## M.L. Dahanukar College of commerce

## **Teaching Plan 2022-23**

Subject: **Business Economics** Department: **Economics** 

Class: T Y B.Com SEM V Office hours: 7:30 am – 12.30 pm **D.D.SAVALE** 1 lecture on every division per week

Rachanajoshi1 lecture on every division per week

**RakeshPise** 1 lecture on every division per week

First	term	Semester IV		
Sr. No.	Topic	Sub-topics	Number of lectures	Number of weeks
1.	Module - I Macroeconomics overview of India	New economic policy1991 Sustainable development goals and policy measures Foreign Investment Policy Measures in India	15	RakeshPise Jun July Aug Sep
2.	Module II Agriculture During post reform period	National Agricultural policy 2000 Agricultural pricing and agricultural finance Agricultural marketing Development	10	Mrs.Rachanajoshi Jun July Aug Sep
3.	Module III The Industry and service sector during post reform period	Policy measures –competition act 2002 Industrial pollution in india Service sector	10	D.D.SAVALE Jun July Aug Sep
4	Module - IV Banking and financial Market	Banking sector Money market Capital market	10	D.D.SAVALE Mrs.Rachanajoshi RakeshPise Sep

## M.L. Dahanukar College of commerce

### Teaching plan 2022-23

Subject: BUSINESS ECONOMICS **SEM VI** Department: **Economics** Class: TY B.Com Office hours: 7:30 am – 12.30 pm

D.D.SAVALE

1 lectures on every division per week
RACHANA JOSHI

1 lectures on every division per week
RAKESH PISE

1 lectures on every division per week
1 lectures on every division per week

First term		Semester VI		
Sr.	Topic	Sub-topics	Number	Number of
No.	Τορίς	σαν-τομίες	of	weeks
NO.			-	weeks
			lectures	
1	Module I		10	D.D.SAVALE
	Introduction to	Theories of International Trade		Nov
	International			Dec
	Trade	Terms of Trade		Jan
		Gains From Trade with offer curse		
2	Module II		10	Rachana
	Commercial	Commercial policy		Joshi
	policy			Nov
		Tariff and non tariff barriers		Dec
				Jan
		International economic integratio		
3	MODULE 3	Concept and structure of BOP	15	RakeshPise
	BOP AND	Causes of disequilibrium	13	Nov
	INTERNATIONAL	Measures to correct disequilibrium in BOP		Dec
	ECONOMIC	WTO agreement with reference to TRIM'S,		
	ORGANIZATION	TRIP'S AND GATS		Jan
	UNUANIZATION	TRIF S AND GATS		
	MOD: " 5 4	Consider control on the superior	40	D D C1-
4	MODULE 4	foreign exchange market	10	D.D. Savale
	Foreign	Purchasing power parity theory		Rachana
	Exchange	Role of Central Bank		Joshi
	Market	RBI intervention in foreign exchange rate		RakeshPise
		management		FEB
				MARCH

# 3. Export Marketing Paper - I

Subject: **Export Marketing** Department: Commerce

Class: T.Y B.Com Office hours: 7:30 am – 12.30 pm

Lecture hours: 48 min per lecture 3 lectures on two division per week

Name of the teachers:

• Dr. (Mrs) Kanchan S. Fulmali

Basic course information: Title-Export Marketing

**OBJECTIVES:** 

To get students acquainted with-

- India's Export Marketing potential

- Practical significance of Export Marketing

- Conceptual understanding and clarity of terminology used in Export Marketing

Supplies: College library, Private publishers, Personal material, Internet

#### **Outline of lecture schedule: 30 weeks**

First	term	Semester V 45 lectures 15 w	eeks	
Sr.	Topic	Sub-topics	Number	Number of
No.			of	weeks
			lectures	
1.	Module – I	a) Concept and features of Export Marketing;	4	
	Introduction to	Importance of Exports for a Nation and a Firm;		
	Export	Distinction between Domestic Marketing and		June
	Marketing:	Export Marketing		2 weeks
		b) Factors influencing Export Marketing; Risks		July
		involved in Export Marketing; Problems of India's	4	2 Weeks
		Export Sector		
		c) Major merchandise/commodities exports of		(12 Lectures)
		India (since 2015); Services exports of India (since	4	
		2015); Region-wise India's Export Trade (since		
		2015)		

