

**A R B GARUD ARTS, COMMERCE & SCIENCE COLLEGE,
SHENDURNI, TAL. JAMENR DIST. JALGAON
DEPARTMENT OF COMMERCE
ANNUAL PLLANING OF SYLLABUS**

Subject: **MODERN OFFICE MANAGEMENT** Academic Year: 2018-19

Month & Year	Syllabus to be taken	Lecturer	Remark
	SEMESTER I	48	
July 2018	1. Modern Office 1.1 Office: Meaning, Definition and Features 1.2 Traditional and Modern Concept of Office 1.3 Characteristics and Functions of Office 1.4 Changing Office View: Past, Present & Future 2. Office Management 2.1 Concept, Definition and Nature 2.2 Elements of Office Management	16	
August, 2018	2.3 Office Manager: Functions, Duties and Responsibilities 2.4 Effective Management Techniques 3. Office Layout 3.1 Meaning, Definition and Importance 3.2 Selection of Office Layout: Objectives and Principles 3.3 Office Layout: Component, Advantages and Disadvantages	16	
September, 2018	4. Office System and Procedure 4.1 Office System: Meaning and Objective of system & Procedure 4.2 Flow of Work: Objective, Difficulties in ideal work flow 4.3 Measures to improve the flow of Work 4.4. Planning and Scheduling of Office Work 5. Office Environment 5.1 Meaning, Definition and Nature 5.2 Factors of good office environment	16	
October, 2018	5.3 Importance of office environment 5.4 Office safety and Remedies 6. Office Record Management 6.1 Meaning, Definition, Need, Objective of Office Record 6.2 Organization of Record department 6.3 Classification & Indexing of Records & Files 6.4 Principles – Retention & Disposition of Record 6.5 Paperless Office – Concept, Utility & Feasibility.	06	
	SEMESTER II	48	
November & December, 2018	1. Office Organization 1.1 Office Manager: Role , Function , Duties and Responsibilities, Position and Status of Office Manager 1.2 Office Employees: Types , Qualities , Recruitment ,	12	

	Training 1.3 Office Enquiries – Procedure – Reparation of Confidential Report 1.4 Public Relation Function in office 2. Office Services 2.1 Meaning, Types & Advantages 2.2. Office Service	06	
January, 2019	2.3 Office Forms – Objectives, Advantages, Types of Forms, Control and Standardization of Form 2.4. Modern Mail Services: Mailing Department, Courier Service, Speed Post, Fax, Tag, Email: Need, Importance, Difficulties. 3. Office Stationery and Supplies 3.1 Need & Importance of Stationery 3.2 Essentials of good System of Regulating Stationery Purchases 3.3 Standardization – Issue of Stationery 3.4 Regulating Stationery Consumption	06 10	
February, 2019	4. Office Automation 4.1 Need, Importance, Scope of Office Automation 4.2 Different Types of Office Appliances and machines used in office 4.3 Computerization of Office activities: LAN, WAN, Video Conferencing 4.4 Maintenance of Records: Pay Roll, Accounting Inventory Statement, Preparation of Financial Report, Leave accounting & Attendance 5. Secretarial Procedure 5.1 Role of Secretary – Duties and Various activities 5.2 Qualities, Qualification of Secretary 5.3 Secretarial Correspondence, Types of Correspondence 5.4 Principles of effective correspondence	16	
March, 2019	6. Office Meeting 6.1 Meaning, Definition, Importance 6.2 Purposes and Types of Meetings 6.3 Meeting, Essentials of Valid meeting & drafting notices, Agenda & Minutes 6.4 Factors of Successful meeting.	10	

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Subject: **Principles & Practices of Banking** Academic Year: 2018-19

