

VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

STATEMENT OF SYLLABUS COMPLETION

Year- 2023-24 B.Com- II Semester-III and IV

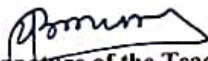
Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com II – A/B/C	Corporate Accounting-I	<p>Module – I A) Issue and forfeiture of shares, Re-issue of forfeited shares: Meaning of Company, Types of Companies, Share- Meaning, Types of shares, Share Capital, Types of share Capital (Problems on issue of shares at par, Premium and Discount, Calls in arrears, calls in advance, prorata allotment, forfeiture of shares and reissue of forfeited shares.</p> <p>B) Issue and Redemption of Debentures (Sinking Fund Method only) Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture (sinking fund method only)</p>	<p>Module – I A) Issue and forfeiture of shares, Re-issue of forfeited shares: Meaning of Company, Types of Companies, Share- Meaning, Types of shares, Share Capital, Types of share Capital (Problems on issue of shares at par, Premium and Discount, Calls in arrears, calls in advance, prorata allotment, forfeiture of shares and reissue of forfeited shares.</p> <p>B) Issue and Redemption of Debentures (Sinking Fund Method only) Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture (sinking fund method only)</p>	--	
		<p>Module – II Company Final Account (As per Schedule III to the Indian Companies Act 2013) Final Accounts of Companies in Vertical form only.(with the help of notes to accounts, advanced proforma of Final Accounts)</p>	<p>Module – II Company Final Account (As per Schedule III to the Indian Companies Act 2013) Final Accounts of Companies in Vertical form only.(with the help of notes to accounts, advanced proforma of Final Accounts)</p>	--	
		<p>Module-III Profit /Loss Prior to Incorporation: Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.</p>	<p>Module-III Profit /Loss Prior to Incorporation: Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.</p>	--	
		<p>Module – IV Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)</p>	<p>Module – IV Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)</p>	--	
B.Com II A/B/C	Corporate Accounting Paper –II	<p>Module-I Absorption & Reconstruction of Companies: Accounting for Absorption of Companies and Reconstruction of Companies (Internal only) Calculation of purchase consideration as per AS – 14.</p>	<p>Module -I Absorption & Reconstruction of Companies: Accounting for Absorption of Companies and Reconstruction of Companies (Internal only) Calculation of purchase consideration as per AS – 14.</p>		



		Module-II Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.	Module -II Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.	--	
		Module-III Accounting for Liquidation of companies: Preparation of Liquidators Final Statement of Account.	Module -III Accounting for Liquidation of companies: Preparation of Liquidators Final Statement of Account.	--	
		Module-IV Computer Application through Accounting Package Tally. (Latest Version) - Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data-Receipts, Payments. Purchase, Sale, Contra, Journal, Credit Note and Debit Note. B) Inventory Information - Groups, Items and Valuation. C) Generation of Various Accounting Reports. (with practical)	Module -IV Computer Application through Accounting Package Tally. (Latest Version) - Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data-Receipts, Payments. Purchase, Sale, Contra, Journal, Credit Note and Debit Note. B) Inventory Information - Groups, Items and Valuation. C) Generation of Various Accounting Reports. (with practical)	--	


(Signature of the Teacher)


(Signature of the Head of Department)



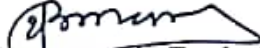
VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)
STATEMENT OF SYLLABUS COMPLETION
 Year- 2023-24 B.Com Semester-V and VI

Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com III – C	Advanced Accountancy-II (Auditing)	Module-I Introduction of Auditing and Auditor: a) Auditing: 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: Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies.	Module-I Introduction of Auditing and Auditor: a) Auditing: 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: Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies.	--	
		Module –II Vouching, Verification and Valuation: a) Vouching: Meaning and Importance of Vouching, Vouching of Cash and Credit transaction, b) Verification: Meaning, Definition and Important points consideration for Verification. c) Valuation: Meaning, Definition and Methods of Valuation Assets and Liabilities.	Module –II Vouching, Verification and Valuation: a) Vouching: Meaning and Importance of Vouching, Vouching of Cash and Credit transaction, b) Verification: Meaning, Definition and Important points consideration for Verification. c) Valuation: Meaning, Definition and Methods of Valuation Assets and Liabilities.	--	
		Module -III Computerized Audit: Computer Assisted Audit Technique (CAATs): Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test using CAATs and Precautions for using CAATs.	Module -III Computerized Audit: Computer Assisted Audit Technique (CAATs): Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test using CAATs and Precautions for using CAATs.	--	
		Module-IV Audit Report: Types of Audit Report and Statutory Audit Report	Module-IV Audit Report: Types of Audit Report and Statutory Audit Report	--	

B. Com III – C	Advanced Accountancy- IV (Taxation)	Module- I Basics of Income Tax Definitions, Residence and Tax Liability	Module- I Basics of Income Tax Definitions, Residence and Tax Liability	-	
		Module- II Exemptions and Deductions Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals.	Module- II Exemptions and Deductions Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals.	-	
		Module- III Heads of Income Salaries, House Property, Business or Profession, Capital gains, other sources, Computation of Total Taxable income from Salary, House Property, Business or Profession.	Module- III Heads of Income Salaries, House Property, Business or Profession, Capital gains, other sources, Computation of Total Taxable income from Salary, House Property, Business or Profession.	-	
		Module- IV Introduction to GST (Goods and Services Tax) Concept and features of Indirect taxes, Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework OF GST as introduced in India, Benefits of GST and challenges in implementing GST.	Module- IV Introduction to GST (Goods and Services Tax) Concept and features of Indirect taxes, Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework OF GST as introduced in India, Benefits of GST and challenges in implementing GST.	-	


(Signature of the Teacher)


(Signature of the Head of Department)



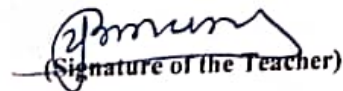
VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)
STATEMENT OF SYLLABUS COMPLETION
 Year- 2023-24 B.Com Semester-V and VI

Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com III – A	Industrial Management- I	Module-I Introduction to Industrial Management Meaning nature, scope and Importance of Industrial Management, Challenges in Industrial Management, Industrial Management functions, Recent Trends in Industrial Management -Enterprise Resource Planning (ERP) -concept, ERP Software Modules, Importance, merits and demerits	Module-I Introduction to Industrial Management Meaning nature, scope and Importance of Industrial Management, Challenges in Industrial Management, Industrial Management functions, Recent Trends in Industrial Management -Enterprise Resource Planning (ERP) -concept, ERP Software Modules, Importance, merits and demerits	--	
		Module –II Factory Location and Plant Layout a) Factory Location: Meaning Factory location selection, factors affecting size of the firm, and Factors affecting Location of Factory. b) Plant Layout: Meaning, Objectives, Importance of Plant Layout. Factors affecting Layout, Types of Layout process layout. product layout. Combined layout and cellular layout.	Module –II Factory Location and Plant Layout a) Factory Location: Meaning Factory location selection, factors affecting size of the firm, and Factors affecting Location of Factory. b) Plant Layout: Meaning, Objectives, Importance of Plant Layout. Factors affecting Layout, Types of Layout process layout. product layout. Combined layout and cellular layout.	--	
		Module -III Work Environment A) Work Environment- Meaning and Importance of Work Environment - Factors Affecting Work Environment -Lighting, Ventilation, Sanitation, Noise Control and Air Conditioning. B) Industrial Pollution - Meaning, -Causes -Effects - Measures of Industrial Pollution. Environment Protection Act.	Module -III Work Environment A) Work Environment- Meaning and Importance of Work Environment - Factors Affecting Work Environment -Lighting, Ventilation, Sanitation, Noise Control and Air Conditioning. B) Industrial Pollution - Meaning, -Causes -Effects - Measures of Industrial Pollution. Environment Protection Act.	--	
		Module-IV Maintenance Management Concept, importance, objectives of effective maintenance system, functions of maintenance management and recent trends in maintenance management.	Module-IV Maintenance Management Concept, importance, objectives of effective maintenance system, functions of maintenance management and recent trends in maintenance management.	--	

