



A.V. Education Society's

## DEGLOOR COLLEGE DEGLOOR

### Annual Teaching Plan 2023-2024

#### Department of Commerce

M.com I Year ( Sem. I & II)

Subject: - International Business Environment /Operation Research

Name of the Teacher: - Dr. Kashide S.S

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Semi. I 1	Introduction to International Business	12	20 July 2023- to 15 Aug 2023
2	International Financial Environment	12	16Aug. To 05 Sep. 2023
3	Foreign Direct Investment	13	06 Sep to 30 Sep 2023
4	Multinational Corporations	13	1 Oct to 21 Oct 2023
5	Development and Regulation of India's Foreign Trade	10	22 Oct to 15 Nov 2023



Semi. II	Introduction To Operation Research	12	1 Dec 2023 To 25 Dec. 2023
1			
2	Transportation Problems	12	26 Dec 2023 to 15 Jan 2024
3	Assignment Problems	12	16 Jan To 10 Feb 2024
4	Sequencing Problems	12	11 Feb. To 18 Mar 2024
5	Replacement Problems	12	19 Mar To 10 Apr. 2024

  
**Principal**  
A.V.E. Society's  
Degloor College Degloor



A.V. Education Society's  
**DEGLOOR COLLEGE DEGLOOR**  
**Annual Teaching Plan 2023-2024**  
**Department of Commerce**

M.com II Year (Sem. III)

Subject:- Advanced Financial Accounting

Name of the Teacher:- Mr. Rotte Sai Akash

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Sem. I 1	<b>Conceptual Framework for Preparation and Presentation of Financial Statement:</b> 1.1 Meaning and purpose of Financial Statement 1.2 Components, objectives of Financial Statement 1.3 Fundamentals accounting Assumptions 1.4 Measurement of Elements in Financial Statements	12	20 July to 20 Aug-2023
2	<b>Accounting Standards:</b> 2.1 Meaning, Significance, Objectives, of Accounting Standards [AS] 2.2 Evolution of Accounting Standards [AS] 2.3 Scope and Functions of Accounting Standard Board of India [ASB] 2.4 Accounting Standards [AS] issued in nutshell [AS-1 to AS-32 list out only]	12	21 Aug. to 10 Sep-2023
3	<b>Valuation of Goodwill and Shares:</b> 3.1 Meaning, definition and features of Goodwill, factors affecting value of goodwill, Need for valuation 3.2 Methods of valuation of Goodwill; Average Profit, Super profit method, Goodwill based on super profit method 3.3 Meaning, definition and features of Shares, Need for valuation 3.4 Methods of valuation of shares; net asset method, (Intrinsic Value), Yield method (Market value), and fair value of shares	13	11 Sep. to 31 Oct.2023
4	<b>Investment Accounts:</b> 4.1 Meaning, Need of Investment account, 4.2 Classification of expenses between Revenue and capital, Cum-interest and Ex-Interest 4.3 Purchases and sales of securities 4.4 Preparation of Bonds/Debentures/Shares Accounts	13	1 Oct. to 15 Oct .2023



5	<b>Holding Company Account:</b> 5.1 Meaning of consolidated financial statements 5.2 Cost of control, minority Interest, Capital profits and revenue profits 5.3 Intercompany bills and debts, chain holding, gross holding 5.4 Preparation of consolidated profit and loss account, and balance sheet of the one subsidiary company	10	16 Oct. to 30 Oct. 2023
---	--	----	-------------------------

HOD  
*[Signature]*  
Department of Commerce

*[Signature]*  
Principal  
Principal  
Degloor College Degloor





A.V. Education Society's  
**DEGLOOR COLLEGE DEGLOOR**  
**Annual Teaching Plan 2023-2024**  
**Department of Commerce**

M.com I Year (Sem. I & III)

Subject:- Quantitative Techniques for Business & Accounting For Managerial Decision