Month & Year	Syllabus to be taken	Period	Remark
	SEMESTER I	48	
July 2018	1. Money, Finance and Banking a. Meaning , Functions and Importance of Money b. Forms Of Money : Money and Near Monies c. Money & the Capitalist Economy i. The Circular Flow of Money in the Economy ii. Problems Of Maintaining Balance iii. Role Of Banking, Non-Banking Financial Institutions (NBFIs) & Government 2. Banking: Meaning, Functions & Classification a. Concepts, Meaning & Evolution Of Banking b. Functions and Services of Bank c. Role Of Banking In Economic Development	16	
August, 2018	3. Classification and Types Of Banks a. Structural Classification Of Banks : Features , Merits & Demerits i. Unit Banking ii. Branch Banking iii. Group Banking iv. Chain Banking b. Functional Classification of Banks c. Ownership Classifications Of Banks a. Modern Banking i. Concepts Of Wholesale Banking & Retail Banking ii. Merchant Banking. iii. Universal Banking iv. Virtual Banking /Cyber Banking/E-Banking/Online Banking	16	
September, 2018	4. Payment & Settlement System in India a. Meaning and Importance b. Evolution of Payment System in India. i. Electronic Clearing Service ii. Internet Banking iii. Real Time Gross Settlement System iv. National Electronic Funds Transfer System v. Cheque Truncation System (CTS): vi. National Electronic Clearing Service (NECS) vii. Mobile Banking viii. Satellite Banking a. Automated Teller Machines (A.T.Ms): Operation & Development b. Benefits Of e- Banking To Customer & To The Banks 41	16	

	c. Bottlenecks In the Development Of E- Banking 5. Bankers, Customers and Banking Operations: a. Deposit Accounts i. Types: Saving A/C, Current A/C, Fixed Deposit & Recurring Deposit. ii. Process Of Opening, Operating & Closing of a Bank Account iii. KYC Norms & its Importance for Customer Acceptance Policy, Customer Identification Process. & Monitoring of Customer Transactions		
October, 2018	b. Type of Customer : General Precautions for Opening Of Accounts of i. Minor Account ii. Joint Account iii. Partnership Account iv. Accounts Of Limited Companies v. Account Of Trust vi. Government Bodies Account 6. Bankers, Customers and Banking Operations a. Cheques i. Essentials Privileges Of Cheque Holder ii. Liabilities Of Paying Bank & Collecting Bank iii. Crossing , Dishonor and Endorsement Of Cheque iv. Precautions To Be Taken By The Paying Banker v. Protection to the Paying and Collecting Banker b. Types Of Credit Facilities a. Over Drafts b. Cash Credits c. Negotiable Instruments in Banking a. Definition b. Types & Their Characteristics d. Modes Of Creating Charges: Lien, Pledge & Mortgage	10	
	SEMESTER II		
November & December, 2018	1. Multiple Credit Creation by a Commercial Bank a. Balance Sheet of a Bank b. Multiple Credit Creation by Commercial Banks i. Importance ii. Process : Credit Expansion & Contraction iii. Deposit Multiplier iv. Limitations 2. Principles of Sound Banking i. Meaning of Sound Banking ii. Principles of Liquidity, Profitability Safety and Security iii. Conflict between Liquidity & Profitability iv. Reconciliation between Liquidity, & Profitability	16	
January, 2019	3. The Financial and Economic Stability of Banking System a. Meaning b. Importance of Financial Stability c. Financial Stability Ratios i. Liquidity or the Working Capital Ratio. ii. Debt to Equity ratio Or the Gearing Ratio. d. Concepts of Capital Adequacy Norms and Ratio e. Concept of Non Performing Assets of Banks f. Measures to Avoid Financial Instability	16	

	4. Central Banking a. Meaning ,Origin & Functions of Central Banks b. Distinctions between Central Banks & Commercial Banks c. Role of Central Banks in The Economy		
February, 2019	d. Organization of the Reserve Bank of India (R.B.I.) e. Developmental promotional functions of R.B.I. 5. Monetary Policy of Central Banks a. Objectives of Monetary Policy b. Monetary Targeting c. Control of Currency by the R.B.I. d. Monetary Instruments of Credit Controls i. Quantitative Credit Controls' Instruments, Their Operations ii. Qualitative Credit Control: Instruments, Their Operations iii. Limitations of Credit Control Policy e. Short Term Liquidity Management by the R.B.I. f. Liquidity Adjustment Facility (LAF)	16	
March, 2019	6. Rural Finance , Financial Inclusion & Micro Finance a. Rural Finance b. Credit Needs of Rural & Agricultural c. Sources Of Rural & Agricultural Finance i. Co-Operative Credit Structure ii. RRBs & NABARD iii. Other Agencies d. Financial Inclusion i. Meaning , Rationale & Importance ii. Reasons & Measures Of Financial Exclusion iii. Recent Initiative By R.B.I e. Micro Finance i. Meaning, Features & Importance ii. Aspects Of Micro Finance iii. Forms Of Microfinance Institutions In India	12	