2.	Module – II Global Framework for Export Marketing	a) Trade barriers; Types of Tariff Barriers and Non- Tariff barriers; Distinction between Tariff and Non- Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	4 4 3	July 2 weeks July- Aug 1 Week Aug 1 Week (2 Lecturs) (11 Lectures)
3.	Module – III India's Foreign Trade Policy	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	4 3 4	Aug 1week (1 Lecture) 2 Weeks (5 Lectures) Sept 2 Weeks (6 holidays) (11 Lectures)
4	Module – IV Export Incentives and Assistance	a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre(IRMAC), b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters	4 4	Sept 2 Weeks Oct 2 weeks (11 Lectures)
	Second		weeks	
1	Module – I Product Planning and	a) Planning for Export Marketing with regards to     Product, Branding, Packaging     b) Need for Labelling and Marking in Exports,	3	Nov
	Pricing Decisions for	Factors determining Export Price; Objectives of Export Pricing		1 week Dec 2 weeks

Export Marketing	c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	5	1 Week (2 letcures) (11 Lectures)
Module – II Export Distribution and Promotion	a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing: Importance of Trade Fairs and	4	Dec 1 week (1 Lecture) Jan 3 weeks Last week 1 Lectures
	Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;	4	(11 Lectures)
Module – III Export Finance	a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade	3	Jan Last week
	b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and	5	2 Lectures Feb 3 Weeks
	c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC	3	(11 Lectures)
Module – IV  Export Procedure and Documentation	a. Registration with different authorities; Preshipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of	3 5	Feb 1 weeks March 2 weeks & 1 Week (2 lectures) (11 Lectures)
	Module – II Export Distribution and Promotion  Module – III Export Finance  Module – IV Export Procedure and	Marketing Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation  Module – II Export Distribution and Promotion  All Promotion  Base of Export Marketing C) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC  Module – IV Export Procedure and Documentation  Registration with different authorities; Pre- shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing	Marketing Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (C&F); Problems on FOB quotation  Module – II Export Distribution and Promotion  Promotion  A promotion  Distribution and Promotion  Distribution and Promotion  A promotion  Distribution and Promotion  Distribution and Promotion  Distribution and Promotion  A promotion  Distribution and Distribution and Distribution and Distribution and Distribution and Indirect Exporting Channels; Distriction Distribution and Indirect Exporting Channels; Distriction Bexport Export Procedure to pictorian and Prost Export Procedure and Documentation  Distribution and Preshipment and Post-shipment Procedure and Documentation  Distribution between Preshipment Finance; Distribution between Preshipment Finance; Distribution and Preshipment Procedure Distribution between Preshipment Finance; Distribution between Preshipment Procedure of ECGC  A Registration with different authorities; Preshipment Procedure involved in Exports; Procedure of Quality Control and Preshipment Inspection; Distribution Distribution Channels between Preshipment Proceeds; Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) C. Importance of - Co

# **Marketing/Human Resource Management**

Subject: MHRM Department: Commerce

Class: T.Y B.Com Office hours: 7:30 am – 12.30 pm Lecture hours: 48 minper lecture (1 lectures on every division per week By each teacher)

Name of the teachers:

• Dr. (Mrs) Kanchan S. Fulmali

• Smt. Nita A. Nerurkar

• Smt. Kavita Desai

Basic course information: Title-MHRM

**OBJECTIVES:** 

To get students acquainted with-

- The basic concept of MIS and MR

- Difference between MIS and MR

- Concept, factors and steps of Consumer behaviour

- Importance of Market segmentation and product positioning

- Component of logistic and elements of promotion

- Role of HRM in business

 Comparison between Traditional and Strategic Human Resource Management

- Challenges of HR

Supplies: College library, Private publishers, Personal material, Internet

### **Outline of lecture schedule: 30 weeks**

Firs	t term	Semester V 15 lectur	es 15 v	weeks
Sr	Topic	Sub-topics	NO.	Number of
No. 1.	Module- I Introduction to Marketing (Dr.Fulmali)	a) Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing b) Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance C) Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection	4 3 5	weeks June 2 Weeks July 4 Weeks Aug 4 Weeks Sept 3 Week 6 holidays (12 Lectures)

2.	<b>Module II</b>	a)Marketing Mix- Concept,	5	June
		Product- Product Decision Areas		2 Weeks
	Marketing	Product Life Cycle- Concept, Managing stages of PLC		July
	<b>Decision- I</b>	Branding- Concept , Components		4 Weeks
		Brand Equity- Concept , Factors influencing Brand Equity		Aug
	(Smt.	b) Packaging- Concept , Essentials of a good package		4 Weeks
	Nerurkar)	Product Positioning- Concept, Strategies of Product	3	Sept
		Positioning		2 Weeks
		Service Positioning- Importance & Challenges		6 holidays
		c)Pricing- Concept, Objectives, Factors influencing Pricing,	_	(11 Lectures)
		Pricing Strategies	3	
3.	Module III	a)Physical Distribution- Concept, Factors influencing Physical	4	June
		Distribution, Marketing Channels (Traditional &		2 Weeks
	Marketing	Contemporary Channels)		July
	<b>Decision- II</b>	Supply Chain Management-Concept, Components of SCM		4 Weeks
		b)Promotion- Concept, Importance, Elements of Promotion		Aug
		mix		4 Weeks
	(Smt. Desai)	Integrated Marketing Communication (IMC)- Concept,		Sept
		Scope ,Importance	4	2 Weeks
		c) Sales Management- Concept, Components, Emerging		6 holidays
		trends in selling		(44  )
		Personal Selling- Concept , Process of personal selling, Skill	2	(11 Lectures)
		Sets required for Effective Selling	3	
2.	Module - IV	a)Marketing Ethics: Concept, Unethical practices in	4	Sept
	Key	marketing, General role of consumer organizations		2 Weeks
	Marketing	Competitive Strategies for Market Leader, Market		
	Dimensions	Challenger, Market Follower and Market Nicher Marketing		Oct
	Smt. Desai	Ethics:		2 Weeks
				(4 Lectures)
		b) Rural Marketing- Concept, Features of Indian Rural		Cont
	Smt.	Market, Strategies for Effective Rural Marketing	2	Sept 2 Weeks
	Nerurkar	Digital Marketing-Concept, trends in Digital Marketing	3	Oct
	- 10- 02	Green Marketing- concept, importance		2 Weeks
				(3 Lectures)
		c)Challenges faced by Marketing Managers in 21st Century		(5 20000103)
		Careers in Marketing – Skill sets required for effective		Sept
		marketing		2 Weeks
	Dr.Fulmali	Factors contributing to Success of brands in India with		Oct
		suitable examples, Reasons for failure of brands in India	4	2 Weeks
		with suitable examples		(4 Lectures)
Sec	ond term	Semester VI15 lectures 15 weeks		
1	<b>Module - III</b>	a) Human Resource Management – Concept, Functions,		Nov
		Importance, Traditional v/s Strategic Human Resource	4	1week
	Human	Management		Dec
	Resource	b) Human Resource Planning- Concept Steps in Human		3 Weeks

