Scope, Functions , Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting	15
Sept	**Ch.2 Financial Statement analysis** A) Introduction to Corporate Financial Statements : Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements. B) Financial Statement Analysis Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis. • Ratio analysis: Meaning, classification, Du Point Chart, advantages & limitations. • Balance Sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio. Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio , Operating Ratio, Net Profit Ratio , Net Operating Profit Ratio , Stock Turnover Ratio, Combined Ratio, Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital , Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.	15
Oct	**Internal exam** **Ch.3 Working Capital Management:** Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Org	15
Nov	**Ch.4 Management of Profits/Dividend Policy** Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision	15
Dec	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Vrunda Yadwad

Class: FYBBI Sem I **Subject: EMFS**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Oct	**Introduction to Financial System** • Financial System ♣ Institutional set- up ♣ Marketing Structure ♣ Instruments ♣ Overview of different kinds of financial services. (e.g Leasing, Hire purchase, factoring, forfaiting, Bill financing/Bill discounting, housing finance, letter of credit, insurance, venture capital, merchant banking, stock broking and credit rating.) • Meaning, Definition and scope of Banking and Insurance.	12
Nov	**Phases of Development of Banking and Insurance** • Significance and Role of Banking and Insurance in mobilizing savings, investment, accumulation and economic growth. • Functions and working of banking and insurance companies	12
Dec	**Internal exam** **Management, Regulation and Development** • Risk management within the organizations of Banks and Insurance companies • Asset - Liability Management in Banking and Insurance • Organisational structure and management	12
Jan	**Regulatory and Developmental Framework of Banking & Insurance** • Banking companies and RBI Acts and legal framework governing the insurance. • Developmental Activities of RBI and IRDA • Mechanism of supervision and regulation. • Prudential Norms.	12
Jan	External exam	48

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Vrunda Yadwad

Class: **FYBBI Sem II** **Subject: PPBI**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	**Ch. 1 Introduction to Banking Basic Concepts:** Origin, Need, Types, Scope and Functions of Banking - Need for Regulation and Supervision	12
Feb	**Ch.2 Internal exam** **Banking Scenario in India Banking Operations** -Types of accounts - Banking Services - Current Scenario, Financial Inclusion and Banking Regulations & Role of RBI.	12
March	**Ch.3 Introduction to Insurance Understanding Risk** - Kinds of business risks - Need and Scope of insurance - Evolution of insurance - Principles of insurance - Types of insurance and policies - Risk and Return relationship	12
April	**Ch. 4 Insurance Business Environment in India** Growth of Insurance Business - Actuarial Role - Claim and Settlement Procedures - Insurance Regulations Role of IRDA	12
April	**External exam**	48

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Vrunda Yadwad

Class: M.com part I Sem I **Subject:** BECSR

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	**Introduction to Business Ethics** • Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, • Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee. • Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory • Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi's Doctrine of Satya and Ahimsa, • Emergence of new values in Indian Industries after economic reforms of 1991	15
Sept	**Indian Ethical Practices and Corporate Governance** • Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents • Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance, • Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards. • Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences 3 Introduction to Corporate Social Respo	15
Oct	**Introduction to Corporate Social Responsibility** • Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. • Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India. • CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India. • Role of NGO's and International Agencies in CSR. Integrating CSR into Business	15
Nov	**Areas of CSR and CSR Policy** • CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society, • CSR and environmental concerns. • Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR • Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR, • CSR and Sustainable Development • CSR through Triple Bottom Line in Business	15
Jan	Internal exam	60
Feb	External exam	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Vrunda Yadwad

Class: SYBMS Sem III Subject: Accounting for managerial decision

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	**M. 1Analysis and Interpretation of Financial statements** • Study of balance sheet of limited companies. Study of Manufacturing, Trading, Profit and Loss A/c of Limited Companies • Vertical Form of Balance Sheet and Profit & Loss A/c-Trend Analysis, Comparative Statement &Common Size.	15
Sept	**M.2 Ratio analysis and Interpretation** , • Ratio analysis and Interpretation(based on vertical form of financial statements)including conventional and functional classification restricted to: • Balance sheet ratios: Current ratio, Liquid Ratio, Stock Working capital ratio, Proprietory ratio, Debt Equity Ratio, Capital Gearing Ratio. • Revenue statement ratios: Gross profit ratio, Expenses ratio, Operating ratio, Net profit ratio, Net Operating Profit Ratio, Stock turnover Ratio, Debtors Turnover , Creditors Turnover Ratio • Combined ratios: Return on capital Employed (including Long term borrowings), Return on Proprietors fund (Shareholder fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, • Different modes of expressing ratios:-Rate, Ratio, Percentage, Number. Limitations of the use of Ratios.	15
Oct	**Internal exam** **M.3 Cash flow statement Preparation of cash flow** statement(AccountingStandard-3(revised)	15
Nov	**M.4 Working capital** • Working capital-Concept, Estimation of requirements in case of Trading & Manufacturing Organizations. • Receivables management-Meaning &Importance, Credit Policy Variables, methods of Credit Evaluation(Traditional and Numerical- Credit Scoring); Monitoring the Debtors Techniques [DSO, Ageing Schedule]	15
Dec	**External exam**	
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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Vrunda Yadwad

Class: SYBBI SemIV Subject: Customer Relationship Management

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	**Ch. 1 Introduction to Customer Relationship Management (CRM)** Meaning, Definition of CRM, Development in CRM, Benefits of CRM, Effective CRM through Customer Knowledge Management, CRM Cycle, Winning market through effective CRM, CRM programmes, Relationship marketing & effectiveness of Relationship marketing, Factors responsible for growth of	15
Feb	**Internal exam** **Ch.2 Technological support in Customer Relationship Management (CRM)** Introduction, Technological application in CRM, Types of Technological application in CRM, Database and Information systems, Database marketing strategies, CRM software solutions for B2C and B2B, Accounting systems for Customer Acquisition and Retention Costs, Customer loyalty and Profitability through Technology. e-CRM – Introduction, Importance, Challenges, Strategies, e-marketing and e-CRM. 3 Implementing Customer Relationship Management (CRM)	15
March	**Ch.3 Implementing Customer Relationship Management (CRM)** Allocation rule of Customer Relationship Management (CRM), Customer Satisfaction survey, Contact management, Building Customer Relationship Management (CRM), Effectiveness of Customer Relationship Management (CRM), Organizing of Customer Relationship Management (CRM), Employee & customer management process.	15
April	**Ch.4 Customer Relationship Management (CRM) in Banking and Insurance** Sector Building customer loyalty, B2B Commerce, B2B relationship with intermediaries, Relationship marketing for creating value in business & market, Customer Relationship Management in Indian Banking and Insurance sector- Introduction, CRM objectives, need of CRM, Process of CRM, Customer Relationship Management through Call Centres in Banking sector, E- CRM in Banking and Insurance	15
April	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Vrunda Yadwad

Class: SYBAF Sem IV **Subject:** Management Accounting

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	**Module : 1** Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	5
Feb	**Module : 2** Analysis and Interpretation of Accounts a)Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d) Internal exam	10
March	**Module :3** Financial Statement analysis: Ratio analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover.	15
April	**Module : 4** Cash Flow Analysis Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))	15
April	**Module : 5** Working Capital Management A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems	15
April	External exam	60

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Criterion 1: Teaching Plan (For the Academic Year 2019-2020)

Name of the Teacher: Asst. Prof. Shradha Singh **Class: SYBBI Economics**

Class: SY BBI **Subject: Economics Sem 4**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
November	Introduction to Macroeconomic Data and Theory • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure: closed and open economy models • The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare. • Short run economic fluctuations : Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output	5
December	Money, Inflation and Monetary Policy • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest • Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach • Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation Nature of inflation in a developing economy. • Monetary policy :Meaning, objectives and instruments, inflation targeting	10
January	Constituents of Fiscal Policy • Role of a Government to provide Public goods- Principles of Sound and Functional Finance • Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy • Instruments of Fiscal policy : Canons of taxation - Factors influencing incidence of taxation	9
February	- Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance • Union budget -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.	15
March	Money and Banking Money market and its features Monetary policy of RBI Progress of	8

April	Open Economy : Theory and Issues of International Trade •The basis of international trade : Ricardo's Theory of comparative cost advantage – Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection •Foreign Investment : Foreign Portfolio investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations •Balance of Payments: Structure - Types of Disequilibrium – Measures to correct disequilibrium in BOP. Foreign Exchange and foreign exchange market : Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility	10

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Criterion I: Teaching Plan (For the Academic Year 2019-2020)

Name of the Teacher: Asst. Prof. Shradha Singh

Class: **MCOM Part 1** **Subject : Economics Sem 1**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August	Basic Principles in Business Economics • Meaning and scope of Business Economics - twin principles of scarcity and efficiency; incremental and Marginal principle; profit maximisation principle; market economy and invisible hand; production possibility frontier; Opportunity cost - accounting profit and economic profit; market failure, externality, public goods and economic role of Government	5
September	Demand and Supply Analysis • Determinants of demand - market demand function - theory of attributes, snob appeal, band wagon and Veblen effect and demand function. Law of supply elasticity of supply • Applications of elasticity of demand and supply to economic issues: Paradox of bumper harvest- tax on price and quantity - minimum floor and maximum ceilings: minimum wages controversy and Administered price control • The theory of consumer choice - Consumer preference and budget constraint - equilibrium position of tangency with the help of Indifference curve analysis effect of changes in price and income on consumer equilibrium	15
October	Production decisions and Cost analysis • Production function - short run and long run - Law of variable proportion, returns to scale, scale economies, scope economies- least cost factor combination for a given output- Expansion path and Multiproduct firm- cost reduction through experience - learning curve • Economic analysis of Cost: Classification of costs, short run and long run cost functions.	14
November	Market structure analysis • Difference between perfectly and imperfectly competitive markets -Perfect competition and Monopoly as limiting cases of market imperfections - Sources of market power - profit maximisation of simple and discriminating monopolist methods of measuring monopoly power - Public policy towards monopoly power	14
December	Different forms of imperfect competition - Monopolistic competition and Oligopoly - Strategic decision making in oligopoly markets- collusive and non-collusive oligopoly- colliding oligopoly : rivalry among few, price war and kinked demand curve- collusive oligopoly models of price leadership and cartel - basic concepts of game theory - Using Game theory to analyse strategic decisions - application of model of prisoner's dilemma in market decisions	15

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Criterion I: Teaching Plan (For the Academic Year 2019-2020)

Name of the Teacher: Asst. Prof. Shradha Singh

Class: FY BAF/BBI **Subject: ECONOMICS SEM 1**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
October	**Scope and Importance of Business Economics –** basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium **Demand Analysis** Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods	14
November	**Supply and Production Decisions and Cost of Production** Production function: short run analysis with Law of Variable Proportions Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications) **Market structure:** Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly	13
December	Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples) Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models **Pricing Practices** Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing	13
January	1/1-2021 exam start till 8/1/2021 exam end	

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Criterion I: Teaching Plan (For the Academic Year 2019-2020)

Name of the Teacher: Asst. Prof. Shradha Singh

Class: SY BMS **Subject: Economics Sem 4**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
November	Introduction to Macroeconomic Data and Theory • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure: closed and open economy models • The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare. • Short run economic fluctuations : Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output	5
December	Money, Inflation and Monetary Policy • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest • Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach • Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation Nature of inflation in a developing economy. • Monetary policy :Meaning, objectives and instruments, inflation targeting	10
January	Constituents of Fiscal Policy • Role of a Government to provide Public goods-Principles of Sound and Functional Finance • Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy • Instruments of Fiscal policy : Canons of taxation - Factors influencing incidence of taxation	9
February	- Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance • Union budget -Structure-Deficit concepts-Fiscal Responsibility and Budget Management Act.	15
March	Money and Banking Money market and its features Monetary policy of RBI Progress of	8
April	Open Economy : Theory and Issues of International Trade •The	10

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Criterion I: Teaching Plan (For the Academic Year 2019-2020)

Name of the Teacher: Asst. Prof. Shradha Singh
Class: Mcom Part 1 sem 2 **Subject: Macro Economics Concepts and Applications**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
November	**Aggregate Income and its Dimensions** • Aggregate Income and its dimensions: National income aggregates - and measurement; - GNP, GDP, NDP, Real and nominal income concepts, measures of inflation and price indices - GDP deflator, - Nominal and real interest rates- PPP income and HDI 2 **Keynesian concepts of Aggregate Demand** (ADF), Aggregate Supply (ASF) • Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap • Policy trade- off between inflation and unemployment – Phillips' curve – short run and long run	10
December	**Economic Policy Implications in the IS-LM framework** • The IS-LM model: Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilisation policies in ISLM framework - Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India	15
January	**International Aspects of Macroeconomic Policy** • International aspects of Macroeconomic policy: Balance of payments disequilibrium of an open economy - corrective policy measures - Expenditure changing policies and expenditure switching policies BOP adjustments through monetary and fiscal policies -The Mundell-Fleming model - Devaluation, revaluation as expenditure switching policies - effectiveness of devaluation and J - curve effect	15
February	**Revision**	

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	advantage - Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection •Foreign Investment : Foreign Portfolio Investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations •Balance of Payments: Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP. Foreign Exchange and foreign exchange market : Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: JYOTI CHAND

Class: M.com part II Sem IV Subject: INDIRECT TAX-INTRODUCTION TO GST

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
JAN	1 Overview of Goods and Service Tax Introduction and Meaning of GST and IGST Scope of GST Present/old Tax Structure v/s GST GST in Other Countries Existing taxes proposed to be subsumed under GST Principles adopted for subsuming the taxes Dual GST Benefits of GST GST Council GST Network (GSTN) and GST regime Integrated Goods and Services Tax Act, 2017: title and definitions, administration.	15
FEB	2 Registration Under GST Rules and Procedure of registration Special provisions relating to casual taxable person and non-resident taxable person Amendment of registration Cancellation of registration Revocation of cancellation of registration	15
MAR	3 Collection of Tax under Integrated Goods and Services Tax Act, 2017 Sec 5 and Sec 6 4 Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017 Sec 10 and Sec 12	15
APR	5 Payment of GST • Introduction • Time of GST Payment • How to make payment • Challan Generation & CPIN • TDS & TCS	15
MAY	Internal exam	60
JUNE	External exam	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: JYOTI CHAND

Class: M.com part II Sem III Subject: DIRECT TAX

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
JUNE	Definitions and Basis of Charge • Definitions: Person, Assessee, Income • Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income	15
JULY	Heads of Income • Income from Salary • Income from House Property • Profits and Gains from Business and Profession • Income from Capital Gains • Income from Other Sources	15
AUG	3 Deductions u/s 80 and Exclusions from the Total Income • Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U • Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend	15
SEPT	4 Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5) • Computation of Income & Tax of Individual and Partnership Firm	15
OCT	**Internal exam**	60
DEC	**External exam**	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: JYOTI CHAND **Class:** **TYBMS VI – INDIRECT TAX**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	1 Introduction to Indirect Taxation and GST A. Basics for Taxation - Direct Taxes and Indirect Taxes – Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) B. Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. C. Definitions – Goods, Services, Persons, Taxable Person, Business, Consideration, E- Commerce Operator, Recipient, D. Levy and Collection of GST – Levy and Collection of CGST, IGST, SGST,UTGST, Composition Scheme under GST , Power to Grant Exemption, GST Rate Schedule for Goods and Services.	15
Feb	2 Concept of Supply A. Taxable Event Supply– Meaning and Scope of Supply Schedule I, Schedule II, Schedule III, Composite and Mixed Supplies B. Place of Supply – Location of Supplier of Goods and Services, Place of Supply of Goods, Special Provision for Payment of Tax by a Supplier of Online Information Database Access Retrieval C. Time of Supply- Time of Supply, Issue of Invoice by the Supplier, Continuous Supply of Goods and Services, Goods Sent on Approval D. Value of Supply – Determination of Value of Supply, Input Tax Credit Capital Goods, Input Service. Eligibility and Conditions for taking Input Tax Credit	15
March	3 Registration and Computation of GST A. Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Special Provisions, Amendment, Cancellation and Revocation of Registration B. Computation of GST – Computation of GST under Inter State and Intra State Supplies. C. Payment of Tax- Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS	15
April	4 Filing of Returns A. Documentation- Tax Invoices, Credit and Debit notes, Electronic Way Bill B. Returns –Types of Returns and Provisions relating to filing of Returns	15
May	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: JYOTI CHAND

Class: SYBAF SEM III – DIRECT TAX

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	**1 Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income** Definitions u/s – 2 : Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. **2 Heads of Income** Various Heads of Income Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund	15
Sept	Income From House Property : Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession : Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business Capital Gains : Section 45, 48, 49, 50, 54 and 55 Income from Other Sources: Section 56 – 59	15
Oct	3 Deductions under Chapter VI – A 80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	15
Nov	4 Computation of Total Income Computation of Total Income of Individual and HUF with respect to above heads and deductions Revision	15
Dec	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: JYOTI CHAND

Class: SYBAF SEM IV – DIRECT TAX

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	1 Clubbing of Income - Section 60 to 65 2 Set Off & Carry Forward of Losses Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains	15
Feb	3 Computation of Tax liability of Individual & HUF 4 Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
March	5 Return of Income – Sec 139 Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D) 6 Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 & 211 Interest Payable U/S 234A, 234B, 234C Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees	15
April	Advance Tax U/S 207, 208, 209, 210 & 211 Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax 7 DTAA U/S 90 & 91 8 Tax Planning &Ethics in Taxation – Basic Concepts	15
April	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: JYOTI CHAND

Class: SYBAF SEM IV – DIRECT TAX

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	1 Clubbing of Income - Section 60 to 65 2 Set Off & Carry Forward of Losses Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains	15
Feb	3 Computation of Tax liability of Individual & HUF 4 Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
March	5 Return of Income – Sec 139 Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D) 6 Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 & 211 Interest Payable U/S 234A, 234B, 234C Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees	15
April	Advance Tax U/S 207, 208, 209, 210 & 211 Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax 7 DTAA U/S 90 & 91 8 Tax Planning &Ethics in Taxation – Basic Concepts	15
April	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: JYOTI CHAND

Class: **TYBAF SEM V– GST (INDIRECT TAX)**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**1 Introduction to Indirect Taxation and GST** Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST, GST Council and GST Network Definitions under CGST Act	15
July	**2 Levy and Collection of GST Charge of GST** Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services	15
Aug	**3 Concept of Supply** Taxable Event Supply, Place of Supply, Time of Supply, Value of Supply **4 Documentation** Tax Invoices, Credit and Debit notes	15
Sept	**5 Input Tax Credit and Computation of GST** Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies	15
Oct	**6 Registration Registration** Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.	15
Nov	**Revision lectures**	
Dec	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: JYOTI CHAND

Class: TYBAF VI – INDIRECT TAX

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	1 Payment of Tax and Refunds Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds 2 Returns Types of Returns and Provisions relating to filing of Returns	15
Feb	3 Accounts, Audit, Assessment and Records Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of nonfilers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit	15
March	4 Custom Act - I Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods 5 Custom Act - II Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback	15
April	6 Foreign Trade Policy Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme	15
May	External exam	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: JYOTI CHAND

Class: SYBMS Sem III Subject: CORPORATE FINANCE

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	3 Time Value of Money • Introduction to Time Value of Money – compounding and discounting	08
Sept	• Introduction to basics of Capital Budgeting (time value of money based methods) – NPV and IRR (Net Present Value and Internal Rate of Return) • Importance of Risk and Return analysis in Corporate Finance	07
Oct	4 Mobilisation of Funds Public deposits and RBI regulations, Company deposits and SEBI regulations, Protection of depositors, RBI and public deposits with NBFC's.	08
Nov	Foreign capital and collaborations, Foreign direct Investment (FDI) Emerging trends in FDI Global Depositary Receipts, Policy development, Capital flows and Equity Debt. Brief Introduction & sources of short term Finance Bank Overdraft, Cash Credit, Factoring	07
Dec	External exam	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Ashwini Shetty

