

Vivekanand College (Autonomous), Kolhapur

M.Com. Part-I Semester-I

Management Concept and Organization Behavior Paper –I

Syllabus w.e.f June 2018

Semester	I	Total credit	4
Course code	Core Course –CCSubject Code - CP-1201A	Credit pattern	L - 60 Hours, T-80 Marks
Course title	Management Concept and Organization Behavior Paper –I		

Course objectives

1	Help the students to understand basic concept and theoretical aspects of management with modern trends.
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Module	Content	Teaching Hrs
I	Introduction to Management Definition, nature and significance of management, Managerial Functions: Concept, Significance and process of Planning, Organizing, Staffing, Directing and Controlling. Management as a profession, Managerial skills, Henry Mintzberg's roles of manager. Management of Change -Need for change, Lewin's Force Field Analysis Model, Resistance to change and remedies to overcome the resistance.	15
II	Contribution towards Management Thought Contribution of Frank B. Gilbreth, Elton Mayo, Mary Parker Follet, Peter Drucker, Michael Porter and C.K Pralhad. Management in 21st century. International Management - Impact of globalization on management.	15
III	Leadership and Motivation: (A) Leadership: Concept and theories of leadership-Traits theory, Behavioral theories, Fiedler's Contingency Theory, Harsey - Blanchard's Theory, The Managerial Grid, Likert's four systems of leadership. (B) Motivation: Concept and process of motivation, Theories of motivation- Maslow's Need Hierarchy Theory, Hertzberg's Two Factor Theory, McGregor's Theory 'X' and Theory 'Y', Theory Z, Alderfer's ERG theory, Victor Vroom's expectancy theory, Porter- Lawler Model of Motivation.	15

IV	<p>Controlling Techniques and coordination</p> <p>(A) Controlling Concept: Traditional and Modern (MIS, Management Audit, ROI, Network Analysis PERT, CPM, techniques of control. Coordination – Concept, Principles, Process, Types of Coordination, Techniques of effective Coordination.</p> <p>(B) Recent trends in management- a) Social responsibility of management b) management of change c) Management of crisis d) total quality Management e) corporate governance.</p>	15
Learning Recourses		
1	Reference Books	<ol style="list-style-type: none"> 1. Organization and Management- Dr.C.B.Gupta 2. Business Organization and Management - M.C. Shukla 3. The Practice of Management- Peter Drucker 4. Principles and Practice of Management – L. M. Prasad, S. Chand and Sons NewDelhi 5. Principles and Practice of Management – P.K. Agarwal, Pragati Prakashan, Meerut 6. Management Theory and Practice – B. S. Moshal, Galgotia Publishing Co., NewDelhi 7. Principles of Management O.B. K. Aghurth 8. Management and Organizational Behaviour-P. Subbarao 9. Organizational Behaviour - Keith avis 10. Organizational Behaviour - Stephen Robbins 11. Organizational Behaviour - Dr. Anjali Ghanekar

Course Outcome:-

By the end of this course it is expected that the student will be able:

1. To utilise knowledge of management in analysing and solving different cases in the company.
2. To apply recent trends in management.

Vivekanand College (Autonomous), Kolhapur

M.Com. Part-I Semester-II

Management Concept and Organizational Behavior Paper –II

Syllabus w.e.f June 2018

Semester	II	Total credit	4
Course code	Core Course –CCSubject Code CP-1209B	Credit pattern	L - 60 Hours, T- 80 Marks
Course title	Management Concept and Organizational Behavior Paper –II		

Course objectives	
1	Help to understand concept of organizational behavior, individual and group behavior, organizational conflict and stress management, organizational culture and quality work-life.

Module	Content	Teaching Hrs
I	Introduction to Organizational Behavior: Concept, significance, Nature and scope of OB. Contributing disciplines to OB, Relationship between management and organizational behavior. Models of OB. Ethical issues in OB. Historical development of OB, Evolution of OB in India.	15
II	Individual and Group Behavior: (A) Foundations of Individual Behavior – Personality (Concept, Determinants and types), Perception (meaning, process, factors affecting perception). Attitude (Concept, formation and types), values (concept, types and formation) and job satisfaction (Concept, Determinants and measurements), Learning (meaning, determinants, principles). (B) Foundations of Group Behavior: Definition and importance of group, Types of group, Process of group development, Group Behavior (Norms, Cohesion, Role, intergroup Conflicts), Group performance factors, Quality Circle and Work Teams.	15

III	<p>Organizational Conflict and Stress Management:</p> <p>A) Organizational Conflict: Concept, types, sources and levels of Organizational Conflict. Traditional and modern approach to conflict, Functional and dysfunctional Organizational conflict, Resolution of conflict.</p> <p>B) Stress Management – Meaning of Stress, Job stress, Symptoms, causes and Measurements of stress. Consequences of stress, managing stress.</p>	15
IV	<p>Organizational Culture and Quality of Work life:</p> <p>(A) Organizational Culture: Definition, types, functions. Creating, sustaining and Changing culture a culture.</p> <p>B) Quality of Work life: Concept, constituents of QWL. QWL in Indian context.</p>	15

