



**VIVEKANAND COLLEGE, KOLHAPUR (Empowered Autonomous)**  
**SYLLABUS COMPLETION REPORT**

Year- 2024-25

Term- I<sup>st</sup>

Name of teacher- Mr.. Sunny. S. Kale

Department-Commerce

Class	Subject	Syllabus Assigned	Syllabus Covered	Syllabus not to Covered	Remark
B.Com I Sem-II	Financial Accounting- II Group B – Div A & B	<b>Introduction to Accounting:</b> -Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account	<b>Introduction to Accounting:</b> -Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account	Completed	
		<b>Conversion of Partnership Firm in to Limited Company :</b> Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company	<b>Conversion of Partnership Firm in to Limited Company :</b> Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company	Completed	
		<b>Amalgamation of Partnership Firm:</b> Meaning, Need, Objectives Calculation of Purchase consideration, Accounting for Amalgamation of Partnership firm	<b>Amalgamation of Partnership Firm:</b> Meaning, Need, Objectives Calculation of Purchase consideration, Accounting for Amalgamation of Partnership firm	Completed	
		<b>Accounts of Professionals:</b> Introduction , Meaning Systems of keeping accounts by Professionals Books of Accounts maintained by professionals Preparation of receipts and expenditure accounts and Balance	<b>Accounts of Professionals:</b> Introduction , Meaning Systems of keeping accounts by Professionals Books of Accounts maintained by professionals Preparation of receipts and expenditure accounts and Balance	Completed	

		sheet of medical practitioners and professional accountants	sheet of medical practitioners and professional accountants		
<b>B.Com II Sem IV</b>	<b>Applications of Management</b>	<b>Introduction to Management:</b> Introduction, Concept, Characteristics of Management, Objectives of Management, Importance of Management, Management as an Art, Management as a Science, Management as a Profession, Management and Administration, Levels of Management.	<b>Introduction to Management:</b> Introduction, Concept, Characteristics of Management, Objectives of Management, Importance of Management, Management as an Art, Management as a Science, Management as a Profession, Management and Administration, Levels of Management.	<b>Completed</b>	
		<b>Management in the Twenty-first Century: Only Concept</b> Areas of the 21st century management-Human Resource Management, Production Management, Marketing Management, Financial Management and Agri- Business Management	<b>Management in the Twenty-first Century: Only Concept</b> Areas of the 21st century management-Human Resource Management, Production Management, Marketing Management, Financial Management and Agri- Business Management	<b>Completed</b>	
		<b>Development of Management Thought:</b> Introduction, Classical Approach of Management, Neo- Classical Approach of management and Modern Approach of Management <b>Taylor's Scientific Management:</b> Principles of Scientific Management,	<b>Development of Management Thought:</b> Introduction, Classical Approach of Management, Neo- Classical Approach of management and Modern Approach of Management <b>Taylor's Scientific Management:</b> Principles of Scientific Management,	<b>Completed</b>	
		<b>Fayol's Administrative Management :</b> 14 principles of management, <b>Max weber's Bureaucratic Management:</b> Meaning and features of Bureaucracy <b>Elton Mayo's Human Relation Management:</b> Introduction to Hawthorne Experiment	<b>Fayol's Administrative Management :</b> 14 principles of management, <b>Max weber's Bureaucratic Management:</b> Meaning and features of Bureaucracy <b>Elton Mayo's Human Relation Management:</b> Introduction to Hawthorne Experiment	<b>Completed</b>	

B.Com II Sem IV	Entrepreneurial Finance	<b>Introduction to Entrepreneurial Finance</b> A) Business Finance and Financial goal: Concept, scope and significance of Business Finance. Financial goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management. B) Overview of entrepreneurial finance Importance of financial management Key financial metrics and concepts	<b>Introduction to Entrepreneurial Finance</b> A) Business Finance and Financial goal: Concept, scope and significance of Business Finance. Financial goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management. B) Overview of entrepreneurial finance Importance of financial management Key financial metrics and concepts	Completed	
		<b>Financial Planning</b> Meaning, Objectives, Characteristics of sound financial plan, Process of Financial Planning, Long term financial Plan, Short term Financial Plan, Limitations of Financial Planning, Developing a financial plan Cash flow forecasting, Budgeting and financial projections	<b>Financial Planning</b> Meaning, Objectives, Characteristics of sound financial plan, Process of Financial Planning, Long term financial Plan, Short term Financial Plan, Limitations of Financial Planning, Developing a financial plan Cash flow forecasting, Budgeting and financial projections	Completed	
		<b>Sources of Long Term Finance</b> Need for Long term Finance, Types of Security finance, Equity share capital, Retained Earnings, Creditorship Security, Loan Financing.. Project Finance: Concept, features and main parties. Bootstrapping vs. external financing, Angel investors and venture capital, Crowd funding and alternative funding options Micro-Finance: Concept, characteristics, need, present position in India	<b>Sources of Long Term Finance</b> Need for Long term Finance, Types of Security finance, Equity share capital, Retained Earnings, Creditorship Security, Loan Financing.. Project Finance: Concept, features and main parties. Bootstrapping vs. external financing, Angel investors and venture capital, Crowd funding and alternative funding options Micro-Finance: Concept, characteristics, need, present position in India	Completed	