Class: TY BAF (I & II) **Subject: Cost Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June /July	Lockdown	
August	College Commenced from 24th Aug	
	Uniform Costing and Inter –Firm Comparison Uniform costing Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual	4
	Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations Practical problems	2
	Integrated System and Non- Integrated System of Accounts	2
September	Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers	1
	Practical problems	7
	Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems	8
October		
	Operating Costing : Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data	10
	Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service	
	Process Costing – Equivalent units of Production and Inter Process Profit	
	Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems	6
November	Diwali Vacation	
	Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.	4
	Activity Based Costing – Illustrations	4
December	**Budgeting and Budgetary Control:** Meaning & objectives, Advantages and	

	limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting Practical problems of preparing flexible budgets and functional budgets	16
January	**Absorption Costing and Marginal Costing:** Cost Volume and Profit Analysis, Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing, Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor Practical problems based on using the marginal costing formulae and key factor	16
February	Managerial Decision Making Make or buy Sales mix decisions Exploring new markets Plant shut down decision Practical problems Standard Costing and Variance Analysis Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variance	10 6
March	Practical problems of Standard Costing	4

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Ashwini Shetty

Class: SY BBI (SEM II) Subject: Entrepreneurship Management

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
November	The Entrepreneur A) Entrepreneur: Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process B) Theories of Entrepreneurship: Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship.	8
December	C) Entrepreneurial Values and Attitudes, Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation D) Entrepreneurial Skills, Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas. Business Planning A) Forms of Entrepreneurial structures: • Sole Proprietorship-meaning, merits and limitations. • Partnership-Meaning, Forms, merits and limitations. • Corporations-Meaning, merits and limitations. • Limited Liability partnerships and corporations. • Franchising-Meaning, types, merits and limitations. B) Critical Factors for starting a new enterprise: Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems	16
January	C) Business Plan: Meaning, Benefits, Developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report. Key Areas of New Ventures A) Marketing: New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan B) Operations: Size and location of Enterprise, Layout, Inventory Control, Quality Control.	10 6
February	C) Finance: Sources of long term and short term finance, Debt fund-Meaning, Merits and limitations, Equity Fund- Meaning, merits and limitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations,	16

	Criteria for Evaluating New Venture Proposals by Venture Capitalist D) Human Resource: Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment of Wages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.	
March	Evolving Concepts in Entrepreneurship A) Social Entrepreneurship: Meaning, Social responsibility of an entrepreneur B) Barriers to entrepreneurship: Environmental, economic, non-economic, personal and entrepreneurial barriers. C) Intrapreneurship: Meaning, Characteristics, Intrapreneurs Activities, types of Corporate Entrepreneurs, Corporate V/s Intrapreneurial culture, Climate, Fostering Intrapreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing intrapreneurial ventures.	16
April	D) Ethics and Entrepreneurship: Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of conduct, Ethical considerations in corporate entrepreneurship. E) Institutional Support to Entrepreneurs: Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015.	8

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Ashwini Shetty

Class: SY BAF **Subject: Cost Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June /July	Lockdown	
August	College Commenced from 24th Aug **Classification of Costs and Cost Sheet:** Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet,	4
September	Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet **Reconciliation of cost and financial accounts** Practical problems based on reconciliation of cost and financial accounts	10 6
October	**Reconciliation - Illustrations** **Contract Costing:** Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee. Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries, Escalation clause, practical problems	3 3 10
November	Process Costing Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products	10

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Ashwini Shetty

Class: FYBMS (SEM II) **Subject: Business Environment**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
November	**Introduction to Business Environment:** **Business**: Meaning, Definition, Nature & Scope, Types of Business Organizations **Business Environment**: Meaning, Characteristics, Scope and Significance, Components of Business Environment	8
December	**Micro and Macro Environment**: Definition, Differentiation, Analysis of Business Environment, SWOT Analysis. **Introduction to Micro-Environment**: Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity	16
January	**External Environment**: Firm, customers, suppliers, distributors, Competitors, Society **Introduction to Macro Components**: Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal) **Political and Legal environment** • Political Institutions: Legislature, Executive, Judiciary, Role of government in Business	10 6
February	Legal framework in India. **Economic environment**: economic system and economic policies. Concept of Capitalism, Socialism and Mixed Economy • Impact of business on Private sector, Public sector and Joint sector • Sun-rise sectors of India Economy. Challenges of Indian economy **Social and Cultural Environment**, Technological environment and Competitive Environment • Social and Cultural Environment: Nature, Impact of foreign culture on Business, Traditional Values and its Impact, Social Audit - Meaning and Importance of Corporate Governance and Social Responsibility of Business	16
March	**Technological environment**: Features, impact of technology on Business • **Competitive Environment**: Meaning, Michael Porter's Five Forces Analysis, Competitive Strategies **International Environment** – ♣ GATT/ WTO: Objective and Evolution of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO. ♣	16

	Globalization: Meaning, Nature and stages of Globalization, features of Globalization, Foreign Market entry strategies, LPG model.	
April	MNCs: Definition, meaning, merits, demerits, MNCs in India ✦ FDI: Meaning, FDI concepts and functions, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India.	8

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. prof. Prajakta Sapute

Class: TYBMS (Marketing) **Subject: E-Commerce & Digital Marketing (ECDM)**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**Introduction to E-commerce** • Ecommerce- Meaning, Features of E-commerce, Categories of E-commerce, Advantages &Limitations of E-Commerce, Traditional Commerce &E-Commerce	04
July	• Ecommerce Environmental Factors: Economic, Technological, Legal , Cultural & Social • Factors Responsible for Growth of E-Commerce, Issues in Implementing E- Commerce, Myths of E-Commerce • Impact of E-Commerce on Business, Ecommerce in India • Trends in E-Commerce in Various Sectors: Retail, Banking, Tourism, Government, Education • Meaning of M-Commerce, Benefits of M-Commerce, Trends in M-Commerce	12
August	**E-Business & Applications** • E-Business: Meaning, Launching an E-Business, Different phases of Launching an E- Business • Important Concepts in E-Business: Data Warehouse, Customer Relationship Management , Supply Chain Management, Enterprise Resource Planning • Bricks and Clicks business models in E-Business: Brick and Mortar, Pure Online, Bricks and Clicks, Advantages of Bricks & Clicks Business Model, Superiority of Bricks and Clicks E-Business Applications: E-Procurement, E-Communication, E- Delivery, E-Auction, E-Trading. • Electronic Data Interchange (EDI) in E-Business: Meaning of EDI, Benefits of EDI, Drawbacks of EDI, Applications of EDI. • Website : Design and Development of Website, Advantages of Website, Principles	12

	of Web Design, Life Cycle Approach for Building a Website, Different Ways of Building a Website	
September	**Payment, Security, Privacy &Legal Issues in E-Commerce** • Issues Relating to Privacy and Security in E-Business • Electronic Payment Systems: Features, Different Payment Systems :Debit Card, Credit Card ,Smart Card, E-cash, E-Cheque, E-wallet, Electronic Fund Transfer. • Payment Gateway: Introduction, Payment Gateway Process, Payment Gateway Types, Advantages and Disadvantages of Payment Gateway. • Types of Transaction Security • E-Commerce Laws: Need for E-Commerce laws, E-Commerce laws in India, Legal Issues in E-commerce in India, IT Act 2000	10
October	**Digital Marketing** • Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing. • Various Activities of Digital Marketing: Search Engine Optimization, Search Engine Marketing, Content Marketing & Content Influencer Marketing, Campaign Marketing, Email Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts & Vodcasts.	10
November	**Digital Marketing** • Digital Marketing on various Social Media platforms. • Online Advertisement, Online Marketing Research, Online PR • Web Analytics • Promoting Web Traffic • Latest developments and Strategies in Digital Marketing	7
December	**Revision**	05

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. prof. Prajakta Sapute

Class: SYBBI **Subject: Information Technology - II Sem 4**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**E-banking Business Models** Various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models **Introduction of TechnoManagement** Development Life Cycle, Project Management, Building Data Centres, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools • **Technological Changes in Indian Banking Industry,** Trends in Banking and Information Technology, Technology in Banking, Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks, Cheque clearing using MICR technology, Innovations, Products and Services, Core-Banking Solutions(CBS), Human Resource Development(HRD)-The Road Ahead,	
February	• **Technology in Banking Industry,** Teleconferencing, Internet Banking, Digital Signature in Banking, MICR- Facility for 'paper-based' clearing, Cheque Truncation • **Dealing with Fraudulent transactions under CTS,** Efficient customer service, smart quill computer pen, Institute for Development & Research in Banking & Technology (IDRBT). • **E-Checks-Protocols and Standards,** Problems on mechanization, e-Banking-RBI Regulations & Supervision, Technology Diffusion.	

March	**IT Applications and Banking** Objectives, Electronic Commerce and Banking, Banking Software, Electronic Clearing and Settlement Systems, Plastic Money **MS-Office: Packages for Institutional Automation** • **Applications of Internet:** Introduction to e-mail, writing professional e- mails, creating digitally signed documents, **use of outlook express:** configuring outlook express, creating and managing profile in outlook, sending and receiving e-mails via outlook express, Emailing the merged documents, boomerang facility of email, Google drive: usage of Google drive in storing the Google documents, excel sheets, presentations and PDF files.	
April	• **MS-PowerPoint presentation:** Internal links between slides, hyperlinks, embedding multimedia content onto the slides (video/audio/stylish text), slide animation, timer, creating new presentation by existing theme, import online themes, creating a template of presentation, save and run the slide show(.ppsx)	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. prof. Prajakta Sapate

Class: SYBMS **Subject: Information Technology - I Sem 3**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
September	**Unit 1 - Introduction to IT Support in Management** • **Information Technology concepts** Concept of Data, Information and Knowledge Concept of Database • **Introduction to Information Systems and its major components**, Types and Levels of Information systems, Main types of IT Support systems Computer based Information Systems (CBIS) • Types of CBIS - brief descriptions and their interrelationships/hierarchies • Office Automation System(OAS) • Transaction Processing System(TPS) • Management Information System(MIS) • Decisinn Support Systems (DSS) • Executive Information System(EIS) • Knowledge based system, Expert system	4
October	• **Success and Failure of Information Technology.** Failures of Nike and AT&T • **IT Development Trends** Major areas of IT Applications in Management • **Concept of Digital Economy and Digital Organization.** • **IT Resources** Open Source Software - Concept and Applications. Study of Different Operating Systems. (Windows / Linux/ DOS) **Unit 2 - Office Automation using MS Office** • **Learn Word:** Creating/Saving of Document Editing and Formatting Features Designing a title page, Preparing Index, Use of SmartArt Cross Reference, Bookmark and Hyperlink, Mail Merge Feature. • **Spreadsheet application (e.g. MS-Excel/openoffice.org)** Creating/Saving and editing spreadsheets Drawing charts. Using Basic Functions: text, math & trig, statistical, date & time, database, financial, logical	20

	Using Advanced Functions : Use of VLookup/HLookup Data analysis – sorting data, filtering data (AutoFilter , Advanced Filter), data validation, what-if analysis (using data tables/scenarios), creating sub-totals and grand totals, pivot table/chart, goal seek/solver, • **Presentation Software** Creating a presentation with minimum 20 slides with a script. Presenting in different views, Inserting Pictures, Videos, Creating animation effects on them Slide Transitions, Timed Presentations Rehearsal of presentation	
November	**Unit 3 - Email, Internet and its Applications** • **Introduction to Email** Writing professional emails Creating digitally signed documents. • **Use of Outlook** : Configuring Outlook, Creating and Managing profile in outlook, Sending and Receiving Emails through outlook Emailing the merged documents. Introduction to Bulk Email software • **Internet** Understanding Internet Technology Concepts of Internet, Intranet, Extranet Networking Basics, Different types of networks. Concepts (Hubs, Bridges, Routers, IP addresses) Study of LAN, MAN, WAN • **DNS Basics.** Domain Name Registration, Hosting Basics. • **Emergence of E-commerce and M-Commerce** Concept of E-commerce and M-Commerce Definition of E-commerce and M-Commerce Business models of e-commerce: models based on transaction party (B2B, B2C,B2G, C2B, C2C, E-Governance) Models based on revenue models, Electronics Funds Transfer, Electronic Data Interchange.	16
December	**Unit 4 - E-Security Systems** • **Threats to Computer systems and control measures.** Types of threats- Virus, hacking, phishing, spyware, spam, physical threats (fire, flood, earthquake, vandalism) Threat Management • **IT Risk** Definition, Measuring IT Risk, Risk Mitigation and Management • **Information Systems Security** • **Security on the internet** Network and website security risks Website Hacking and Issues therein. Security and Email • **E-Business Risk Management Issues** Firewall concept and component. Benefits of Firewall • **Understanding and defining Enterprise wide security framework** • **Information Security Environment in India with respect to real Time Application in Business** Types of Real Time Systems, Distinction between Real Time, On – line and Batch Processing System. Real Time Applications viz. Railway / Airway / Hotel Reservation System, ATMs, EDI Transactions - definition, advantages, examples:E- Cash, Security requirements for Safe E-Payments Security measures in International and Cross Border financial transactions • **Threat Hunting Software**	16

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Criterion 1: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. prof. Prajakta Sapute

Class: SYBBI **Subject: Information Technology - I Sem 3**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
September	**Introduction to Electronic Commerce** A. E-Commerce Framework, E-Commerce and media convergence, anatomy of E-Commerce Applications, E-Commerce Consumer and Organization Applications	04
October	B. **The network Infrastructure for Electronic Commerce** - Market forces influencing the I-way, Components of I-way, Network Access Equipment **E-Commerce and World Wide Web-** Architectural framework of E- Commerce, WWW and its architecture, hypertext publishing, Technology behind the web, Security and the Web **E-banking** C. Meaning, definition, features, advantages and limitations-core banking, the evolution of e-banking in India, Legal framework for e-banking. D. **Electronic Payment System** Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing a EPS	16
November	**MS-Office: Packages for Institutional Automation**: E. **Ms-Word**: Usage of smart art tools, bookmark, cross-reference, hyperlink, mail merge utility and converting word as PDF files. F. **Ms-Excel**: Manipulating data, Working with charts, Working with PIVOT table and what-if analysis; Advanced excel functions-Vlookup (),hlookup(),PV(), FV(),average(),goal seek(),AVERAGE(), MIN(), MAX(),	20

	COUNT(),COUNTA(), ROUND(), INT(), nested functions, name ,cells/ranges/constants,relative, absolute &mixed cell references, >,<,=operators, Logical functions using if, and, or =, not, date and time functions & annotating formulae. **Application in Banking and Insurance Sector** – Calculation of Interest, Calculation of Instalment, Calculation of Cash Flow, Calculation of Premium, Calculation of risk coverage in Insurance and Reporting.	
December	**Cyber Law & Cyber Security:** G. Need of Cyber Law, History of Cyber Law in India H. **Cyber Crimes:** Various threats and attacks, Phishing, Key Loggers, Identity Theft, Call & SMS forging, e-mail related crimes, Denial of Service Attacks, Hacking, Online shopping frauds, Credit card frauds, Cyber Stalking I. **Cyber Security:** Computer Security, E-Security, Password Security and Reporting internet fraud	20

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. prof. Prajakta Supute

Class: SYBAF **Subject: Information Technology - I Sem 3**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	-	
July	-	
August	-	
September	**Unit 1 – Introduction to Computers -** History of Computers Parts of Computers Hardwares: Specifications and Data Storage Management	8
October	Software: Concept of System Software and Applications Networking: Introduction and types of network topologies	4
	Unit 3 – Web - Use of Various Web Browser Information Searching Tools Downloading Create New email ID Sending Data through email Search engine optimization	8
	Unit 4 - Introduction to Internet and other emerging technologies Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies	8

November	**Unit 5 - Electronic Commerce** Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce, Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.	16
December	**Unit 2 - Office Productivity Tools** **MS Word:** Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up **MS Excel:** Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up **Power Point:** Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools In Accounting :- Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation,TDS, Salary, Taxes, inventory and reconciliation **Sem 3 Exam started on 22 Dec 2020**	16

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. prof. Prajakta Sapute

Class: SYBAF **Subject: Information Technology - II Sem 4**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Unit 1 - Business Process** Introduction, Definition and Meaning of business process Flow of business process for accounting, purchase, sales and finance Classification of business processes Introduction, Definition and Meaning of Business Process Management Principles and practices of Business Process Management Business Process Management life cycle Theories of Business Management Process Implementation of Business process Management – need, key factors and importance Automation of business Processes – benefits, risks, challenges Accounting systems automation IT and Business Process Management Information systems – Meaning, Use of IT in accounacy	16
February	**Unit 2 - Computerized accounting system** Introduction and meaning Uses and Benefits Role Need and requirements of computerized accounting Basic requirements of computerized accounting system Limitations of computerized accounting system Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports. Accounting Software Introduction and meaning Advantages of accounting software Uses of Accounting software	

	Various accounting softwares Accounting software TALLY – Accounting and reports	16
March	**Unit 3 - Concept of MIS Reports in Computer Environment** Introduction Concept of MIS Need for MIS Characteristic of MIS Outputs of MIS Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS: Problems in MIS Knowledge required for studying MIS,MIS and Computer	16
April	**Unit 4 - IT and Auditing** Need and importance of IT in auditing Auditing in IT environment **Sem 4 Exam Starts from 15 April 2021**	12
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. prof. Prajakta Sapute

Class: SYBMS **Subject: Information Technology - II Sem 4**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Management Information System** • **Overview of MIS** Definition, Characteristics • **Subsystems of MIS** (Activity and Functional subsystems) • **Structure of MIS** • **Reasons for failure of MIS.** • **Understanding Major Functional Systems** Marketing & Sales Systems Finance & Accounting Systems Manufacturing & Production Systems Human Resource Systems Inventory Systems • **Sub systems, description and organizational levels** • **Decision support system** Definition Relationship with MIS • **Evolution of DSS, Characteristics, classification, objectives, components, applications of DSS**	16
February	**ERP/E-SCM/E-CRM** • **Concepts of ERP** • **Architecture of ERP** Generic modules of ERP • **Applications of ERP** • **ERP Implementation concepts** ERP lifecycle • **Concept of XRP** (extended ERP) • **Features of commercial ERP software** Study of SAP, Oracle Apps, MS Dynamics NAV, Peoplesoft • **Concept of e-CRM** E-CRM Solutions and its advantages, How technology helps? • **CRM Capabilities and customer Life cycle** Privacy Issues and CRM	16

	• **Data Mining and CRM** CRM and workflow Automation • **Concept of E-SCM** Strategic advantages, benefits E-SCM Components and Chain Architecture • **Major Trends in e-SCM**	
March	**Introduction to Data base and Data warehouse** • **Introduction to DBMS** Meaning of DBMS, Need for using DBMS. Concepts of tables, records, attributes, keys, integrity constraints, schema architecture, data independence. • **Data Warehousing and Data Mining** Concepts of Data warehousing. Importance of data warehouse for an organization Characteristics of Data warehouse Functions of Data warehouse Data warehouse architecture Business use of data warehouse Standard Reports and queries • **Data Mining** The scope and the techniques used • **Business Applications of Data warehousing and Data mining**	16
April	**Outsourcing** • **Introduction to Outsourcing** Meaning of Outsourcing, Need for outsourcing Scope of Outsourcing Outsourcing : IT and Business Processes • **Business Process Outsourcing (BPO)** Introduction • **BPO Vendors** How does BPO Work? BPO Service scope Benefits of BPO BPO and IT Services Project Management approach in BPO BPO and IT-enabled services • **BPO Business Model** Strategy for Business Process Outsourcing Process of BPO ITO Vs BPO • **BPO to KPO** Meaning of KPO KPO vs BPO KPO : Opportunity and Scope KPO challenges KPO Indian Scenario • **Outsourcing in Cloud Environment** Cloud computing offerings • **Traditional Outsourcing Vs. Cloud Computing**	12
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Aishwarya Nair