	Management	Resource Planning	4	Jan
		Job Analysis-Concept, Components, Job design- Concept,		4 Weeks
	Smt. Kavita	Techniques		Feb
	Desai	c) Recruitment- Concept, Sources of Recruitment	3	3 Weeks
		Selection - Concept , process , Techniques of E-selection,		(11 Lectures)
2	Module - II.	a)Human Resource Development- Concept, functions	5	Nov
	Human	Training- Concept, Process of identifying training and		1week
	Resource	development needs, Methods of Training & Development		Dec
	Development	(Apprenticeship, understudy, job rotation, vestibule training,		3 Weeks
		case study, role playing, sensitivity training, In, basket,		Jan
		management games)		4 Weeks
		Evaluating training effectiveness- Concept, Methods		Feb
	D E I I	b) Performance Appraisal- Concept, Benefits, Limitations,		3 Weeks
	Dr.Fulmali	Methods	4	(12 Lectures)
		Potential Appraisal-Concept, Importance		
		c) Career Planning- Concept, Importance	2	
		Succession Planning- Concept, Need	3	
		Mentoring- Concept, Importance		
		Counseling- Concept, Techniques.		
3.	Module - III	a) Human Relations- Concept, Significance	4	Nov
		Leadership –Concept, Transactional & Transformational		1week
	Human	Leadership		Dec
	Relations	Motivation- Concept, Theories of Motivation, (Maslow's		3 Weeks
		Need Hierarchy Theory, Vroom's Expectancy Theory,		Jan
		McGregor's Theory X and Theory Y, Pink's Theory of		4 Weeks
		Motivation)		Feb
		b) Employees Morale- Concept, Factors affecting Morale,		3 Weeks
		Measurement of Employees Morale Emotional Quotient and	4	(12 Lectures)
		Spiritual Quotient- Concept, Factors affecting EQ & SQ		
		c) Employee Grievance- Causes, Procedure for Grievance		
		redressal		
		Employee welfare measures and Healthy& Safety Measures.	3	

4.	Module – IV Trends In Human Resource Management Smt. Desai	a) HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.	3	Feb 1 Week March 2 weeks (3 Lectures)
	Smt. Nerurkar	b) Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.	4	Feb 1 Week March 3 weeks (4 Lectures)
	Dr.Fulmali	c) Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping	4	Feb 1 Week March 3 weeks (4 Lectures)

## M. L. Dahanukar College of Commerce

Teaching Plan ( **2022-23**)

Sub: Financial Accounting & Auditing - Paper VII

Class: T.Y.Bcom Sem - V

No. of Lectures - 04 in week per Divsion (share 50:50)

Month	Week	Ms. Varsha Madhavan	Mr. Samrat Asho
Tuno	3	Introduction of Company Fianl Accounts+Format of Revised	
June	٥	Schedule VI (Balance Sheet)	Introduction of P
' 		Practical Question based on Balance Sheet	Format, Cost of A
' 	4	Practical Question based on Balance Sheet	Practical Question
July	1	Format of Revised Schedule VI (Revnue Statement)	Practical Question
İ	2	Practical Question based on Revenue Statement	Practical Question
İ	3	Practical Question based on Revenue Statement	Practical Question
ļ	4	Practical Question based on Balance Sheet and	Buy Back of Share
ļ	4	Revenue Statement (Combined Problems)	(Including realted
Aug	1	Introduction to Internal Reconstruction + Concept Attainmnet	Prcatical Problem
İ	2	Practical Question based on Internal Reconstruction	Prcatical Problem
İ	3	Break for Kurukhsheta	Break for Kuruks
	4	Practical Question based on Internal Reconstruction	Prcatical Problem
			Prcatical Problem
Sept	1	Practical Question based on Internal Reconstruction	Introduction to Et
İ	2	Mid Term Break	
ļ	3	Revision on Company Final Accounts	Finacial Reports -
ļ	4	Revision on Internal Reconstruction	AS setting proces
ļ			Revision

M. L. Dahanukar College of Con

Teaching Plan ( 2022-23

Sub : Financial Accounting & Auditin

Class: T.Y.Bcom Sem - V

No. of Lectures - 04 in week per Divsion

Month	Week	Ms. Pallavi Omkar Sawant	Mr. Samrat Ashok Ga
Nov	4	Introduction to underwriting commission, provision laid by companies act with respect to payment of underwriting commission, types of underwriting, etc	AS - 14 Amalgamation
	1	Practical problems	Meaning and Comput
Dec	2	Practical problems	Accoutning Treatment

