

"Dissemination of Education for Knowledge, Science and Culture"  
- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur (Autonomous)



*DEPARTMENT OF COMMERCE*

B. Com. Part - I

Semester-I&II

**SYLLABUS**

NEP 2.0 Group-A Major Accountancy Minor Business Administration

**Under Choice Based Credit System**

**To be implemented from Academic Year 2024 - 25**

# Vivekanand College, Kolhapur (Empowered Autonomous)

Department of Commerce

Departmental Teaching and Evaluation Scheme

(2024-25 onwards for NEP-2.0)

Three/Four- Years UG Programme

Group- A (Major Accountancy Minor Business Administration)

(As Per NEP-2020 Guidelines)

NEP 2.0

First Year Semester-I & II



Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credits
				TH	PR	ESE	CIE	PR	Marks	
<b>Semester-I</b>										
1	DSC-I	2DSC02ACC11	Accountancy- I (Financial Accounting- I)	4	-	80	20	-	100	4
2	DSC-II	2DSC02MGT12	Business Administration- I (Principles of Business Management- I)	4	-	80	20	-	100	4
3	DSC-III	2DSC02ECO13	Business Economics- I	4	-	80	20	-	100	4
4	OEC-I	2OEC02MAT11	Business Mathematics- I	4	-	80	20	-	100	4
5	SEC-I	2SEC02STA11	Business Statistics- I	2	-	40	10	-	50	2
6	AEC-I	2AEC02ENG11	English for Business Communication- I	2	-	40	10	-	50	2
7	IKS	2IKS02ACC11	Ancient Indian Accounting and Auditing Practices	2	-	40	10	-	50	2
<b>Total</b>				<b>22</b>	<b>-</b>	<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>22</b>
<b>Semester-II</b>										
1	DSC-IV	2DSC02ACC21	Accountancy- II (Financial Accounting- II)	4	-	80	20	-	100	4
2	DSC-V	2DSC02MGT22	Business Administration- II (Principles of Business Management- II)	4	-	80	20	-	100	4
3	DSC-VI	2DSC02ECO23	Business Economics- II	4	-	80	20	-	100	4
4	OEC-II	2OEC02MAT11	Business Mathematics- II	4	-	80	20	-	100	4
5	SEC-II	2SEC02STA11	Business Statistics- II	2	-	40	10	-	50	2
6	AEC-II	2AEC02ENG21	English for Business Communication- II	2	-	40	10	-	50	2
7	VEC	2VEC02DEG21	Democracy, Election and Good Governance	2	-	50	-	-	50	2
<b>Total</b>				<b>22</b>		<b>450</b>	<b>100</b>	<b>-</b>	<b>550</b>	<b>22</b>

**B.Com-Part-I CBCS**  
**Semester-I Paper-I**  
**Accountancy-I (Financial Accounting -I) (2DSC02ACC11)**  
**Theory 80 Teaching Hours Credit-4**



<b>Course Outcome:</b> After successful completion of this course, the Students will be able to	
1	CO1: Understand the role of accounting and its limitations.
2	CO2: Demonstrate Knowledge of conversion of partnership into limited company
3	CO3: Demonstrate knowledge of Amalgamation of company
4.	CO4: Prepare the accounts of different professionals

Module	Content	Teaching Hrs.
I	<b>A)Introduction to Accounting:</b> -Meaning nature and advantages of accounting – branches of accounting-accounting concepts and conventions, reading of ledger account	7
II	<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	15
III	<b>Amalgamation of Partnership Firm:</b> Meaning, Need, Objectives Calculation of Purchase consideration, Accounting for Amalgamation of Partnership firm	15
IV	<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 sheet of medical practitioners and professional accountants <b>B) Accounting of Inventory - meaning, significance and recording system, Inventory Management System: LIFO, FIFO</b>	15  08

**Learning Recourses**

1	Reference Books	1. Advance Accountancy:- M.C. Shukla & T.S. Grewal 2. Advance Accountancy:- S.C. Jain & K.L. Narang 3. Advance Accountancy:- S.M. Shukla 4. Advance Accountancy:- Maheshwari 5. Advance Accountancy:- R.L.Gupta
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Marking Scheme	
CA ( Written Examination)	80
CIE ( Online test + Assignments)	20
Total	100

Total Marks:80

Written Examination

Duration :3 Hrs

Instructions: (for Practical/ Problem Papers)

1. Q.No.1 & Q.No.6 are compulsory
2. Attempt any 3 questions from Q.No.2 to Q.No.5

Q1. Short answer question ( Any 2 out of 3) 16 Marks

Q.2 Problem 16 Marks

Q.3 Problem 16 Marks

Q.4 Problem 16 Marks

Q.5 Problem 16 Marks

Q.6 Short Notes ( Any4 out of 6) 16 Marks

Nature	Marks	Min. Marks to Pass
Theory ( C.A)	80	32
Internal ( C.I.E)	20	8
Students should get pass in C.A & C.I.E Separately		



**B.Com-Part-I CBCS  
Semester-II Paper-II**

**IKS – Ancient Indian Accounting and Auditing Practices  
(2IKS02ACC11)**

**Theory 40      Teaching Hours 30      Credit 2**

**Course Outcomes:**

After the completion of course students will be able to-

CO1: Understand the basics of Indian Knowledge System.

CO2: Understand the basics of Ancient Indian Accounting and Auditing Practices.

CO3: Understand the Origin and development of Indian Accounting Standards.

<b>Module</b>	<b>Name and Contents of Units</b>	<b>Number of Hours</b>
<b>Module-I</b>	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.  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.	15
<b>Module- II</b>	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 Standards, Stages of Implementation, Major Applicable Indian Accounting Standards,	15

**References:**

1. Kautilya, V. (4th Century BCE/1992) The Arthashastra (Edited, Rearranged, Translated and Introduced by L. N. Rangarajan). Penguin Books, New Delhi and New York.
2. Gupta R. L. and Radhaswamy M. (2002). Financial Accounting. S Chand and Company, New Delhi.

**Website:**

1. <https://iksindia.org>

<https://www.icaai.org/post>

Vivekanand College, Kolhapur (Autonomous)

B.Com-Part-I CBCS

Semester-I Paper-I NEP-2.0 (w.e.f. July 2024)

Business Administration—I( Principles of Business management-I) (2DSC02MGT12)

Theory 80 Teaching Hours 60 Credit-4



**COURSE OUTCOMES:** It is expected that the students should be able to:

CO1	Gain systematic knowledge of principles of management..
CO2	Do higher education and Research in management.
CO3	Learn different approaches to management functions
CO4	Generate the different types of organizational plans.

Module	Contents	Teaching Hrs.
I	<b>Introduction to Management:</b> Introduction. Concept (Effectiveness versus Efficiency). Nature of Management. 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.	15
II	<b>Managerial Functions, Roles, and Skills:</b> Introduction. Functions of Management (Planning. Organizing. Staffing. Directing. Controlling) Managerial Roles( Interpersonal Roles, Informational Roles. Decisional Roles.) Managerial skills (Technical. Human. Conceptual).Diagnostic skills. communication skills and Political skills.	15
III	<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>Fayol's Administrative Management :</b> 14 principles of management. <b>Max weber's Bureaucratic Management:</b> Meaning and features of Bureaucracy	15

	<b>Elton Mayo's Human Relation Management:</b> Introduction to Hawthorne Experiment	
<b>IV</b>	<b>Management in the Twenty-first Century:</b> A Manager in 21st century. Important management skills in the Global Economy. areas of the 21st century management. (Human Resource Management, Production Management, Marketing Management, Financial Management and Agri-Business Management)	<b>15</b>

**Note:**

1. Case Studies on Each of the Aspects Mentioned in the Syllabus need to be discussed.
2. Language of Answer should be English or Marathi.

<b>Learning Resources</b>		
<b>1</b>	<b>Reference books</b>	<ul style="list-style-type: none"> <li>• Harold Koontz and Heinz Weihrich(2001). "Essentials of Management" <i>Tata McGraw Hill Publishing Co. Ltd New Delhi</i>, 5<sup>th</sup> Edition.</li> <li>• Prasad L.M.(2001). "Principles and Practices of Management" <i>Sultan Chand and Sons, New Delhi</i>, 6<sup>th</sup> Edition.</li> <li>• Peter Drucker(1980). "The Practice of Management" <i>Allied Publishers Pvt. Ltd. New Delhi</i>.</li> <li>• Prasad Manmohan(2003). "Management Concepts and Practices" <i>Himalaya Publishing House, Mumbai</i>, 3<sup>rd</sup> Edition.</li> <li>• Saxena S.C.(1979). "Business Administration and Management" <i>Sahitya Bhavan, Agra</i>.</li> <li>• Stoner, Freeman and Gilbert(2001). "Management" <i>Prentice Hall of India Pvt. Ltd. New Delhi</i>, 6<sup>th</sup> Edition.</li> <li>• Terry And Franklin(2003). "Principles of Management" <i>A.I.T.B.S. Publishers and Distributors, Delhi</i>, 8<sup>th</sup> Edition.</li> </ul>



Instructions:

1. Q.No.1 & Q.No.6 are compulsory
2. Attempt any 3 questions from Q.No.2 to Q.No.5

Q1. Short answer question (Any 2 out of 3)	16 Marks
Q.2 Long answer question	16 Marks
Q.3 Long answer question	16 Marks
Q.4 Long answer question	16 Marks
Q.5 Long answer question	16 Marks
Q.6 Short Notes ( Any4 out of 6)	16 Marks

Nature	Marks	Min. Marks to Pass
Theory ( C.A)	80	32
Internal ( C.I.E)	20	8
Students should get pass in C.A & C.I.E Separately		

### Marking Scheme

For Course having 4 Credits

I	CA	80 Marks	(written examination)
II	CIE	20 Marks	10 Marks (Assignment) 10Marks (Online Test)



**B.Com-Part-I CBCS**  
**Semester-II Paper-II**  
**Accountancy-II (Financial Accounting -II) (2DSC02ACC21)**

**Theory 80 Teaching Hours Credit-4**

**Course Outcome:** After the successful completion of this course the students will be able

1. To understand process of single entry system.
2. To estimate consignment account and branch accounting
3. To Understand Departmental Accounting
4. To understand theoretical background of Financial Accounting Standard

Module	Content	Teaching Hrs.
I	<b>A) Single Entry:</b> Conversion of single entry in to double entry system <b>B) Branch Accounting:</b> Meaning, Types of Branch Accounting	15
II	<b>Consignment Accounts:</b> Important terms and accounting procedure in the books of consignor and consignee	15
III	<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	15
IV	<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	15

**Books Recommended:**

1. Gupta R.L. and Radhaswamy M – \_Financial Accounting\_ Sultanchand and Sons, NewDelhi.
2. Shukla M.C. Grewal T.S. and Gupta S.C. – \_Advanced Accounts\_ S.Chand and company, New Delhi.
3. Agarwala A.N. Agarwala K.N.- \_Higher Science of Accountancy\_ KitabMahal Allahabad.
4. Jain and Narang – \_Advanced Accountancy\_ Kalyani Publications, New Delhi.

5. S.N. Mheswari – \_Advanced Accountancy\_

Marking Scheme

CA ( Written Examination)	80
CIE ( Online test + Assignments)	20
Total	100

Written Examination

Total Marks:80

Duration :3 Hrs

Instructions:

1. Question No1 & Q.No 2 are Compulsory
2. Attempt any three questions from Q. No.3 to 6

Question	Nature of Question	Marks
Question No1	a) Choose Correct Alternative	10 Marks
	b) State True Or False	6 Marks
Question No2	Short Answers ( Any Two out of three )	16
Question No3	Problem	16
Question No4	Problem	16
Question No5	Problem	16
Question No6	Problem	16
Total		80

# Vivekanand College, Kolhapur (Empowered Autonomous)

B.Com. Part-I, Semester-I (Group -B)

Semester-II Paper-II NEP-2.0 (w.e.f. July 2024)

Business Administration-II( Principles of Business management-II)  
(2DSC02MGT22)

Theory 80 Teaching Hours 60 Credit-4



Course Objectives-After studying this course students will be able to:	
1	Understand the various functions of management.
2	Explain in detail planning and decision-making process.
3	Apply theories of motivation in various fields of business.
4	Demonstrate the process of the controlling.

Module	Contents	Teaching Hrs.
I	<b>Planning and Decision Making</b> <b>A-Planning</b> -Concept, importance, steps in planning process , types of planning <b>B-Decision Making</b> Concept, techniques for decision making and Process of Decision Making	15
II	<b>Organizing and Staffing</b> <b>A-Organizing:</b> Organizing: Concept, Steps in organizing, Centralization and Decentralization (Merit and Demerit) Delegation of Authority (Meaning and Elements) <b>B- Staffing:</b> Concept, Importance of staffing, Sources of Recruitment, Scientific Selection Process	15
III	<b>Motivation and Leadership</b> A. Motivation: Concept, Financial and Non -Financial Motivation, Theories of Motivation: Maslow's Need-Hierarchy Theory, Douglas McGregor's Theory X and Y B. Leadership: Concept, Importance, Qualities of Leader, Leadership style.	15
IV	<b>Directing, Co-ordination and Controlling</b> <b>A- Directing</b> – Concept and techniques of directing <b>B- B-Co-ordination:</b> Concept, Need, Types of Co-ordination <b>C- C- Controlling:</b> Concept , Importance of controlling, types of Controlling, steps in control Process, Techniques of Control	15

Reference Books Recommended:

1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.
2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.
3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.
4. Wehrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.
5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.
6. Robbins, S.P. & Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.
7. Luthans, F. (2010). Organizational Behaviour. New York: McGraw-Hill
8. Steven Fink. Crisis Management: Planning for the Inevitable
9. Sarah Armstrong-Smith and Abbas Kudrati. Effective Crisis Management: A Robust A-Z Guide for Demonstrating Resilience by Utilizing Best Practices, Case Studies, and Experiences (English Edition)
10. Ratti Manish, Hospitality Management, Rajat Publications
11. Walkar, Introduction to Hospitality Management Publisher Pearson Education India

### **Nature of Question Paper**

Instructions:

3. Q.No.1 & Q.No.6 are compulsory
4. Attempt any 3 questions from Q.No.2 to Q.No.5

Q1. Short answer question (Any 2 out of 3)	16 Marks
Q.2 Long answer question	16 Marks
Q.3 Long answer question	16 Marks
Q.4 Long answer question	16 Marks
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Q.6 Short Notes ( Any4 out of 6)	16 Marks

Nature	Marks	Min. Marks to Pass
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**Marking Scheme**

**For Course having 4 Credits**

I	CA	80 Marks	(written examination)
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