Class: S.Y B.Com Sem III **Subject: Management Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	**Ch. 1 Introduction to Management Accounting** Meaning and Definition , Scope, Functions , Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting	15
Sept	**Ch.2 Financial Statement analysis** A) Introduction to Corporate Financial Statements : Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements. B) Financial Statement Analysis Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis. • Ratio analysis: Meaning, classification, Du Point Chart, advantages & limitations. • Balance Sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio. Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio , Operating Ratio, Net Profit Ratio , Net Operating Profit Ratio , Stock Turnover Ratio, Combined Ratio, Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital , Return on Equity Capital, Dividend Payout Ratio. Debt Service Ratio. Debtors Turnover, Creditors Turnover.	15
Oct	**Ch.3 Working Capital Management:** Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Org	15
Nov	**Ch.4 Management of Profits/Dividend Policy** Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits: Legal, Procedural; and Tax Aspects associated with Dividend Decision	15
Dec	**External exam**	100

Aishwarya

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Aishwarya Nair

Class: FYB.COM Sem II **Subject: Financial Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	**Accounting from Incomplete Records**- Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)	15
Feb	**Consignment Accounts**- Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price(excluding overriding commission, normal/abnormal losses)	15
March	**Branch Accounts**- Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors methodStock and debtors method	15
April	**Fire Insurance Claim** - Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	15
May	**External exam**	100

Aishwarya

Signature of the Teacher

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Teachers' Work Diary for the Academic Year 2020-2021

Name of the Teacher: Ms Aishwarya Nair Semester: II

Day: Tuesday Date: 25 Feb 2021

Lecture Timings	Class and Division	Topics/Sub-topics Taught	Online platform Used
7.10 am to 8 am	T.Y.B.Com	Indirect Tax- Goods and service tax- Introduction ,Time of supply, Input tax credit, Computation of Gst payable	Zoom
8 am to 8.50 am	S.Y.B.Com	Audit- Introduction, Techniques,Vouching,Verification	Zoom
8.50 am to 9.40 am	F.Y.B.Com	FA: Accounting from incomplete records,branch accounts, Fire insurance claim,Consignment	Zoom
10 am to 10.50 am			
10.50 am to 11.40 am			
11.40 am to 12.20 pm			

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Teachers' Work Diary for the Academic Year 2020-2021

Name of the Teacher: Ms Aishwarya Nair Semester: I

Day: Tuesday Date: 10 November 2020

Lecture Timings	Class and Division	Topics/Sub-topics Taught	Online platform Used
7.10 am to 8 am	T.Y.B.Com	Direct tax – Five heads of income and computation of Gross Total Income	Zoom
8 am to 8.50 am	S.Y.B.Com	MA : Practical problems on Ratio analysis with combined ratio Audit- Introduction, Techniques, Vouching, Verification	Zoom
8.50 am to 9.40 am	F.Y.B.Com	FA: Accounting standards, Final accounts, hire purchase, Capital & revenue expenditure	Zoom
10 am to 10.50 am			
10.50 am to 11.40 am			
11.40 am to 12.20 pm			

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Aishwarya Nair

Class: SYB.Com Sem IV **Subject: Auditing**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	**Introduction to Auditing Basics–** Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. Errors & Frauds– Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud Principles of Audit –Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audi Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting Types of Audit – Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.	15
Feb	**Audit Planning, Procedures and Documentation Audit Planning –** Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before Commencing Work, Overall Audit Approach Audit Working Papers - Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books Audit Notebook – Meaning, Structure, Contents, General Information, Current Information, Importance.	15
Mar	**Auditing Techniques and Internal Audit Introduction Test Check-** Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions. Audit Sampling -Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and	15

	Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample. Internal Control -Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. Internal Audit -Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.	
Apr	**Auditing Techniques:** Vouching Audit of Income – Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received. Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses. **Auditing Techniques:** Verification Audit of Assets Book Debts / Debtors, Stocks - Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures. Audit of Liabilities - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities	**15**
May	**Revision lec & External exam**	**100**

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Aishwarya Nair

Class: T.Y.B.Com **Subject: Indirect Tax Sem - VI**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	1. Introduction – Definitions in GST 2. Levy and collection of tax-Scope of Supply -Non taxable Supplies ,Composite and Mixed Supplies , Composition Levy , Levy and Collection of tax , Exemption from tax	15
Feb	3.Time,place and value of supply- Time of Supply ,Place of Supply ,Value of Supply	15
March	4.Input Tax Credit & Payment of Tax - Eligibility for taking Input Tax Credit ,Input Tax Credit in Special Circumstances ,Computation of Tax Liability and payment of tax	15
April	5.Registration under GST Law -Persons not liable registration ,Compulsory registration ,Procedure for registration , Deemed registration ,Cancellation of registration	15
April	External exam	100

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Shilarani Gaur

Class: FYBCOM **Sub : Mathematical and Statistical Techniques II sem 2**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June		
July		
August		
September		
October		
November		
December		
January	• Functions, Derivatives and Their Applications Concept of real functions: Constant function, linear function, x^n, e^x ,a^x ,logx. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point. • Derivative of functions: Derivative as rate measure, Derivative of x^n, e^x ,a^x ,logx. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives. Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.	12
February	• Interest and Annuity Interest: Simple Interest, Compound Interest (Nominal& Effective Rate of Interest), Calculations involving upto 4 time periods. Annuity: Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Affective Annual Rate Perpetuity and its present value. Simple	15

	problems involving up to 4 time periods.	
March	• Bivariate Linear Correlation and Regression Correlation Analysis: Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient. Regression Analysis: Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients , Finding the equations of Regression lines by method of Least Squares. 4 Time series and I	20
April	• Time series: Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method. Index Numbers: Concept and usage of index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number • Elementary Probability Distributions Probability Distributions: Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected) Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)	8
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Shilarani Gaur

Class: FYBBI **Sub : Quantitative Methods – I sem 1**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June		
July		
August		
September		
October	• Introduction, Organising, Data, Frequency Distribution, Data Representation • Organizing Data. Frequency Distribution, Measure of Central tendency, Org Data, preparation of frequency distribution graphical and diagrammatic representation histogram. frequency polygon and gives. Definition of averages and objective of averages types of average. Arithmetic mean, Geometric, harmonic mean and its usages, mode and medium (using graph also) for both) for grouped as well as ungrouped data.	8
November	• Measures of Central Tendencies : Definition of Averages and objective of Averages Types of Averages. Arithmetic mean, Geometric Mean, Harmonic Mean and its advantages, Disadvantages and usages, mode, median, quartiles, deciles and percentiles for both grouped as well as ungrouped data. • Measures of Dispersion : Concept and idea of dispersion, Various measures Range, quartile deviation, Mean Deviation, Standard Deviation and corresponding relative measure of dispersion. Geographical representation and utility of various is measure of Dispersions. • Co-variance, Correlation and Regression : Meaning, definition and Application of covariance, concept of correlation, Rank correlation, regression concept, relationship with correlation, Assumptions in simple Regression, Estimation using Simple Regression: Fitting of straight line, method of least square, construction of	26

	characteristic line/estimation line	
December	• Probability, Probability Distribution and decision Theory : Concept of probability yen diagrams, Rules of Probality conditional & unconditional probality, Baye theorem. Discrete and continuous variable. Expected value of the variable. Decision theory normal distribution • Index Nos : Concept and usage of index nos. Construction of index nos. Types of index nos. Aggregate and Relative method of constructing index nos. Chain base index nos. Test of consisteney: Time reversal factor reversal and circular test . Quantity and Value index nos for agricultural, industrial production, Retail Prices, Consumer price index nos. for security prices, etc. • Insurance : Meaning, Objective, Purpose and need for Insurance. Fundamentals of Insurance Calculation of age, Premiums, Bonuses, Paid up value of a policy, Maturity Value of the Policy, Claim Calculation and Surrender Value.	26
January	Exams started from 1st January till 8th January	
February		
March		
April		
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Shilarani Gaur

Class: FYBBI **Sub : Quantitative Methods II sem 2**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June		
July		
August		
September		
October		
November		
December		
January	• Testing of Hypothesis : Testing of hypotheses: Null Hypothesis, Alternative Hypothesis, Decision Criterion, Critical Region, Type I and Type II Error, level of significance, Test based on large Sample for Means and Proportion/s	12
February	• Linear Programming Techniques : Meaning, Advantages, limitations, business applications, basic terminology, formulation of linear Programming Problems, Graphical Method of solving Linear Programming Problems, Simplex method (upto 3 variables) with . Maximisation and Minimisation. Duality in Linear Programming (concept only) • Matrices & Determinants (Application in Business and Economics) : Matrices, Types of Matrices, Transpose, Addition, Multiplication, Subtraction of a Matrix, Determinants, Type of Determinants, inverse of a matrix by Pivotal Reduction Method, Adjoint Method and Row / Column Transformation. Application of Matrices and Determinants to Business and Economics. (Please concentrate on application of Matrices and Determinants to Business & Economics)	20
March	• Ratio, Proportion & Percentage : Ratio Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse proportion, Variation, Inverse Variation,	20

	Joint Variation, Percentage: Meaning & Computation of Percentage. • Statistical Applications in Investment Management : Expected return from shares (using probability) Measuring total risk from investigator shares (using standard deviations) Partitioning risk into systematic and unsystematic component (using co-variance) Measuring risks of portfolio (using co-relation) to draw conclusions regarding share prices (using testing of hypothesis).	
April	• Economic indicators : GDP, Real growth in GDP price level Inflation rate, Money supply, Index for agricultural production Index for industrial production, Electrical	8
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Shilarani Gaur and Asst. prof. Prajakta Sapute

Class: FYBAF **Subject: Foundation Course - I sem 1**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	-	
July	-	
August	-	
September	-	
October	• Overview of Indian Society Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference	8
November	• Concept of Disparity- 1 Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities • Concept of Disparity-2 Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences	24
December	• The Indian Constitution Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features	

	of the Constitution • Significant Aspects of Political Processes The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics	23
January		
February		
March		
April		
May		

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Criterion 1: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Shilarani Gaur

Class: FYBAF sem 2 **Sub : Business Mathematics**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June		
July		
August		
September		
October		
November		
December		
January	• Ratio, Proportion and Percentage : Ratio- Definition, Continued ratio, Inverse Ratio. Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage	12
February	• Profit and Loss : Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage problems on commission and brokerage	20
March	• Interest and Annuity : Simple interest, compound interest. Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate	20
April	• Shares and Mutual Fund : Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares. Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value Revision	8
May		

Sgaur

Signature of the teacher

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Shilarani Gaur

Class: FYBCOM **Subject: Mathematical and Statistical Techniques – I sem 1**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	Lockdown	
July	Lockdown	
August	College reopened	
September	Admission commence for FYBMS, FYBBI, FYBAF,FYBCOM	
October	Shares and Mutual Funds • Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples. • Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.) Permutation, Combination and Linear Programming Problems • Permutation and Combination: Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between $^{n}C_{r}$ and $^{n}P_{r}$, Examples on commercial application of permutation and combination	8
November	• Linear Programming Problem: Sketching of graphs of (i) linear equation Ax + By + C= 0 (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables. • Measures of Central Tendencies: Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram lucate mode. Combined and Weighted mean. • Measures of Dispersions: Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean	26

	Deviation, Standard Deviation, Variance, Combined Variance.	
December	• Probability Theory: Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events. Classical definition of Probability, Addition theorem (without proof), conditional probability. Independence of Events: $P(A \cap B) = P(A)P(B)$. Simple examples. • Random Variable: Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions. • Decision Theory: Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.	26
January	Exams started from 1st January till 8th January	
February		
March		
April		
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Shilarani Gaur

Class: TYBMS **Subject:** Operations Research Sem VI

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	• Introduction To Operations Research • Operations Research - Definition, Characteristics of OR, OR Techniques, Areas of Application, Limitations of OR. • Linear Programming Problems: Introduction and Formulation • Introduction to Linear Programming • Applications of LP • Components of LP • Requirements for Formulation of LP Problem • Assumptions Underlying Linear Programming • Steps in Solving LP Problems • LPP Formulation (Decision Variables, Objective Function, Constraints, Non Negativity Constraints) • Linear Programming Problems: Graphical Method • Maximization & Minimization Type Problems. (Max. Z & Min. Z) • Two Decision Variables and Maximum Three Constraints Problem • Constraints can be "less than or equal to", "greater than or equal to" or a combination of both the types i.e. mixed constraints. • Concepts: Feasible Region of Solution, Unbounded Solution, Redundant Constraint, Infeasible Solution, Alternative Optima.	15
February	• Linear Programming Problems: Simplex Method • Only Maximization Type Problems. (Only Max. Z). No Minimization problems. (No Min. Z) Numericals on Degeneracy in Maximization Simplex Problems. • Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations) • All Constraints to be "less than or equal to" Constraints. ("Greater than or Equal to" Constraints not included.) • Concepts : Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources, Percentage Utilization of Resources, Decision for Introduction of a New Product • Assignment Problem – Hungarian Method • Maximization & Minimization Type Problems. • Balanced and Unbalanced	15

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	Problems. • Prohibited Assignment Problems. Unique or Multiple Optimal Solutions. • Simple Formulation of Assignment Problems. • Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization.	
March	• Transportation Problems • Maximization & Minimization Type Problems. • Balanced and Unbalanced problems. • Prohibited Transportation Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Transportation Problems. • Initial Feasible Solution (IFS) by: a. North West Corner Rule (NWCR) Least Cost Method (LCM) c. Vogel's Approximation Method (VAM) • Maximum 5 x 5 Transportation Matrix. • Finding Optimal Solution by Modified Distribution (MODI) Method. (u, v and Δ) • Maximum Two Iterations (i.e. Maximum Two Loops) after IFS. • Critical Path Method (CPM) • Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity, • Construction of a Network Diagram. Node Relationship and Precedence Relationship. • Principles of Constructing Network Diagram. • Use of Dummy Activity • Numerical Consisting of Maximum Ten (10) Activities. • Critical Path, Sub-critical Path, Critical and Non-critical Activities, Project Completion Time. • Forward Pass and Backward Pass Methods. • Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float and Interfering Float • Project Crashing • Meaning of Project Crashing. • Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities, Cost Slope of an Activity. • Costs involved in Project Crashing: Numericals with Direct, Indirect, Penalty, crash cost and Total Costs. • Time – Cost Trade off in Projeer Crashing. • Optimal (Minimum) Project Cost and Optimal Project Completion Time. • Process of Project Crashing. • Numerical Consisting of Maximum Ten (10) Activities. • Numerical based on Maximum Four (04) Iterations of Crashing	15
April	• Program Evaluation and Review Technique (PERT) • Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b). • Expected Time (te) of an Activity Using Three Time Estimates. • Difference between CPM and PERT. • Numerical Consisting of Maximum Ten (10) Activities. • Construction of PERT Network using tevalues of all Activities. • Mean (Expected) Project Completion Time. • Standard Deviation and Variance of Activities. • Project Variance and Project Standard Deviation. • 'Prob. Z' Formula. • Standard Normal Probability Table. Calculation of Probability from the Probability Table using 'Z' Value and Simple Questions related to PERT Technique. • Meaning, Objectives,	15

	Importance. Scope. RORO/LASH • Job Sequencing Problem • Processing Maximum 9 Jobs through Two Machines only. • Processing Maximum 6 Jobs through Three Machines only. • Calculations of Idle Time, Elapsed Time etc • Theory of Games • Introduction • Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, Maximin, Maximax, Saddle Point. • Types of Games. • Numericals based on: ♣ Two Person Zero Sum Games including strictly determinable and Fair Game - Pure Strategy Games (Saddle Point available). Principles of Dominance method. • Revision	
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Shilarani Gaur

Class: FYBMS **Subject: Business Statistics sem I**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	Lockdown	
July	Lockdown	
August	College reopened	
September	Admission commence for FYBMS, FYBBI, FYBAF	
October	• Introduction: Functions/Scope, Importance, Limitations • Data: Relevance of Data(Current Scenario), Type of data(Primary & Secondary), Primary(Census vs Samples, Method of Collection (In Brief), Secondary(Merits, Limitations, Sources) (In Brief) • Presentation Of Data: Classification Frequency Distribution – Discrete & Continuous, Tabulation, Graph(Frequency, Bar Diagram, Pie Chart, Histogram, Ogives)	8
November	• Measures Of Central Tendency: Mean(A.M, Weighted, Combined), Median(Calculation and graphical using Ogives), Mode(Calculation and Graphical using Histogram), Comparative analysis of all measures of Central Tendency • Measures Of Dispersion: Range with C.R(Co-Efficient Of Range), Quartiles & Quartile deviation with CQ (Co-Efficient Of Quartile), Mean Deviation from mean with CMD (Co-Efficient Of Mean Deviation), Standard deviation with CV(Co-Efficient Of Variance), Skewness & Kurtosis (Only concept) • Co-Relation: Karl Pearson, Rank Co-Relation • Linear Regression: Least Square Method	26
December	• Time Series: Least Square Method, Moving Average Method, Determination of Season • Index Number: Simple(unweighted) Aggregate Method, Weighted Aggregate Method, Simple Average of Price Relatives, Weighted Average of Price Relatives, Chain Base Index Numbers, Base Shifting, Splicing and Deflating, Cost of Living Index Number • Probability: Concept of Sample space, Concept of Event,	26

	Definition of Probability, Addition & Multiplication laws of Probability, Conditional Probability, Bayes' Theorem(Concept only), Expectation & Variance, Concept of Probability Distribution(Only Concept) • Decision Theory: Acts, State of Nature Events, Pay offs, Opportunity loss, Decision Making under Certainty, Decision Making under Uncertainty. • Non-Probability: Maximax, Maximin, Minimax, Regret, Laplace & Hurwicz) • Probabilitistics (Decision Making under risk):EMV, EOL, EVPI • Decision Tree Revision	
January	Exams started from 1st January till 8th January	
February		
March		
April		
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. prof Rashmi Shetty

Class: TYBMS **Subject: SFM**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Dividend Decision and XBRL** • Dividend Decision: Meaning and Forms of Dividend, Dividend-Modigliani and Miller's Approach, • Walter Model, Gordon Model, Factors determining Dividend Policy, Types of Dividend Policy • XBRL: Introduction, Advantages and Disadvantages, Features and Users	5 5 5
February	**Capital Budgeting and Capital Rationing** • Capital Budgeting: Risk and Uncertainty in Capital Budgeting, Risk Adjusted Cut off Rate, Certainty Equivalent Method, Sensitivity Technique, Probability Technique, • Standard Deviation Method, Co-efficient of Variation Method, • Decision Tree Analysis, Construction of Decision Tree. • Capital Rationing: Meaning, Advantages, Disadvantages, Practical Problems	5 4 2 4
March	**Shareholder Value and Corporate Governance/Corporate Restructuring** • Shareholder Value and Corporate Governance: Financial Goals and Strategy, Shareholder Value Creation; • EVA and MVA Approach, Theories of Corporate Governance, Practices of Corporate Governance in India • Corporate Restructuring: Meaning, Types, Limitations of Merger, Amalgamation, Acquisition, Takeover, Determination of Firm's Value, • Effect of Merger on EPS and MPS, Pre Merger and Post Merger Impact.	4 4 4 3
April	**Financial Management in Banking Sector and Working Capital Financing**	