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Subject: **Corporate Accounting & Costing** Academic Year: 2018-19

Month & Year	Syllabus to be taken	Period	Remark
	SEMESTER III		
July 2018	1. Profits or Loss Prior to Incorporation Meaning Basis of Apportionment Calculation of Pre Post incorporation Profit/Loss. Treatment of Pre post Profit / Loss. 2. A. Issue of SWEAT Equity and Employees Stock Option Scheme. 1. Meaning and Journal Entries 2. B. Redemption of Preference Shares 2. Accounting for redemption of Preference shares, Statutory requirements disclosure in Balance Sheet.	06 04 06	
August, 2018	3. Redemption of Debentures 1. Entries for various modes of Redemption. 2. Redeem by payment in cash conversion into some other security by purchase from open market & Cancellation. 3. Sinking Fund (Debenture Redemption Fund Method) for Redemption 4. Underwriting of shares 1. Meaning 2. Provisions regarding underwriting commission 3. Terms used in underwriting marked applications, unmarked applications, full underwriting, Partial underwriting, Sole underwriting, Joint underwriting firm underwriting, Determination of Liability of underwrites. 4. Accounting treatment 5. Preparation of underwriters statement, Accounting Entries & relevant Ledgers	16	
September, 2018	5. Accounting for Bonus Issue of shares Lecture : 06 1. Meaning 2. Conditions for Bonus Issue 3. Accounting Entries 4. Conversion of partly paid shares into fully paid, Issue of fully paid Bonus shares. 4. Accounting For Labour a. Introduction To Accounting For Labour b. Time Keeping, Time Booking – Methods Thereof. c. Idle Time, Overtime, Night Shift Allowance (Concepts	16	

	Only) Test & Tutorial		
October, 2018	d. Methods Of Wage Payment i. Time Rate, Piece Rate & Differential Piece Rates [Practical Problems] ii. Premium Bonus Plans, Profit Sharing [Practical Problems]	10	
	SEMESTER III		
November & December, 2018	1. Accounting Standards As 4 : Contingencies and Events occurring after the Balance Sheet Date As 5 : Net Profit or Loss for the period Prior Period Items and changes in Accounting Policies. As 9 : Revenue Recognition As 29 : Provisions contingent Liabilities and Contingent Assets 2. Accounting for Buy Back of shares a. Meaning b. Provisions regarding Buy Back of shares c. Calculation of maximum number of shares Buy Back d. Accounting for Buy Back (Simple examples)	10 08	
January, 2019	3. Final A/c of Limited Company a. Preparation and presentation of final accounts of Joints Stock Companies as per schedule III of Companies Act, 2013 provisions and reserves; determination of managerial remuneration; appropriation out of profits; transfer to profits to reserves; payment of dividend, Bonus shares and payment of interest out of capital Refer to As-1, AS-2, AS -6, AS-10 & AS-29.	16	
February, 2019	Voyage A/c o Meaning o Preparation of Voyage Account. 5. Insurance Claim A. Loss of Stock B. Loss of Profit (Consequential Loss)	14	
March, 2019	6. Overheads a. Introduction b. Allocation and apportionment of overheads (Practical Problems) c. Primary and secondary distribution (Practical Problems) d. Absorption of overhead, Concepts, bases of absorption (Practical Problems)–under absorption and over absorption of overheads. Test	12	

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Subject: **Modern Banking & Financial System** Academic Year: 2018-19

