

(Syllabus with effect from June, 2020)

CBCS Scheme

Vivekanand College Kolhapur, (Autonomous)

M.Com. Part-I Semester-I

Business Management (Compulsory Paper)

Semester	I	Total credit	4
Course Code	Core Course –CCSubject Code CP-1201A	Credit pattern	L - 60 Hours, T-80 Marks
Course Title	Business Management (Compulsory Paper)		

Course Objectives	
1.	To help the students to understand basic concept and theoretical aspects of management and contribution of various thinkers towards management thoughts.
2.	To Familiar students with strategic management and contemporary issues in management.

Module	Title	Teaching hours
Module I	Introduction to Management: Definition, Nature, Significance, Managerial Skills, Mitzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing.	(15)
A) Theory		
B) Practical	1. Visit any organisation and study the role of managers and Submit the hand written report to the College. 2. Prepare check list of Managerial Skill and fill it by visiting nearest organizations manager.	
Module II	Contribution towards Management Thought:	(15)
A) Theory	A) Contribution of Frank Gilbreth, Mary Parker Follett, Tom Peters, Robert Waterman, Elton Mayo, Peter Drucker, Michael Porter and C.K Pralhad.	

	B) Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications.	
B) Practical	1. Visit any organization and study the management thought of concern organization and submit the hand written report to the College. 2. Visit any virtual organization and know the features of that organization and submit hand written report to the College.	
Module III A) Theory	Strategic Management: (A) Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice - Corporate Level Analysis (GAP analysis, BCG Matrix, GE9 Cell Matrix), Industry Level Analysis (Porter's 5 Forces Model). (B) Strategy implementation and control- Techniques of Strategy Evaluation - Functional Issues, Behavioural Issues and McKinsey's 7-S Model. Strategic Control Technique.	(15)
B) Practical	1. Visit any organization and study the adopted strategies by them. 2. Visit any organization and study the strategy implementation and control.	
Module IV A) Theory	Contemporary Issues in Management: (A) Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues. (B) Management of 21st Century Organization - Challenges and Opportunities in E-Commerce, E-Business and M-Commerce.	(15)
B) Practical	1. Visit any organization and discuss with management regarding challenges and problems and submit hand written report to college. 2. Visit any organizations and study the ethical issues and suggest remedies and submit hand written report to college.	

Learning Recourses		
1.	Reference Books	1. In Search of Excellence - Tom Peters and Robert H. Waterman. 2. Strategic management – Azhar Kazmi 3. Principles of management – P.C.Tripathi and P.N.Reddy 4. Principles of Management – Koontz, O'Donnell and Weihrich

COURSE OUTCOMES: After completion of this course students should be able-

1. To understand and describe the theoretical aspects of management and strategic management.
2. To understand the contemporary issues in management.

(Syllabus with effect from June, 2020)

CBCS Scheme

Vivekanand College (Autonomous), Kolhapur

M.Com. Part-I Semester-II

Course Code: CP-1209B

Organizational Behaviour (Compulsory paper)

Semester	II	Total credit	4
Course Code	Core Course –CCSubject Code CP-1209B	Credit pattern	L - 60 Hours, T-80 Marks
Course Title	Organizational Behaviour (Compulsory paper)		

Course Objectives	
1.	To help students to understand the concept of organizational behavior, individual and group behavior.
2.	To provide the knowledge of organizational conflict, negotiation, Organizational Culture and Work Life Balance.

Module	Title	Teaching hours
Module I	Introduction to Organizational Behaviour:	
A) Theory	Concept, significance, Nature and scope of OB, contributing disciplines to OB, relationship between management and organizational Behaviour, Ethical issues in OB, Historical Development of OB, Models of OB.	(15)
B) Practical	1. Visit any nearby organization and observe management functions perform therein and Submit handwritten report. 2. Visit any organization and study the ethical issues in organizational behaviour.	
Module II	Individual and Group Behaviour:	(15)
A)	A. Foundations of Individual Behaviour: Personality (Concepts, Determinants and types), Perception (meaning, process, factors	

Theory	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 Behaviour: Definition and importance of group, Types of group, Process of group development, Group Behaviour (Norms, Cohision, Role intergroup Conflicts), Group performance factors, Quality Circle and Work Teams.	
B) Practical	1. Classify the types of personality of sample employees in nearby organization. 2. Visit any group and discuss with them about objectives and purpose of group formation.	
Module III A) Theory	Organizational Conflict and Negotiation: A. Organizational Conflict: Concept, types, sources and levels of organizational conflict, Traditional and modern approach to conflict, Functional and dysfunctional organizational conflict, conflict process, resolution of conflict. B. Negotiation: bargaining strategies, the negotiation process, individual differences in negotiation effectiveness, third party negotiations.	(15)
B) Practical	1. Prepare a poster on organizational conflicts and their resolution. 2. Visit any organization study the negotiation process.	
Module IV A) Theory	Organizational Culture and Work Life Balance: A. Organizational culture: Definition, types, functions, creating, sustaining and changing culture. B. Quality of Work life: concept, constituents of QWL, QWL in Indian context. Managing work life conflicts in organizations.	(15)
B) Practical	1. Prepare a report on organizational culture adopted in nearby organization. 2. Discuss with employees of any organization and know the quality of work life.	