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	• Financial Management in Banking Sector: An Introduction, Classification of Investments, • NPA & their Provisioning, Classes of Advances, Capital Adequacy Norms, Rebate on Bill Discounting, Treatment of Interest on Advances • Working Capital Financing: Maximum Permissible Bank Finance (Tandon Committee), Cost of issuing Commercial Paper and Trade Credit, Matching Approach, Aggressive Approach, Conservative Approach	5 5 5
		60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: asst. Rashmi Shetty

Class: TYBMS **Subject: IFS**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Introduction to Traditional Financial Services** • Financial Services: Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, • Banking and Non-Banking Companies, Regulatory Framework • Factoring and Forfaiting: Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, • Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems. • Bill Discounting: Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.	4 2 4 2 3
February	**2 Issue Management and Securitization** • Issue Management and Intermediaries: Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue • Stock Broking: Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading • Securitization: Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization	4 5 6
March	**Financial Services and its Mechanism** • Lease and Hire-Purchase: • Meaning, Types of Lease - Finance	

	Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing.	3
	• Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.	3
	• Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB),	3
	• Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies	3
	• Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario	3
	4 Consumer Finance and Credit Rating	
	• Consumer Finance: Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance	4
	• Plastic Money: Growth of Plastic Money Services in India, Types of Plastic Cards- Credit cardDebit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards,	4
	• Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. Smart Cards- Features, Types, Security Features and Financial Applications	3
	• Credit Rating: Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating	4
		60

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Rashmi Shetty

Class: SYBMS **Subject: FMKT**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**1 Financial System in India** • Financial System Theoretical Settings – Meaning, Importance, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability. Role of government in Financial development , Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial sector Legislative Reforms Commission 2013) (Only an Overview) Monitoring Framework for financial Conglomerates, • Structure of Indian financial system – Financial Institutions (Banking & NonBanking), Financial Markets (Organized and Unorganized) Financial Assets/Instruments, Financial Services(Fund based & Free Based) – (In details) • Microfinance - Conceptual Framework	6 6 3
February	**Financial Regulators & Institutions in India (detail discussion on their role and functions)** • Financial Regulators – Ministry of Finance (Dept of DEA, Expenditure ,Revenue, financial services and disinvestment) RBI- Changing role of RBI in the financial sector, global crisis and RBI, Ministry of Corporate Affairs, SEBI, Pension Fund Regulatory and Development Authority, IRDA. • Financial Institutions- Role, Classification, Role of Commercial banks, IFCI, IDBI, Industrial Credit and Investment Corporation of India, SFC, Investment institutions in India (LIC, GIC) NBFC services provided by NBFC. • Specialized Financial Institutions – EXIM, NABARD, SIDBI, NHB, SIDC, SME Rating agency of India Ltd, IIFCL, IWRFC (Their role, functions and area of concerns)	6 5 4
March	**Financial Markets (In Details)** • Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components (Organized	5

	and Unorganized) (in details) and Reforms • Indian Capital Market - Meaning, Features, Functions, Importance, Particiipants, Instruments, Reforms in Primary and Secondary Market, Stock Indices, NSE, BSE, ADR and GDR • Introduction of Commodity and Derivative Markets • Insurance and Mutual funds – An introduction	6 4
	4 Managing Financial Systems Design • Financial System Design – Meaning, Stakeholder Lender Conflict, Manager Stock holder conflict, Conflict Resolution and Financial System Design. Bank oriented systems and Market oriented systems its advantages and drawbacks, Dimensions of well-functioning financial systems • At global level – Financial system designs of Developed countries (Japan, Germany , UK and USA) (Brief Summary) • Case studies relating to disinvestments polices of PSU in India, Global crises and failures in market systems around world	4 2 2
		53

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: asst. Prof Rashmi Shetty

Class: TYBAF **Subject: FM**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Business Valuation** • Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, • Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis • , Market Value Added Approach and Economic Value Added	2 2 1
February	**Mergers and Acquisitions** • Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, • Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. • Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)	5 5 5
March	**Corporate Restructuring and Takeovers** • Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, • Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems) • Lease and Hire Purchase Financing Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease.	5 10 8
April	• Hire Purchase – Meaning, Need and Importance, Calculation	7

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	of Hire Purchase instalments. Choice between Leasing and Hire Purchase • Working Capital financing Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. • Practical Problems based on Factoring and calculations of yield of CP's and CD's	4 10
		60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Rashmi Shetty

Class: TYBAF Sem V **Subject: Financial Management II**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	• **Strategic Financial Management** • Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting • Role of Financial Manager	4 1
July	• **Capital Budgeting – Project Planning & Risk Analysis** • Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. • Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) • Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in • Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, • Decision Tree Analysis and Break - Even Analysis.	2 5 3 3 2
August	• **Capital Structure Theories and Dividend Decisions** • Capital Structure Theories – Background, Assumptions, • Definitions and Taxation and Capital Structure • Types – Net Operating Income, Net Operating Income Approach, Traditional Position, • Modigliani and Miller Approach, Trade off Theory and Signalling Theory. • Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. • Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Mode	2 1 3 3 2 4
September	**Mutual Fund and Bond Valuation** • Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, • Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset	2 2

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	Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. • Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, • Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load. • Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. • Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)	2 4 2 3
October	• **Credit Management** • Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, • Credit Granting Decision, Control of Accounts Receivables • Receivables Management, Ageing Schedule and Credit Management in India	3 4 3
		60
November	**External Exam**	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Rashmi Shetty

Class: TYBAF Sem V

Subject: Cost Accounting III

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	• **Uniform Costing and Inter –Firm Comparison** • Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual • **Inter Firm Comparison** • Pre-requisites of inter firm comparison; Advantages and limitations Practical problems.	3 2
July	• **Integrated System and Non- integrated System of Accounts** • Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. • Practical problems Non-integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems.	7 8
August	• **Operating Costing** • Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data • Note-Practical problems based on costing of hospitals, hotels, goods and • passengers transport service	2 4 4
September	• **Process Costing – Equivalent units of Production and Inter Process Profit** • Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method) • Inter Process transfer at Profit Practical problems	8 7
October	• **Activity Based Costing System** • Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, • Practical Problems on Traditional V/s Activity Based Costing System.	6 9
		60
November	**External Exam**	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Rashmi Shetty

Class: FYBMS Sem I **Subject: Financial Accounts**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
October	**Introduction** • Meaning and Scope of Accounting: Need and development, definition: Book Keeping and accounting, Persons interested in accounting. Branches of accounting. Objectives of accounting • Accounting principles: Introductions to Concepts and conventions • Introduction to Accounting Standards: Meaning and Scope) • AS 1 : Disclosure to Accounting Policies • AS 6: Depreciation Accounting. • AS 9: Revenue Recognition. • AS 10: Accounting For Fixed Assets.	2 2 4
November	• International Financial Reporting Standards (IFRS): Introduction to IFRS • 1:Presenttion of Financial Statements (Introductory Knowledge) • IAS-2:Inventories (Introductory Knowledge) • Accounting in Computerized Environment: Introduction, Features and application in various areas of Accounting • Accounting transactions: Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal & ledger: Rules regarding posting: Trial balance: Subsidiary books (Purchase, Purchase Returns, Sales, Sales Returns & cash book –Triple Column), Bank Reconciliation Statement. • Expenditure:Classification of Expenditure- Capital, revenue and Deferred Revenue expenditureUnusual expenses: Effects of error: Criteria test. • Receipts: Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts. • Profit or Loss: Revenue profit or loss, capital profit or loss	2 2 2 3 4 3 2 1
December	• Depreciation accounting: Practical problem based on depreciation using SLM and RBM methods. (Where Provision for depreciation Account not maintained). • Preparation of Trial Balance: • Introduction and Preparation of Trial Balance • Introduction to Final Accounts of a Sole proprietor • Rectification of errors. • Manufacturing Account, Trading Account, Profit and Loss	5 4 4 2

	Account and Balance Sheet. • Preparation and presentation of Final Accounts in horizontal format • Introduction to Schedule 6 of Companies Act ,1956	4 2 2
		48
January	External Exam	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Rashmi Shetty

Class: Mcom Part 2 Sem III **Subject: Advanced Cost Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**Process Costing** • Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain. • Computation of Inter Process Profit – Advantages and Disadvantages • Computation of Equivalent Production – Weighted Average and FIFO.	8 4 3
July	**Cost Allocation and Activity Based Costing Systems** • Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method. • Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.	8 7
August	**Responsibility Accounting** • Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, • Responsibility Centre's – Cost, Profit, Revenue and Investment. • Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach) C) • Preparation of Managerial Reports using Segmented Costs and Controllable costs approach	5 3 3 4
September	**Strategic Cost Management** • Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing. • Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing. • Inflation Accounting – Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power Method.	5 4 6
October	Internal exam	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst Prof Rashmi Shetty

Class: Mcom Part 2 Sem III **Subject: Financial Management**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Types of Financing** • Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term • Sources of Finance Owners Capital / Equity Capital Preference share capital Retained Earning Debentures or Bonds Loans from Financial Institutions / Banks Short Term • Sources of Finance Trade Credit Accrued Expenses and Deferred Income Advances From Customers Commercial Papers Bank • Advances:Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans Inter Corporate Deposits Certificate of Deposits Public Deposits	3 3 3 3
February	**Investment Decisions : Capital Budgeting** • Introduction Nature of Capital Budgeting Purpose of Capital Budgeting Capital Budgeting Process Types of Capital Investment Decisions Project Cash Flows and Net profit Approval • Basic Principle of Measuring Project Cash Flows Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle Probability technique for measurement of cash flow • Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison; Project Selection Under Capital Rationing (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)	3 3 3 3
March	**Management of Working Capital** • Meanings, Concepts and policies of working capital Management of working capital Issues in working capital Estimating working capital needs (only Theory) Operating or working capital cycle (only Theory) Management of components of working capital • Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies. Inventory Management: Objectives; and Techniques.	5 7

	Financial Planning • Introduction ,Meaning of Budget , Essentials of a budget, • Types of Budgets , Advantages of Budgeting Zero Based Budget	3 3
April	• (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget) **Financial Policy and Corporate Strategy** • Meaning of strategic financial management • Strategic financial decision making framework , • Functions of Strategic Financial Management, Financial Planning	3 3 4 4 4
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ranjeeta M Bhandary

Class: TYBMS SEM (V) **Subject: CCPR**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**Corporate Communication:** Scope and Relevance Introduction, Meaning, Scope, Corporate Communication in India,	06
July	Need/ Relevance of Corporate Communication in Contemporary Scenario	02
	Keys concept in Corporate Communication: Corporate Identity: Meaning and Features, Corporate Image: Meaning, Factors Influencing Corporate Image, Corporate Reputation: Meaning, Advantages of Good Corporate Reputation	08
	Ethics and Law in Corporate Communication : Importance of Ethics in Corporate Communication, Corporate Communication and Professional Code of Ethics, Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI	06
August	**Module-2** **Understanding Public Relations** a) **Fundamental of Public Relations:** • Introduction, Meaning, Essentials of Public Relations, Objectives of Public Relations, Scope of Public Relations, Significance of Public Relations in Business	06
	b) **Emergence of Public Relations:** Tracing Growth of Public Relations, Public Relations in India, Reasons for Emerging International Public Relations	05
	c) **Public Relations Environment:** Introduction, Social and Cultural Issues, Economic Issues, Political Issues, Legal Issues	04
September	d) **Theories used in Public Relations:** • Systems Theory, Situational Theory, Social Exchange Theory, Diffusion Theory	04
	Module-3 **Functions of Corporate Communication and Public Relations:** a) **Media Relations:** Introduction, Importance of Media Relations, Sources of Media Information, Building Effective Media	05

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	Relations, Principles of Good Media Relations b) **Employee Communication:** Introduction, Sources of Employee Communications, Organizing Employee Communications, Benefits of Good Employee Communications, Steps in Implementing An Effective Employee Communications Programme, Role of Management in Employee Communications	11
October	c) **Crisis Communication:** Introduction, Impact of Crisis, Role of Communication in Crisis, Guidelines for Handling Crisis, Trust Building d) **Financial Communication:** Introduction, Tracing the Growth of Financial Communication in India, Audiences for Financial Communication, Financial Advertising **Module-IV** **Emerging Technology in Corporate Communication and Public Relations:** **Contribution of Technology to Corporate Communication** a) Introduction, Today's Communication Technology, Importance of Technology to Corporate Communication, Functions of Communication Technology in Corporate Communication	05 **06** 05
November	Types of Communication Technology, New Media: Web Conferencing, Really Simple Syndication (RSS) b) Information Technology in Corporate Communication • Introduction, E-media Relations, E-internal Communication, E-brand Identity and Company Reputation **Corporate Blogging:** Introduction, Defining Corporate Blogging, Characteristics of a Blog, Types of Corporate Blogs, Role of Corporate Blogs, Making a Business Blog	**02** **04** **10**
December	**Revision**	**2**

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Ranjeeta M Bhandary

Class: SYBBI **SEM-IV** **Subject:** Foundation course (An Overview of Insurance sector)

January 2021	**An Introduction to Life Insurance** **Life Insurance Business** – Components, Human Life Value Approach, Mutuality, Principle of Risk Pooling, Life Insurance Contract, Determinants of Risk Premium B) **Products of LIC** – Introduction of life insurance plans - Traditional Life Insurance Plans – Term Plans, Whole Life Insurance, Endowment Assurance, Dividend Method of Profit Participation Purpose of plans, Riders in plan - Introduction, Forms and procedures	06 10
February 2021	Non Traditional Life Insurance Products (Those of SBI and ICICI – Introduction, Forms and procedures) An Introduction to Health Insurance Health Insurance – Meaning, IRDA Regulations, determinants of Health Insurance, Health Insurance Market in India and determinants of Risk Premium. SBI and ICICI Health Insurance Plans - Introduction and Forms and Procedures of Hospitalization, Indemnity Products, top up covers, cashless insurance, Senior citizen plans, critical illness plans and Micro Insurance.	04 08 06
March	An Introduction to Home and Motor Insurance Home Insurance - SBI and ICICI Plans – Introduction, Forms and Procedures, Inclusions and Exclusions in policies, Determinants of Risk Premium and Impact of Catastrophes on Home Insurance. Vehicle Insurance- SBI and ICICI Plans-Introduction, Forms and Procedures, Determinants of Risk Premium, Inclusions and Exclusions.	 08 05
April	Role of Insurance in Logistic Role of Insurance in Logistic - Meaning &Importance, Hazards, Protection, Social Security – Type of Risks and Accidents. Fire Insurance – SBI and ICICI Plans – Introduction, Forms and Procedures, Standard Fire and Special Perils Policy, Tariff system and special policies. **Revision** **Sem IV exam started on 15 April 2021**	04 04

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Ranjeeta M Bhandary / Ashwini Shetty
Class: SYBAF **Subject:** Foundation course of Management

January 2021	**Introduction to Basic Management Concepts** Introduction to Management, Definition of Management Nature of Management, Objectives of Management, Administration vs Management, Levels of Management, Principles of Management **Planning** Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning and process of decision making	06 10
February 2021	**Organising** Definition, nature and significance, Process of organisation Principles of organisation Formal and Informal organisation - features, advantages and disadvantages, Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation **Staffing** Meaning, Importance of Staffing Recruitment and its sources	11 04
March	**Staffing** Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview **Directing and Controlling** Meaning and Importance of directing Principles of Directing Leadership trails and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance	04 12
April	Meaning and Steps in controlling Essentials of a good control system **Revision**	04 02

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Ranjeeta M Bhandary/Likitha Shetty

Class: FYBMS **SEM-I** **Subject:** Foundation course

October	UNIT 1:Overview of Indian Society Multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation;	04
NOVEMBER	UNIT 1 CONT... Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference UNIT-2 Concept of Disparity- 1 Disparity as arising out of stratification and Inequality; Disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio) d portrayal of women in media; UNIT-3 Concept of Disparity-2 Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences	02 08 10
DECEMBER	UNIT-4 The Indian Constitution Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution UNIT-5 **Significant Aspects of Political Processes** The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics	10 10

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Criterion I: Teaching Plan (For the Academic Year 2021-2022)

Name of the Teacher: Asst Prof Ranjeeta M Bhandary

Class: FYBMS/FYBAF/FYBBI (I &II) **Subject: Business Communication**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June /July	Lockdown	
August	College reopened	
September	**Concept of Communication:** Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world. Impact of technological advancements on Communication	08
October	**Channels and Objectives of Communication:** Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine	06
	Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees(A brief introduction to these objectives to be given)	04
	Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette	04
	Modes: Telephone and SMS Communication ,Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing	02
November	**Obstacles to Communication in Business World** **Problems in Communication /Barriers to Communication** Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers. Ways to Overcome these Barriers	07
	Listening: Importance of Listening Skills, Cultivating good Listening Skills	05
	Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics	04
December	Corporate Social Responsibility , Issues such as the following so as to orient and sensitize the student community to actual business practices: Issues Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy,	07

	Insurance. Child Labour **Business Correspondence:** Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation.	09
January	Exams started from 1st January till 8th January SEMESTER II :**Presentations:** 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation. **Group Communication: Interviews:** Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit	06 04
February	Meetings:Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants. Drafting of Notice, Agenda and Resolutions Conference:Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR	06 05 05
March	Business Correspondence Trade Letters: Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act . Language and Writing Skills Reports: Parts, Types, Feasibility Reports, Investigative Reports	10 06
April	Reports: Practice Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner.	02 06

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Priya Vijay Pandharpatte

Class: FY BMS **Subject: ECONOMICS SEM I**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June		
July		
August		
September		
October	**Scope and Importance of Business Economics –** basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making. The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium **Demand Analysis** Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods	14
November	**Supply and Production Decisions and Cost of Production** Production function: short run analysis with Law of Variable Proportions Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications) **Market structure:** Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly	13

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December	Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples) Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models **Pricing Practices** Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing	13
January	1/1-2021 exam start till 8/1/2021 exam end	
February		
March		
April		
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Priya Vijay Pandharpatte

Class: FY BBI **Subject:** FC SEM 1

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June		
July		
August		
September		
October	**Overview of Indian Society** Understand the multi-cultural diversity of Indian society through its demographic composition; population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference	10
November	**Concept of Disparity- 1** Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), **Concept of Disparity-2** Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism.	12
December	**The Indian Constitution** Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution **Significant Aspects of Political Processes** The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics	13
January	1/1-2021 exam start till 8/1/2021 exam end	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Priya Vijay Pandharpatte

Class: **TYBBI** **Subject: RM Sem V**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**Introduction to Research** Meaning, Objectives and Importance o f Research • Types of Research • Research Process. • Characteristics of Good Research • Hypothesis- Meaning, Nature, Significance, Types and Sources. • Research Design– Meaning, Definition, Need and Importance, Steps, Scope and	8
July	Research Design– Meaning, Definition, Need and Importance, Steps, Scope and Essentials of a Good Research Design. • Sampling– a) Meaning of Sample and Sampling. b)Methods of Sampling i) Non-Probability Sampling–Convenient, Judgment, Quota, Snow ball ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.	9
August	**Data Collection and Processing** Types of Data and Sources-Primary and Secondary Data Sources • Methods of Collection of Primary data a. Observation- i) structured and unstructured, ii) disguised and undisguised, iii)mechanical observations (use of gadgets) b. Experimental i)Field ii) Laboratory c. Interview – i) Personal Interview ii) focused group, iii) in-depth interviews Method d.	14
September	Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening. e. Survey instrument– i) Questionnaire designing. a. Types of questions–i) structured/close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions. b. Scaling techniques- i)Likert scale, ii) Semantic Differential scale	15
October	**Data Analysis and Interpretation** • Processing of Data– Meaning & Essentials of i) Editing ii) Coding iii) Tabulation • Analysis of Data-Meaning, Purpose, Types. • Interpretation of Data-Essentials, Importance, Significance and Descriptive Analysis • Testing of hypothesis– One Sample T- Test, ANOVA. F- test, Chi Square and Paired Sample Test **Advanced Statistical Techniques**	13