	3	Practical problems	Problems based on Pu
	4	Break For Winter	
Jan	1	Introduction to the chapter underwriting og shares and debentures, Meaning of liquidation or winding up, Preferential payments and Overriding preferential payments	Problems based on Pu
	2	Preparation of statement of affairs, deficit/surplus account	Problems based on Pu
	3	final statement of account/pratical problems	Problems based on Pu of Balance Sheet
	4	Practical problems	Problems based on Purof Balance Sheet
Feb	1	Introduction to Accounting for limited liability Partnership	Accounting of Transac
	2	Statutory Provisions + Conversion of Partnership firm into LLP	Meaning and Explanat
	3	Final Accounts/pratical problems	Accounting Treatment
	4	Final Accounts/practical problems	Accounting Treatment
March	1	Final Accounts/practical problems	Accounting Treatment
	2	REVISION	Revisions

## M. L. Dahanukar College

Teaching Plan (2022-23)

Sub: Cost Accounting paper VI Class: T.Y.Bcom Sem - V

Name of Teacher: Sahifa Moosa Muradbi Mazgaonkar No. of Lectures - 02 in

week

Sahifa Munesh

	T	ı	Sanira	iviunesn
Sr. No	Week	Month	Topics	Topics
			Material Cost: Procuremnent Procedure- Store procedure and documentation in respect of receipts and issue of stock, stok verification, Inventory control techniques: Levels of Inventory, EOQ, ABC Analysis,	
			Stock taking and Perpetual	Introduction to Cost
1	3	June	Inventory system	Accounting
2	4	June	Pratical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and
3	1	July	Pratical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
4	2	July	Pratical Questions based on EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment
		,	Pratical Questions based on	Cost Sheet, Total Costs and
5	3	July	EOQ, Turnover Ratio, Store Ledger, Inventory Valuation	Unit Costs, Different Costs for different purpose
			Pratical Questions based on	, ,
7	1	Aug	Pratical Questions based on	- Simple practical problems on

preparation of cost sheet
- Simple practical problems on
preparation of cost sheet
- Simple practical problems on preparation of cost sheet
- Simple practical problems on
preparation of cost sheet
- Simple practical problems on preparation of cost sheet
preparation or cost sheet
Dogonoilistics of sectors
Reconciliation of cost and financial accounts
Practical problems based on
Reconciliation of cost and Financial accounts.
Practical problems based on
Reconciliation of cost and Financial accounts.
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			overhead rates.	
			Pratical Questions based on	
			Departmentalisation and	Practical problems based on
			apportionment of primary	Reconciliation of cost and
15	1	Oct	overhead rates.	Financial accounts.

M. L. Dahanukar College

Teaching Plan (2019-

20)

Sub: Cost Accounting paper IX Class: T.Y.Bcom Sem - VI

Name of Teacher: Mr. Sahifa Moosa Muradbi Mazgaonkar No. of Lectures - 04 in week

Mr. Munesh Save

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Sr. No	) Week	Month	Topics	Topics
1	3	November	Cost Control Accounts: Theory Costing Books, Advantages and Disadvantages, Legders and Principal Accounts and Practical Questions based on Cost Control Accounts	Process Costing
2	4	November	Practical Questions based on Cost Control Accounts	Process loss, Abno Joint products and Equivalent units, Ir
3	1	December	Contract Costing: Theory and Practical Questions based on Contract Costing	Simple Practical pr and joint and by-p
4	2	December	Practical Questions based on Contract Costing	Simple Practical pr and joint and by-p
5	3	December	Practical Questions based on Contract Costing	Simple Practical prand joint and by-p