		<b>Sources of Short Term Finance:</b> A) Trade Credit, Accruals, Deferred Income, Commercial Paper, Public Deposit, Inter-Corporate Deposit, Commercial Banks, Factoring: Meaning, Types, Features, Benefits	<b>Sources of Short Term Finance:</b> A) Trade Credit, Accruals, Deferred Income, Commercial Paper, Public Deposit, Inter-Corporate Deposit, Commercial Banks, Factoring: Meaning, Types, Features, Benefits	Completed	
B.Com III Sem VI	Advanced Accountancy Paper III	<b>Introduction of Auditing and Auditor:</b> <b>a) Auditing:</b> Meaning, Objectives, Scope, general principles, Types of Audit, Environmental Audit, Energy Audit, Systems Audit and Safety Audit, Internal and External Audit and Importance of Internal check. <b>Auditor:</b> Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies.	<b>Introduction of Auditing and Auditor:</b> <b>b) Auditing:</b> Meaning, Objectives, Scope, general principles, Types of Audit, Environmental Audit, Energy Audit, Systems Audit and Safety Audit, Internal and External Audit and Importance of Internal check. <b>Auditor:</b> Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies.	Completed	
		<b>Vouching, Verification and Valuation:</b> <b>a) Vouching:</b> Meaning and Importance of Vouching, Vouching of Cash and Credit transaction, <b>b) Verification:</b> Meaning, Definition and Important points consideration for Verification. <b>c) Valuation:</b> Meaning, Definition and Methods of Valuation Assets and Liabilities.	<b>Vouching, Verification and Valuation:</b> <b>d) Vouching:</b> Meaning and Importance of Vouching, Vouching of Cash and Credit transaction, <b>e) Verification:</b> Meaning, Definition and Important points consideration for Verification. <b>f) Valuation:</b> Meaning, Definition and Methods of Valuation Assets and Liabilities.	Completed	
		<b>Computerized Audit:</b> <b>Computer Assisted Audit Techniques (CAATs):</b> Introduction, Needs, Methodology, Documentation. Audit Sampling, Audit Test using CAATs and Precautions for using CAATs.	<b>Audit Report:</b> <b>Audit Report:</b> Types of Audit Report and Statutory Audit Report	Completed	



M.Com I Sem I	Research Methodology	<b>Basics of Research:</b> 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. (a) Identification of research problem. Classification of research problem according to types. (c) Formulation of research questions and objectives.	<b>Basics of Research:</b> 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. (a) Identification of research problem. Classification of research problem according to types. (c) Formulation of research questions and objectives.	Completed	
		<b>Research Design, Hypothesis and Sample Design:- Research Design:</b> Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design. <b>Hypothesis:</b> Meaning and Types of Hypothesis, process of formulating hypothesis. <b>Sample Design-</b> sampling techniques: random and non-random sampling methods. (a) Preparation of Research Design. (b) Formulation of Hypothesis. Selection of appropriate sampling design.	<b>Research Design, Hypothesis and Sample Design:- Research Design:</b> Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design. <b>Hypothesis:</b> Meaning and Types of Hypothesis, process of formulating hypothesis. <b>Sample Design-</b> sampling techniques: random and non-random sampling methods. (c) Preparation of Research Design. (d) Formulation of Hypothesis. Selection of appropriate sampling design.	Completed	
		<b>Data Collection and Presentation:-</b> 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	<b>Data Collection and Presentation:-</b> 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	Completed	

