

## STATEMENT OF SYLLABUS COMPLETION

Year- 2024-25 B.Com- II Semester-III and IV

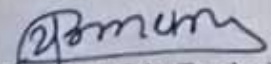
Name of teacher- Dr. Y. B. Mane

Department- Commerce




Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- II Group- A Div- A/B	Corporate Accounting-I	<p><b>Module – I A) Issue and forfeiture of shares, Re-issue of forfeited shares:</b> Meaning of Company, Types of Companies, Share- Meaning, Types of shares, Share Capital, Types of share Capital (Problems on issue of shares at par, Premium and Discount, Calls in arrears, calls in advance, prorata allotment, forfeiture of shares and reissue of forfeited shares.</p> <p><b>B) Issue and Redemption of Debentures (Sinking Fund Method only)</b> Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture (sinking fund method only)</p>	<p><b>Module – I A) Issue and forfeiture of shares, Re-issue of forfeited shares:</b> Meaning of Company, Types of Companies, Share- Meaning, Types of shares, Share Capital, Types of share Capital (Problems on issue of shares at par, Premium and Discount, Calls in arrears, calls in advance, prorata allotment, forfeiture of shares and reissue of forfeited shares.</p> <p><b>B) Issue and Redemption of Debentures (Sinking Fund Method only)</b> Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture (sinking fund method only)</p>	—	
		<b>Module – II Company Final Account (As per Schedule III to the Indian Companies Act 2013)</b> Final Accounts of Companies in Vertical form only.( with the help of notes to accounts, advanced proforma of Final Accounts)	<b>Module – II Company Final Account (As per Schedule III to the Indian Companies Act 2013)</b> Final Accounts of Companies in Vertical form only.( with the help of notes to accounts, advanced proforma of Final Accounts)	—	
		<b>Module-III Profit /Loss Prior to Incorporation:</b> Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	<b>Module-III Profit /Loss Prior to Incorporation:</b> Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	—	
		<b>Module – IV Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)</b>	<b>Module – IV Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)</b>	—	

B. Com- II Group- A Div- A/B	Corporate Accounting Paper -II	<b>Module-I Absorption &amp; Reconstruction of Companies:</b> Accounting for Absorption of Companies and Reconstruction of Companies (Internal only) Calculation of purchase consideration as per AS - 14.	<b>Module -I Absorption &amp; Reconstruction of Companies:</b> Accounting for Absorption of Companies and Reconstruction of Companies (Internal only) Calculation of purchase consideration as per AS - 14.	--	
		<b>Module-II Valuation of shares:</b> Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.	<b>Module -II Valuation of shares:</b> Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.	--	
		<b>Module-III Accounting for Liquidation of companies:</b> Preparation of Liquidators Final Statement of Account.	<b>Module -III Accounting for Liquidation of companies:</b> Preparation of Liquidators Final Statement of Account.	--	
		<b>Module-IV Computer Application through Accounting Package Tally. (Latest Version) -</b> Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data- Receipts, Payments, Purchase, Sale, Contra, Journal, Credit Note and Debit Note. B) Inventory Information - Groups, Items and Valuation. C) Generation of Various Accounting Reports. (with practical)	<b>Module -IV Computer Application through Accounting Package Tally. (Latest Version) -</b> Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data- Receipts, Payments, Purchase, Sale, Contra, Journal, Credit Note and Debit Note. B) Inventory Information - Groups, Items and Valuation. C) Generation of Various Accounting Reports. (with practical)	--	

  
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## STATEMENT OF SYLLABUS COMPLETION