Month & Year	Syllabus to be taken	Period	Remark
	SEMESTER III		
July 2018	1. Commercial Banks In India 1.1. Introduction 1.2. Types of Commercial Banks. 1.3. Distinction between Commercial Bank and Financial Institutions. 1.4. Phases of Development 1951-1990 and Since 1991. 1.5. Regional Rural Bank –Objectives, Functions. 2. Co-operative Banks In India 2.1. Introduction 2.2. Structure of Co-operative Banks. 2.3. Urban Co-operative Banks – Objectives & Functions 2.4. Rural Co-operative Banks – Objectives & Functions 2.5. Problems of Co-operative Banks. 2.6. Measures to solve these Problems.	16	
August, 2018	3. Problem of Non- Performing Assets. 3.1. Definition of NPA 3.2. Impact of NPA & Consequences of NPA 3.3. Identifications of NPAs. 3.4 Early warning signals of NPAs. 4. Financial Inclusion 4.1. Introduction 4.2. Evidences of Financial Exclusion. 4.3. Benefits of Financial Inclusion. 4.4. Process of financial Inclusion. 4.5. Various Initiative undertaken for financial Inclusion.	16	
September, 2018	5. Micro Finance Lectures -10 5.1. Introduction. 5.2. NGOs and SHGs in Micro Finance. 5.3. Micro Finance Delivery Mechanism. 5.4. Resources for supporting Micro Finance. 5.5. Micro Finance Development Fund. 5.6. The positive side and Negative side of Micro Finance.	16	
October, 2018	6 . Reserve Bank of India. Lectures -06 6.1. Establishment 6.2. Objectives & Administration.	10	

	6.3. Functions of RBI		
	SEMISTER IV		
November & December, 2018	1. Nature and Role of Financial System. 1.1. Introduction. 1.2. Functions of Financial System. 1.3. Stages of Financial Development since 1947. 1.4. The structures of the Financial System. 1.5. Financial System and it's Linkages with Saving and Investment. 2. An overview of the Indian Financial System. 2.1. Institutional Development 1947-1990 2.2. Institutional Changes since 1991 2.3. Financial Markets – Their Types – Introductory Level only 2.4. Financial Instruments – Their Types - Introductory Level only 2.5. Financial Services – Their Types - Introductory Level only	16	
January, 2019	3. Financial Sector Reforms In India – I 3.1. Introduction 3.2. Financial Reforms. 3.3. Objectives of Reforms. 3.4. Strategies of Reforms. 3.5. Policy Reforms. 4. Financial Sector Reforms In India – II 4.1. New Issue Market and Stock Market Reforms. 4.2. Government Securities Market Reforms. 4.3. Banking Sector Reforms. 4.4. Impact of Financial Sector Reforms	16	
February, 2019	5. Regulatory Institutions – I Lectures : 08 5.1. Regulatory Institutions – RBI, NABARD, SEBI NH B. 5.2. Objectives of Monetary Policy. 5.3. Techniques of Monetary Policy Control – Quantitative and Qualitative weapons of Control.	12	
March, 2019	6. Regulatory Institutions –II Lectures : 08 6.1. NABARD –Establishment – Objectives – Functions . 6.2. SEBI – Origin – Objectives – Powers – Functions. 6.3. NHB – Origin – Business of NHB – Financial Resources – Powers of NHB.	10	

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Subject: **Advanced Accounting I** Academic Year: 2018-19