Learning Recourses		
1	Reference Books	<p>1) Management and Organizational Behaviour - P.Subbarao.</p> <p>2) Organizational Behaviour - Keith Davis.</p> <p>3) Organizational Behaviour - Stephen Robbins.</p> <p>4) Organizational Behaviour - Dr. Anjali Ghanekar.</p> <p>5) Organizational Behaviour - Dr. C.B. Gupta.</p> <p>6) Organisational Behaviour- Dr. S. S. Khanka</p>

Course Outcome:-

By the end of this course it is expected that the student will be able:

1. To understand concept of organizational behaviour
2. To understand importance of organizational behaviour.

Marking Scheme:-

1. Theory exam- 80 marks
2. Internal exam- 20 marks

NATURE OF QUESTION PAPER

M.Com II

Management Concept and Organizational Behavior Paper I & II

Duration: 3 Hours

Total Marks – 80

Instructions:1) Q. No. 1 and 2 are compulsory.

2) Attempt any three questions from Q. No. 3 to 6.

3) Figures to the right indicate full marks.

Question	Nature of Question	Marks
1.	Solve case study	16
2.	Short Answers (Any two out of three)	16
3.	Long Answer	16
4.	Long Answer	16
5.	Long Answer	16
6.	Short Notes (Any two out of three)	16
Total		80

Vivekanand College (Autonomous), Kolhapur

M.Com. Part-I Semester-I

Advanced Accountancy-I

Syllabus w.e.f June 2018

Semester	I	Total credit	4
Course code	Core Course –CCSubject Code CBP-1203A	Credit pattern	L - 60 Hours, T-80 Marks
Course title	Advanced Accountancy-I		

Course objectives	
1.	To help students to understand accounting standards and accounting procedure of holding company and cooperative societies.

Module	Content	Teaching Hrs
I	Introduction to Accounting Standards: Meaning, Objectives and need of Accounting standards, Introduction to IFRS, IFRS mandatory, conversion and road map, Distinction between Indian GAAP and IFRS.	15
II	Selected Accounting standards with practical Problems: AS-1- Disclosure of Accounting policies. AS-2- Valuation of Inventories. AS-6- Depreciation. AS-7- Construction Contracts. AS-9- Revenue Recognition. AS-10-Fixed Assets. AS-13- Investment Accounting.	15
III	Accounts of Holding Company -(Group Accounts up to Two Subsidiaries- AS21)	15

IV	Accounts of Co-operative Societies -Consumer, Credit Co-operative societies as per Maharashtra Co-operative Act.	15
Learning Recourses		
1	Reference Books	1. Advanced Accountancy- Shukla and Agrawal 2. Advanced Accountancy- R.R. Gupta 3.Steps in Advanced Accountancy- Maheshwari 4. Advanced Accountancy- Jain and Narang 5. Advanced Accountancy- H. Chakraborty 6. Advanced Accountancy- S.P. Iyengar 7. Students Guide to Accounting Standards (Taxman)- D. S. Rawat

Course Outcome:-

By the end of this course it is expected that the student will be able:

1. To familiarize with Accounting Standards, Accounting of Holding Company and Final Accounts of Co-Operatives.
2. To understand application of Accounting Standards.

Vivekanand College (Autonomous), Kolhapur**M.Com. Part-I Semester-II****Advanced Accountancy Paper –III****Syllabus w.e.f June 2018**

Semester	II	Total credit	4
Course code	Core Course –CCSubject Code CBP-1211B	Credit pattern	L - 60 Hours, T- 80 Marks
Course title	Advanced Accountancy Paper –III		

Course objectives	
1	To help students to understand the accounting process for Amalgamation, Absorption and Reconstruction of Companies and also accounting for lease and insurance companies.

Module	Content	Teaching Hrs
I	Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of Companies.	15
II	Accounting for lease, (AS-19) Introduction, types of lease, Accounting for operating and financial lease.	15
III	Accounts of Insurance Companies- (Life and General Insurance) Introduction, Accounting forms, Final Accounts with schedules, IRDP Regulations.	15
IV	Social Responsibility Accounting, Environmental Accounting and HR Accounting: Meaning. Objectives and Need	15

Learning Recourses		
1	Reference Books	1. Advanced Accountancy- Shukla and Grewal 2. Advanced Accountancy-R.R.Gupta 3. Steps in Advanced Accountancy -Maheshwari 4. Advanced Accountancy-Jain and Narang 5. Advanced Accountancy-H.Chakraborty 6. Advanced Accountancy - S.P.Iyengar 7. Student's Guide to Accounting standards (Taxman)- D.S.Rawat

Course Outcome:-

By the end of this course it is expected that the student will be able:

1. To understand the accounting procedure of amalgamation, absorption and reconstruction, insurance company.
2. To familiarize with recent concepts of accounting.

