

Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)



DEPARTMENT OF COMMERCE

B. Com. Part – II

Semester-V&VI

Syllabus

Under Choice Based Credit System

Group- B (Major Business Administration Minor Accountancy)

(As Per NEP-2020 Guidelines)

NEP 1.0 2025-2026

To be implemented from Academic Year 2025- 2026

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credits	
				TH	PR	ESE	CIE	PR	Marks		
Semester-V											
1	DSC-XI	DSC02BAM51	Modern Management Practices - I	4	-	80	20	-	100	4	
2	DSC-XII	DSC02BAM52	Business and Industrial Law- I	4	-	80	20	-	100	4	
3	DSC-XIII	DSC02BAM53	Strategic Management- I	4	-	80	20	-	100	4	
4	DSE- I	DSE02BAM51	Production Management-I / Indian Business Environment-	4	-	80	20	-	100	4	
5	MIN-V	MIN02ACC51	Accountancy- V(Management Accounting-I)	4	-	80	20	-	100	4	
6	OJT- I	OJT02BAM61	On the Job Training	2	-	40	10	-	50	2	
Total				22		440	110	-	550	22	
Semester-VI											
1	DSC-XIV	DSC02BAM61	Modern Management Practices-II	4	-	80	20	-	100	4	
2	DSC-XV	DSC02BAM62	Business and Industrial Law-II	4	-	80	20	-	100	4	
3	DSC-XVI	DSC02BAM63	Strategic Management-II	4	-	80	20	-	100	4	
4	DSE- II	DSE02BAM61	Production Management-II (HRM) / Cooperative Development	4	-	80	20	-	100	4	
5	MIN-VI	MIN02ACC61	Accoutancy-VI (Management Accounting-II)	4	-	80	20	-	100	4	
6	FPR- I	FPR02BAM51	Field Project	2	-	40	10	-	50	2	
Total				22		440	110	-	550	22	
Total Marks for Three Years Degree Programme				132	-	2640	660	-	3300	132	

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part – III, Semester –V (NEP-1.0)
Group – B (Major Business Administration Minor Accountancy)
Modern Management Practices Paper –I
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Course Outcomes: After successful completion of this course, students will be able to:	
CO1	Assess challenges in modern management practices.
CO2	Understand Social Management
CO3	Identify Corporate Governance and ethics
CO4	Nurture knowledge culture in organization

Module No	Content	Teaching Hrs.
I.	Contribution To Modern Management Practices: a. Modern Management: Concept and Importance of Modern Management in Changing Environment. b. Contribution of Peter Drucker: Management By Objectives (MBO)- Concept, Characteristics, Importance, Merits and Demerits. c. Contribution of C. K. Prahlad: Core Competencies, Factors of affecting Core Competencies, Identifying Core Competencies, d. Contribution of Michael Porter: 5 Forces model, Competitive Advantage- Cost Leadership, Differentiation and Focused.	15
II	Social Management: Social responsibility Concept, arguments against social responsibility, Social obligation approach, Social responsibility approach, Social responsiveness approach, Social audit, Areas of social concern in current management practice. Trends & Career in social management in india.	15
III	Corporate Governance and ethics – A) Concept of corporate governance- Fundamental principles of corporate governance, models of Corporate governance – market based corporate governance, representation based corporate governance. B) Ethics – Concept, formation of individual ethics -family influence, peer influences, life experiences, personal values and morals, situational factors, Managerial ethics- How an organization treats its employees, how employees treat the organization.	15
	Knowledge Management and Outsourcing: a. Knowledge Management: Concept, Process and Parameters of Knowledge	

IV	<p>Management., Knowledge Management Trends.</p> <p>b. Outsourcing: Concept, features, advantages, limitations, Types of outsourcing, Outsourcing Trends</p> <p>a. Knowledge Process Outsourcing (KPO) concept, advantages and process of Knowledge Process Outsourcing</p> <p>b. Business process outsourcing-(BPO) concept, benefit and risk of Business process outsourcing.</p> <p>c. Legal Process Outsourcing (LPO) concept, benefit and risk of Business process outsourcing. range of services (areas)</p>	15
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Learning Resources		
		1. Jeyarathnam, M., International Business Management