Month & Year	Syllabus to be taken	Period	Remark
	SEMESTER V		
July 2018	1. Computerised Accounting Procedure (Only Theory) Meaning, Objective, Significance, and Features of Computerised Accounting System-Application of Accounting Software Packages- Prepackaged, Customized and Enterprise Resource Planning (ERP) Accounting Software 2. Recent Trends in Accounting-(Only Theory) Elementary study of- Human Resources Accounting, Inflation Accounting, Value Added Statement, Corporate Social Reporting, Interim Reporting–Refer Accounting Standard (AS) 25 on Interim Financial Reporting.	12	
August, 2018	3. Insolvency-(Theory & Practical Problems) Meaning&ProcedureofInsolvency– InsolvencyofSoleTrader-PrepareStatement Of Affairs & Deficiency Account. 4. Accounting for Independent Branches -(Theory & Practical Problems) AccountingatHeadoffice- IncorporationofBranchTrialbalanceinthebooksof The Head office–Incorporation Entries for preparing branch Trading and Profit & Loss account, Branch Assets and Liabilities. TUTORIAL I	10	
September, 2018	5. Valuation of Goodwill -(Theory & Practical Problems) Meaning & Nature of Goodwill–Need for Valuation of Goodwill– Methods of Valuing Goodwill –Calculation of Goodwill-Number of Years Purchase of Average Profits Method, Capitalization Method–Annuity Method– Super profits Method.	12	
October, 2018	6. Valuation of Shares-(Theory & Practical Problems) Meaning & Nature of Shares–Need for Valuation of Shares – Methods of valuation of Shares– Net Assets method, Yield method and Fair value method–Calculation Of Valuation of Shares	10	

	SEMESTER VI		
November & December, 2018	1. Responsibility Accounting (Only Theory) Meaning Features ,Advantages and Limitations of Responsibility Accounting- Steps and difficulties in Responsibility Accounting-Types of Responsibility Centers 2. Introduction to Government Accounts–(Only Theory) Meaning, Definition, Objectives & General Principles of Government Accounting–Difference between Commercial & Government Accounting–Classification of Government Accounts – Role of C&A.G. of India	08 12	
January, 2019	5. Holding company Accounts-(Theory & Practical Problems) Meaning of Holding Company and Subsidiary Company –Preparation of the consolidated Balance sheet of the Holding company along with its subsidiary company–analysis of profit of subsidiary company on consolidation, cost of control Or goodwill on consolidation. Inter-company debts, unrealized profit,- (one subsidiary only) [Refer to the relevant provisions of the Companies Act, 1956.	12	
February, 2019	6. Farm Accounting–(Theory & Practical Problems) Introduction, Meaning, Objectives & Significance of Farm Accounting–prepare Final Accounts	12	
March, 2019	4. Liquidation of Companies–(Theory & Practical Problems) Introduction & Modes of Winding-up of Company- Preparation of liquidator’s final statement Of account.	08	

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Subject: Income Tax & Soft Skills Developmet

Academic Year: 2018-19

Month & Year	Syllabus to be taken	Period	Remark
	SEMESTER VI		
November & December, 2018	Unit-1 Soft Skills 08 1.1 Meaning and importance 1.2 Types of soft skills 1.3 Understanding yourself: Self assessment through SWOT Analysis 1.4 Motivation: Need and Sources 1.5 Business Ethics and Etiquettes 1.6 Mobile phone etiquettes Unit-2 Time Management 08 2.1 Time management and its significance 2.2 Assessing your time management 2.3 Time Management Strategies and Tools 2.4 Activities Log, To-do lists, Action Programs, Multitasking, Efficient File Management 2.5 Planning in Advance: Prioritizing and Scheduling	08 12	
January, 2019	Unit-4 Problem Solving and Decision Making 4.1 Identifying and defining problems 4.2 Solving the problem Brainstorming 4.3 Thinking critically and creatively 4.4 Group decision making and problem solving 4.5 Negotiation Skills Unit-5 Teamwork and Team Building 08 5.1 Concept of team, need and significance of team work 5.2 Team Management: Strategies and Tools 5.3 Conflict Resolution 5.4 Understanding the role of teams in organization 5.5 Leadership Skills: Concept, Types, Qualities and Functions 5.6 Professional Networking: Establishing, grooming and maintaining relationships	12	
February, 2019	Unit-6 Learning Skills 08 6.1 Concept of learning 6.2 Learning theories and models	12	

	6.4 Memorizing Techniques		
March, 2019	6.5 Mind mapping: Taking notes effectively 6.6 Journaling (Writing Diary) for Professional development 6.7 Using ICT for efficient learning	08	