Marking scheme:-

1. Theory exam - 80 marks
2. Internal exam - 20 marks

NATURE OF QUESTION PAPER**M.Com II****Advanced Accountancy Paper I & III****Duration: 3 Hours****Total Marks – 80****Instructions:** 1) Q. No. 1 and 2 are compulsory.

2) Attempt any three questions from Q. No. 3 to 6.

3) Figures to the right indicate full marks.

Question	Nature of Question	Marks
1. A.	Multiple Choice Questions (8 MCQ)	8
B.	Fill in the Blanks (4 Fill in the Blanks)	4
C.	State 'True' or 'False' (4 Statements)	4
2.	Short Answers (Any two out of three)	16
3.	Practical Problem	16
4.	Practical Problem	16
5.	Practical Problem	16
6.	Practical Problem	16
Total		80

CBCS Scheme**Vivekanand College, Kolhapur (Autonomous)****M.Com Part- I****Advanced Accountancy-II (Auditing)****w.e.f- June, 2018**

Semester	I	Total Credits	4
Course Code	Core Course –	Credit Pattern	L-60, T 80 Marks ,P--
Course Title	Advanced Accountancy (Auditing) Paper-II		

Course Objectives : To help students to understand concept of auditing, divisible profit, audit report and auditing of Bank and Insurance companies.

Module	Content	Teaching Hrs.
I	Concept of Auditing with special reference to auditing Standard, types of audit- Internal Audit, statutory Audit, Tax audit, Cost Audit, Management Audit	15
II	Divisible Profits-financial, legal and Policy considerations.	15
III	Audit of Bank and Insurance Companies, audit of Computerized Accounting.	15
IV	Audit Reports, Significant events occurring after Balance Sheet	15

Learning Recourses :

Reference Books	
	1. Practical Auditing- Ghatalia, Spicor & Paggler
	2. Practical Auditing- B.N. Tondon
	3. Practical Auditing- De paula
	4. Principles & Practice of Auditing- Saxena
	5. Contemporary Auditing- Kamal Gupta
	6. Students Guide to Auditing Standards (Taxman)- D. S. Rawat

COURSE OUTCOMES: By the end of this course it is expected that the student will be able:

CO1: to understand the process of auditing and crucial aspect of auditing with reference to audit standards.

CO2: to familiarize with the concept divisible profit.

CO3: in application of Auditing in Banking and Insurance companies.

Internal Evaluation: **20 Marks**

Written Evaluation: **80 Marks**

NATURE OF QUESTION PAPER

Duration: 3 Hours

Total Marks – 80

- Instructions:** 1) Question No. 1 & 2 is COMPULSORY
2) Attempt any three questions from Que. No. 3 to 6

Question	Nature of Question	Marks
Question No 1	(A) Multiple choice questions	...08
	(B) Fill in the blanks	...04
	(C) True OR False	...04
Question No 2	Short answer type questions (Any TWO out of THREE)	16
Question No 3	Long question	16
Question No 4	Long question	16
Question No 5	Long question	16
Question No 6	Write Short Notes (Any TWO out of THREE)	16
Total		80

CBCS Scheme

Vivekanand College, Kolhapur (Autonomous)

M.Com Part- I

Advanced Accountancy Paper-IV (Taxation)

w.e.f- June, 2018

Semester	II	Total Credits	4
Course Code	Core Course –	Credit Pattern	L-60, T 80 Marks ,P--
Course Title	Advanced Accountancy Paper-IV (Taxation)		

Course Objectives: To help students in understanding the definitions of income tax and computation of taxable income of assesses with concept of GST.

Module	Content	Teaching Hrs.
I	Definitions under the Income Tax Act,1961 , Exemptions under section- 10, Deductions from Gross Total Income under chapter - VI A	15
II	Computation of Taxable Income and Tax Liability of Individual, HUF, Firm, Association of Persons and Limited company	15
III	Clubbing of Income, set off and carry forward of losses, E-filing of returns, online payment of tax.	15
IV	Introduction To Goods and Service Tax (GST): Genesis of GST in India, Rationale of GST, Concept and Features of GST, Benefits of GST, Charges of GST, Integrated Goods and Service Tax (IGST), State Goods and Service Tax (SGST), Union Territory Goods and Service Tax (UTGST),	15

Note: For Unit 3 & 4 suitable practicals be taken

Learning Recourses :

Reference Books	1. Singhanina - Student's Guide to Income Tax 2. Prasad Bhagwati - Income Tax Law & Practice 3. Mehrotra H.C.-Income Tax Law
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	4. Dinkar Pagare- Income Tax Law & Practice 5. Ahuja & Gupta- Systematic Approach to Income Tax
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COURSE OUTCOMES: By the end of this course it is expected that the student will be able:

CO1: To calculate of taxable income under different heads of the income.

CO2: To understand concept of GST and applicable in e-filing of returns and online payment of tax.

Internal Evaluation: **20 Marks**

Written Evaluation: **80 Marks**