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6	1	January	Process Costing: Theory and Practical Questions based on Process Costing	Simple Practical prand joint and by-p
7	2	January	Practical Questions based on Process Costing	Some Emerging co accounting
8	3	January	Practical Questions based on Process Costing	Target Costing
9	4	January	Practical Questions based on Process Costing	Life cycle Costing E
10	1	February	Practical Questions based on Process Costing	ABC Costing
11	2	February	Practical Questions based on Process Costing	Introduction to Ma and Practical Ques Costing
12	3	February	Introduction to Standard Costing: Theory and Practical Questions based on Standard Costing	Practical Question:
13	4	February	Practical Questions based on Standard Costing	Practical Questions
14	1	March	Practical Questions based on Standard Costing &	Practical Questions
15	2	March	Some Emerging Concepts of Cost Accounting	Practical Questions Costing

# Teaching Plan for the Academic Year 2022-2023

Class: T.Y..B.Com. Subject: Elements of Operations Research

Total No. of Lectures Expected to be Conducted: 45

### Semester -v

Month & No. of Expected Workings Days In the Month.  June (19 Working Days)	Unit- I  Introduction:  • Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research.  Replacement Theory:  • Replacement Methods for items that deteriorate with time assuming value of money i) constant ii) Changes with time.	Method of Teaching  Lecture Method using chalk and talk.	No. of Lectures	Total No. of Lectures Expected To Be Conducted In The Month  9
July (28 Working Days)	Replacement Theory:  Replacement of item that fail completely using individual and group replacement.  Unit-II Linear Programming:  Mathematical formulation of LPP. Solution to the LPP using Graphical Method. Simplex Method and Big M Method	Lecture Method using chalk and talk. In addition to chalk and talk method solution using TORA	3 2 2 5	12

August (18 Working Days)	<ul> <li>Unit-II Linear Programming:</li> <li>Duality in LPP</li> <li>Detection of optimum solution to primal using optimum solution of the dual.</li> <li>Unit- III Transportation Problem</li> </ul>	Lecture Method using chalk and talk. In addition to chalk	2	9
	<ul> <li>Description and formulation of transportation problem</li> </ul>	and talk method solution	1	
	<ul> <li>Initial solution on TP by i) NWCM ii) LCEM iii)</li> <li>VAM.</li> </ul>	using TORA	3	
	Solution by MODI method  Class Test of 20 Marks in Last Week of August		2	
	,			
September (20 Working Days)	<ul> <li>Unit- III Transportation Problem</li> <li>Solution by MODI method</li> <li>Existence of Alternate optimum solution</li> <li>Impact of change in some cost coefficients on optimum solution.</li> <li>Maximization type Problems</li> <li>Unbalanced transportation problems</li> </ul>	Lecture Method using chalk and talk. In addition to chalk and talk method solution using TORA	2 2 1 2 2	9
October	Examinations and assessment			

## T.Y.B.Com. Applied Component

### **Elements of Operations of Research – Sem.- VI**

Unit 1	I: CPM & PBRT		
1.	Critical path method, Project evaluation and Review Techniques,	-	3 lectures
	Calculations of earliest time, latest time, different floats.		
2.	Three time estimates with Normal Probability distribution	-	6 lectures
	of expected time of activities.		
3.	Crashing of activities systematically to reduce cost and time	-	6 lectures
<u>Unit</u>	II: Inventory Management		
1.	Basic concepts, introduction, types of inventory, lead time, safety stock,	-	3 lectures
	Reorder level.		
2.	EOQ model	-	3 lectures
3.	EOQ model with price discount	-	3 lectures
4.	EOQ model with planned shortages	-	3 lectures
<u>Unit</u> ]	III : Game Theory		
1.	Introduction of Game theory, Pay offs, Zero sum game	-	3 lectures
2.	Minimax and maximum approach of solving game using Saddle points	-	3 lectures
3.	Principal of dominance and method of solving 2 x 2 zero sum game.	-	3 lectures
4.	Graphical method of solving 2 x n and m x 2 game.	-	3 lectures