	<p>Classification, tabulation and graphical presentation of data</p> <p>(a) Preparation of questionnaire</p> <p>(b) Preparation of interview schedule/observation schedule</p> <p>(c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.)</p> <p>Classification of data and tabulation.</p>	<p>Classification, tabulation and graphical presentation of data</p> <p>(d) Preparation of questionnaire</p> <p>(e) Preparation of interview schedule/observation schedule</p> <p>(f) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.)</p> <p>Classification of data and tabulation.</p>		
	<p><b>Analysis and Interpretation of Data, Hypothesis Testing and Report Writing:-</b></p> <p><b>Analysis and Interpretation of Data:</b> by using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression).</p> <p><b>Hypothesis testing:</b> by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample, "t" test and independent sample, "t" test.</p> <p><b>Report Writing:</b> Layout of research project, steps involved in report writing, requisites of good research report</p>	<p><b>Analysis and Interpretation of Data, Hypothesis Testing and Report Writing:-</b></p> <p><b>Analysis and Interpretation of Data:</b> by using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression).</p> <p><b>Hypothesis testing:</b> by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample, "t" test and independent sample, "t" test.</p> <p><b>Report Writing:</b> Layout of research project, steps involved in report writing, requisites of good research report</p>	Completed	
	<p>(a) Analysis and interpretation of classified data by using statistical tools.</p> <p>(b) Testing of hypothesis by using appropriate test. Report writing according to objectives and hypothesis. (Use any suitable software for the purpose of (a) and (b))</p>	<p>(c) Analysis and interpretation of classified data by using statistical tools.</p> <p>(d) Testing of hypothesis by using appropriate test. Report writing according to objectives and hypothesis. (Use any suitable software for the purpose of (a) and (b))</p>	Completed	

Signature of Teacher

*S. S. Kale*



Mr. S. S. Kale

HEAD

DEPARTMENT OF COMMERCE  
VIVEKANAND COLLEGE, KOLHAPUR  
(EMPOWERED AUTONOMOUS)

**VIVEKANAND COLLEGE, KOLHAPUR (An Empowered Autonomous Institute)**  
**SYLLABUS COMPLETION REPORT**

Year- 2024-25  
 Name of teacher- Mr. Sunny.S. Kale

Term- II<sup>nd</sup>  
 Department-Commerce

Class	Subject	Syllabus Assigned	Syllabus Covered	Syllabus not to Covered	Remark
B.Com I Sem-II	Financial Accounting -II Group B – Div A & B	<b>Single Entry:</b> Conversion of single entry in to double entry system	<b>Single Entry:</b> Conversion of single entry in to double entry system	Completed	
		<b>Consignment Accounts:</b> Important terms and accounting procedure in the books of consignor and consignee	<b>Consignment Accounts:</b> Important terms and accounting procedure in the books of consignor and consignee	Completed	
		<b>Departmental Accounting:</b> Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, InterDepartmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss account and balancesheet	<b>Departmental Accounting:</b> Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, InterDepartmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss account and balancesheet	Completed	
		<b>Financial Accounting Standard</b> Concept, Benefits, Salient Futures of first,time adoption of Indian Accounting Standards (Ind-AS), International Financial,Reporting Standards (IFRS):Need and procedures	<b>Financial Accounting Standard</b> Concept, Benefits, Salient Futures of first,time adoption of Indian Accounting Standards (Ind-AS), International Financial,Reporting Standards (IFRS):Need and procedures	Completed	
B.Com II	Application of	<b>A-Planning</b> -Concept, importance, steps in planning process , types of planning	<b>A-Planning</b> -Concept, importance, steps in planning process , types of planning	Completed	

Sem IV	Management	<b>B-Organizing:</b> Concept, importance, stages in organizing, Centralization and Decentralization of Authority	<b>B-Organizing:</b> Concept, importance, stages in organizing, Centralization and Decentralization of Authority		
		<b>C-Directing</b> – Concept and techniques of directing <b>D-Decision Making</b> Concept and Process Decision Making	<b>C-Directing</b> – Concept and techniques of directing <b>D-Decision Making</b> Concept and Process Decision Making	Completed	
		<b>A-Motivation-</b> Concept , importance and theories of Motivation <b>B-Leadership-</b> meaning, importance, Qualities of leader, leadership styles	<b>A-Motivation-</b> Concept , importance and theories of Motivation <b>B-Leadership-</b> meaning, importance, Qualities of leader, leadership styles	Completed	
		<b>C- Controlling:</b> Concept , Importance of controlling, types of Controlling, steps in control Process, Techniques of Control.	<b>C- Controlling:</b> Concept , Importance of controlling, types of Controlling, steps in control Process, Techniques of Control.	Completed	
B.Com II Sem IV	Entrepreneurial Finance	<b>Lease &amp; Hire Purchase Finance:</b> A) Meaning of Leasing, Essential elements of leasing, Mechanics of leasing, Types of Lease, Advantages, contents of lease agreement,  B) Hire Purchase Finance: Evolution, Meaning, Characteristics, Lease V/s Hire Purchase	<b>Lease &amp; Hire Purchase Finance:</b> A) Meaning of Leasing, Essential elements of leasing, Mechanics of leasing, Types of Lease, Advantages, contents of lease agreement,  B) Hire Purchase Finance: Evolution, Meaning, Characteristics, Lease V/s Hire Purchase	Completed	
		<b>A)Venture Capital Finance</b> Introduction, Equity Financing Option, Meaning, Features, Types of Venture Capitalists, Stages of Venture Capital Investment, Investment selection by Venture Capitalists, Venture capital industry in India,	<b>A)Venture Capital Finance</b> Introduction, Equity Financing Option, Meaning, Features, Types of Venture Capitalists, Stages of Venture Capital Investment, Investment selection by Venture Capitalists, Venture capital industry in India,	Completed	



		<p><b>B) Business Plan and Project Report</b> - Meaning and Concept of Business Plan, Key elements of Business Plan- Concept and classification of Project- Project Report- Project for Oil Mill, Retail stores, Beauty Parlor and Ecofriendly bag production</p>	<p><b>B) Business Plan and Project Report</b> - Meaning and Concept of Business Plan, Key elements of Business Plan- Concept and classification of Project- Project Report- Project for Oil Mill, Retail stores, Beauty Parlor and Ecofriendly bag production</p>		
		<p><b>Financial Statements for Startups</b> A) Understanding financial statements, Income statement, balance sheet, and cash flow statement, Ratio analysis for startups</p> <p><b>B) Financial Decision making:</b> Project Feasibility or Viability Analysis: Concept – Free Cash Flow, Net Present Value (NPV) and Methods, Profitability Index, Pay Back Period. Make or Buy Decision: Meaning, Methodology. Profit maximization through optimum product mix</p>	<p><b>Financial Statements for Startups</b> A) Understanding financial statements, Income statement, balance sheet, and cash flow statement, Ratio analysis for startups</p> <p><b>B) Financial Decision making:</b> Project Feasibility or Viability Analysis: Concept – Free Cash Flow, Net Present Value (NPV) and Methods, Profitability Index, Pay Back Period. Make or Buy Decision: Meaning, Methodology. Profit maximization through optimum product mix</p>	Completed	
		<p><b>Entrepreneurship Development and Recent Trends in Entrepreneurship:</b> Institutional support for Entrepreneurship development - MCED, DIC – Recent trends – Start up, Stand up, Skill India, Make in India- Incubation Centre- concept and importance</p>	<p><b>Entrepreneurship Development and Recent Trends in Entrepreneurship:</b> Institutional support for Entrepreneurship development - MCED, DIC – Recent trends – Start up, Stand up, Skill India, Make in India- Incubation Centre- concept and importance</p>	Completed	
B.Com III Sem VI	Advanced Accountancy Paper IV	<p><b>Basics of Income Tax:</b> Definitions, Residence and Tax Liability.</p>	<p><b>Basics of Income Tax:</b> Definitions, Residence and Tax Liability.</p>	Completed	

		<b>Exemptions and Deductions:</b> Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals.	<b>Exemptions and Deductions:</b> Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals.	<b>Completed</b>	
		<b>Heads of Income:</b> Salaries, House Property, Business or Profession, Capital gains, other sources, Computation of Total Taxable income from Salary, House Property, Business or Profession	<b>Heads of Income:</b> Salaries, House Property, Business or Profession, Capital gains, other sources, Computation of Total Taxable income from Salary, House Property, Business or Profession	<b>Completed</b>	
		<b>Introduction to GST (Goods and Services Tax):</b> Concept and features of Indirect taxes, Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework OF GST asintroduced in India, Benefits of GST and challenges in implementing GST.	<b>Introduction to GST (Goods and Services Tax):</b> Concept and features of Indirect taxes, Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework OF GST asintroduced in India, Benefits of GST and challenges in implementing GST.	<b>Completed</b>	



Signature of Teacher



Mr. S. S. Kale

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