Year- 2024-25 B.Com- II Semester-III and IV

Name of teacher- Dr. Y. B. Mane

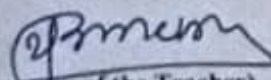
Department- Commerce



Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- II Group- B Div- B	Financial Management- I	<b>Module- I Introduction to Financial Management and Capital Structure</b> <b>A) Introduction to Financial Management:</b> Introduction, Meaning and Scope of financial Management, Finance Functions, Objectives of Financial Management. Role of Finance Manager. <b>B) Capital Structure:</b> Meaning of Capital Structure, Optimum Capital Structure, Features of Appropriate Capital Structure, determinants of Capital Structure, Computation of Optimum Capital Structure, Approaches to Determine Appropriate Capital Structure (EBIT-EPS Approach only)	<b>Module- I Introduction to Financial Management and Capital Structure</b> <b>A) Introduction to Financial Management:</b> Introduction, Meaning and Scope of financial Management, Finance Functions, Objectives of Financial Management. Role of Finance Manager. <b>B) Capital Structure:</b> Meaning of Capital Structure, Optimum Capital Structure, Features of Appropriate Capital Structure, determinants of Capital Structure, Computation of Optimum Capital Structure, Approaches to Determine Appropriate Capital Structure (EBIT-EPS Approach only)	-	
		<b>Module- II Capital Structure and Firms Valuation</b> <b>A) Leverages-</b> Meaning of Leverage, Type of Leverages- Operating Leverage, Financial Leverage and Combined Leverage. (With Practical Problems) <b>B) Capital Structure and Firms Valuation-</b> Introduction to Capital Structure Theories, Assumptions of Capital Structure Theories, Capital Structure Theories- Net Income (NI) Approach, Net Operating Income (NOI) Approach, Modigliani-Miller Approach (MM Hypothesis) and Traditional Approach.	<b>Module- II Capital Structure and Firms Valuation</b> <b>A) Leverages-</b> Meaning of Leverage, Type of Leverages- Operating Leverage, Financial Leverage and Combined Leverage. (With Practical Problems) <b>B) Capital Structure and Firms Valuation-</b> Introduction to Capital Structure Theories, Assumptions of Capital Structure Theories, Capital Structure Theories- Net Income (NI) Approach, Net Operating Income (NOI) Approach, Modigliani-Miller Approach (MM Hypothesis) and Traditional Approach.	-	



B. Com- II Group- B Div- B	Financial Management- II	<b>Module- I Cost of Capital and Weighted Average Cost of Capital</b> <b>A) Cost of Capital:</b> Meaning, definitions, Importance of cost of capital, Classification of Cost, Computation of Specific Cost of Capital- Cost of Equity, Cost of Retained Earnings, Cost of Preference Shares, Cost of Debt. <b>B) Weighted Average Cost of Capital (WACC)-</b> Meaning, Steps Involved in Computation of WACC, Assignment of Weights- Book Value Weights, Capital Stricture Weight, Market Value Weight, Calculation of WACC. Factors affecting on WACC.	<b>Module- I Cost of Capital and Weighted Average Cost of Capital</b> <b>A) Cost of Capital:</b> Meaning, definitions, Importance of cost of capital, Classification of Cost, Computation of Specific Cost of Capital- Cost of Equity, Cost of Retained Earnings, Cost of Preference Shares, Cost of Debt. <b>B) Weighted Average Cost of Capital (WACC)-</b> Meaning, Steps Involved in Computation of WACC, Assignment of Weights- Book Value Weights, Capital Stricture Weight, Market Value Weight, Calculation of WACC. Factors affecting on WACC.	-	
		<b>Module- II Capital Budgeting and Techniques of Capital Budgeting</b> <b>A) Capital Budgeting-</b> Meaning, importance and kinds of capital budgeting, Classification of Projects, Process of Capital Budgeting. <b>B) Techniques of Capital Budgeting-</b> Traditional Techniques- Pay Back Period (PBP) and Accounting Rate of Return (ARR) Modern Techniques- Net Present Value (NPV), Internal Rate of Return (IRR), and Profitability Index (PI)	<b>Module- II Capital Budgeting and Techniques of Capital Budgeting</b> <b>A) Capital Budgeting-</b> Meaning, importance and kinds of capital budgeting, Classification of Projects, Process of Capital Budgeting. <b>B) Techniques of Capital Budgeting-</b> Traditional Techniques- Pay Back Period (PBP) and Accounting Rate of Return (ARR) Modern Techniques- Net Present Value (NPV), Internal Rate of Return (IRR), and Profitability Index (PI)	-	

  
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**STATEMENT OF SYLLABUS COMPLETION**