Name of the Teacher:- Mr. Rotte Sai Akash

Chapter No.	Unit of Syllabus	Expected Periods	Expected Duration
Sem. I 1	<b>Introduction to Business Forecasting:</b> 1.1 Meaning and Definition of Business Forecasting; Role of Business Forecasting 1.2 Steps in Business Forecasting 1.3 Methods of Business Forecasting 1.4 Time Series Analysis- Problems on Least Square Method	10	20 July to 20 Aug-2023
1	<b>Correlation Analysis:</b> 2.1 Introduction and Significance of the study of Correlation Analysis 2.2 Types of correlation – Positive and Negative correlation, Simple, Partial and Multiple Correlation, Linear and No-linear Correlation 2.3 Zero order, First order and Second order coefficients. 2.4 Numerical Problems Partial and Multiple Correlation	10	21 Aug. to 10 Sep-2023
3	<b>Regression Analysis:</b> 3.1 Introduction of Regression Analysis 3.2 Uses of Regression Analysis 3.3 Multiple Regression Analysis: Advantages and Limitations 3.4 Multiple Regression Plane and Numerical Problems	15	11 Sep. to 31 Oct.2023
4	<b>Association of Attributes:</b> 4.1 Introduction, Association of Attributes 4.2 Difference between Correlation and Association 4.3 Methods of studying association 4.4 Yule's Coefficient- Numerical Problem	10	1 Oct. to 15 Oct .2023
5	<b>Statistical Inference- Tests of Hypothesis:</b> 5.1 Introduction to Hypothesis Testing 5.2 Procedure of hypothesis testing 5.3 Chi Square Test – Introduction and Numerical Problems 5.4 F Test and T Test – Introduction and Numerical Problems	15	16 Oct. to 30 Oct. 2023



Sem. IV 1	<b>Introduction</b> 1.1 Meaning, Definitions, Functions and Limitations of Financial Accounting 1.2 Meaning, Definitions, Functions and Limitations of Cost Accounting 1.3 Meaning, Definitions, Evolution, Nature, Functions, Scope, and Limitations of Management Accounting 1.4 Managerial Decisions, Role and Responsibility of Management Accountant	12	8 Jan to 25 Jan-2023
2	<b>Budget, Budgeting and Budgetary Control</b> 2.1 Introduction, Definitions of Budget, Budgeting and Budgetary Control, Essentials of Budget, 2.2 Objectives, advantages, and Limitations of Budgetary Control, 2.3 Types of Budgets: Cash Budget and Flexible Budget 2.4 Practical Problems and Solutions on Cash Budget and Flexible Budget	12	26 Jan 2023, to 15 Feb.-2024
3	<b>Standard Costing and Variance Analysis:</b> 3.1 Introduction, Standard Cost and Standard Costing-Meaning and Definitions, Advantages and Disadvantages of Standard Costing 3.2 Variance-Meaning, Types, Analysis of Variances. 3.3 Material Variances and Labour Variances-Meaning, Types. 3.4 Practical Problems and Solutions of Material Variances and Labour Variances	12	16 Feb. to 08 Mar.-2024
4	<b>Marginal Costing</b> 4.1 Meaning of Marginal Cost and Marginal Costing, Features, Advantages and Limitations of Marginal Costing 4.2 Cost-Volume-Profit Analysis- Meaning, Objectives, Marginal Cost Equations, Contribution, Break Even Analysis-Profit Volume Ratio, Break Even Point (Units and Values), Margin of Safety, Practical Problems and Solutions. 4.3 Decisions regarding Make or Buy, Discontinuing a product or closure of department, Selection of Profitable Product Mix 4.4 Practical Problems and Solutions	12	09 Mar. to 20 Mar.-2024
5	<b>Inflation Accounting or Price Level Accounting:</b> 5.1 Introduction of Inflation Accounting or Price Level Accounting; Limitations of Historical Accounting, 5.2 Merits and Demerits of Inflation Accounting or Price Level Accounting; 5.3 Methods of Accounting for Changing Prices- Current Purchasing Power Method, Current Cost Accounting Method; 5.4 Practical Problems and Solution on Current Purchasing Power Method and Current Cost Accounting Method.	12	21 March. To 10 Apr.2024

Department of Commerce

Principal  
Principal

Degloor College, Degloor  
Degloor College, Degloor