Learning Recourses		
1.	Reference Books	1. Management and Organizational Behaviour – P. Subbarao 2. Organizational Behaviour – Keith davis 3. Organizational Behaviour – Stephen Ronnins 4. Organizational Behaviour – Dr. Anjali Ghanekar 5. Organizational Behaviour – Dr. C.B.Gupta 6. Organizational Behaviour – Dr. S.S.Khanka 7. Organizational Behaviour – Stephen Robbins & Timothy Judge, 15th Edition, Pearson, Prentice Hall.

COURSE OUTCOMES: After completion of this course students should be able-

1. To describe theoretical concepts of organizational Behaviour and Classify types of personalities.
2. To Summarize types of conflicts and Summarize adoption of organizational culture.

Nature of Question Paper

M.Com- I

Business Management and Organizational Behaviour

(Compulsory Paper)

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 & 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
Que.1	Solve Case Study	16
Que.2	Write Short Answers (Any Two out of Three)	16
Que.3	Long question	16
Que.4	Long question	16
Que.5	Long question	16
Que.6	Write Short Notes (Any four out of Six)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks

(Syllabus with effect from June, 2020)

CBCS Scheme

Vivekanand College Kolhapur, (Autonomous)

M.Com. Part-I Semester-I

Advanced Accountancy Paper- I

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 Paper- I		

Course Objectives	
1.	To help students to understand accounting standards and accounting procedure of holding company.
2.	To facilitate students to understand the procedure of accounting for service industries and insurance companies.

Module	Contents	Teaching hours
Module I A) Theory	Introduction to Accounting Standard- (a) Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between INDASs and IFRSs, (b) Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Accounting of Fixed Assets (AS-10) and Accounting of Investments (AS-13)	(15)
B) Practical	(1) Visit Chartered Accountant's Office and discuss the ideas of accounting standards, IFRSs and GAAPs (2) Arrange students group discussion or seminar on AS-1 and AS-2	
Module II A) Theory	Accounting for Service Industries: (a) Accounting of Hotel: Nature of Hotel business, Sources of Revenue and Heads of Expenditures of Hotel, Visitors' ledgers and Preparation of Final Accounts	(15)

	(b)Accounting of Hospitals: Introduction, Incomes and Expenditure, Capital and Revenue, OPD and IPD register.	
B) Practical	(1) Visit to any Hotel and arrange discussion with hotel's manager regarding hotel's accounting process (2) Visit to any Hospital and arrange discussion with hospital manager regarding hospital's accounting process	
Module III	Accounting for Holding Company:	(15)
A) Theory	Group Accounts up to two subsidiaries-AS-21	
B) Practical	(1) Collect consolidated financial statements from the website of any group of companies and arranges group discussion on it. (2) If possible, visit the holding company of any group and try to understand consolidation process of financial statements.	
Module IV	Accounting of Insurance Companies: General and Life Insurance, Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of insurance companies.	(15)
A) Theory		
B) Practical	(1) Download financial statements of insurance company and discuss on them in the classroom. (2) Arrange visit to insurance company branch office to know their accounting process.	

Learning Recourses		
1.	Reference Books	1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi. 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi. 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai. 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi. 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.

		<p>6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi.</p> <p>7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi.</p> <p>8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.</p>
2.	Suggested Additional Readings	<p>1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press</p> <p>2) Original documents of Accounting Standards issued by ICAI</p> <p>3) Companies Act 2013</p>
3.	Suggested Research Journal	<p>1) Indian Journal of Accounting</p> <p>2) Indian Journal of Commerce</p> <p>3) The Chartered Accountant</p> <p>4) Management Accountant</p>

COURSE OUTCOMES: After completion of this course students should be able-

1. To understand the concept of accounting standards and their practical implication
2. To Familiarize with preparing final accounts of service industries.
3. To prepare the consolidated financial statements of holding company and its subsidiaries.
4. To Understand and prepare the financial statements of insurance companies.