1	Reference books	<p>2. Montana, P.J., Charnov B.H. Management. – 5th ed. – New York: Barron's Educational Series, 2015. – 556 p. – (Business review books). - ISBN 978-1-4380-0482-2</p> <p>3. Rode S. Modern Microeconomics - 1st edition. Ventus Publishing, Bookboon, 2013 — 231 p. ISBN: 978-87-403-0419-0</p> <p>4. Hunger D., Wheelen T.L. Essentials of Strategic Management. Prentice Hall – 2010, 208 p. ISBN: 978-01-3600-669-5</p>
2	Journals	The IUP Journal of Business Strategy
3	E-Libraries	<p>1. INFLIBNET http://nlist.inflibnet.ac.in</p> <p>2. Library online Opac Address:</p>
4	Practical Component	<p>1. Case Studies on Each of the aspects Mentioned in the Syllabus need to be discussed.</p> <p>2. Video cases and Documentary Films relating to the syllabus to be exhibited in the class</p>

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part – III, Semester –V (NEP-1.0)

Group – B (Major Business Administration Minor Accountancy)

Business and Industrial Laws Paper –I

Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Course Outcomes:	
1.	To make students understand the different essentials of valid contract.
2.	To Acquint students with different Acts protecting rights of Labours.
3.	Enable students to understand provisions of Sales of Goods Act and basic concepts in GST.
4.	Make students understand the provisions in Partnership Act 1932 and Limited Liability Partnership Act, 2002.

Module	Syllabus
1	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)
2	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, Complainant, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Disputes RedressalAgencies- Composition and Jurisdiction.
3	Sale of Goods Act,1930 and Goods and Services Tax(GST) A) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of Sale, Unpaid Seller and his Rights. B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns, Consequences of Non

4	conditions, Role and Responsibilities of Partners. B) 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.
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Learning Resources :
<ol style="list-style-type: none"> 1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi. 2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.- 3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow. 4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi. 5. Kapoor N. D. - Business Law, Sultan Chand and Sons, New Delhi. 6. Chandra P. R. - Business Law, Galgotia, New Delhi. 7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi. 8. Bhulchandani S. - Business Law, Himalaya Publishing House. 9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part – III, Semester –V (NEP-1.0)
Group – B (Major Business Administration Minor Accountancy)
Strategic Management Paper –I
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Course Outcome: At the end of this course learners will able to	
CO1	Introduction to strategic management process
CO2	Understand corporate mission and SWOT analysis
CO3	Understand types of strategy
CO4	Outline strategy implementation ,evaluation and control

Module	Syllabus	Teaching hours
I	Introduction of Strategic Management: Strategic management concept, difference between strategic management and tactics, three levels of strategy , strategic management process, benefits, TQM and strategic management process.	15
II	Corporate Mission and SWOT Analysis: Strategy formulation: Corporate mission need and formulation Objectives, classification guidelines, Goals: Features-Types, Environmental scanning, need approaches- SWOT Analysis, value chain analysis	15
III	Types of strategies and Implementation: Choice of strategy: BCG Matrix, corporate level generic strategies: stability, expansion, retrenchment, combination strategies Implementation: role of top management, approaches, resources allocation, Mckinsey's 7's framework, four routes to competitive advantage	15
IV	Strategy Evaluation and Control: Importance, Criteria, Quantitative and Qualitative factors, strategic evaluation process and types, essentials of effective evaluation and control systems	15

Learning Recourses:

1	Reference Books	<ol style="list-style-type: none"> 1. Gregory G. Dess and G. T. Lumpkin - Strategic Management, McGraw-Hill education 2002 2. Charles W. L. Hill and Gareth R. Jones - Strategic Management Theory and integrated approach, Houghton Mifflin, 2007 3. Francis Cheruneelam - Strategic management 4. P. K. Ghosh Strategic Planning and Implementation, 2000 5. V. S. Ramaswamy & S. Nammakumari - Strategic Planning - formulation of Corporate strategy, 2001 6. Online Content - ecourses
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Vivekanand College, Kolhapur**(An Empowered Autonomous Institute)****B.Com Part – III- Semester –V (NEP-1.0)****Group – B (Major Business Administration minor Accountancy)****Accountancy – V (Management Accounting Paper –I)****Theory: 80 Marks Teaching Hours: 60 Credit: 4****w.e.f. June 2025**

Course outcomes: After successful completion of this course, the students will be able to :-	
1	Understand the fundamentals of Management Accounting.
2	Analyze and interpretation of financial statements.
3	Understand the concept of accounting ratios and calculate accounting ratios.
4	Demonstrate the estimation of working capital requirements.

Module	Content	Teaching Hours
I	Introduction of Management Accounting: Meaning of Management Accounting, Scope and Functions of Management Accounting, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	10
II	Analysis of Financial Statements Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis, Ratio Analysis- Meaning, Advantages and Limitations of Accounting ratios. Classification of Ratios Budgets (Note: Problems will be asked on Ratio Analysis)	20
III	Working Capital: Meaning, Significance and Determinants of Working Capital, Types of Working Capital, Estimation of Working Capital Requirements	15
IV	Funds flow Statement - Meaning of Fund and Funds Flow Statement, Identifying Flow of Funds, Preparation of Funds Flow Statement,	15

Reference Books:

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGrawHill, New Delhi
2. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Datar : Cost
4. Accounting : A Managerial Emphasis, Prentice Hall, Delhi
5. Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘
6. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting,
7. Profit Planning and control, Prentice Hall, New Delhi.
8. Manmohan & Goyal : Principles of Management Accounting
9. Maheshwari: Principles of Management Accounting
10. Robert Anthony and Vijay Govindrajana - Management Control System
11. M. N. Arora Cost and Management Accounting, Himalaya Publication

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part – III, Semester –VI (NEP-1.0)
Group – B (Major Business Administration Minor Accountancy)
Modern Management Practices Paper –II
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Course Outcomes: After successful completion of this course, students will be able to:	
1	Possess and demonstrate the knowledge of Various Concepts in Quality management.
2	Process the incorporation of Events Management.
3	Resolve the problems related to Change Management by applying the knowledge gained.
4	Identify various activities related to International Management and carried out in practice.

Module No.	Content	Teaching Hours
I	Total Quality Management (TQM): a. TQM: Concept of Quality, Meaning of TQM. Elements of TQM, Contribution of Deming, Juran and crosby b. Benchmarking: Concept and Types of Benchmarking. Advantages and limitations. c. Six sigma: meaning, characteristics and importance of six sigma, levels of six sigma, steps in implementing six sigma, d. Quality Certification: ISO-9000 Series Meaning and Importance of ISO Quality Standards, 20 Elements of ISO 9000 Career in quality standards	15
II	Event Management: Concept, Types and Importance. Procedure of event management, <u>Media Management and Public Relations</u> -sponsorship and news release writing, the role and impact of PR in an event management Emergency Planning in Events, Trends in Event Management, career in event management	15
III	Change Management: Change Management: Concept, Forces of Change, Response To Change, Management of Planned Change. Lewin's Three Step Model, Managing Resistance To Change, Trends in Change Management	15
IV	Globalization & International Management: Globalization – Meaning, a brief history of globalization, Global Business Practices – steps in going global: exporting, licensing, franchise, joint venture, global strategic partnership. Attitudes of global managers – ethnocentric, polycentric, geocentric Role of Multinational Companies (MNC's)- Advantages and Challenges. Japanese Management and Theory Z, Trends	15

	in International Management	
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Learning Resources		
1	Reference books	<ol style="list-style-type: none"> 1. Durai,Pravin,PrinciplesOfManagement 2. Ramasamy,T.PrinciplesOfManagement 3. Cherunilam,FrancisStrategicManagement 4. Kazmi,Azhar,Strategic Management 5. Patra,Ramakanta,StrategicHumanResourceManagement and Organisational Development 6. Jeyarathnam,M.,InternationalBusinessManagement
2	Journals	TheIUPJournalofBusinessStrategy
3	E-Libraries	<ol style="list-style-type: none"> 1. INFLIBNEThttp://nlist.inflibnet.ac.in 2. LibraryonlineOpacAddress:
4	Practical Component	<ol style="list-style-type: none"> 1. CaseStudiesonEachoftheAspectsMentionedintheSyllabusneedtobe discussed. 2. VideocasesandDocumentaryFilmsrelatingtothesyllabustobeexhibited intheclass

Vivekanand College, Kolhapur
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Group – B (Major Business Administration Minor Accountancy)
Modern Management Practices Paper –I & II
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Marking Scheme and Passing Criteria

Examination	Maximum Marks	Passing Marks
Continuous Assessment (Written Examination)	80	32
Continuous Internal Evaluation (Internal Examination)	20	08
Total	100	40

I. Internal Assessment: 20 Marks (For Sem- V)

Online Unit Test- 10 Marks	Skill Assessment- 10 Marks 1. Presentation/Assignment 2. Role Play 3. Group Discussion	Total Marks- 20
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NATURE OF QUESTION PAPER

B. Com- III- Semester-V & VI

Group – B (Major Business Administration Minor Accountancy)
Modern Management Practices Paper – I & II

Instructions: - 1. Question No 1 and 2 is Compulsory.
2. Attempt any Three Questions form Question No 3 to 6.
3. Figure to the right indicates full marks.

Duration: 3 Hours

Total Marks: 80

Question	Nature of Question	Marks
Question No.1	A) Choose Correct Alternatives (10 Marks) B) State True or False (6 Marks)	16
Question No. 2	Short Answer Questions (Any Two out of Three)	16
Question No. 3	Long Answer Question	16
Question No. 4	Long Answer Question	16
Question No. 5	Long Answer Question	16
Question No. 6	Long Answer Question	16
Total		80

Vivekanand College, Kolhapur
 (An Empowered Autonomous Institute)
B.Com Part – III, Semester –VI (NEP-1.0)
Group – B (Major Business Administration Minor Accountancy)
Business and Industrial Laws Paper –II
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Course Outcomes:	
1.	To expose students to different amendments in Companies Act, 2013.
2.	To make students understand the role of Securities Exchange Board Of India, Different consumer redressal agencies under Consumer Protection Act 2019 and basic provisions of Competition Act, 2002.
3.	Expose students to the different modes of E- Commerce, Components of Intellectual Property Rights, Digital Signature and Cyber Crimes.
4.	Enable students to know different Negotiable Instruments and remedies available in case of any consequences to it.

Module	Syllabus
1	Company Act, 2013 Meaning, Features and Types of Company, Process of Incorporation of Company, Role, Responsibilities and Powers of Directors, Auditors and Company Secretary. Rights of Share holders, Company meetings and Resolutions Winding up of Company
2	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
	Business Transactions and Cyber Laws a) E-commerce: Nature, formation, legality and recognition.

Learning Resources
1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi. 2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.- 3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnov. 4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi. 5. Kapoor N. D. - Business Law, Sultan Chand and Sons,, New Delhi. 6. Chandha P. R. - Business Law, Galgotia, New Delhi. 7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi. 8. Bhulchandani S. - Business Law, Himalaya Publishing House. 9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing

NATURE OF QUESTION PAPER:
Business and Industrial Law Paper-I & II
Written Examination
Total Marks = 80 Time=3 hours

Instructions-		i) Questions 1 & 2 are compulsory. ii) Attempt any three questions from Q.No.3 to 6 iii) Figures to the right indicate fullmarks.	
Question	Nature of Question	Marks	
Question No1.	Select the correct alternatives True or False	10 06	
Question No 2.	Write Short Answers(Any Two out of Three)	16	
Question No 3.	Long Answer	16	
Question No 4.	Long Answer	16	
Question No 5.	Long Answer	16	
Question No 6.	Long Answer	16	80
Internal Evaluation: Oral and Presentation			10
Test			10
Grand Total			100

Vivekanand College, Kolhapur

(An Empowered Autonomous Institute)

Learning Recourses:

Group – B (Major Business Administration Minor Accountancy)

Strategic Management Paper –II

Theory: 80 Marks Teaching Hours: 60 Credit: 4

w.e.f. June 2025

Course Outcome: At the end of this course learners will able to

CO1	Understand corporate level strategies
CO2	Know business level strategies
CO3	Identify International level strategies
CO4	Elaborate Corporate governance system

Module	Syllabus	Teaching hours
I	Corporate-level strategies and Business-level strategies: Need, Level, type and means of diversification Mergers and acquisitions strategies, Organizational restructuring Generic competitive strategy, Strategic and tactical competitive actions	15
II	International-level Strategies-I: International Joint Venture (IJV), International entry strategies, International cooperative strategies (IJV) , Building an IJV, Managing an IJV	15
III	International-level strategies-II: Global integration and operations a. Global integration strategy (multidomestic, global or hybrid) b. International business structure (global matrix, divisional, or regional)	15
IV	Corporate Governance system: Ownership concentration, Board composition and committees, Executive compensation, Formulation and implementation of ethic programs, compliance Sustainability (environment, social and governance, or ESG performance)	15

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| Reference Books | <ol style="list-style-type: none"> 1. Bremmer, I. 2014. The new rules of globalization. HBR, January-February, 103-107. 2. Bughin, J., Lund, S. & Manyika, J. 2015. Harnessing the power of shifting global flows. McKinsey Quarterly, February, 2015: 1-15. 3. Dobbs, R., Manyika, J. & Woetzel, J. 2015. The four global forces breaking all the trends. Book excerpt, McKinsey Global Institute. 4. Christensen, C., Raynor, M. & McDonald, R. 2015. What is disruptive innovation. HBR, December 2015, 44-53 5. Fiksel, J., Polyviou, M. Croxton, K. & Pettit, T. 2015. From risk to resilience: Learning to deal with disruption. MIT Sloan Management Review, 56(2): 79-65 6. Aghina, W., Smet, A. & Weerda, K. 2015. Agility: It rhymes with stability. McKinsey Quarterly, December, 1-12. 7. Christensen, C., Bartman, T. & Van Bever, D. 2016. The hard truth about business model innovation. MIT Sloan Management Review, 58(1): 31-40. 8. Kane, G., Palmer, D., Phillips, A., Kiron, D. & Buckley, N. 2016. Aligning the organization for its digital future. MIT Sloan Management Review, Summer, 2016: 3-27. 9. Martin, R. 2016. M&As: The one thing you need to get right. HBR, June: 43-48. 10. Furr, N., O'Keeffe, K. & Dyer, J. 2016. Managing multiparty innovation. HBR, November: 76-83. 11. Kramer, M. & Pfitzer, M. 2016. The ecosystem of shared value. HBR, October: 81-89. 12. Kavadias, S., Ladas, K. & Loch, C. 2016. The transformative business model. HBR, October: 91-98. |
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Vivekanand College, Kolhapur.
(An Empowered Autonomous Institute)
B.Com Part – III, Semester –V & VI (NEP-1.0)
Group – B (Major Business Administration Minor Accountancy)
Strategic Management Paper –I & II
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Marking Scheme and Passing Criteria

Examination	Maximum Marks	Passing Marks
Continuous Assessment (Written Examination)	80	32
Continuous Internal Evaluation (Internal Examination)	20	08
Total	100	40

I. Internal Assessment: 20 Marks (For Sem- V)

Online Unit Test- 10 Marks	Skill Assessment- 10 Marks 1. Presentation/Assignment 2. Role Play 3. Group Discussion	Total Marks- 20
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NATURE OF QUESTION PAPER

- Instructions:** - 1. Question No 1 and 2 is Compulsory.
2. Attempt any Three Questions form Question No 3 to 6.
3. Figure to the right indicates full marks.

Duration: 3 Hours

Total Marks: 80

Question	Nature of Question	Marks
Question No.1	A) Choose Correct Alternatives (10 Marks) B) State True or False (6 Marks)	16
Question No. 2	Short Answer Questions (Any Two out of Three)	16
Question No. 3	Long Answer Question	16
Question No. 4	Long Answer Question	16
Question No. 5	Long Answer Question	16
Question No. 6	Long Answer Question	16
Total		80

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part – III- Semester –VI (NEP-1.0)
Group – B (Major Business Administration minor Accountancy)
Accountancy – VI (Management Accounting Paper –II)
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Course outcomes: After successful completion of this course, the students will be able to	
1	Understand the fundamentals of Management Control System and Reporting
2	Explain the marginal costing and cost-volume-profit analysis and practice decision making based thereon.
3	Simulate the budgetary control system and demonstrate the budgeting.
4	Practice to analyze the cost variances.

Module	Content	Teaching Hours
I	Management Control System: Meaning, Need, Management Control Process; Strategic Planning -Meaning, Difference between Strategic Planning and Management Control Reporting to Management -Types of Reports and Characteristics of good report.	15
II	Marginal Costing and CVP Analysis - Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume- Profit (CVP) Analysis	15
III	Budgetary Control - Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets (Note: Problems will be asked on Cash Budget)	15
IV	Standard Costing and Variance Analysis: a) Meaning of Standard Cost and Standard Costing, Advantages and Limitations; b)Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances (Note: Problems will be asked Material Cost Variances)	15

Reference Books:

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGrawHill, New Delhi
2. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Datar : Cost
4. Accounting : A Managerial Emphasis, Prentice Hall, Delhi
5. Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘
6. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting,
7. Profit Planning and control, Prentice Hall, New Delhi.
8. Manmohan & Goyal : Principles of Management Accounting
9. Maheshwari: Principles of Management Accounting
10. Robert Anthony and Vijay Govindrajana - Management Control System
11. M. N. Arora Cost and Management Accounting, Himalaya Publication

Vivekanand College, Kolhapur

(An Empowered Autonomous Institute)

B.Com Part – III- Semester –V & VI (NEP-1.0)

Group – B (Major Business Administration minor Accountancy)

Accountancy –V & VI (Management Accounting Paper –I & II)

Marking Scheme

Nature	Marks	Minimum Marks for passing
ESE (End Semester Examination)	80 Marks	32 Marks
CIE (Continue Internal Examination)	20 Marks	08 Marks
Total	100 Marks	40 Marks

Internal Assessment

Online Unit Test	Skill Assessment :- Presentation/ Assignment/ Oral / Group Discussion	Total
10 Marks	10 Marks	20 Marks

Written Examination

Total Marks: - 80

Duration :3Hrs

Instructions:-

1. Question No.1 & 2 are Compulsory
2. Attempt any four questions from Q. No. 3 to 6
3. Use of Calculator is allowed

Question	Nature of Question	Marks
Question No.1	A) Choose Correct Alternatives (10 Marks) B) State True or False (06 Marks)	16
Question No.2	Short Answers (Any two out of three)	16
Question No.3	Practical Problem	16
Question No.4	Practical Problem	16
Question No.5	Practical Problem	16
Question No.6	Practical Problem	16
Total		80