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Name:- Asst. Prof Priya Vijay Pandharpatte

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Class: **SYBMS** **Subject:** Employees Relations & Welfare Sem 3

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June		
July		
August	**Overview of Employee Relations and Collective Bargaining** Employee Relations - Meaning, Scope, Elements of Employee Relations, Role of HR in Employee Relations • Employee Relation Policies – Meaning and Scope. • Ways to Improve Employee Relations • Collective Bargaining – Meaning, Characteristics, Need and Importance, Classification of collective bargaining - Distributive bargaining, Integrative bargaining, Attitudinal structuring and Intra-organizational bargaining; Principles of Collective Bargaining, Process, Causes for Failure of Collective Bargaining, Conditions for Successful Collective Bargaining • Collective Bargaining Strategies - Parallel or Pattern Bargaining, Multi-employer or Coalition Bargaining, Multi-unit or Coordinated Bargaining, and Single-unit Bargaining	13
September	**Overview of Employee Welfare.** Meaning, Need for Employee Welfare, Principles of Employee/ Labour Welfare, Scope for Employee/ Labour Welfare in India, Types of Welfare Services – Individual and Group. • Historical Development of Employee/ Labour Welfare in India – Pre and Post Independence, Employee/ Labour Welfare Practices in India • Approaches to Employee/ Labour Welfare – Paternalistic, Atomistic, Mechanistic, Humanistic approach • Theories of Employee Welfare– Policing Theory, Religion Theory, Philanthropic Theory, Trusteeship Theory, Public Relations Theory, Functional Theory • Administration of Welfare Facilities – Welfare Policy, Organisation of Welfare, Assessment of Effectiveness.	14
October	**Welfare and Work Environment Management** Agencies for Labour Welfare – Central Government, State Government, Employers, Trade Union • Women Welfare - Meaning, Need for women welfare, Provision of Factories Act as applicable for women welfare • Responsibility of Employers towards labour welfare • Work Environment Management – Meaning, Need for healthy work environment, measures for providing healthy work, Fatigue at work – Meaning, Causes and Symptoms of Fatigue, Boredom at Workplace – Meaning, Hazards at Workplace – Meaning, Types of Hazards – Physical and Social, Hazard Management – Meaning and Process, Hazard Audit - Concept •	

	Accidents and Safety Issues at Workplace – Safety, Safety Culture	
November	**Workers Participation and Employee Grievance** Workers Participation in Management – Concept, Pre-requisites, forms & levels of participation, Benefit of Workers Participation in Management, Importance of employee stock option plans as a method of participation. • Employee Grievance – Meaning, Features, Causes and Effects of Employee Grievances, Employee Grievance Handling Procedure, Effective Ways of Handling Grievance • Role of Industrial Relations Manager in Promoting & Establishing Peaceful Employee Relations	
December	Revision till 21 December Exam starts 22 Dec to 30 Dec	
January		
February		
March		
April		
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Priya Vijay Pandharpatte

Class: TYBMS **Subject: Industrial Relations Sem V**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**Industrial Relations- An overview** Meaning, Objectives, Characteristics of a good Industrial Relations System/Principles of a good IR/Essentials of good IR, Scope, Significance/Need and Importance of IR, Major Stakeholders of IR, Evolution of IR in India.	5
July	Factors affecting IR, Role of State, Employers and Unions in IR, Changing Dimensions of IR in India, Impact of Liberalisation, Privatisation and Globalisation on Industrial Relations, Issues and Challenges of industrial relations in India	10
August	**Industrial Disputes** • Meaning of Industrial Dispute, Causes, Forms/Types, Consequences/Effects, Methods of Settling Industrial Disputes (Arbitration, Joint Consultations, Works Committee, Conciliation, Adjudication etc) • Concepts Related to Industrial Disputes (Relevant Examples): Strike, Layoff, Lockout, Retrenchment b) Employee Discipline: • Meaning, Determinants, Causes of Indiscipline, Code of Discipline and its Enforcement.	14
September	**Trade Unions and Collective Bargaining** Trade Unions: • Meaning, Features, Objectives, Role of Trade Unions, Functions/Activities, Types, Evolution of Trade Unions across Globe, Evolution of Trade Unions in India, Structure of Trade Unions in India, Recognition of Trade Unions, Rights and Privileges of Registered Trade Unions, Impact of Globalisation on Trade Unions in India,	12
October	Central Organisations of Indian Trade Unions : INTUC, AITUC, HMS,UTUC, Problems of Trade Unions in India. b) Collective Bargaining: • Meaning, Features, Importance, Scope, Collective Bargaining Process, Prerequisites of Collective Bargaining, Types of Collective Bargaining Contracts, Levels of Collective Bargaining, Growth of Collective Bargaining in India, Obstacles to Collective Bargaining in India.	13
November	**Industrial Relations Related Laws in India** Role of Judiciary in Industrial Relations: Labour Court, Industrial Tribunal, National Tribunal • The Trade Unions Act, 1926; • The Industrial Employment (Standing Orders) Act, 1946; • The Industrial Disputes Act, 1947; • The Factories' Act, 1948 • The Minimum Wages Act, 1948	11
December	Revision till 13/12/2020	

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	Distribution Channel, Difference Between a Distributor and a Wholesaler • Choice of Distribution System – Intensive, Selective, Exclusive • Factors Affecting Distribution Strategy – Locational Demand, Product Characteristics, Pricing Policy, Speed or Efficiency, Distribution Cost • Factors Affecting Effective Management Of Distribution Channels .Channel Design .Channel Policy .Channel Conflicts: Meaning, Types – Vertical, Horizontal, Multichannel, Reasons for Channel Conflict .Resolution of Conflicts: Methods – Kenneth Thomas's Five Styles of Conflict Resolution .Motivating Channel Members .Selecting Channel Partners .Evaluating Channels . Channel Control	
November	**Performance Evaluation, Ethics and Trends** Evaluation & Control of Sales Performance: • Sales Performance – Meaning • Methods of Supervision and Control of Sales Force • Sales Performance Evaluation Criteria- Key Result Areas (KRAs) • Sales Performance Review • Sales Management Audit b) Measuring Distribution Channel Performance: • Evaluating Channels- Effectiveness, Efficiency and Equity • Control of Channel – Instruments of Control – Contract or Agreement, Budgets and Reports, Distribution Audit c) Ethics in Sales Management d) New Trends in Sales and Distribution Management	16
December	Revision till 13/12/2020	
January		
February		
March		
April		
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Priya Vijay Pandharpatte

Class: **TY BMS** **Subject: SDM Sem V**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	Sales Management: • Meaning, Role of Sales Department, Evolution of Sales Management • Interface of Sales with Other Management Functions • Qualities of a Sales Manager • Sales Management: Meaning, Developments in Sales Management Effectiveness to Efficiency, Multidisciplinary Approach, Internal Marketing, Increased Use of Internet, CRM, Professionalism in Selling. •	8
July	Structure of Sales Organization – Functional, Product Based, Market Based, Territory Based, Combination or Hybrid Structure b) Distribution Management: • Meaning, Importance, Role of Distribution, Role of Intermediaries, Evolution of Distribution Channels, c) Integration of Marketing, Sales and Distribution	9
August	**Market Analysis and Selling** Market Analysis: • Market Analysis and Sales Forecasting, Methods of Sales Forecasting • Types of Sales Quotas – Value Quota, Volume Quota, Activity Quota, Combination Quota • Factors Determining Fixation of Sales Quota • Assigning Territories to Salespeople b) Selling: • Process of Selling, Methods of Closing a Sale, Reasons for Unsuccessful Closing • Theories of Selling – Stimulus Response Theory, Product	15
September	• Theories of Selling – Stimulus Response Theory, Product Orientation Theory, Need Satisfaction Theory • Selling Skills – Communication Skill, Listening Skill, Trust Building Skill, Negotiation Skill, Problem Solving Skill, Conflict Management Skill • Selling Strategies – Softsell Vs. Hardsell Strategy, Client Centered Strategy, Product-Price Strategy, Win-Win Strategy, Negotiation Strategy • Difference Between Consumer Selling and Organizational Selling • Difference Between National Selling and International Selling	14
October	**Distribution Channel Management** Management of Distribution Channel – Meaning & Need • Channel Partners- Wholesalers, Distributors and Retailers & their Functions in	14

	Introduction, Characteristics and Application of • Correlation and Regression Analysis • Factor Analysis • Cluster Analysis • Discriminant Analysis • Multidimensional Scaling	
November	**Research Report** Report writing – i) Meaning, Importance, Structure, Types, Process and Essentials of a Good Report.	11
December	Revision till 13/12/2020	
January		
February		
March		
April		
May		

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul

Class: T.Y.B.M.S (HR SPL) SEM -V Subject: Finance for HR Professionals and Compensation Management

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
JUNE 2020	Compensation Plans and HR Professionals - Meaning. Objectives of Compensation Plans. Role of HR Professionals in Compensation Plans. Types of Compensation: Financial and non-financial, Factors Influencing Compensation	08
JULY	Compensation Tools: Job based and Skill based. Models: Distributive Justice Model and Labour Market Model. Dimensions of Compensation • 3 Ps Compensation Concept, Benefits of Compensation: Personal, Health and Safety, Welfare, Social Security Pay Structure: Meaning, Features, Factors, Designing the Compensation System. Compensation Scenario in India.	16
AUG	Incentive Plans – Meaning and Types: Piecework, Team, Incentives for Managers and Executives, Salespeople, Merit pay, Scanlon Pay, Profit Sharing Plan, ESOP, Gain Sharing, Earning at Risk plan, Technology and Incentives, Prerequisites of an Effective Incentive System • Wage Differentials: Concepts, Factors contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials, Elements of a Good Wage Plan.	16
SEP	Theories of Wages: Subsistence Theory, Wage Fund Theory, Marginal Productivity Theory, Residual Claimant Theory, Bargaining Theory. Compensation for Special Groups: Team Based pay, Remunerating Professionals, Contract Employees, Corporate Directors, CEOs, Expatriates and Executives.	16
OCT	Human Resource Accounting – Meaning, Features, Objectives and Methods • Recent Trends Golden Parachutes, e-Compensation, Salary Progression Curve, Competency and Skill based, Broad banding and New Pay, Cafeteria approach – Features, Advantages and Disadvantages. Legal Framework of Compensation in India: Wage Policy in India, Payment of Bonus Act 1965, Equal Remuneration Act 1976, Payment of Wages Act 1936.	16
NOV	Payment of Gratuity Act 1972, Employee Compensation Act 1923, Employees Provident Funds and Miscellaneous Provision Act 1952. • Pay Commissions, Wage Boards, Adjudication, Legal considerations, COBRA requirement, Pay Restructuring in Mergers and Acquisitions, Current Issues and Challenges in Compensation Management, Ethics in Compensation Management.	12
DEC	REVISION 15 DEC 2021 Commencement of TYBMS Exam	08

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul

Class: T.Y.B.M.S (FINANCE SPL) SEM - V Subject: Investment Analysis and Portfolio Management

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
JUNE 2020	**a) Introduction to Investment Environment** - • Introduction, Investment Process, Criteria for Investment, Types of Investors, Investment V/s Speculation V/s Gambling, Investment Avenues, Factors Influencing Selection of Investment Alternatives **b) Capital Market in India** • Introduction, Concepts of Investment Banks its Role and Functions, Stock Market Index,	08
JULY	The NASDAQ, SDL- NSDL, Benefits of Depository Settlement, Online Share Trading and its Advantages, Concepts of Small cap, Large cap, Midcap and Penny stocks Risk - Return Relationship • Meaning, Types of Risk- Systematic and Unsystematic risk, Measurement of Beta, Standard Deviation, Variance, Reduction of Risk through Diversification, Practical Problems on Calculation of Standard Deviation, Variance and Beta.	16
AUG	Portfolio Management and Security Analysis a) Portfolio Management: • Meaning and Concept, Portfolio Management Process, Objectives, Basic Principles, Factors affecting Investment Decisions in Portfolio Management, Portfolio Strategy Mix.	16
SEP	b) Security Analysis: • Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis - Basic Principles of Technical Analysis., Uses of Charts: Line Chart, Bar Chart, Candlestick Chart, Mathematical Indicators: Moving Averages, Oscillators.	16
OCT	Theories, Capital Asset Pricing Model and Portfolio Performance Measurement a) Theories: • Dow Jones Theory, Elliot Wave Theory, Efficient Market Theory b) Capital Asset Pricing Model: • Assumptions of CAPM, CAPM Equation, Capital Market Line, Security Market Line	16
NOV	c) Portfolio Performance Measurement: • Meaning of Portfolio Evaluation, Sharpe's Ratio (Basic Problems), Treynor's Ratio (Basic Problems), Jensen's Differential Returns (Basic Problems)	12
DEC	REVISION From 15 DEC 2020 Commencement of TYBMS Exam	08

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul

Class – SYBBI **Sem - III** **Subject – Organisational Behaviour**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August 2020	A) Personality: Meaning, Determinants of Personality, Major personality traits influencing OB, The Big Five Model, Trait Theory of personality, Psychoanalytic theory of Personality, Freud Stages of Personality Development, Locus of Control, Self-Monitoring.	4
Sep	B) Learning: Meaning and Definition of Learning- The Learning Process, Principles of Learning, Theories of Learning Classical conditioning, Operant Conditioning, Social Learning Theory, Learning through Reinforcement, Learning by Observing, Learning through Experience. C) Perception-Meaning, Factors Influencing Perception, Attribution Theory, Improving Perceptions- Johari Window, Empathy. D) Workplace Emotions, Values and Ethics: Meaning of Emotions, Cognitive Dissonance, Emotional Dissonance, Managing Emotions at Work (Emotional Labor) - The Six Universal Emotions. Meaning and Types of Values, Sources of Value systems, Values across Cultures, Values and Ethical Behaviour	16
Oct	E) Individual Decision Making: How are Decisions made in organization, Decision Making process, Decisional Styles. A) Group Communication: Importance, Corporate Communication – Need, Importance and Techniques of Corporate Communication. B) Power and Politics: Meaning of Power, Bases of Power, Power Tactics, Organizatinnal Politics, Reasons for Organizational Politics, Managing Organizational Politics. C) Negotiations: Meaning, Process, Strategies, Third Party Negotiations, Crisis Negotiations, Focus Areas of Negotiations. D) Transactional Analysis Model: Types of Transactions, Ego states, Life Positions, Elaboration of Transactional styles.	16
Nov	E) Virtual teams and Group Cohesiveness: Structure, Types, Stages in Management of Virtual teams, Features of Cohesive Groups, Effects/Consequences/Impact of Group Cohesion. F) Group Decision-Making: Advantages, Disadvantages, Assumptions, Managing Group Decision-Making, Strength and Weakness of Group Decision-Making. A) Organization structure: Meaning, Meaning and key features of the concept of Centralization, Decentralization, Span of control and Departmentation, Simple structure, Bureaucratic & Matrix structure. B) New design options: Team structure, Virtual organizations, Boundary less organizations C) Organization structure differentiation: Strategy, Organization size, Technology & Environment, Organizational Designs and employee behaviour	16
Dec	D) Organizational Climate: Impact of Communication, Impact of Rewards & Punishment, Quality work life with reference to Banking & Insurance, Job Frustration-Sources, Causes, Effects, Ways to Overcome Frustration, Impact of Frustration on Banking and Insurance companies. A) Practices of OB in Banks and Insurance B) Issue of organization behaviour in Banks C) Strategies to manage issues of organization behaviour in banks D) Case Studies – Transfer, Promotion, Separation. From 22 Dec to 30 Dec Commencement of Exam Sem III	12

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul / Asst. Prof Rashmi Shetty
Class – F.Y.B.A.F (A & B) Sem - I Subject – Financial Management

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
OCT 2020	Introduction to Financial Management (a) Introduction (b) Meaning (c) Importance (d) Scope and Objectives (e) Profit vs Value Maximization	6
NOV	2 Concepts in Valuation (a) The Time Value of Money (b) Present Value (c) Internal Rate of Return (d) Bonds Returns (e) The Returns from Stocks (f) Annuity (g) Techniques of Discounting (h) Techniques of Compounding Investment Decisions (a) Introduction (b) Purpose of Capital Budgeting (c) Capital Budgeting Process (d) Types of Capital Investment Decisions (e) Project Cash Flows and Net Profit Approval (f) Basic Principle of Measuring Project Cash Flows: Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle, Probability Technique for Measurement of Cash Flow (g) Capital Budgeting Techniques (Only Time Adjusted / Discounted Cash Flows) Net Present Value, PI, IRR, Discounted Pay Back (h) Capital Rationing	24
DEC	Types of Financing (a) Introduction (b) Needs of Finance and Sources: Long Term, Medium Term, Short Term (c) Long Term Sources of Finance (d) Short Term Sources of Finance 5 Cost of Capital Cost of Capital (a) Introduction (b) Definition and Importance of Cost of Capital (c) Measurement of Cost of Capital (d) WACC	30

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul

Class: F.Y.B.B.I **SEM - II** **Subject:** Organizational Behaviour

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
JAN 2021	Introduction of organizational Behaviour Meaning, Nature and scope of OB, Models of OB, Theories of Motivation : • Maslow, Herzberg, McGregor Theory X and Theory Y, William Ouchi's Theory Z, Victor Vroom , ERG theory	12
FEB	• Application of the Theories • Motivational techniques in Banking and Insurance Industry 2 Group Dynamics • Individual Behavior (IQ, EQ, SQ) • Group Formation, Team Building, Team Development. • Goal Setting • Soft Skills, Interpersonal Skills, Multicultural Skills, Cross Cultural Skills	18
MAR	• Johari Window 3 Organizational Culture and Change Management • Work Culture, Ways for Making Work Culture Effective and Lively, Work Conflicts. • Organizational Change, effects of Resistance to Change, ways to overcome resistance to change.	16
APR	• Time and Stress Management. 4 Organizational Development • Meaning and Nature of OD. • Techniques of OD. • Importance of OD.	14