B. Com III – A	Industrial Management- III	Module – I- Inventory management Meaning, and objectives of material Inventory Management, receipts and issue of (bin card, store ledger) pricing of material issues EOQ, ABC (FIFO & LIFO) Analysis & VED Classification, Just In Time (JIT) Production meaning, Techniques and advantages.	Module – I- Inventory management Meaning, and objectives of material Inventory Management, receipts and issue of (bin card, store ledger) pricing of material issues EOQ, ABC (FIFO & LIFO) Analysis & VED Classification, Just In Time (JIT) Production meaning, Techniques and advantages.	--	
		Module – II Production planning and control Concept, Meaning, Objectives, Components of PPC, Importance of PPC, Techniques of PPC- Routing, Scheduling, Dispatching and Follow Up, Limitations.	Module – II Production planning and control Concept, Meaning, Objectives, Components of PPC, Importance of PPC, Techniques of PPC- Routing, Scheduling, Dispatching and Follow Up, Limitations.	--	
		Module-III- Productivity and Quality management a. Productivity: Meaning. Importance And Measurement. Factors Influencing Productivity, Methods of Improving. Productivity Production Vs Productivity. b. Quality management: Concept of management-quality, Evolution of quality Inspection, Quality Control. Quality Assurance and TQM, SIX SIGMA.	Module-III- Productivity and Quality management a. Productivity: Meaning. Importance And Measurement. Factors Influencing Productivity, Methods of Improving. Productivity Production Vs Productivity. b. Quality management: Concept of management-quality, Evolution of quality Inspection, Quality Control. Quality Assurance and TQM, SIX SIGMA.	--	
		Module-IV- Supply Chain and Supply Logistic Management A) Evolution Supply chain management: Concept, Components of Supply Chain, of Supply Chain, Push Vs. Pull Chain Management. Supply Chain, Drivers of Supply. B) Logistic Management: Meaning, Objectives, and Management, Activities Importance of Logistic of the Warehousing, Material Logistic Functions-Transportati011. Handling and Packaging.	Module-IV- Supply Chain and Supply Logistic Management A) Evolution Supply chain management: Concept, Components of Supply Chain, of Supply Chain, Push Vs. Pull Chain Management. Supply Chain, Drivers of Supply. B) Logistic Management: Meaning, Objectives, and Management, Activities Importance of Logistic of the Warehousing, Material Logistic Functions-Transportati011. Handling and Packaging.	--	


(Signature of the Teacher)




(Signature of the Head of Department)

VIVEKANAND COLLEGE, KOLHAPUR (EEMPOWERED AUTONOMOUS)

STATEMENT OF SYLLABUS COMPLETION

Year- 2023-24 M.Com- I Semester-I and II

Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
M.Com I	Advanced Accountancy-I	Module- I Introduction to Accounting Standard Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)	Module- I Introduction to Accounting Standard Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)	-	
		Module- II Accounting for Holding Company Group Accounts with one subsidiary Co.-AS-21(Vertical Form only)	Module- II Accounting for Holding Company Group Accounts with one subsidiary Co.-AS-21(Vertical Form only)	-	
		Module- III Accounting of Life Insurance Companies Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.	Module- III Accounting of Life Insurance Companies Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.	-	
		Module- IV Accounting of General Insurance Companies Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.	Module- IV Accounting of General Insurance Companies Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.	-	