Year- 2024-25 B.Com- III Semester-V and VI

Name of teacher- Dr. Y. B. Mane

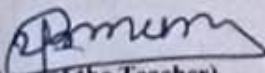
Department- Commerce



Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- III Div- A/B	Industrial Management-I	<b>Module-I Introduction to Industrial Management</b> Meaning nature, scope and Importance of Industrial Management, Challenges in Industrial Management, Industrial Management functions, Recent Trends in Industrial Management -Enterprise Resource Planning (ERP) -concept, ERP Software Modules, Importance, merits and demerits	<b>Module-I Introduction to Industrial Management</b> Meaning nature, scope and Importance of Industrial Management, Challenges in Industrial Management, Industrial Management functions, Recent Trends in Industrial Management -Enterprise Resource Planning (ERP) -concept, ERP Software Modules, Importance, merits and demerits	-	
		<b>Module -II Factory Location and Plant Layout</b> a) Factory Location: Meaning Factory location selection, factors affecting size of the firm, and Factors affecting Location of Factory. b) Plant Layout: Meaning, Objectives, Importance of Plant Layout. Factors affecting Layout, Types of Layout process layout. product layout. Combined layout and cellular layout.	<b>Module -II Factory Location and Plant Layout</b> a) Factory Location: Meaning Factory location selection, factors affecting size of the firm, and Factors affecting Location of Factory. b) Plant Layout: Meaning, Objectives, Importance of Plant Layout. Factors affecting Layout, Types of Layout process layout. product layout. Combined layout and cellular layout.	-	
		<b>Module -III Work Environment</b> A) Work Environment- Meaning and Importance of Work Environment - Factors Affecting Work Environment -Lighting, Ventilation, Sanitation, Noise Control and Air Conditioning. B) Industrial Pollution - Meaning, -Causes -Effects - Measures of Industrial Pollution. Environment Protection Act.	<b>Module -III Work Environment</b> A) Work Environment- Meaning and Importance of Work Environment - Factors Affecting Work Environment -Lighting, Ventilation, Sanitation, Noise Control and Air Conditioning. B) Industrial Pollution - Meaning, -Causes -Effects - Measures of Industrial Pollution. Environment Protection Act.	-	
		<b>Module-IV Maintenance Management</b> Concept, importance, objectives of effective maintenance system, functions of maintenance management and recent trends in maintenance management.	<b>Module-IV Maintenance Management</b> Concept, importance, objectives of effective maintenance system, functions of maintenance management and recent trends in maintenance management.	-	



B. Com- III Div- A/B	Industrial Management- III	<b>Module – I- Inventory management</b> Meaning, and objectives of material Inventory Management, receipts and issue of (bin card, store ledger) pricing of material issues EOQ, ABC (FIFO & LIFO) Analysis & VED Classification, Just In Time (JIT) Production meaning, Techniques and advantages.	<b>Module – I- Inventory management</b> Meaning, and objectives of material Inventory Management, receipts and issue of (bin card, store ledger) pricing of material issues EOQ, ABC (FIFO & LIFO) Analysis & VED Classification, Just In Time (JIT) Production meaning, Techniques and advantages.	—	
		<b>Module – II Production planning and control</b> Concept, Meaning, Objectives, Components of PPC, Importance of PPC, Techniques of PPC- Routing, Scheduling, Dispatching and Follow Up, Limitations.	<b>Module – II Production planning and control</b> Concept, Meaning, Objectives, Components of PPC, Importance of PPC, Techniques of PPC- Routing, Scheduling, Dispatching and Follow Up, Limitations.	—	
		<b>Module-III- Productivity and Quality management</b> a. Productivity: Meaning. Importance And Measurement. Factors Influencing Productivity, Methods of Improving. Productivity Production Vs Productivity. b. Quality management: Concept of management-quality, Evolution of quality Inspection, Quality Control, Quality Assurance and TQM, SIX SIGMA.	<b>Module-III- Productivity and Quality management</b> a. Productivity: Meaning. Importance And Measurement. Factors Influencing Productivity, Methods of Improving. Productivity Production Vs Productivity. b. Quality management: Concept of management-quality, Evolution of quality Inspection, Quality Control. Quality Assurance and TQM, SIX SIGMA.	—	
		<b>Module-IV- Supply Chain and Supply Logistic Management</b> A) Evolution Supply chain management: Concept, Components of Supply Chain, of Supply Chain, Push Vs. Pull Chain Management. Supply Chain, Drivers of Supply. B) Logistic Management: Meaning, Objectives, and Management, Activities Importance of Logistic of the Warehousing, Material Logistic Functions-Transportation. Handling and Packaging.	<b>Module-IV- Supply Chain and Supply Logistic Management</b> A) Evolution Supply chain management: Concept, Components of Supply Chain, of Supply Chain, Push Vs. Pull Chain Management. Supply Chain, Drivers of Supply. B) Logistic Management: Meaning, Objectives, and Management, Activities Importance of Logistic of the Warehousing, Material Logistic Functions-Transportation. Handling and Packaging.	—	

  
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**VIVEKANAND COLLEGE, KOLHAPUR (AN EMPOWERED AUTONOMOUS INSTITUTE)**  
**STATEMENT OF SYLLABUS COMPLETION**  
 Year- 2024-25 B.Com- III Semester-V and VI