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul

Class – TYBMS (MRKT SPL) SEM – VI Subject : Media Planning and Management

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
JAN 2021	Overview of Media and Media Planning a) Overview of Media and Media Planning: • Meaning of Media & Features of Media, Meaning of Media Planning , Scope of Media planning., Media Planning Elements, Role of Media in Business, Media Planning Process, Impact of Marketing Objectives on Media Planning, Factors Influencing Media Planning Decisions, Role and Importance of Media in Consumer Buying Decision, Role of Media Planner, Challenges of Media Planning, Organization Structure of Media Company, Regulatory Framework and Legal Aspects in Media Planning b) Media Research: • Meaning, Role and Importance • Sources of Media Research : Audit Bureau of Circulation, Press Audit, National Readership Survey/IRS, Businessmen's Readership Survey, TRP, National Television Study, ADMAR Satellite Cable Network Study, Reach and Coverage Study, CRI Listenership Survey	12
FEB	Media Mix and Media Strategy a) Media Mix: • Meaning, Need for Media Mix, Identifying Audience for Mass Media , Factors Affecting Media Mix Decision, Types of Media Mix Decisions: Broad Media Classes, Media Vehicles, Media Units, Deciding Ideal Media Mix b) Media Choices: • Print Meaning: Factors Affecting Selection of Print Media Decisions , Types of Print Media, Advantages and Limitations • Television: Meaning, Factors Affecting Selection of Television Media Decisions, Advantages and Limitations • Radio: Meaning, Factors Affecting Selection of Radio Media Decision, Advantages and Limitations • Out of Home (OOH)- Meaning, Types of OOH, Factors Affecting OOH Planning Decision, Advantages and Limitations c) Emerging Media: • Online, Mobile, Gaming, In flight, In Store, Interactive Media d) Media Strategy: • Meaning, Need for Media Strategy, Situation Analysis for Media Strategy and its Components • Steps in Formulating Media Strategies: Defining the Target Group, Market Prioritization, Media Weights, Media Mix, Media Scheduling	16
MAR	Media Budgeting, Buying & Scheduling a) Media Budget • Meaning • Factors to be considered while Framing a Budget: Advertising Task, Competitive Framework, Market Dominance, Market Coverage, Media Cost, Market Task, Pricing ,Frequency of Purchase • Importance of Media Budget. • Methods of Setting Media Budget : Status Quo, Inflation Adjusted, Advertising Sales, Case Rate & Advertising Margin Method, Share of Market, Yardstick Method, Effective Frequency & Reach Method & Margin Analysis ROI based Approach, Experimental Approach, Break Even Planning. b) Media Buying: • Meaning, Role of Media Buyer, Objectives of Media Buying, • Buying Process: Buying Brief, Environmental Analysis, Science and Art of Buying, Benchmarking Buying Plan Presentation Deal Management and Post Buy • Buying brief: Concept & Elements of Buying Brief, Art of Media Buying – Negotiation in Media Buying, Plan Presentation and Client Feedback • Criteria in Media Buying c) Media Scheduling: • Meaning, Importance • Factors Affecting Scheduling: Sales Pattern, Purchase Cycle, Product Availability, Competitive Activity, Marketing Task, Budget Constraints, Target Group. • Scheduling Patterns : Continuity, Flighting, Pulsing • Scheduling Strategies for Creating Impact: Road Block, Day or Daypart • Emphasis, Multiple Spotting, Teasers	16
APR	Developments in International Marketing a) Media Measurement: • Basic Metrics: Reach, Cumulative/Frequency Reach, Discrete & Cumulative distribution, Average Opportunity to See (AOTS), Effective Frequency/Reach • Television Metrics: Diary v/s People meter, TRP,/TVR, Program Reach & Time Spent, Stickiness Index, Ad Viewership • Radio Metrics: Arbitron Radio Rating • Print Metrics: Circulation, Average Issue Readership (AIR), Total or Claimed Reader, Sole or Solus reader. • OOH Metrics: Traffic Audit Bureau (TAB) b) Benchmarking Metrics: • Share, Profile, and Selectivity Index c) Plan Metrics: • Gross Rating Points (GRP), Gross Impressions (GI), Share of Voice (SOV). d) Evaluating Media Buys • Evaluating Television Media Buying: Dysfunctional Card Rate, Secondary and Effective Rate, Deal Composition, Cost Per Rating Point(CPRP), Reach Delivered by the Buy, Visibility Spots, Bonus Percentage, Upgrades and Spot Fixing, Sponsorships • Evaluating Print Media Buying: Discount on Rate Card, Negotiated Rate, Cost Per Thousand (CPT), Market Share Incentives, Readership v/s Circulation Track, Growth Incentives, Combination Rate Incentives, Full Page Discounts and Size Upgrades, Discount for Colour Ads, Date Flexibility Incentives, Positioning, Inhections. • Evaluating Other Media Buys: Radio Buys, Outdoor Buys, Cinema Buys, Internet Buys, and Mobile Buys	16
MAY	6 May Commencement of Exam	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul

Class: F.Y.B.M.S **SEM : II** **Subject : Foundation Course – II**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January 2021	Globalisation and Indian Society - Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.	12
February	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment	16
March	Understanding Stress and Conflict Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict	16
April	Managing Stress and Conflict in Contemporary Society Types of conflicts and usual coping mechanisms for managing individual stress; Maslow's theory of self actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society.	14
May	Summer Vacation	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul

Class: S.Y.B.MS **Sem : III** **Subject: Environmental Management (FC)**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August 2020	Environment: Definition and composition, Lithosphere, Atmosphere, Hydrosphere, Biosphere. Biogeochemical cycles – Concept and water cycle.	4
Sep	Ecosystem & Ecology: Food chain, food web & Energy flow pyramid. Resources: Meaning, classification (Renewable & non-renewable), types & Exploitation of Natural resources in sustainable manner. Degradation-Meaning and causes, degradation of land, forest and agricultural land and its remedies	16
Oct	Pollution – meaning, types, causes and remedies (land, air, water and others) Global warming: meaning, causes and effects. Disaster Management: meaning, disaster management cycle. Waste Management: Definition and types -solid waste management, anthropogenic waste, e-waste & biomedical waste (consumerism as a cause of waste)	16
Nov	**Sustainability:** Definition, importance and Environment Conservation. Environmental clearance for establishing and operating Industries in India, EIA, Environmental auditing, ISO 14001, Salient features of Water Act, Air Act and Wildlife Protection Act. Carbon bank & Kyoto protocol.	16
Dec	Non-Conventional energy sources- Wind, Bio-fuel, Solar, Tidal and Nuclear Energy. Innovative Business Models: Eco-tourism, Green marketing, Organic farming, Eco-friendly packaging, Waste management projects for profits, other business projects for greener future. From 22 Dec to 30 Dec Commencement of Exam Sem III	12

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul
Class: S.Y.B.MS **Sem : IV** **Subject – Training & Development in HRM (HR spl)**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January 2021	Overview of training– concept, scope, importance, objectives, features, need and assessment of training Process of Training–Steps in Training, identification of Job Competencies criteria for identifying Training Needs (Person Analysis, Task Analysis, Organisation Analysis), Types–On the Job &Off the Job Method.	16
February	Assessment of Training Needs, Methods & Process of Needs Assessment Criteria &design-Implementation– an effective training program, Overview of development– concept, scope, importance & need and features, Human Performance Improvement, Counselling techniques with reference to development employees, society and organization, Career development– Career development cycle, model for planned self-development, succession planning.	16
March	Concept of Management Development Process of M Programs & methods, importance, evaluating a MDP. Performance measurement– Appraisals, pitfalls &ethics of appraisal. • Talent management –introduction ,Measuring Talent Management, Integration & future of TM, Global TM &knowledge management—	16
April	Knowledge Management: Definitions and the Antecedents of KM Information Management to Knowledge Management , Knowledge Management: What Is and What It Is Not, Three stages of KM, KM Life Cycle Revision Commencement of SYBMS online Exam from 15 April 2021	10
May	Summer Vacation	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. Pushkar D. / Asst. Prof. Shamika Bhagat / Asst. Prof. Arti Bagul

Class - SYBAF(A & B) Sem – III Subject – Foundation Course in Commerce (Financial Market Operations) III

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August 2020	An Overview of the Financial System Saving and Investment Money, Inflation and Interest	4
Sep	Banking and Non-Banking Financial Intermediaries Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance	16
Oct	Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India Financial Instruments - Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others	16
Nov	Financial Services- Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication.	16
Dec	Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper Revision From 22 Dec to 30 Dec Commencement of Exam Sem III	12

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Arti Bagul

Class: F.Y.B.A.F SEM - II Subject – BUSINESS LAW

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January 2021	Law of Contract 1872 a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void	12
February	(i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m)Guarantee (n) Bailment and Pledge (o) Agency Sale of Goods Act 1930 (a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales	18
March	(f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement 3 Negotiable Instrument Act 1881 (a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque	18
April	Consumer Protection Act 1986 (a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods	14
May	Summer Vacation	

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Prof. Shamika Bhagat Class: **TYBMS (mkt) Sem : 6** **Subject: Brand Management.**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Introduction to Brand Management:** Meaning of Brand, Branding, Brand Management, Importance of Branding to Consumers, Firms, Brands v/s Products, Scope of Branding, Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE), Sources of Brand Equity, Steps of Brand Building including Brand Building Blocks, Brand Positioning: Meaning, Importance, Basis	16
February	**Planning and Implementing Brand Marketing Programs:** Brand Elements, Types of Brand Elements ,Integrating Marketing Programs and Activities Personalising Marketing, Experiential Marketing, One to One Marketing, Permission Marketing Product Strategy, Perceived Quality and Relationship Marketing ,Pricing Strategy	16
March	Channel Strategy, Promotion Strategy, Leveraging Secondary Brand Associations to Build Brand Equity **Measuring and Interpreting Brand Performance** The Brand Value Chain , Measuring Sources of Brand Equity, Qualitative Research Techniques, Projective Techniques, Brand Personality and Values(The Big Five, Free Association), Quantitative Research Technique, Brand Awareness, Young and Rubicam's Brand Asset Valuator	16
April	**Measuring Outcomes of Brand Equity** Comparative Methods: Brand based Comparative Approaches, Marketing Based Comparative Approaches, Conjoint Analysis ,Holistic Methods(Residual Approaches, Valuation Approaches,) Brand Valuation Methodology **Growing and Sustaining Brand Equity** a Designing & Implementing Branding Strategies, Brand Architecture, The Brand-Product Matrix, Breadth of a Branding Strategy, Depth of a Branding Strategy Brand Hierarchy, Building Equity at Different Hierarchy Levels	16
May	Cause Marketing to Build Brand Equity(Meaning of Cause Marketing, Advantages,) Green Marketing b) Brand Extensions, Brand Extension and Brand Equity, Managing Brands over Time, Reinforcing Brands, Revitalising Brands , Building Global Customer Based Brand Equity	8

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Prof. Shamika Bhagat Class: TYBMS(HR) Sem: VI Subject: HRAA,

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	Human Resource Accounting, Human Resource Accounting (Meaning, Need and Objectives of HR Accounting), Historical Development of Human Resource Accounting, Cost of Human Resource, Benefits and Limitations of Human Resource Accounting ,Reporting of Human Resource Accounting at National Levels ,Disclosures at International Level	12
February	Methods and Human Resource Accounting Practices in India, Methods of Human Resource Accounting: Cost of Production Approach (Historical Cost Model, Replacement Cost Model Opportunity Cost) Capitalized Earnings Approach(Economic Value Model , Capitalization of Salary), Statutory Provisions governing HR accounts , Human Resource Accounting Practices in India	15
March	Human Resource Audit: An Overview, Meaning, Features, Objectives of HR Audit Benefits and limitations of HR Audit , Need and Significance of HR Audit ,Process of HR Audit , Approaches of HR Audit , Principles of Effective HR Auditing , Role of HR Auditor , Methods of conducting HR Audit – Interview, Workshop, Observation, Questionnaire, Components of HR Audit , HR Audit and Workforce Issues	15
April	HR Audit for Legal Compliance and Safe Business Practices, Areas covered by HR Audit - Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices , HR Audit as Intervention , Human Resource Audit and Business Linkages ,Human Resource Auditing as a Tool of Human Resource Valuation: Introduction, Rationale of Human Resource Valuation and Auditing, Valuation of Human Resources, Issues in Human Capital Measurement and Reporting	12
May	REVISION	4

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Prof Shamika Bahgat Class: TYBMS(fin) Sem: V Subject: Wealth Management.

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	Moduel I Introduction of Wealth Management Personal	8
July	Personal Financial Statement Analysis economic Environment Analysis Moduel II Insurance Planning and Investment Planning Insurance Planning: • Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance, Rights and Responsibilities of Insurer and Insured, Types of life Insurance Policies, Types of General Insurance Policies, Health Insurance – Mediclaim – Calculation of Human Life Value - Belth Method/CPT	16
August	Investment Planning: • Types of Investment Risk, Risk Profiling of Investors & Asset Allocation (Life Cycle Model), Asset Allocation Strategies(Strategic, Tactical, Life-Cycle based), Goal-based Financial Planning, Active & Passive Investment Strategies Moduel III Financial Mathematics/ Tax and Estate Planning Financial Mathematics: • Calculation of Returns (CAGR ,Post-tax Returns etc.), Total Assets, Net Worth Calculations, Financial Ratios b) Tax and Estate Planning:	16
September	Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, TDS, Advance Tax, LTCG, STCG, Carry Forward & Set-off, Estate Planning Concepts –Types of Will – Requirements of a Valid Will– Trust – Deductions – Exemptions	16
October	Practical Problem with example Moduel IV Retirement Planning/ Income Streams & Tax Savings Schemes a) Retirement Planning: • Understanding of different Salary Components, Introduction to Retirement Planning, Purpose & Need, Life Cycle	15
November	Planning, Financial Objectives in Retirement Planning, Wealth Creation (Factors and Principles), Retirement (Evaluation & Planning), Pre & Post-Retirement Strategies - Tax Treatment Piratical Problem	16
December	Income Streams & Tax Savings Schemes: • Pension Schemes, Annuities-Types of Annuities, Various Income Tax Savings Schemes Revision	8

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Prof. Shamika Bhagat Subject : Business Envrionment Class : FYBAF Sem: I

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
September	**Business and its Environment** a) Business Objectives, Dynamics of Business and its Environment,	4
October	Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis **Business and Society** a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development,	16
November	Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986 **Contemporary Issues** a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business.	16
December	Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit International Environment a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI	12
January	Investment Flows and its Implication for Indian Industries	4

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Prof. Shamika Bhagat , Prof : Jayshree Gawandi

Class: TYBBI Sem: V Subject: International Banking Finance

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	Fundamentals of International Finance Meaning and Scope of International Finance. Balance of Payment, Components. Deficit in Balance of Payment, Concept of Currency Convertibility. International Monetary System, Gold Standard. Features. Bretton Wood System, Background and Features. Reasons for its Failure, Smithsonian Agreement, SDRs, European Monetary System.	8
July	Current Exchange Rate Systems - Fixed and Flexible Exchange Rate, Merits Demerits. Types of Fixed Exchange Rate. Hard Pegs and Soft Pegs, Types of Flexible Exchange Rate. Managed and Free Float. International Capital Markets Types of Capital Flows, FDI, FPI, FII Euro Currency Markets, Origin and Reasons of growth, a Brief Understanding of Eurocurrency Deposit, Loans Bonds and Notes Market ,Concept of Offshore Banking. International Equity Markets, Concept of Depository Receipts. GDR, Characteristics. Mechanism of Issue, Participants Involved, ADR, Types and Characteristics, Concept of IDR.	16
August	International Bond Market, Concepts of Domestic Bond. Concept and Types of Foreign Bonds, Concept and Types of Euro Currency Bonds. Concepts of Foreign Currency Convertible and Foreign Currency Exchangeable Bonds. Participatory Notes. Foreign Exchange Markets Introduction, Market and Market Participants. Foreign Exchange Management in India, Retail and Whole Sale Component of Indian Foreign Exchange Market, Role of FEDAI, FEMA and Regulatory Framework. Dealing Room Operations.	16
September	Foreign Exchange Aritlimetic, Exchange Rate Quotations, Direct, Indirect and Cross rate, Percentage Spread, Arbitrage. Geographical, Triangular and Interest Rate (formula method only) Calculation of Forward Rates using Schedule of Swap Points, AFM, Determinants of Exchange Rate – Purchasing Power and Interest Rate Parity (Extra Lecture for Practical Problem)	16
October	Risk Management Risk Management and Derivatives, Transaction, Translation and Economic Risk Faced by Corporates, Transaction, Position, Settlement, Pre-settlement, Gap/Mismatch Risk faced by Banks. Internal and External Hedging, Foreign Currency Derivative Instruments for Risk Management. Forward, Futures, Swaps and Options, Country Risk Management.	8
November	International Banking Operations Introduction, Definition, Features of International Banking. Reasons for Growth of International Banking, Recent Trends in International Banking. Emergence of Crypto currency - Overview, Brief Overview of Bitcoin and other Crypto Currencies. Note on Mining and Crypto Currency Exchanges, Advantages, Disadvantages of Crypto Currency. Functions of International Banking, Correspondent Banking. International Payment Systems. NRI accounts, Export Finance, Import Finance, International Merchant Banking. Financing Project Exports, Derivative Offering. Remittances. Compliance related- Interbank Functions, Internal Functions, Letter of Credit and Bank Guarantees	16
December	International Lending Operation, Loan Syndication, Parties Involved, Phases /Stages in Loan Syndication, Types of Syndication, Role of LIBOR, Risk in International Lending, Role of International Credit Rating Agencies.	8

Signature of the Teacher
Prof. Shamika Bhagat ,
Prof Jayshree Gawandi

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Prof. Shamika Bhagat , Prof: Jayshree Gawandi

Subject : Management Application Class : TYBAF Sem: V

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**Marketing Management** Meaning and Definition of Marketing ,4 Ps of Marketing, Importance Product Management ,Meaning & Definition ,Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding	8
July	Price Management,(Meaning and Definition – Factors affecting pricing decisions), Pricing Strategies Place (Distribution) Management (Meaning and Definition , Factors Governing Distribution Decisions)Types of Distribution Channels Promotion Management ,Promotion Strategies, Integrated marketing communication	16
August	**Production Management** Meaning and Definition of Production Management, Scope of Production Management, Steps in Production Planning and Control Meaning of Productivity ,Measurement of Productivity ,Measure to increase Productivity ,Productivity Movement in India Meaning and Definition of Quality Management ,TQM, Quality Circles ,ISO 9000/14000 Inventory Management	16
September	**Human Resource Management** Human Resource Management (Meaning, Nature, Functions of HRM) Human Resource Planning (Meaning, Process of Human Resource Planning) Human Resource Development Methods of Developing	16
October	**Human Resource Performance Appraisal** (Meaning and Definition , Traditional and Modern Methods of Appraisal Employee retention Leadership, Traits, Styles Motivation, Factors of Motivation, Theories of Motivation, Maslow's Theory, Douglas MacGregor's Theory X and Theory Y	8
November	**Financial Management** Meaning and Definition of Financial Management, Functions of Financial Management Capital Budgeting, Introduction, Importance and Process Capital Structure, Meaning, Factors affecting Capital Structure Capital Market	16
December	REVISION	4

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Prof Jayshree Gawandi

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Namita Sonar

Class: FYBMS **Subject: Financial Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Oct	**Introduction** Meaning and Scope of Accounting: Need and development, definition: BookKeeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting • Accounting principles: Introductions to Concepts and conventions. • Introduction to Accounting Standards: Meaning and Scope) ♣ AS 1 : Disclosure to Accounting Policies ♣ AS 6: Depreciation Accounting. ♣ AS 9: Revenue Recognition. ♣ AS 10: Accounting For Fixed Assets. • International Financial Reporting Standards (IFRS): Introduction to IFRS ♣ IAS-1:Presention of Financial Statements (Introductory Knowledge) ♣ IAS-2:Inventories (Introductory Knowledge) • Accounting in Computerized Environment: Introduction, Features and application in various areas of Accounting	15
Nov	**Accounting Transactions** • Accounting transactions: Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal & ledger: Rules regarding posting: Trial balance: Subsidiary books (Purchase, Purchase Returns, Sales, Sales Returns & cash book –Triple Column), Bank Reconcillation Statement. • Expenditure:Classification of Expenditure- Capital, revenue and Deferred Revenue expenditureUnusual expenses: Effects of error: Criteria test. • Receipts: Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts. • Profit or Loss: Revenue profit or loss, capital profit or loss	15
Dec	**Internal exam** **Depreciation Accounting & Trial Balane** • Depreciation accounting: Practical problem based on depreciation using SLM and RBM methods. (Where Provision for depreciation Account not maintained). • Preparation of Trial Balance:Introduction and Preparation of Trial Balance	15
Jan	**Final Accounts** • Introduction to Final Accounts of a Sole proprietor. • Rectification of errors. • Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet. • Preparation and presentation of Final Accounts in horizontal format • Introduction to Schedule 6 of Companies Act ,1956	15
Jan	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Namita Sonar

