

VIVEKANAND COLLEGE (EMPOWERED AUTONOMOUS), KOLHAPUR
STATEMENT OF SYLLABUS COVERED

Year- 2023-24

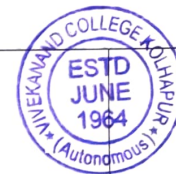
Term- Ist (Sem-I)

Name of Teacher- Dr. Surekha .S. Awate

Department- B.Com Commerce



Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
B.Com- I Group A Div- A	Financial Accounting- I	Module-I Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting-accounting concepts and conventions, reading of ledger account.	Module-I Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account.	.....
		Module-II Conversion of Partnership Firm in to Limited Company : Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company.	Module-II Conversion of Partnership Firm in to Limited Company : Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company.	.....
		Module-III Amalgamation of Partnership firm: Meaning, Need, Objectives Accounting for Amalgamation.	Module-III Amalgamation of Partnership firm: Meaning, Need, Objectives Accounting for Amalgamation.	.....
		Module-IV Accounts of Professionals: Introduction , Meaning Systems of keeping accounts by	Module-IV Accounts of Professionals: Introduction , Meaning Systems of keeping accounts by	.....



Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
		Professionals Books of Accounts maintained by professionals Preparation of receipts and expenditure accounts and Balance sheet of medical practitioners and professional accountants.	Professionals Books of Accounts maintained by professionals Preparation of receipts and expenditure accounts and Balance sheet of medical practitioners and professional accountants.		
B.Com- I Group A Div- A	Accounting For Managers-I	<p>Module –I Introduction to Accountancy:</p> <p>A) Meaning, definitions, objectives, functions and importance of accounting, types of accounting– financial, cost and management accounting; accounting terms – transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc.</p> <p>B) Introduction to Accounting concepts and conventions</p>	<p>Module –I Introduction to Accountancy:</p> <p>A) Meaning, definitions, objectives, functions and importance of accounting, types of accounting– financial, cost and management accounting; accounting terms – transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc.</p> <p>B) Introduction to Accounting concepts and conventions</p>	.....
		<p>Module-II</p> <p>A) Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of accounts – journal, subsidiary books and ledgers; passing of journal entries, preparation of trial balance</p> <p>B) Meaning of Annual Accounts and types – Manufacturing, Trading, Profit and Loss</p>	<p>Module-II</p> <p>A) Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of accounts – journal, subsidiary books and ledgers; passing of journal entries, preparation of trial balance.</p> <p>B) Meaning of Annual Accounts and types – Manufacturing, Trading, Profit and Loss</p>	.....



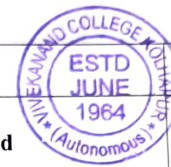
Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
B.Com-I Group A Div-A	Ancient Indian Accounting And Auditing Practices(IKS)	<p>Module-I</p> <p>A) Introduction to Indian Knowledge System. Introduction, Meaning, Definition of IKS, Ancient Indian Knowledge System. Ancient Indian Knowledge System: Accounting and Auditing Practices. Introduction, Evolution of Accounting and Auditing in India.</p> <p>B) Ancient Indian Scholar: Koutilya-Kautilya's contribution to accounting; Kautilya's Arthashastra : Book Keeping Rules, Maintenance of Accounts, Classification of Receipts, Roles of Treasury and Auditor, verification and auditing of Accounting.</p>	<p>Module-I</p> <p>A) Introduction to Indian Knowledge System, Introduction, Meaning, Definition of IKS, Ancient Indian Knowledge System. Ancient Indian Knowledge System: Accounting and Auditing Practices. Introduction, Evolution of Accounting and Auditing in India.</p> <p>B) Ancient Indian Scholar: Koutilya-Kautilya's contribution to accounting: Kautilya's Arthashastra : Book Keeping Rules, Maintenance of Accounts, Classification of Receipts, Roles of Treasury and Auditor, verification and auditing of Accounting.</p>	.....
		<p>Module-II</p> <p>Origin and Development of Indian Accounting Standards- Historical Overview of Financial Reporting in India, Origin and History of Indian Accounting Standards, Definition, Meaning, Establishment of ASB and Objectives of ASB, Objectives of Indian Accounting Standards, Applicability of Indian accounting standards, Benefits/Advantages of Indian Accounting</p>	<p>Module-II</p> <p>Origin and Development of Indian Accounting Standards- Historical Overview of Financial Reporting in India, Origin and History of Indian Accounting Standards, Definition, Meaning, Establishment of ASB and Objectives of ASB, Objectives of Indian Accounting Standards, Applicability of Indian accounting standards, Benefits/Advantages of</p>	.....




Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
		Standards, Stages of Implementation, Major Applicable Indian Accounting Standards,	Indian Accounting Standards, Stages of Implementation, Major Applicable Indian Accounting Standards,		
B.Com I Group B Div- A	Insurance-I	Module-I Introduction to Insurance: Meaning, nature, scope, types of insurance, importance (significance) of insurance, insurance as a social security tool.	Module-I Introduction to Insurance: Meaning, nature, scope, types of insurance, importance (significance) of insurance, insurance as a social security tool.	.....
		Module-II Insurance Contract and Principles of Insurance: Meaning, nature, conditions/ essentials of insurance contract, difference between insurance contract and wagering contract, principles of insurance (primary and secondary).	Module-II Insurance Contract and Principles of Insurance: Meaning, nature, conditions/ essentials of insurance contract, difference between insurance contract and wagering contract, principles of insurance (primary and secondary).		
		Module-III Insurance Agent: Meaning, appointment, procedure of becoming an agent, pre-requisite for obtaining license (qualification) - duration – functions of an agent, remuneration, termination of an agent, ethical code of conduct.	Module-III Insurance Agent: Meaning, appointment, procedure of becoming an agent, pre-requisite for obtaining license (qualification) - duration – functions of an agent, remuneration, termination of an agent, ethical code of conduct.		
		Module-IV Privatization of Insurance Business and IRDA Act: Introduction, merits and demerits of privatization, development of insurance business after privatization, IRDA Act 1999- structure, organizational set-up and functions. FDI in insurance business	Module-IV Privatization of Insurance Business and IRDA Act: Introduction, merits and demerits of privatization, development of insurance business after privatization, IRDA Act 1999- structure, organizational set-up and functions. FDI in insurance business		
Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus	Remark



<p>B.Com I Group B Div B</p>	<p>Accounting For Managers-I</p>	<p>Module –I Introduction to Accountancy:</p> <p>A) Meaning, definitions, objectives, functions and importance of accounting, types of accounting– financial, cost and management accounting; accounting terms – transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc.</p> <p>B) Introduction to Accounting concepts and conventions</p>	<p>Module –I Introduction to Accountancy:</p> <p>A) Meaning, definitions, objectives, functions and importance of accounting, types of accounting– financial, cost and management accounting; accounting terms – transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc.</p> <p>B) Introduction to Accounting concepts and conventions</p>	<p>not Covered</p> <p>.....</p>
		<p>Module-II</p> <p>A) Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of accounts – journal, subsidiary books and ledgers; passing of journal entries, preparation of trial balance</p> <p>B) Meaning of Annual Accounts and types – Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet preparation of financial statements</p>	<p>Module-II</p> <p>A) Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of accounts – journal, subsidiary books and ledgers; passing of journal entries, preparation of trial balance</p> <p>B) Meaning of Annual Accounts and types – Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet preparation of financial statements</p>	<p>.....</p>



Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
B.Com III Div A	Business Regulatory Framework (BRF)	Module –I Law of Contract- 1872 Definition of Business Law and its sources Definition of contract, Essential element and Kinds of Contract ,Offer and Acceptance, Capacity of Parties,Consideration, Free Consent and Legality of objectives, Void Contracts ,Discharge of Contract. Remedies for breach of contract Special Contracts : Bailment Pledge and Agency (only Concepts)	Module-I Law of Contract- 1872 Definition of Business Law and its sources Definition of contract, Essential element and Kinds of Contract ,Offer and Acceptance, Capacity of Parties,Consideration, Free Consent and Legality of objectives, Void Contracts ,Discharge of Contract. Remedies for breach of contract Special Contracts : Bailment Pledge and Agency (only Concepts)	.....
		Module –II Labour Laws A) Employees Provident Fund Act- 1952- Meaning and its applicability criteria B) Employees State Insurance Act-1948- Meaning and its applicability criteria. C) Payment of Gratuity (Amendment) Act- 2018- Meaning and its applicability criteria. Consumer Protection Act-2019- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.	Module—II Labour Laws D) Employees Provident Fund Act- 1952- Meaning and its applicability criteria E) Employees State Insurance Act-1948- Meaning and its applicability criteria. F) Payment of Gratuity (Amendment) Act- 2018- Meaning and its applicability criteria. Consumer Protection Act-2019- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.		
		Module-III Sale of Goods Act,1932 and Goods and Services Tax(GST) A) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and	Module-III Sale of Goods Act,1932 and Goods and Services Tax(GST) B) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale	.....

	<p>Agreement to sell, Conditions and Warranties, Performance of Contract of Sale</p> <p>Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns, Consequences of Non compliances.</p>	<p>and Agreement to sell, Conditions and Warranties, Performance of Contract of Sale</p> <p>Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns, Consequences of Non compliances.</p>		
	<p>Module-IV Indian Partnership Act-1932 and Limited Liability Partnership Act 2008</p> <p>A) Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners.</p> <p>Limited Liability Partnership Act- 2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and Partners, Difference between Partnership and LLP.</p>	<p>Module-IV Indian Partnership Act-1932 and Limited Liability Partnership Act 2008</p> <p>B) Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners.</p> <p>Limited Liability Partnership Act- 2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and Partners, Difference between Partnership and LLP.</p>	<p>.....</p>	


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VIVEKANAND COLLEGE (EMPOWERED AUTONOMOUS), KOLHAPUR
STATEMENT OF SYLLABUS COVERED

Year- 2023-24

Name of Teacher- Dr. Surekha .S. Awate

Term- IInd (Sem-II)

Department- B.Com Commerce



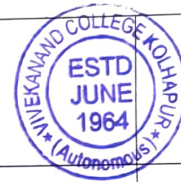
Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
B.Com- I Group- A Div- A	Financial Accounting Paper -II	Module-I Single Entry: Conversion of single entry in to double entry system	Module-I Single Entry: Conversion of single entry in to double entry system	.....
		Module-II Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee	Module-II Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee	.....
		Module-III Departmental Accounting: Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, Inter-Departmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss account and Balance sheet.	Module-III Departmental Accounting: Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, Inter-Departmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss account and Balance sheet.	.....



Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
		Module-IV financial Accounting Standard Concept, Benefits, Salient Features of first, time adoption of Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS):Need and procedures	Module-IV financial Accounting Standard Concept, Benefits, Salient Features of first, time adoption of Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS):Need and procedures.	.....
B.Com- I Group- A Div- B	Accounting For Managers Paper- II	Module-I Introduction to Accounting for manager: A) Meaning, definitions, objectives, functions and importance of cost accounting , management accounting , Different terms used in cost accounting B) Introduction to Capital Budgeting: Meaning nature scope ,Importance.	Module-I Introduction to Accounting for manager: A) Meaning, definitions, objectives, functions and importance of cost accounting , management accounting , Different terms used in cost accounting B) Introduction to Capital Budgeting: Meaning nature scope ,Importance.	.....
		Module-II C) Ratio Analysis: Meaning & Importance of Different kinds of ratios D) Meaning, Nature, and importance of working capital Calculation of working capital and changes in working capital.	Module-II C) Ratio Analysis: Meaning & Importance of Different kinds of ratios D) Meaning, Nature, and importance of working capital Calculation of working capital and changes in working capital.	.....
Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark



B.Com-I Group-B Div-A	Accounting For Managers Paper- II	Module-I Introduction to Accounting for manager: A) Meaning, definitions, objectives, functions and importance of cost accounting , management accounting , Different terms used in cost accounting. B) Introduction to Capital Budgeting: Meaning nature scope ,Importance	Module-I Introduction to Accounting for manager: A) Meaning, definitions, objectives, functions and importance of cost accounting , management accounting Different terms used in cost accounting. B) Introduction to Capital Budgeting: Meaning nature scope ,Importance	.....
		Module-II C) Ratio Analysis: Meaning & Importance of Different kinds of ratios D) Meaning, Nature, and importance of working capital Calculationof working capital and changes in working capital.	Module-II C) Ratio Analysis: Meaning & Importance of Different kinds of ratios D) Meaning, Nature, and importance of working capital Calculationof working capital and changes in working capital.		
Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
B.Com- I Group B Div- A	Insurance Paper -II	Module- I Life Insurance- Meaning, nature, significance, procedure of taking life insurance policy, life insurance products- (whole life, endowment, term plans, pension and annuity plans, unit linked insurance plans) , settlement of claims, LIC of India – role and functions, Major Players in Life Insurance.	Module- I Life Insurance- Meaning, nature, significance, procedure of taking life insurance policy, life insurance products- (whole life, endowment, term plans, pension and annuity plans, unit linked insurance plans) , settlement of claims, LIC of India – role and functions, Major Players in Life Insurance.	.....
		Module- II Marine Insurance- Meaning, procedure of taking marine insurance policy, difference between fire and marine insurance,	Module- II Marine Insurance- Meaning, procedure of taking marine insurance policy, difference between fire and marine insurance,	.....



clauses of marine insurance policy, marine losses and perils, types of policies.

clauses of marine insurance policy, marine losses and perils, types of policies.

Module- III Fire Insurance- Meaning, procedure of taking fire insurance policy, policy conditions, and kinds of policies, cancellation and forfeiture of policy, renewal of policy and settlement of claims.

Module- III Fire Insurance- Meaning, procedure of taking fire insurance policy, policy conditions, and kinds of policies, cancellation and forfeiture of policy, renewal of policy and settlement of claims.

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Module- IV General Insurance (Accident) And New Insurance schemes-

A) General Insurance- personal accident and sickness insurance, health insurance, motor insurance, burglary insurance, cattle insurance, crop insurance, liability insurance, fidelity guarantee insurance, Major Players in General Insurance .

B) New insurance schemes- Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantra Jeevan Jyoti Bima Yojana (PMJJBY)

Module- IV General Insurance (Accident) And New Insurance schemes-

A) General Insurance- personal accident and sickness insurance, health insurance, motor insurance, burglary insurance, cattle insurance, crop insurance, liability insurance, fidelity guarantee insurance, Major Players in General Insurance .

B) New insurance schemes- Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantra Jeevan Jyoti Bima Yojana (PMJJBY).