(Syllabus with effect from June, 2020)

CBCS Scheme

Vivekanand College Kolhapur, (Autonomous)

M.Com. Part-I Semester-II

Advanced Accountancy Paper- III

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- II		

Course Objectives	
1.	To help students to understand the accounting process for Amalgamation, Absorption and Reconstruction of Companies and also accounting for lease.
2.	To facilitate students to understand the procedure of accounting for co-operative societies and make familiar with the new concept in accounting.

Module	Title	Teaching hours
Module I	Accounting for Amalgamation, Absorption	(15)
A) Theory	(AS-14) and Reconstruction of companies.	
B) Practical	(1) Arrange group discussion on reasons of amalgamation and absorption; and Analyze any case study of amalgamation or absorption. (2) Arrange group discussion on reconstruction and Analyze case study of external and internal reconstruction of a company.	
Module II	Accounting of Cooperative Societies- Consumer, Credit and	(15)
A) Theory	Dairy units as per Maharashtra Cooperative Societies Act.	
B) Practical	(1) Visit any cooperative society to see their accounting process and discuss with respective authority who look after accounting in the concern cooperative. (2) Take interview of Cooperative auditor or Chartered	

	Accountant in respect of cooperative accounting.	
Module III A) Theory	Accounting for Lease (AS-19): Introduction, Types of Lease, Accounting for Operating Lease and Finance Lease	(15)
B) Practical	(1) Arrange students' seminar, quiz or group discussion on the difference between operating lease and finance lease. (2) Arrange guest lecture of or workshop by inviting chartered accountant or cost accountant or expert in lease business.	
Module IV A) Theory	Social Responsibility Accounting, Environment Accounting and Human Resource Accounting- Meaning, Objectives and Need	(15)
B) Practical	(1) Arrange seminar/group discussion/panel discussion on the concepts of Social Responsibility Accounting, Environment Accounting and Human Resource Accounting.	

Learning Recourses		
1.	Reference Books	<p>1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.</p> <p>2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.</p> <p>3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.</p> <p>4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.</p> <p>5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.</p> <p>6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi.</p> <p>7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi.</p>

		8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
2.	Suggested Additional Readings	1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press 2) Original documents of Accounting Standards issued by ICAI 3) Companies Act 2013
3.	Suggested Research Journal	1) Indian Journal of Accounting 2) Indian Journal of Commerce 3) The Chartered Accountant 4) Management Accountant

COURSE OUTCOMES: After completion of this course student should be able-

1. To Familiar with accounting of business combinations of companies.
2. To Perfect in accounting of different types of co-operatives.
3. To understand the accounting for lease.
4. To understand the concepts of social responsibility accounting, environment accounting and human resource accounting.

Nature of Question Paper
M. Com- I
Advanced Accountancy Paper I & III

Marks: 80

Duration: 3 hours.

Instructions: 1. Q. No. 1 & 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
Que.1	A) Multiple choice questions B) Fill in the blanks C) True OR False	08 04 04
Que.2	Write Short Answers (Any Two out of Three)	16
Que.3	Practical problem	16
Que.4	Practical problem	16
Que.5	Practical problem	16
Que.6	Practical problem	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks

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CBCS Scheme

Vivekanand College (Autonomous), Kolhapur

M.Com. Part-I Semester-I

Advanced Accountancy Paper- II (Auditing)

Semester	I	Total credit	4
Course Code	Core Course –CCSubject Code CBP-1206A	Credit pattern	L - 60 Hours, T-80 Marks
Course Title	Advanced Accountancy Paper- II (Auditing)		

Course Objectives	
1.	To help the students to get the required knowledge of Audit concepts and objectives of audit.
2.	To know the generally accepted auditing procedures and skills and techniques of conducting audit of various entities.

Module	Title	Teaching hours	Credit
Module I	Basic Concepts of Audit:		
A) Theory	Meaning of Audit, Scope of Audit, True and Fair view, Basic principles governing an Audit (AAS 1), Independence of Auditor, Difference between Audit and Investigation.	(15)	1
B) Practical	1. Group discussion on ‘True and Fair View’ and ‘Independence of Auditor’		
Module II	Dividend and Divisible Profit:		
A) Theory	Concept of dividend, Methods of payment of dividend, Financial, legal and Policy considerations in dividend decision.	(15)	1
B) Practical	1. Review dividend policy of any company on the basis of its annual report.		
Module III	Types of Audit and audit of various entities:		
A) Theory	Cost Audit, Tax Audit, Management Audit, Social Audit, Audit of Insurance companies, Audit of educational institutions, Audit of companies as per Companies Act, 2013. Adverse opinion and Disclaimer of opinion, Audit of Computerized Accounting.	(15)	1
B) Practical	1. Visit CA office and understand the process of conducting		

	an audit of any company or educational institute.		
Module IV	Auditing and Assurance Standards:		
A) Theory	AAS2: Objectives and scope of audit of financial statements AAS3: Documentation AAS5: Audit evidence AAS6 (Revised): Risk assessment and internal control AAS8: Audit planning AAS13: Audit materiality AAS15: Audit sampling AAS28: Auditor's report on financial statement	(15)	1
B) Practical	1. Write an assignment on any one of AAS with reference to its importance in audit.		

