



Year- 2020-21

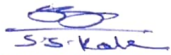
Term- 1st

Name of teacher-Mr. Sunny. S. Kale

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
B.Com I Sem-I	Financial Accounting-I Div A & B	Introduction to Accounting: - Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account	Introduction to Accounting: - Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account	.....
		Amalgamation of Partnership Firm - Accounting in the books of new firm	Amalgamation of Partnership Firm - Accounting in the books of new firm	.....
		Conversion of Partnership Firm in to Limited Company Accounting In the Books of Partnership Firm and Limited Company	Conversion of Partnership Firm in to Limited Company Accounting In the Books of Partnership Firm and Limited Company	.....
		Accounting of Professionals: - Preparation of receipts and expenditure accounts and balance sheet of medical practioners and professional accountants	Accounting of Professionals: - Preparation of receipts and expenditure accounts and balance sheet of medical practioners and professional accountants	.....
B.Com- II	Corporate Accounting-I Div B & C	Issue of Shares	Issue of Shares	.....
		Issue of debentures and preference shares-	Issue of debentures and preference shares-		
		Profit prior to Incorporation-	Profit prior to Incorporation-		
		Company Final Account-	Company Final Account-		
B.Com- III	Advanced Accountancy-I	Company Final Account-	Company Final Account-		
		Insurance Claim -(Fire insurance) Loss of Stock and Loss of Profit Policy	Insurance Claim -(Fire insurance) Loss of Stock and Loss of Profit Policy		
		a) Farm Accounting	a) Farm Accounting		
			b) Hire purchase system		

		Introduction to Management Accounting and Cost b) Hire purchase system-Excluding Hire purchase Trading Account			
		Introduction to Management Accounting and Cost Accounting - Meaning, Objectives, Advantages and Limitations.Agencies.	Introduction to Management Accounting and Cost Accounting - Meaning, Objectives, Advantages and Limitations.		


 (Signature of the Teacher)

(Signature of the Head of Department)
 HOD
 Department of Commerce
 Vivekanand College
 Kolhapur



**VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)
STATEMENT OF SYLLABUS COVERED**

Year- 2020-21

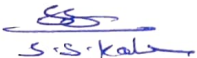
Term- IInd

Name of teacher- Mr. Sunny .S. Kale

Department-Commerce

Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remarks
B.Com I Sem-II	Financial Accounting- II	Single Entry: Conversion of single entry in to double entry system	Single Entry: Conversion of single entry in to double entry system	.....
		Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee	Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee	.....
		Branch Accounting: Dependent branch- preparation of branch account, branch trading and profit and loss account- stock and debtors system.	Branch Accounting: Dependent branch- preparation of branch account, branch trading and profit and loss account- stock and debtors system.	.....
		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	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	.....
B.Com- II	Corporate Accounting Paper –II Div B & C	Valuation of Shares	Valuation of Shares	.....
		Liquidation of a Company	Liquidation of a Company	.....
		Amalgamation, Absorption of a Company	Amalgamation, Absorption of a Company	.....
		Computerised Accounting with Tally- Theory	Computerised Accounting with Tally- Theory		
B.Com- III		Elements of Cost - Material, Labour, & Overheads, Preparation of Cost Sheet, Quotation	Elements of Cost - Material, Labour, & Overheads, Preparation of Cost Sheet, Quotation		
		A) Analysis of Financial Statement - Meaning, types. Limitations of financial statements.	C) Analysis of Financial Statement - Meaning, types. Limitations of financial statements.		

	<p>Meaning and Need of financial statement analysis and Techniques of financial statement analysis</p> <p>B) Ratio Analysis- Meaning, Advantages and limitations classifications of ratios- Profitability ratios, turnover ratios, solvency ratios, liquidity ratio</p>	<p>Meaning and Need of financial statement analysis and Techniques of financial statement analysis</p> <p>Ratio Analysis- Meaning, Advantages and limitations classifications of ratios- Profitability ratios, turnover ratios, solvency ratios, liquidity ratio</p>		
	<p>A) Working Capital- Meaning, Significance and calculation of requirement of working capital.</p> <p>Fund Flow Analysis: Meaning of funds and flow statement, identify flow of funds, Preparation of funds flow statement</p>	<p>B) Working Capital- Meaning, Significance and calculation of requirement of working capital.</p> <p>Fund Flow Analysis: Meaning of funds and flow statement, identify flow of funds, Preparation of funds flow statement</p>		
	<p>Cash Flow Analysis:</p> <p>Meaning of Cash Flow Analysis, Classification of Cash flows</p> <p>Cash flow from Operating Activities, Cash flow from Investing</p> <p>Activities and Cash flow from Financing Activities, Cash and</p> <p>Cash equivalents, Extra-ordinary items, Preparation of Cash</p> <p>Flow Statement (As per AS-3)</p>	<p>Cash Flow Analysis:</p> <p>Meaning of Cash Flow Analysis, Classification of Cash flows</p> <p>Cash flow from Operating Activities, Cash flow from Investing</p> <p>Activities and Cash flow from Financing Activities, Cash and</p> <p>Cash equivalents, Extra-ordinary items, Preparation of Cash</p> <p>Flow Statement (As per AS-3)</p>		


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