Name of teacher- Dr. Y. B. Mane

Department- Commerce



Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- III Div- C	Modern Management Practices- I	<b>Module -I Contribution To Modern Management Practices</b> Concept and Importance of Modern Management in Changing Environment. Contribution of Peter Drucker Contribution of C.K.Prahlad Contribution of Michael Porter	<b>Module -I Contribution To Modern Management Practices</b> Concept and Importance of Modern Management in Changing Environment. Contribution of Peter Drucker Contribution of C.K.Prahlad Contribution of Michael Porter	--	
		<b>Module -II Introduction to Strategic Management</b> Strategic Management: Concept of Mission, Vision, Objectives, Concept of Strategy, Importance of Strategy, Levels of Strategy, Environmental Analysis and SWOC Analysis, strategic management, meaning, characteristic, need, Strategic Management Process - Different Phases, Types of Strategies: Mintzberg's 5 Ps, Corporate strategies, McKinsey's 7s framework - Blue Ocean Strategy, Red Ocean Strategy.	<b>Module -II Introduction to Strategic Management</b> Strategic Management: Concept of Mission, Vision, Objectives, Concept of Strategy, Importance of Strategy, Levels of Strategy, Environmental Analysis and SWOC Analysis, strategic management, meaning, characteristic, need, Strategic Management Process - Different Phases, Types of Strategies: Mintzberg's 5 Ps, Corporate strategies, McKinsey's 7s framework - Blue Ocean Strategy, Red Ocean Strategy.	--	
		<b>Module- III Corporate Governance and Corporate social responsibility (CSR)</b> a) Corporate Governance: concept definition role of board of directors in corporate Governance. Role of shareholders and auditors in corporate Governance concept of ethics, ethical issues in management. b) Corporate social responsibility: concept of social responsibility, Areas of social responsibilities	<b>Module- III Corporate Governance and Corporate social responsibility (CSR)</b> a) Corporate Governance: concept definition role of board of directors in corporate Governance. Role of shareholders and auditors in corporate Governance concept of ethics, ethical issues in management. b) Corporate social responsibility: concept of social responsibility, Areas of social responsibilities	--	
		<b>Module-IV Knowledge Management and Outsourcing</b> Knowledge Management: Concept, Process and Parameters of Knowledge Management.	<b>Module-IV Knowledge Management and Outsourcing</b> Knowledge Management: Concept, Process and Parameters of Knowledge Management.	--	



		Knowledge Process Outsourcing - concept, advantages and process of KPO. Outsourcing: Concept, Types of outsourcing, features, advantages, limitations, Offshore, Onshore outsourcing. Business process outsourcing- (BPO) concept, benefit and risk of Business process outsourcing. Legal Process Outsourcing (LPO) concept, benefit and risk of Business process outsourcing.	Knowledge Process Outsourcing - concept, advantages and process of KPO. Outsourcing: Concept, Types of outsourcing, features, advantages, limitations, Offshore, Onshore outsourcing. Business process outsourcing- (BPO) concept, benefit and risk of Business process outsourcing. Legal Process Outsourcing (LPO) concept, benefit and risk of Business process outsourcing.		
B. Com- III Div- C	Modern Management Practices- II	<b>Module- I Total Quality Management</b> TQM: Concept of Quality, Meaning Of TQM, Elements of TQM, Contribution of Deming, Juran and crosby. Benchmarking: Concept and Types of Benchmarking, advantages and limitations. Six sigma: meaning, characteristics, and importance of six sigma, levels of six sigma, steps in implementing six sigma. Quality Certification: ISO-9000 Series Meaning and Importance of ISO Quality Standards, 20 Elements of ISO -9000.	<b>Module- I Total Quality Management</b> TQM: Concept of Quality, Meaning Of TQM, Elements of TQM, Contribution of Deming, Juran and crosby. Benchmarking: Concept and Types of Benchmarking, advantages and limitations. Six sigma: meaning, characteristics, and importance of six sigma, levels of six sigma, steps in implementing six sigma. Quality Certification: ISO-9000 Series Meaning and Importance of ISO Quality Standards, 20 Elements of ISO -9000.	-	
		<b>Module- II Event Management</b> Event management: concept, types and importance. Procedure of event management, Conduct of An Event, Public Relations, planning of corporate events.	<b>Module- II Event Management</b> Event management: concept, types and importance. Procedure of event management, Conduct of An Event, Public Relations, planning of corporate events.	-	
		<b>Module- III Emergency Management and Change Management</b> Emergency Management: Concept and Types, prevention & phases Change Management: Forces of Change, Response To Change, Management of Planned Change, Lewin's Three Step Model, Managing Resistance to Change	<b>Module- III Emergency Management and Change Management</b> Emergency Management: Concept and Types, prevention & phases Change Management: Forces of Change, Response To Change, Management of Planned Change, Lewin's Three Step Model, Managing Resistance to Change	-	
		<b>Module- IV International Management</b> International Management and Multinational Companies (MNC's)- Advantages and Challenges, Japanese Management and Theory 'Z', Role of Global Managers.	<b>Module- IV International Management</b> International Management and Multinational Companies (MNC's)- Advantages and Challenges, Japanese Management and Theory 'Z', Role of Global Managers.	-	