Learning Recourses		
1.	Reference Books	1. A Handbook of Practical Auditing: Dr. B. N. Tandon, Dr. Sudharsanam, Dr. Sundarbhai, S. Chand Publications. 2. Auditing and Assurance: Sanjib Kumar Basu, Personal Publishing House 3. Advance Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati Lahoti, A. S. Foundation 4. Auditing and Assurance Services: Karen Hooks, Wiley Publishers. 5. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications 6. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication 7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers 8. Study material of CA (IPCC and Final): The Institute of Chartered Accountants of India
2.	Journals	1. The Chartered Accountant, The Institute of Chartered Accountants of India 2. Journal of Accounting, Auditing and Finance, Sage Publications 3. International Journal of Auditing, Wiley Publishers.

COURSE OUTCOMES: After completion of this course students should be able-

1. To understand the basic concepts and objectives of audit.
2. To gain the working knowledge of generally accepted auditing procedures.
3. To know the skills and techniques of conducting audit of various entities.
4. To know the recent trends in practice of audit.

(Syllabus with effect from June, 2020)

CBCS Scheme

Vivekanand College Kolhapur, (Autonomous)

M.Com. Part-I Semester-II

Advanced Accountancy Paper- IV (Research Methodology)

Semester	II	Total credit	4
Course Code	Core Course –CCSubject Code CBP-1214B	Credit pattern	L - 60 Hours, T-80 Marks
Course Title	Advanced Accountancy Paper- IV (Research Methodology)		

Course Objectives	
1.	To help students to understand the concept of research, types of research, methods of research, research design, hypothesis and sample design.
2.	To facilitate students to understand the data collection methods and types of data, presentation of data, analysis and interpretation of data and report writing.

Module	Title	Teaching hours	Credit
Module I	Basics of Research: Meaning, Definition and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	(15)	1
A) Theory			
B) Practical	(a) Identification of research problem. (b) Classification of research problem according to types. (c)Formulation of research questions and objectives.		
Module II	Research Design, Hypothesis and Sample Design:- Research Design: Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design. Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	(15)	1
A) Theory			
B) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.		

Module III A) Theory	Data Collection and Presentation:- Meaning of Data, Types of data- quantitative and qualitative, sources- Primary and Secondary. Methods of Primary Data Collection- questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire. Sources of secondary data Classification, tabulation and graphical presentation of data	(15)	1
B) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.		
Module IV A) Theory	Analysis and Interpretation of Data, Hypothesis Testing and Report Writing:- Analysis and Interpretation of Data: by using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression). Hypothesis testing: by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test. Report Writing: Layout of research project, steps involved in report writing, requisites of good research report.	(15)	1
B) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. (Use any suitable software for the purpose of (a) and (b))		

Learning Recourses		
1.	Reference Books	1. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi 2. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi 3. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher. 4. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of Indian Pvt. Ltd., New Delhi. 5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi

		6. Gupta S. C., “Fundamentals of Statistics”, Himalaya Publishing House. 7. Gupta S. P. “Statistical Methods”, Sultan Chand and Sons, New Delhi
2.	Suggested Additional Readings	1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd. 2) Kishore, Ravi M. (2018). Business Statistics
3.	Suggested Research Journal	1) Indian Journal of Commerce 2) Indian Journal of Accounting 3) Indian Journal of Marketing 4) Management Accountant 5) Vikalp 6) Decision 7) IIMB Review

COURSE OUTCOMES: After completion of this course students should be able-

1. To Familiarize with basics of research.
2. To prepare instrument for data collection i.e. questionnaire and interview schedule.
3. To analyze and interpret the data.
4. To test the hypothesis and prepare sample design.

Nature of Question Paper
Advanced Accountancy Paper II & IV
(Audit and Taxation)

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 & 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
Que.1	A) Multiple choice questions B) Fill in the blanks C) True OR False	08 04 04
Que.2	Write Short Answers (Any Two out of Three)	16
Que.3	Long question	16
Que.4	Long question	16
Que.5	Long question	16
Que.6	Write short notes (any four out of six)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks