

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-B Major Business Administration Minor Economics

Under Choice Based Credit System

To be implemented from Academic Year 2024 - 25

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



Course Outcome: 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	A) Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting-accounting concepts and conventions, reading of ledger account	7
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	15
III	Amalgamation of Partnership Firm: Meaning, Need, Objectives Calculation of Purchase consideration, Accounting for Amalgamation of Partnership firm	15
IV	Accounts of Professionals: 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) Accounting of Inventory - meaning, significance and recording system, Inventory Management System: LIFO, FIFO	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-I Paper-I
Human Capital Management from Ancient India (2IKS02BAM11)
Theory 50 Teaching Hours Credit-2



Course Outcome: It is expected that the students should be able to.....	
CO 1	Gain systematic knowledge of the management and life lessons.
CO 2	Know about visionary individuals who driven the country forward.
CO 3	Face frustrations and the challenges face at every step.
CO 4	Guide continues to others & themselves to go ahead in life.

Module	Content	Teaching hours
MODULE I	Introduction to Human Capital management from India : Introduction, Definitions through references, concept & scope. Indian approaches to human capital management. Human Capital management in ancient India and in modern India	7.5
MODULE II	Ancient Indian Management scholars: Kautilya, Bhīṣma & Vidura – ideologies in managing people. Practicing power, discipline, politics, and administration.	7.5
MODULE III	Ancient Indian Scriptures and Management Practice Management in Geeta , Management in Mahabharata -- self-management, ethics, values, work potential, motivation, leadership, boss management and inter- personal relationships.	7.5
MODULE IV	Unique Ancient Indian Management Techniques Applied in Modern Management : <ul style="list-style-type: none"> • Strategic Approach to Goal Achievement in Sthanang Sutra • Human resource approach in Uttaradhyayana Sutra and McGregor's approach • Values based business management system • Recruitment models discovered in Tirukkural • Communication skills in Nandi Sutra 	7.5

Learning Recourses

1.	Referen ce Books /articles	<ol style="list-style-type: none"> 1. Radhakrishnan pillai, "chanakya in you –adventures of a modernkingmaker" , JAICO PUBLISHING HOUSE-Mumbai. 2. <u>Samir R. Chatterjee, Research and Practice in Human Resource Management</u>(Vol. 15, Issue 2) Singapore Human Resources Institute & CurtinUniversity of Technology, Dec. 2007 Alka Jain, Inclusion Of Ancient Indian Management Techniques InManagement Courses 3. Shubham Gaur Evolution of HRM in INDIA Published May 27, 2020
2.	Onlin e sourc es	<p>http://www.whatishumanresource.com/hrm-in-india</p> <p>https://www.api-network.org/wp-content/uploads/2019/04/OMAM-Increment-Trend-India-2019.pdf</p> <p>https://www.ukessays.com/essays/business/human-resource-management-practices- in-india-business-essay.php</p> <p>https://www.yourarticlelibrary.com/human-resource-management-2/human- resource-management-in-india/99674</p>

Vivekanand College, Kolhapur (Empowered Autonomous)

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

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 Objectives-After studying this course students will be able to:	
1	Understand and appreciate the concept and functions of Management.
2	Evaluate the functions, role and skills apply them in their individual and work life decision making.
3	Comprehend Evolution of major management thoughts
4	Evaluate the Recent Trends in Management.

Module	Contents	Teaching Hrs.
I	Introduction to Management: Introduction, Concept, Characteristics 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	Managerial Functions, Roles, and Skills: A- Managerial Functions -Functions of Management B- Managerial Roles - Interpersonal Roles, Informational Roles, Decisional Roles.) C- Managerial skills -Technical Skill , Human Skill, Conceptual Skill , Diagnostic skills, communication skills Decision making Skill, Analytical Skill	15
III	Development of Management Thought: A- Taylor's Scientific Management: Principles of Scientific Management, B- Fayol's Administrative Management : 14 principles of management, C- Max weber's Bureaucratic Management: Meaning and features of Bureaucracy D- Elton Mayo's Human Relation Management: Introduction to Hawthorne Experiment	15
IV	A-Management in the Twenty-first Century: Areas of the 21st century management- Human Resource Management, Production Management, Marketing Management, Financial Management and Agri- Business Management, B- Recent trends in Management Change Management: Concept, Need for Change, Types of Change,	15

	Resistance to Change Crisis Management: Concept, Types of Crisis, Causes of Crisis, Crisis Management Plan	
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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. Weihrich, 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.

Nature of Question Paper

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	A) Single Entry: Conversion of single entry in to double entry system B) Branch Accounting: Meaning, Types of Branch Accounting	15
II	Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee	15
III	Departmental Accounting: 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	financial Accounting Standard 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 (Autonomous)
B.Com-Part-I CBCS

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

CO1	Gain systematic knowledge on organizing process.
CO2	Interpret staffing and establish its relationship in Human Resource Management recruitment.
CO3	Execute the concept of directing and its importance in business organizations.
CO4	Check Management education and research opportunities in future.

Module	Contents	Teaching Hrs.
I	Planning: Introduction. Concept. Importance of Planning. Features of Planning. Limitations of Planning. Planning Process. Types of Plans. Decision Making- concept, process, techniques & tools	15
II	Organizing: Meaning. Steps in the Process of Organizing. Importance of organizing. Organization Structure. Types of organization structures. Authority. Responsibility. Centralization. Decentralization & Span of Control. Formal and Informal Organization. Staffing : Introduction. Meaning. Importance of Staffing.	15
III	Directing : Introduction. Meaning. Importance of Directing. Principles of Directing. Elements of Direction. Introduction. Features and Importance of Supervision. Motivation. Leadership. Communication	15
IV	Controlling: Meaning of Controlling. Techniques of Managerial Control. Traditional Techniques. Modern Techniques of controlling.	15

Note:

1. Case Studies on Each of the Aspects Mentioned in the Syllabus need to be discussed.

3. Language of Answer should be English or Marathi.

Learning Resources		
1	Reference books	<ul style="list-style-type: none">• Harold Koontz and Heinz Weihrich(2001).“Essentials of Management” <i>Tata McGraw Hill Publishing Co. Ltd New Delhi</i>. 5th Edition.• Prasad L.M.(2001). “ Principles and Practices of Management” <i>Sultan Chand and Sons, New Delhi</i>.6th Edition.• Peter Drucker(1980).“The Practice of Management” <i>Allied Publishers Pvt. Ltd. New Delhi</i>.• Prasad Manmohan(2003). “Management Concepts and Practices” <i>Himalaya Publishing House, Mumbai</i>. 3rd Edition.• Saxena S.C.(1979).“Business Administration and Management” <i>SahityaBhavan, Agra</i>.• Stoner, Freeman and Gilbert(2001).“Management”<i>Prentice Hall of India Pvt.Ltd.New Delhi</i>. 6th Edition.• Terry And Franklin(2003).“Principles of Management” <i>A.I.T.B.S. Publishers and Distributors, Delhi</i>. 8th Edition.• Sherlekar S.A.(1978).“Modern Business Administration and Management”, <i>HimalayaPublishingHouse, Mumbai</i>.

Instructions:

3. Q.No.1 & Q.No.6 are compulsory

4. Attempt any 3 questions from Q.No.2 to Q.No.5

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