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Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to be Covered	Remark
B.Com-III Div- B	Business Regulatory Framework Paper -II	Module-I Company Act, 2013 Meaning, Features and Types of Company, Process of incorporation in Company Roles and responsibilities of Directors, Auditors and Company Secretary. Rights of Shareholders Company meetings and resolutions Winding up of Company.	Module-I Company Act, 2013 Meaning, Features and Types of Company, Process of incorporation in Company Roles and responsibilities of Directors, Auditors and Company Secretary. Rights of Shareholders Company meetings and resolutions Winding up of Company.	.....
		Module-II Security Exchange Board of India Act-1992, Competition Act-2002. A) Security Exchange Board of India Act, 1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities C) Competition Act, 2002- Objectives, Powers and duties of Competition Commission.	Module-II Security Exchange Board of India Act-1992, Competition Act-2002. A) Security Exchange Board of India Act, 1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities C) Competition Act, 2002- Objectives, Powers and duties of Competition Commission.	.....
		Module-III Business Transactions and Cyber Laws a) E-commerce: Nature, formation, legality and recognition. b) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts) c) Digital Signature: Need, formation, functions, Digital Significance Certificate and Revocation of Digital Signature Cyber crimes and offences, Penalties for cyber crimes	Module-III Business Transactions and Cyber Laws d) E-commerce: Nature, formation, legality and recognition. e) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts) f) Digital Signature: Need, formation, functions, Digital Significance Certificate and Revocation of Digital Signature Cyber crimes and offences, Penalties for cyber crimes	.....

Module-IV Negotiable Instrument (Amendment) Act-2015
Meaning and Features of Negotiable instrument, Kinds of Negotiable instrument, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque and Its kinds, Dishonor of Negotiable instrument and its consequences and Remedies thereon.

Module-IV Negotiable Instrument (Amendment) Act-2015
Meaning and Features of Negotiable instrument, Kinds of Negotiable instrument, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque and Its kinds, Dishonor of Negotiable instrument and its consequences and Remedies thereon.



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VIVEKANAND COLLEGE (EMPOWERED AUTONOMOUS), KOLHAPUR

STATEMENT OF SYLLABUS COVERED

Year- 2023-24

Name of Teacher- Dr. Surekha .S. Awate

Term- M.Com - Ist (Sem-I & II)

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
M.Com-I Sem-I	Advanced Cost Accountancy (Introduction of Cost Accounting)	Module-I Introduction to Cost Accounting: Part I Theory - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting Practical: organize Group Discussion cost accounting	Module-I Introduction to Cost Accounting: Part I Theory - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting Practical: organize Group Discussion cost accounting	.....
		Module-II Introduction to Cost Accounting: Part II Theory – General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards – Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS. Costing – An Aid to Management Practical – Visit to any company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discuss critically.	Module-II Introduction to Cost Accounting: Part II Theory – General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards – Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS. Costing – An Aid to Management Practical – Visit to any company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discuss	.....



		Module-III Basic Concepts in Cost Accounting Theory - Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit. Types of Cost Practical: Organize group discussion on above concepts.	critically. Module-III Basic Concepts in Cost Accounting Theory - Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit. Types of Cost Practical: Organize group discussion on above concepts.	.....
		Module-IV Cost Classification and Preparation of Cost Sheet Classification of Cost on various bases, Preparation of Cost Sheet and Quotation Practical: Visit any manufacturing unit and prepare cost sheet.	Module-IV Cost Classification and Preparation of Cost Sheet Classification of Cost on various bases, Preparation of Cost Sheet and Quotation Practical: Visit any manufacturing unit and prepare cost sheet.	.....
Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
M.Com-I Sem- I	Advanced Cost Accountancy-IV (Introduction on Income Tax)	Module-I Introduction to Income Tax Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System- Direct Tax and Indirect Tax, Introduction to income tax- meaning, Characteristics, Procedure of Charging tax, and Income tax Return, meaning of PAN, TAN, TDS	Module-I Introduction to Income Tax Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System- Direct Tax and Indirect Tax, Introduction to income tax- meaning, Characteristics, Procedure of Charging tax, and Income tax Return, meaning of PAN, TAN, TDS	.....
		Module-II Basic information about Income Tax Important definitions under the income tax Act 1961, Residential Status, Procedure of Assessment, (Sec. 139 to 149), income tax Authorities.	Module-II Basic information about Income Tax Important definitions under the income tax Act 1961, Residential Status, Procedure of Assessment, (Sec. 139 to 149), income tax Authorities.	.....



Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
M.Com-I Sem-II	Advanced Accountancy Paper-VI	Module-I Introduction and Elements of Cost: a) meaning, Scope, Objective and advantages of cost accounting b) Elements of cost- Material Cost, Labour Cost and overhead; Classifications of cost, Preparation of cost sheet and quotation.	Module-I Introduction and Elements of Cost: a) meaning, Scope, Objective and advantages of cost accounting b) Elements of cost- Material Cost, Labour Cost and overhead; Classifications of cost, Preparation of cost sheet and quotation.	.....
		Module-II Job Costing and unit costing Meaning, Features, Applications of Job Costing and unit costing, preparation of job cost sheet.	Module-II Job Costing and unit costing Meaning, Features, Applications of Job Costing and unit costing, preparation of job cost sheet.	.....
		Module-III Process Costing Process Costing: Meaning and its Applications, concepts of Equivalent Production, Preparation of Process Accounts, Concepts of joint products and By products.	Module-III Process Costing Process Costing: Meaning and its Applications, concepts of Equivalent Production, Preparation of Process Accounts, Concepts of joint products and By products.		
		Module-IV Contract Costing Contract costing: meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost plus contract, preparation	Module-IV Contract Costing Contract costing: meaning, Features, Accounting Procedure, Retention money,	.....



Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
		of contract account.	Escalation Clause, Work in Progress, Cost plus contract, preparation of contract account.		
M.Com I Sem-II	Advanced Cost Accountancy Paper-VI	<p>Module-I Companies (Cost Records and Audit) Rules 2014</p> <p>Companies (Cost Records and Audit) Rules 2014</p>	<p>Module-I Companies (Cost Records and Audit) Rules 2014</p> <p>Companies (Cost Records and Audit) Rules 2014</p>		
		<p>Module-II Cost Ledgers And Statements:</p> <p>a) Cost Records v/s Financial Records, Reconciliation of cost and Financial accounts</p> <p>b) Costing System- Meaning, and Characteristics of an Ideal Costing System, Installation of a Costing System – factors to be considered and steps, Practical Difficulties in installing Costing System and Steps to overcome these difficulties.</p>	<p>Module-II Cost Ledgers And Statements:</p> <p>a) Cost Records v/s Financial Records, Reconciliation of cost and Financial accounts</p> <p>b) Costing System- Meaning, and Characteristics of an Ideal Costing System, Installation of a Costing System –factors to be considered and steps, Practical Difficulties in installing Costing System and Steps to overcome these difficulties.</p>		
		<p>Module-III Non Integrated and Integrated Accounts</p> <p>Cost Book Keeping, Cost Ledger Accounts</p> <p>Non-Integrated Accounts- Concept, Ledger to be</p>	<p>Module-III Non Integrated and Integrated Accounts</p> <p>Cost Book Keeping, Cost Ledger Accounts</p> <p>Non-Integrated Accounts- Concept, Ledger to</p>		



	<p>Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained.</p> <p>Integrated Accounts- Concept, Features, Advantages and Dis advantages, Pre-requisites of Integrated Accounting System, Accounting Entries.</p>	<p>be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained.</p> <p>Integrated Accounts- Concept, Features, Advantages and Dis advantages, Pre-requisites of Integrated Accounting System, Accounting Entries.</p>	
	<p>Module-IV Cost Audit:</p> <p>Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act,2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualifications Cost Auditor, Introduction to Companies (Cost Records And Audit) Rules,2014, management Reporting Under Cost Audit.</p>	<p>Module-IV Cost Audit:</p> <p>Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act,2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualifications Cost Auditor, Introduction to Companies (Cost Records And Audit) Rules,2014, management Reporting Under Cost Audit.</p>	<p>.....</p>

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 DEPARTMENT OF COMMERCE
 (Signature of the Head of Department)
 (EMPOWERED AUTONOMOUS)

Strate

(Signature of the Teacher)