Class: TYBAF Sem VI **Subject: Financial Accounting**

Months	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	**Final Account for Electricity Company** Final Accounts as per Double Account System • Final Accounts as per Electricity Rules • Receipt & Expenditure on Capital Account • General Balance Sheet • Contingency Reserve Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems	15
Feb	**Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society)** Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society	15
March	**Investment Accounting (w.r.t. Accounting Standard- 13)** For shares (variable income bearing securities) For debentures/Preference shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account. **Mutual Fund** Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries	15
April	**Introduction to IFRS** **Accounting standards:** Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of **Accounting Standards Indian Accounting standards (Ind AS)** : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework **Comparison of Ind AS, IFRS and AS IFRS :** Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFRS	15
April	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Namita Sonar

Class: TYBMS (Finance) **Subject:** Direct Taxation

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	**Definitions and Residential Status** Basic Terms (S. 2,3,4) Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer. Determination of Residential Status of Individual, Scope of Total Income (S.5)	15
Sept	**Heads of Income – I** Salary (S.15-17) Income from House Property (S. 22-27) Profit & Gain from Business and Profession(S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B)	15
Oct	**Internal exam** **Heads of Income – II** Capital Gain (S. 45, 48, 49, 50 and 54) Income from other sources (S.56- 59) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)	15
Nov	**Deductions under Chapter VI A** Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA **Computation of Taxable Income of Individuals** Computation of Total Income and Taxable Income of Individuals	15
Dec	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Namita Sonar **Subject: Direct Taxation**

Class: SYBBI

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	**Definitions and Residential Status** Basic Terms (S. 2,3,4) Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer. Determination of Residential Status of Individual, Scope of Total Income (S.5)	15
Sept	**Heads of Income – I** Salary (S.15-17) Income from House Property (S. 22-27) Profit & Gain from Business and Profession(S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B)	15
Oct	**Internal exam** **Heads of Income – II** Capital Gain (S. 45, 48, 49, 50 and 54) Income from other sources (S.56- 59) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)	15
Nov	**Deductions under Chapter VI A** Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA **Computation of Taxable Income of Individuals** Computation of Total Income and Taxable Income of Individuals	15
Dec	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Namita Sonar

Class: TYBAF **Sem- V** **Subject: Financial Accounting - V**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**Underwriting of Shares & Debentures** Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications. Liability of the underwriters in respect of underwriting contract Practical problems	15
July	**Buy Back of Shares** Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) Practical problems	15
Aug	**AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)** In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems	15
Sept	**Internal Reconstruction:** Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same. Practical problems	15
Oct	**Internal exam:** **Liquidation of Companies:** Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems	15
Nov	**Revision lectures**	
Dec	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Namita Sonar

Class: TYBBI Sem V **Subject: Financial Services Management**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	**Introduction to Financial Services** **Financial Services** Meaning, Classification, Scope, Fund Based Activities, Non-Fund Based Activities, Modern Activities, Sources of Revenue, Need for Financial Innovation, New Financial Products & Services, Innovative Financial Instruments, Challenges Facing the Financial Sector. **Merchant Banking** Definition, Origin, Merchant Banking in India, Merchant Banks and Commercial Banks, Services of Merchant Banks, Qualities of Merchant Bankers in Market Making Process, Progress of Merchant Banking in India, Problems, Scope of Merchant Banking in India.	15
Feb	**Mutual Funds, Factoring and Forfeiting** **Mutual Funds** Introduction to Mutual Funds, Structure of Mutual Fund in India, Classification of Mutual Funds, AMFI Objectives, Advantages of Mutual Funds, Disadvantages of Mutual Funds, NAV Calculation and Pricing of Mutual Funds, Mutual Funds Abroad, Mutual Funds in India, Reasons for Slow growth, Future of Mutual Funds Industry. **Factoring and Forfeiting** Factoring, Meaning, Modus Operandi, Terms and Conditions, Functions, Types of Factoring, factoring vs. Discounting, Cost of factoring, Benefits, factoring in India, International Factoring, Definition, Types of Export Factoring, Factoring in Other Countries, EDI Factoring, Forfeiting- Definition, factoring vs. Forfeiting, Working of Forfeiting, Cost of Forfeiting, Benefits of Forfeiting, Drawbacks of Forfeiting.	15
March	**Securitisation of Debts and Derivatives** **Securitization of Debt** Meaning & Definition of Securitization, Securitization vs. Factoring, Modus Operandi, Role of Merchant Banker, Role of Other Parties, Securitization Structure Securitisable assets, Benefits of Securitization, Conditions for Successful Securitization, Securitization Abroad, Securitization in India, Reasons for non-popularity of Securitization, Future Prospects of Securitization. **Derivatives**	15

	Meaning, Types of Financial Derivatives, Options, Futures, Forwards, Swaps, Futures & Options Trading System, Clearing Entities &Their Role.	
April	**Housing Finance and Consumer Finance** **Housing Finance** Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance in India, Major Issues of Housing Finance in India, Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for ALM System in Housing Finance Companies, Fair Trade Practice, Code for HFC's, Housing Finance Agencies. **Consumer Finance** Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing & Insurance of Consumer Finance, Consumer Credit Scoring.	15
April	**Depositories & Pledge** Overview of Depository, Key features of Depositories Systems in India, Depository- Bank Analogy, Legal Framework, Eligibility Criteria for A Depository, Agreement between Depository & Issuers, Rights & Obligation of Depositories, Records Maintained by Depository, Services of Depository & Functions of Depository, Organization & Functions of NSDL, Pledge & Hypothecation, Procedure for Pledge/Hypothecation, Procedure of Confirmation of Creation of Pledge/Hypothecations by Pledgee, Closure of A Pledge/Hypothecation by Pledgor, Invocation of Pledge by Pledgee.	15
May	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Namita Sonar

Class: TYBMS Sem VI **Subject: Project Management**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	**Introduction to Project Management & Project Initiation** a) Introduction to Project Management: • Meaning/Definition of Project & Project Management, Classification of Projects, Why Project Management, Characteristics/Importance of Project Management, Need for Project Management (Objectives), History of Project Management b) Organizational Structure (Project Organization): • Meaning/Definition of Organizational Structure, Organizational Work Flow, Developing Work Integration Positions, Types of Organizational Structure, Forms of Organization, Strategic Business Units (SBU) in Project Management. c) Project Initiation: • Project Selection-Meaning of Project Selection, Importance of Project Selection, Criteria for Project Selection (Models), Types of Project Selection, Understanding Risk & Uncertainty in Project Selection • Project Manager-Meaning of Project Manager, Role of Project Manager, Importance of Project Manager, Role of Consultants in Project Management, Selecting Criteria for Project Manager • Project Planning-Importance of Project Planning, Functions of Project Planning, System Integration, Project Management Life Cycle, Conflicts & Negotiation Handling in Project Management, Planning Cycle & Master Production Scheduling	15
Sept	**Analyzing Project Feasibility** a) Project Feasibility Analysis: • Meaning/Definition of Project Feasibility, Importance of Project Feasibility, Scope of Project Feasibility • Types of Project Feasibility- Market Feasibility, Technical Feasibility, Financial Feasibility, Economic Viability, Operational Feasibility • SWOT Analysis (Environment Impact Assessment, Social Cost Benefit Analysis) b) Market Analysis: • Meaning of Market Analysis, Demand Forecasting, Product Mix Analysis, Customer Requirement Analysis c) Technical Analysis: • Meaning of Technical Analysis, Use of Various Informational Tools for Analyzing, Advancement in the Era of E- Commerce in Project Management d) Operational Analysis: • Meaning of Operation Management, Importance of Operation Management, Operation Strategy - Levels of Decisions, Production Planning & Control, Material Management - Work Study & Method Study, Lean Operat	15
Oct	**New Dimensions in Project Management** a) Modern Development in Project Management: • Introduction to Modern Development in Project Management, Project Management Maturity Model (PMMM), Continuous Improvement, Developing Effective Procedural Documentation, Capacity Planning b) Project Monitoring & Controlling: • Introduction to Project Monitoring & Controlling, The Planning – MonitoringControlling Cycle, Computerized Project Management Information System (PMIS), Balance in Control System in Project	15

	Management, Project Auditing – Life Cycle c) Project Termination & Solving Project Management Problems: • Meaning of Project Termination, Reasons for Termination of Projects, Process for Terminating Projects, Strategy Ways to Solve Project Management Problems, Project Review & Administrative Aspects, Execution Tools for Closing of Projects	
Nov	**Revision/ Extra Lectures**	**15**
Jan	**Internal exam**	**60**
Feb	**External exam**	

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Criterion 1: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Namita Sonar

Class: SYBMS Sem IV **Subject: Auditing**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	**Introduction to Auditing** • Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. • Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud • Principles of Audit – Integrity, Objectivity, Independence, Skills, Competence, Work performed by others, Documentation, Planning, Audi Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit	15
Sept	**Audit Planning, Procedures and Documentation** • Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach. • Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before commencing Work, Overall Audit Approach • Audit Working Papers - Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books • Audit Notebook – Meaning, structure, Contents, General Information, Current Information, Importance	15
Oct	**Internal exam** **Auditing Techniques and Internal Audit Introduction** • Test Check - Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages disadvantages precautions. • Audit Sampling - Audit Sampling, meaning, purpose, factors in determining sample size - Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample • Internal Control - Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal	15

	control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks • Internal Audit - Meaning, basic principles of establishing internal audit, objectives, evaluation of Internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit,, Internal Checks Vs Internal Audit	
Nov	**Auditing Techniques:** Vouching &Verification • Audit of Income - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received • Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense • Audit of Assets Book Debts / Debtors, Stocks - Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures • Audit of Liabilities - Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities	**15**
Dec	**External exam**	**60**

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Criterion I: Teaching Plan (For the Academic Year 2021-2022)

Name of the Teacher: Ms. Preethi Keshav Poojari

Class: SYBCom **Subject: financial Accounting & Auditing - IV**

Month/s	Modules/Units/Topics to be covered	Estimated lectures
January	**(Re-joined on 19 – 01 – 2022)** **Introduction to Syllabus** **Module – 1 : Introduction to Auditing** Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of Frauds. Risk of fraud and Error in Audit. Types of Audit – Meaning, Advantages, Disadvantages.	01 07
February	**Module – 2: Audit Planning, Procedures and Documentation** A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources. B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work. C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents. **Module – 3: Auditing Techniques and Internal Audit Introduction** A. Test Check – Test Checking Vs Routine Checking, Test Check meaning, Features, Factors B. Audit Sampling – Audit Sampling, Meaning, Purpose, Factors in determining sample size, Sampling Risk etc.	09 05
March	**Module – 3:** C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent limitations of Internal Control. D. Internal Audit: Meaning, basic principles of establishing Internal Audit, Objectives, evaluation of Internal Audit by Statutory Auditor, usefulness of Internal Audit, Internal Audit vs External Audit, Internal Checks vs Internal Audit **Module – 4: Audit Techniques: Vouching and Verification** A. Audit Income B. Audit Expenditure C. Audit of Assets D. Audit of Liabilities Revision **(Semester II Examinations)**	06 07

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Criterion I: Teaching Plan (For the Academic Year 2021-2022)

Name of the Teacher: Ms. Preethi Keshav Poojari

Class: TYBCom **Subject: Cost Accounting II**

Month/s	Modules/Units/Topics to be covered	Estimated lectures
January	**IInd Term (Re- joined on 19 /01/2022)– Cost Accounting VI** Introduction to Syllabus of Cost accounting IV **Module -I :** Cost Control Accounts – Meaning , types of control accounts Problems on Non Integrated Accounting System	 01 07
February	**Module- II** : Contract Account Meaning , features, advantages Problem on preparation of Contract account **Module-III** : Process Costing Meaning , features, advantages Problem on preparation of Process accounts	10 04
March	**Module-III** : Process Costing Problem on preparation of Process accounts **Module –IV** : Marginal and Standard Costing Meaning , features, advantages Break even analysis Variance analysis Problems on break even analysis and variance analysis **Module –V** : New emerging concepts of costing	06 06 01
April	Revision lectures **Semester VI Examinations**	

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Criterion I: Teaching Plan (For the Academic Year 2021-2022)

Name of the Teacher: Ms. Preethi Keshav Poojari

Class: FYBCom **Subject:** Financial Accounting II

Month/s	Modules/Units/Topics to be covered	Estimated lectures
January	**(Re-joined on 19 – 01 – 2022)** **Introduction to Syllabus** **Module – 1 : Accounting from Incomplete Records** Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)	01 07
February	**Module -1:** Problems on preparation of final accounts of Proprietary Trading Concern (conversion method) **Module – 2: Consignment Accounts** Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price	05 09
March	**Module – 3: Branch Accounts** Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method & Stock and debtors method **Module – 4: Fire Insurance Claim** Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy	10 03
April	**Module – 4: Fire Insurance Claim** Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Revision **(Semester II Examinations)**	06

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ms. Preethi Keshav Poojari
Class: SYBCom I & II
Subject: Business law

Month/s	Modules/Units/Topics to be covered	Estimated lectures
June-July	LOCKDOWN	
August	College Reopened	
September	**Ist Term (lecture from 25 Sept 2020) – Business Law I** Introduction of syllabus **Module I**- Indian Contract Act 1872- Agreement, kinds of Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E- contract, distinguish between Agreement and Contract.	01 02
October	Offer or Proposal- definition, Essentials of Valid proposal or offer Acceptance-definition, Essentials of a valid acceptance Communication of Offer and acceptance and Revocation. Capacity to contract Consideration and Void Agreements **Module II**: Special contracts- Law of Indemnity and Guarantee	02 02 02 02 02 01
November	Law of Bailment and pledge Law of Agency **Module III**: The Sale of Goods Act 1930 Introduction, Formalities of the contract of sale , Distinction between 'sale' and 'agreement of sell, Distinction between 'sale and hire-purchase agreement' Conditions and Warranties Rights of an unpaid seller	03 03 03 02 02 04 02
December	**Module IV**: Negotiable instruments Act 1881 Promissory note and Bill of Exchange. Cheques, Types of Cheque and Penalties in case of dishonour of certain cheques, distinguish between cheque and Bill of exchange Revision **IIIrd Semester Exam – (22nd Dec 2020 to 30 Dec 2020)**	 03 03 03 03
January	**IInd Term (from 4th January 2021) Business law II** **Module I** : Indian Companies Act, 2013 with Amendments up to date. Company and its formation, Definition and Nature of Company, Advantages and Disadvantages of a Company.	 02

	Lifting of Corporate Veil with cases, Promoters and preliminary contracts Types of Companies. Documents and procedure for Incorporation of Company. Membership of a company Who can become member, Modes of acquiring membership, Cessation of membership, Rights and Liabilities of Members Memorandum of Association and Articles of Association. -Meaning , Concept, Clauses. Prospectus.	02 02 02 02 01
February	**Module II:** Corporate Law and IPR: Classification of Directors Meetings- types of meetings Intellectual Property Rights – types of IP **Module III** : : Indian Partnership Act, 1932 and Limited Liability Partnership, 2008 Indian Partnership Act, 1932 Definition, Essentials, Types of Partnerships and types of Partners	02 02 02 02 02 02
March	**Module III** : Limited Liability Partnership Winding up and Dissolution of the LLP **Module IV** : Consumer Protection Act,1986 and Competition Act, 2002 Introduction, Definitions: Consumer, Defect, Deficiency and unfair trade practices, manufacture, Consumer Councils	08 08
April	**Module IV:** Consumer Protection Redressal Agencies Competition Act, 2002 - Objectives of the Act, Salient features-Anti Competitive Agreements. Competition Commission of India Revision **(Semester IV Examinations from 15th April 2021 to 23rd April 2021)**	02 02 02

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ms. Preethi Keshav Poojari

Class: TYBCom **Subject: Cost Accounting II**

Month/s	Modules/Units/Topics to be covered	Estimated lectures
June	**Ist Term (lecture started from 15th June 2020) –** Introduction to syllabus of Cost accounting **Module-I** : Introduction to Cost Accounting Objectives and scope of Cost Accounting Cost centres and Cost units Cost classification for stock valuation, Profit measurement, Decision making and control Elements of Cost Cost behaviour pattern, Separating the components of semi- variable costs	06
July	**Module- II:** Material Cost Procurement procedures, Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost	03 03
August	**Module III** : Labour Cost Attendance and payroll procedures Labour turnover Remuneration systems and incentive schemes Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task	06
September	**Module IV**: Overheads Functional analysis.— Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method	03 05
October	Practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method **Module IV**: Classification of Costs and Cost Sheet Classification of costs	07 02

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	Simple practical problems on preparation of cost sheet.	
November	Simple practical problems on preparation of cost sheet. Reconciliation of cost and financial accounts Practical problems based on Reconciliation of cost and Financial accounts	07 02
December	Reconciliation of cost and financial accounts Practical problems based on Reconciliation of cost and Financial accounts Revision lecture **Semester V examinations (15 Dec 2020 to 21 Dec 2020)**	02
January	**IInd Term (lecture started from 3 Jan 2021) – Cost Accounting VI** Introduction to Syllabus of Cost accounting IV **Module -I :** Cost Control Accounts – Meaning , types of control accounts Problems on Non Integrated Accounting System	12
February	**Module- II** : Contract Account Meaning , features, advantages Problem on preparation of Contract account	11
March	**Module-III** : Process Costing Meaning , features, advantages Problem on preparation of Process accounts	11
April	**Module –IV** : Marginal and Standard Costing Meaning , features, advantages Break even analysis Variance analysis Problems on break even analysis and variance analysis **Module –V** : New emerging concepts of costing	11
May	Revision lectures **Semester VI Examinations (6 May 2021 to 12 May 2021)**	

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Harshada B Jagtap

Class: SYBAF SemIV Subject: FA-IV

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	Preparation of Final Accounts of Companies Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)	15
Feb	Internal exam Redemption of Preference Shares Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.	15
March	Redemption of Debentures Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares).	15
April	Ascertainment and Treatment of Profit Prior to Incorporation Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes 5 Foreign Branch Conversion as per AS 11 and incorporation in HO accounts through Call Centres in Banking sector, E-CRM in Banking and Insurance	15
April	External exam	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Harshada B Jagtap

Class: FYBAF SemI **Subject: FA-I**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Oct	Accounting Standards Issued by ICAI and Inventory Valuation • Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d)Disclosure ofChange in Policies(e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure inFinal Account(e) Explanation with Illustrations AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects ofUncertainties (f) Disclosure (g) Illustrations • Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet	15
Nov	Final Accounts • Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue • Adjustments and Closing Entries • Final Accounts of Manufacturing Concerns (Proprietary Firm)	15
Dec	**Internal exam** Departmental Accounts Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet	15
Jan	Accounting for Hire Purchase Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)	15
Jan	External exam	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Harshada B Jagtap

Class: TYBAF sem V Subject: FA VI

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	Final Accounts of Banking Company Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.	15
July	Final Accounts of Insurance Company (Excl. Life Insurance) General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS	15
Aug	Non – Banking Financial Companies Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement	15
Sept	Valuation of Goodwill and Shares Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method 5 Accounting for Limited Liability Partnership Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts	15
Oct	**Internal exam :** Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement. General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance	15
Nov	**Revision lectures**	
Dec	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Harshada B Jagtap

Class: Sybaf Sem III **Subject: FA III**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Aug	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year	15
Sept	Piecemeal Distribution of Cash Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method.	15
Oct	**Internal exam** Amalgamation of Firms Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding : Common transactions between the amalgamating firm	15
Nov	Conversion / Sale of a Partnership Firm into a Ltd. Company Realisation method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company Accounting of Transactions of Foreign Currency in relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	15
Dec	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Harshada B Jagtap

Class: FYBAF Sem II Subject: FA-II

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	Accounting from Incomplete Records Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	15
Feb	**Internal exam** Consignment Accounts Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	15
March	Branch Accounts Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	15
April	Fire Insurance Claims Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	15
April	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Priyanka Sakhare.