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**STATEMENT OF SYLLABUS COMPLETION**  
 Year- 2024-25 M.Com- I Semester-I and II

Name of teacher- Dr. Y. B. Mane

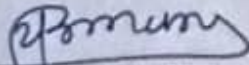
Department- Commerce



Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
M.Com I	Advanced Accountancy-1	<b>Module- I Introduction to Accounting Standard</b> Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)	<b>Module- I Introduction to Accounting Standard</b> Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)	—	
		<b>Module- II Accounting for Holding Company</b> Group Accounts with one subsidiary Co.-AS-21(Vertical Form only)	<b>Module- II Accounting for Holding Company</b> Group Accounts with one subsidiary Co.-AS-21(Vertical Form only)	—	
		<b>Module- III Accounting of Life Insurance Companies</b> Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.	<b>Module- III Accounting of Life Insurance Companies</b> Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.	—	
		<b>Module- IV Accounting of General Insurance Companies</b> Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.	<b>Module- IV Accounting of General Insurance Companies</b> Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.	—	



M.Com I	Advanced Accountancy-V	<b>Module- I Accounting for Mergers and Acquisitions of companies.</b> Accounting for Mergers and Acquisitions of companies. (Purchase Method only)	<b>Module- I Accounting for Mergers and Acquisitions of companies.</b> Accounting for Mergers and Acquisitions of companies. (Purchase Method only)	-	
		<b>Module- II Accounting of Consumer Credit Societies</b> Accounting of Consumer Credit Societies as per Maharashtra Cooperatives Societies Act.	<b>Module- II Accounting of Consumer Credit Societies</b> Accounting of Consumer Credit Societies as per Maharashtra Cooperatives Societies Act.	-	
		<b>Module- III Accounting for Lease</b> Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	<b>Module- III Accounting for Lease</b> Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	-	
		<b>Module- IV Accounts of Electricity Companies</b> Accounts of Electricity Companies – Final Accounts.	<b>Module- IV Accounts of Electricity Companies</b> Accounts of Electricity Companies – Final Accounts.	-	

  
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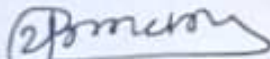
Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
M.Com II	Advanced Accountancy-X	<b>Module- I Sources of Finances</b> Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans-Government Policy regarding term loans, Pecking Order Theory and signalling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information)	<b>Module- I Sources of Finances</b> Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans-Government Policy regarding term loans, Pecking Order Theory and signalling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information)	–	
		<b>Module- II Management of Working Capital</b> Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash-models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding.	<b>Module- II Management of Working Capital</b> Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash-models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding.	–	






		<b>Module- III Cost of Capital</b> Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital- practical problems	<b>Module- III Cost of Capital</b> Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital- practical problems		
		<b>Module- IV Leverages</b> Meaning, Types, Significance. Practical problems	<b>Module- IV Leverages</b> Meaning, Types, Significance. Practical problems	—	
M.Com II	Advanced Accountancy- XI	<b>Module- I Budgetary Control</b> Meaning of Budget and Budgetary Control, Budgetary Control as a Management or Decision Making Tool, Limitations of Budgetary Control, Forecast and Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets.	<b>Module- I Budgetary Control</b> Meaning of Budget and Budgetary Control, Budgetary Control as a Management or Decision Making Tool, Limitations of Budgetary Control, Forecast and Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets.	—	
		<b>Module- II Marginal Costing and Cost Volume Profit Analysis</b> Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break Even Analysis- Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, AI (including chart / graph).	<b>Module- II Marginal Costing and Cost Volume Profit Analysis</b> Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break Even Analysis- Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, AI (including chart / graph).	—	

		<b>Module- III Standard Costing and Variance Analysis</b> Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing, Advance practical problems	<b>Module- III Standard Costing and Variance Analysis</b> Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing, Advance practical problems	–	
		<b>Module- IV Price Level Changes or Inflation and Financial Management</b> Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems.	<b>Module- IV Price Level Changes or Inflation and Financial Management</b> Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems.	–	

  
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