M.Com I	Advanced Accountancy-V	Module- I Accounting for Mergers and Acquisitions of companies. Accounting for Mergers and Acquisitions of companies. (Purchase Method only)	Module- I Accounting for Mergers and Acquisitions of companies. Accounting for Mergers and Acquisitions of companies. (Purchase Method only)	-	
		Module- II Accounting of Consumer Credit Societies Accounting of Consumer Credit Societies as per Maharashtra Cooperatives Societies Act.	Module- II Accounting of Consumer Credit Societies Accounting of Consumer Credit Societies as per Maharashtra Cooperatives Societies Act.	-	
		Module- III Accounting for Lease Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	Module- III Accounting for Lease Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	-	
		Module- IV Accounts of Electricity Companies Accounts of Electricity Companies – Final Accounts.	Module- IV Accounts of Electricity Companies Accounts of Electricity Companies – Final Accounts.	-	


(Signature of the Teacher)


(Signature of the Head of Department)



VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

STATEMENT OF SYLLABUS COMPLETION

Year- 2023-224


M.Com- II Semester-III & IV


Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
M.Com II	Advanced Accountancy-V(Cost Accounting)	Module-I Introduction and Elements of Cost Meaning, scope and objectives of Cost Accounting, Elements of Cost-Classification of Cost, Cost Unit, Cost Centre, preparation of Cost Sheet and Quotation.	Module-I Introduction and Elements of Cost Meaning, scope and objectives of Cost Accounting, Elements of Cost-Classification of Cost, Cost Unit, Cost Centre, preparation of Cost Sheet and Quotation.	—	
		Module-II Cost Accounting of Material, Labour and Overheads (a) Methods of pricing the issue of materials-LIFO, FIFO, Simple Average, Weighted Average, Levels of Stock, Economic Order Quantity (EOQ) (b) Methods of wages - Time Basis, Piece Basis (Theory only) Labor Turnover. (c) Classification, allocation and apportionment of overheads.	Module-II Cost Accounting of Material, Labour and Overheads (a) Methods of pricing the issue of materials-LIFO, FIFO, Simple Average, Weighted Average, Levels of Stock, Economic Order Quantity (EOQ) (b) Methods of wages - Time Basis, Piece Basis (Theory only) Labor Turnover. (c) Classification, allocation and apportionment of overheads.	—	
		Module-III Methods of Costing Contract Costing, Operating Costing and Process Costing, including equivalent production	Module-III Methods of Costing Contract Costing, Operating Costing and Process Costing, including equivalent production	—	
		Module-IV (a) Reconciliation of Cost and Financial Accounts. (b) Integrated System of Accounting.	Module-IV (a) Reconciliation of Cost and Financial Accounts. (b) Integrated System of Accounting.	—	

M.Com II	Advanced Accountancy- VII (Financial Management)	Module-I Introduction to Financial Management Introduction - Meaning and Scope- Finance Functions, Objectives of Financial Management. Role of Finance Manager.	Module-I Introduction to Financial Management Introduction - Meaning and Scope- Finance Functions, Objectives of Financial Management. Role of Finance Manager.	-	
		Module – II Capital Structure Decisions Net Income Approach, Net Operating Income Approach, Traditional Approach and Modigliani Miller Approach, Leverages- Financial, Operating, and Combined. EBIT – EPS Analysis.	Module – II Capital Structure Decisions Net Income Approach, Net Operating Income Approach, Traditional Approach and Modigliani Miller Approach, Leverages- Financial, Operating, and Combined. EBIT – EPS Analysis.	-	
		Module- III Cost of Capital- Cost of Debt, cost of Preference Shares, Cost of Equity, Cost of Retained Earnings. Weighted Average Cost.	Module- III Cost of Capital- Cost of Debt, cost of Preference Shares, Cost of Equity, Cost of Retained Earnings. Weighted Average Cost.	-	
		Module–IV Corporate Restructuring- Merger and Acquisition- Motives and Benefits, Merger Negotiations- Significance of PE Ratio and EPS Analysis.	Module–IV Corporate Restructuring- Merger and Acquisition- Motives and Benefits, Merger Negotiations- Significance of PE Ratio and EPS Analysis.	-	


(Signature of the Head of Department)


(Signature of the Teacher)