Class: TYBCOM **Subject: COMPUTER SYSTEM & APPLICATION**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	a) **Data Communication** Component, Data representation, distributed processing.(Concepts only)	2
July	a) Network Basics and Infrastructure Definition, Types (LAN, MAN, WAN) Advantages, Network Structures – Server Based, Client server, Peer to Peer, Topologies – Star, Bus, Ring, Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless –Radio and Infrared, Network Hardware: Hubs, Bridges, Switches, Routers,Network Protocols – TCP/IP, OSI Model.	10
	b) Internet Definition, Types of connections, sharing internet connection, Hot Spots, Services on net- WWW, Email-Blogs, IP addresses, Domain names, URLs, Hyperlinks, Web Browsers, Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines, Email – POP/SMTP accounts in Email, Different parts of an Email address, Receiving and sending emails with attachments by scanning attachments forviruses, Cyber Crime, Hacking, Sniffing, Spoofing	06
August	**Database and MySQL** a) **Introduction:** To Databases, Relational and Non-relational database systemMySQL as a Non-procedural Language. View of data.	4
	b) **MySQL Basics** :Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, Inserting data,Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date,curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE,COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using	14

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September	a) **MySQL Simple queries:** The SELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !,=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min.	6
	b) **Multi-table queries:** Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins).	5
October	c) **Nested Queries (Only up to two levels) :**Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.	7
	Spread Sheet • Creating and Navigating worksheets and adding information to worksheets • Types of data, entering different types of data such as texts, numbers, dates, functions. • Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. • Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. • Find and replace values. Spell check. • Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.	6
November	• Multiple Spreadsheets • Adding, removing, hiding and renaming worksheets. • Add headers/Footers to a Workbook. Page breaks, preview. • Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). • Functions • Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE • Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE • Data Analysis • Sorting, Subtotal. Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.	12
December	**SEM V(UNIVERSITY EXAM)**	
January	**E - Commerce:** • (a) Definition of E-commerce (b) Features of E-commerce (c) Types of E-commerce (B2C, B2B, C2C, P2P) (d) Business Model [illegible] commerce (Advertising, Subscription, Transaction Fee, Sa[illegible]cevenue, Affiliate Revenue) (e) Major B2C models (Portal, Etail[illegible]Content [illegible]der,	18

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	Transaction Broker, Market Creator, Service Provider, and Community Provider) (f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability. (g) Encryption: Definition, Digital Signatures, SSL. (h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. (i) How an Online credit card transaction works. SET protocol. (j) Limitation of E-commerce. (k) M-commerce (Definition and Features).	
February	**Advanced MS-Excel** • **Multiple Spreadsheets:** i) Creating and using templates, using predefined templates, Adding protection option. ii) Creating and Linking Multiple Spreadsheets. iii) Using formulas and logical operators. iv) Creating and using named ranges. v) Creating Formulas that use reference to cells in different worksheets. •	9
	b) Functions i) Database Functions LOOKUP, VLOOKUP, HLOOKUP ii) Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF iii) String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED	9
March	**Advanced MS-Excel** • Functions: i) Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360 ii) Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL • Data Analysis: i) Filter with customized condition. ii) The Graphical representation of data Column, Line, Pie and Bar charts. iii) Using Scenarios, creating and managing a scenario. iv) Using Goal Seek v) Using Solver vi) Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro (concept only)	18
	Visual Basic • Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment	4
April	• Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default & Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method • Variables, Constants, and Calculations Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named & Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data. • Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons & Check Boxes. Msgbox (Message box) statement Input Validation: Is Numeric function. • Sub-procedures and Sub-functions, Using common dialog box, creating a new sub– procedure, writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.	14

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	Leasing in India, Legal Aspects of Leasing. • Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing Advantages of Hire Purchase, Problems of Hire Purchase. **b) Housing Finance:** • Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies **c) Venture Capital:** • Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario	
April	**Consumer Finance and Credit Rating** Cash Flow Analysis Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))	**15**
April	**Consumer Finance and Credit Rating** **a) Consumer Finance:** • Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance **b) Plastic Money:** • Growth of Plastic Money Services in India, Types of Plastic Cards- Credit cardDebit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection, Indian Scenario. • Smart Cards- Features, Types, Security Features and Financial Applications **c) Credit Rating:** • Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols, Credit Rating Agencies in India, Limitations of Rating	**15**
April	External exam	**60**

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. : Jayshree Gawandi
Class: SYBCOM

Semester : IV **Subject: Advertising - II**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**UNIT 1 Media in Advertising:**	
	• Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media	4
	• New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations • Media Research: Concept, Importance, Tool for regulation - ABC and Doordarshan Code.	4 3
February	**UNIT 2 Planning Advertising Campaigns :**	
	• Advertising Campaign: Concept, Advertising Campaign Planning - Steps Determining advertising objectives - DAGMAR model	4
	• Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs	4
	• Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies	3
March	**UNIT 3 Fundamentals of Creativity in Advertising:**	
	• Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization	4
	• Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Preposition (USP)	4
	• Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products	4
April	**UNIT 4 Execution and Evaluation of Advertising:**	
	• Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance.	4
	• Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard	4
	• Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives	4

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof. : Jayshree Gawandi
Class: SYBCOM

Semester : III **Subject: Advertising – I**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
September	**UNIT 1 Introduction to Advertising** • Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC	4
October	• Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions. **UNIT 2 Advertising Agency** • Ad Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria • Agency and Client: Maintaining Agency–Client relationship, Reasons and ways of avolding Client Turnover, Creative Pitch, Agency compensation.	4 4 4 4
November	• Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing. **UNIT 3 Economic & Social Aspects of Advertising** • Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. • Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. • Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of	4 4 4 4
December	**UNIT 4 Brand Building and Special Purpose Advertising** • Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. • Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements. • REVISION	4 6 2 1

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Asst. Prof Jayshree Gawandi Class: TYBBI Sem: V Subject: Strategic Management

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	UNIT 1: Strategic Management an Overview:	
	• Definitions, Strategic Decision Making.	2
	• Levels of Strategic Management, Process of Strategic Management.	2
	• Principles of Good Strategy.	2
	• Elements of Strategic Management.	2
July	• Models of Strategic Management.	2
	UNIT 2: Strategic Management Environment:	
	• Importance of Politics in Strategic Management, Social, Political, and Technological forces,	4
	• Role of Competition, National and Global Business Environment.	2
	• Components of Environment, Environmental Scanning.	4
	• Analysis of Strategies and Choice of Strategy.	4
August	• Ethics, Social Responsibility, Impact of Legal Factors in Strategic Management, SWOT Analysis.	4 4
	UNIT 3: Levels of Strategies and Analysis Corporate Level Strategies:	4
	• Concentration, Integration and Diversification, Internationalization, Digitization.	4
	• Process of Strategic Choice, Factors of Strategic Choice,	
	• Strategic Analysis.	
September	**UNIT 4: Activating Strategy and Implementation**	
	• Process of Strategy Implementation,	2
	• Nature of Strategy implementation,	4
	• Barriers,	2
	• Model of Strategy Implementation- Structural,	4
	• Behavioral and Functional.	4
October	**UNIT 5 : Strategic Evaluation and Control**	
	Standard Benchmarking, Gap Analysis.	2
	Features and Importance of Evaluation,	2
	Barriers in Evaluation.	4
November	Types.	2
	Strategic Control- Setting Standards,	4
	Comparison, Control Process,	4
	Systems, Approaches, Techniques of Evaluation and Control.	4
	Role of Information System.	2
December	REVISION	4

Jayashree

Signature of the Teacher

MANJUNATHA COLLEGE THAKURLI (EAST) 421 201.

Signature of the Principal

Principal
MANJUNATHA COLLEGE OF COMMERCE
Kanchangaon, Khambalpada,
Thakurli (East) 421 201.

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Manjunatha College of Commerce and Junior College of Commerce, Kanchangaon, Khambalpada, Thakurli, Dombivli - 421201. Thane District. Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: M. Com I **Semester II** **Subject: Corporate Finance**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
February	**Scope and Objectives of Financial Management** • Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization. **Time Value of Money** • Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM.	15
March	**Financial Analysis - Application of Ratio Analysis in Financial** Decision Making Management Analysis • Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed • Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio • Liquidity Ratios: Current Ratio, Quick Ratio • Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio • Investor's Analysis • Earnings per Share, P/E Ratio, Dividend Yield.	15
April	**Financial Decisions** • Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital • Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio • Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose.	15
May	**External exam**	60

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: M. Com I **Semester I** **Subject: Cost and Management Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August	**Marginal Costing, Absorption Costing and Management Decisions** • Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems • Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control.	15
September	**Standard Costing** • Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances	15
October	**Budgetary Control** • Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets.	15
November	**Operating Costing** • Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport.	15
January	**Internal exam**	
February	**External exam**	60

Ameya

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Manjunatha College of Commerce and Junior College of Commerce, Kanchangaon, Khambalpada, Thakurli, Dombivli - 421201. Thane District. Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: FYBBI **Semester II** **Subject: Financial Accounting II**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
Jan	**Valuation of Goodwill and Shares** Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method.	15
Feb	**Buyback of equity shares** Company Law/ Legal Provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio.	15
March	**Redemption of preference shares** Company Law / Legal Provisions for redemption of preference shares in Companies Act Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Capital Redemption Reserve Account - creation and use	15
April	**Redemption of debentures** Redemption of debentures by payment from sources including out of capital and / or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount.	15
April	**External exam**	60

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: M. Com I **Semester II** **Subject: Corporate Finance**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
February	**Scope and Objectives of Financial Management** • Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization. **Time Value of Money** • Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM.	15
March	**Financial Analysis - Application of Ratio Analysis in Financial** Decision Making Management Analysis • Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed • Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio • Liquidity Ratios: Current Ratio, Quick Ratio • Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio • Investor's Analysis • Earnings per Share, P/E Ratio, Dividend Yield.	15
April	**Financial Decisions** • Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital • Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio • Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose.	15
May	**External exam**	60

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Maharashtra.

Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: FYBAF **Semester II** **Subject: Auditing - Introduction and Planning - I**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Introduction to Auditing** • Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit • Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud • Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit • Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair • Accounting Concepts Relevant to Auditing Materiality, Going Concern.	15
February	**Audit Planning, Procedures and Documentation** • Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan • Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach • Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books • Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance	15
March	**Auditing Techniques** • Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks	15

	can be Used, Advantages, Disadvantages and Precautions. • Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample • Internal Control Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries • Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.	
April	**Internal Audit** Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.	**15**
April	**External exam**	**60**

Hemaya

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: FYBBI **Semester I** **Subject: Financial Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
October	**Introduction to Accounting** Meaning, scope, objectives, need, importance and limitations of accounting. Basic accounting terminology. Branches of accounting. Accounting concepts, Conventions and Principles. Double Entry System, Classifications of accounts, Rules of debit and credit. Writing of journal Entries and Ledger, Sub division of journal and Trial Balance	12
November	**Classification of Income & Expenses & Accounting Standards** Classifications of Income, Expenditure and Receipts on the basis of capital and revenue. Source documents required for practical accounting. Introduction to Bank Reconciliation Statement and Errors and their Rectification. Accounting Standard 1, 2, 6, 8, 9, 10. Understanding Fair value concept, Overview of Ind-AS vis-a-vis International Financial Reporting Standards (IFRSs).	12
December	**Issues of Shares, Stock Valuation & Hire purchase** Introduction to issue of shares. Stock valuation (FIFO and Weighted Average Method only) Hire Purchase Transactions (calculation of interest, accounting as per asset purchase method only, exclude repossession), Introduction to Depreciation: Fixed Instalment method. Written Down Value Method, Change of method. Valuation of goodwill (problems based on average profit method and super profit method only).	12
January	**Final Accounts** Trading Account, Profit and Loss Account, Balance Sheet, Adjustment Entries, Introduction to Accounts of Non-Profit Organizations.	12
January	External exam	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: FYBAF **Semester I** **Subject: Financial Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
October	**Accounting Standards Issued by ICAI and Inventory Valuation** • Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d)Disclosure of Change in Policies(e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account(e) Explanation with Illustrations AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations • Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet.	12
November	**Final Accounts** • Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue • Adjustments and Closing Entries • Final Accounts of Manufacturing Concerns (Proprietary Firm)	12
December	**Departmental Accounts** Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet.	12
January	**Accounting for Hire Purchase** Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price).	12
Jan	External exam	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: SYBBI **Semester IV** **Subject: Financial Management**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Working Capital Management** • Management of Working Capital in India • Estimating working capital needs • Operating or working capital cycle • Working Capital Financing: Trade Credit.	15
February	**Management of Components of Working Capital** • Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. • Receivables Management: Objectives; Credit Policies; Credit Terms; and Collection Policies. • Inventory Management: Objectives; and Techniques.	15
March	**Financial Planning** • Introduction • Meaning and Essentials of Budget • Types of Budgets • Advantages of Budgeting • Zero Based Budgeting • Master Budget. • Sales Budget, Production Budget, Material Budget, Cash Budget and Flexible Budget.	15
April	**Financial Policy and Corporate Strategy** • Meaning of Strategic Financial Management • Strategic financial decision-making framework • Functions of Strategic financial management Business Risk and Financial Risk • Introduction • Debt v/s Equity Financing • Types of Leverage • Investment Objective/Criteria for Individuals/Non-Business Purpose.	15
April	**External exam**	60

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: SYBAF **Semester IV** **Subject: Management Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Module: 1** Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	5
February	**Module: 2** Analysis and Interpretation of Accounts a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d) Internal exam	10
March	**Module :3** Financial Statement analysis: Ratio analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover.	15
April	**Module: 4** Cash Flow Analysis Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))	15
April	**Module: 5** Working Capital Management A. Concept, Nature of Working Capital, Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems	15
April	External exam	60

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Criterion 1: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: SYBBI **Semester III** **Subject: Financial Markets**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August	**Indian Financial System** A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates. B) Structure of Indian Financial System – Banking & Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based & Fee Based Financial Services.	15
September	**Financial Markets in India** A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market. C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE. D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA, Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP. E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments	15
October	**Commodity Market** • Introduction to commodities market - Meaning History & origin, Types of commodities traded, • Structure of commodities market in India, • Participants in commodities market, Trading in commodities in India (cash & derivative segment). • Commodity exchanges in India & abroad • Reasons for investing in commodities.	15
November	**Derivatives Market** • Introduction to Derivatives market- Meaning, History & origin, • Elements of a derivative contract, • Factors driving growth of derivatives market, • Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages & disadvantages of trading in derivatives market, • Current volumes of derivative trade in India, • Difference between Forwards & Futures	15
December	**External exam**	60

Ameya

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: SYBBI **Semester III** **Subject: Financial Management**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
August	**Introduction to Finance and Financial Management** A) Introduction to Finance • Meaning and definition of finance • Importance finance • Types of Finance: Public and Private • Sources of finance 1. Long Term Sources: Term Loans, Debentures, Bonds, Zero Coupon bonds, Convertible Bonds, Equity shares, Preference shares, CD, CP, Public Deposits 2. Short Term sources: Bank Finance, Trade Credit, Other Short-Term Sources 3. Venture Capital and Hybrid Financing B) Financial Management • Meaning and Importance of Financial Management • Scope of Financial Management • Functions and Objectives of Financial Management • Primary Objective of Corporate Management • Agency Problem • Organization of Finance Function • Emerging role of Finance Managers in India. C) Objectives of the Firm • Profit Maximization and Shareholders Wealth Maximization, • Profit V/s Value Maximization	15
September	**Financial Goal Setting & Time value of Money** A) Financial Goal Setting • Introduction • Financial Forecasting – Meaning, Techniques, Benefits • Approaches to Financial Planning • Economic Value Added (EVA)– Measurement & Components • Free Cash Flow (FCF) - B) Time Value of Money • Concept • Present Value • Annuity • Techniques of Discounting • Techniques of Compounding.	15
October	**Investment Decisions: Capital Budgeting** A) Capital Budgeting • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment • Basic Principle of Measuring Project Cash Flows • Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle Board of Studies-in-Banking & Finance, University of Mumbai6 | P a g e • Probability technique for measurement of cash flow • Capital Budgeting Techniques: Net Present Value Profitability Index and Discounted Pay Back Method. • A Comparison; Project Selection Under Capital Rationing (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing).	15
November	**Financial Decisions** A) Cost of Capital: • Introduction and Definition of Cost of Capital • Measurement of Cost of Capital • Measurement of WACC using book value and market value method. • Measuring Marginal Cost of Capital B) Capital Structure Decisions: • Meaning and Choice of Capital Structure • Importance of Optimal Capital Structure • EBIT -EPS Analysis • Capital Structure Theories • Dividend Policies (Walter & Gordon).	15
December	**External exam**	60

Ameya.

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: TYBBI Semester VI Subject: Security Analysis and Portfolio Management

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
January	**Portfolio Management – An Introduction & Process** Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors. Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and Factors Conducive for Investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model. Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.	15
February	**Portfolio Management – Valuation** Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance. Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.	15
March	**Fundamental Analysis** Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt Equity Ratios, Total Debt Ratio, Proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of Risk (Leverages).	15
April	**Technical Analysis** Dow Theory Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance,	15

	Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis	
April	**Efficient Market Theory & CAPM** Random Walk Theory the Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.	**15**
May	**External exam**	**60**

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Criterion I: Teaching Plan (For the Academic Year 2020-2021)

Name of the Teacher: Ameya Kulkarni

Class: TYBMS **Semester V** **Subject: Financial Accounting**

Month/s	Modules/Units/Topics to be covered	Estimated no. of lectures
June	**Preparation of Final Accounts of Companies** Relevant provisions of Companies Act related to preparation of Final Accounts (excluding cash flow statement) Preparation of financial statements as per Companies Act (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies).	15
July	**Underwriting of Shares & Debentures** Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to Issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract- Practical problems.	15
August	**Accounting of Transactions of Foreign Currency** In relation to purchase and sale of goods, services, assets, loan and credit transactions. Computation and treatment of exchange rate differences.	15
September	**Investment Accounting (w.r.t. Accounting Standard- 13).** For shares (variable income bearing securities) For Debentures/Preference shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	15
October	**Ethical Behaviour and Implications for Accountants** Introduction, Meaning of ethical behaviour Financial Reports – link between law, corporate governance, corporate social responsibility and ethics. Need of ethical behaviour in accounting profession. Implications of ethical values for the principles versus rule-based approaches to accounting standards the principal-based approach and ethics the accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Contents of Research Report in Ethical Practices Implications of unethical behaviour for financial reports Company Codes of Ethics The increasing role of Whistle – Blowing	15
November	**Revision lectures**	
December	**External exam**	60

Ameya