

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com I – B	Insurance-I	<b>Module – I Introduction to Insurance:</b> Meaning, nature, scope, types of insurance, importance (significance) of insurance, insurance as a social security tool	<b>Module – I Introduction to Insurance:</b> Meaning, nature, scope, types of insurance, importance (significance) of insurance, insurance as a social security tool	–	
		<b>Module – II Insurance Contract and Principles of Insurance:</b> Meaning, nature, conditions/ essentials of insurance contract, difference between insurance contract and wagering contract, principles of insurance (primary and secondary).	<b>Module – II Insurance Contract and Principles of Insurance:</b> Meaning, nature, conditions/ essentials of insurance contract, difference between insurance contract and wagering contract, principles of insurance (primary and secondary).	–	
		<b>Module – III Insurance Agent:</b> Meaning, appointment, procedure of becoming an agent, pre-requisite for obtaining license (qualification) – duration – functions of an agent, remuneration, termination of an agent, ethical code of conduct.	<b>Module – III Insurance Agent:</b> Meaning, appointment, procedure of becoming an agent, pre-requisite for obtaining license (qualification) – duration – functions of an agent, remuneration, termination of an agent, ethical code of conduct.	–	
		<b>Module – IV Privatization of Insurance Business and IRDA Act:</b> Introduction, merits and demerits of privatization, development of insurance business after privatization, IRDA Act 1999- structure, organizational set-up and functions. FDI in insurance business.	<b>Module – IV Privatization of Insurance Business and IRDA Act:</b> Introduction, merits and demerits of privatization, development of insurance business after privatization, IRDA Act 1999- structure, organizational set-up and functions. FDI in insurance business.	--	

B. Com II – A	Corporate Accounting-I	<p><b>Module – I A) Issue and forfeiture of shares, Re-issue of forfeited shares:</b> 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, pro rata allotment, forfeiture of shares and reissue of forfeited shares.</p> <p><b>B) Issue and Redemption of Debentures (Sinking Fund Method only)</b> Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture ( sinking fund method only)</p>	<p><b>Module – I A) Issue and forfeiture of shares, Re-issue of forfeited shares:</b> 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, pro rata allotment, forfeiture of shares and reissue of forfeited shares.</p> <p><b>B) Issue and Redemption of Debentures (Sinking Fund Method only)</b> Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture ( sinking fund method only)</p>	--
		<p><b>Module – II Company Final Account (As per Schedule III to the Indian Companies Act 2013)</b> Final Accounts of Companies in Vertical form only.( with the help of notes to accounts, advanced proforma of Final Accounts)</p>	<p><b>Module – II Company Final Account (As per Schedule III to the Indian Companies Act 2013)</b> Final Accounts of Companies in Vertical form only.( with the help of notes to accounts, advanced proforma of Final Accounts)</p>	--
		<p><b>Module-III Profit /Loss Prior to Incorporation:</b> Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.</p>	<p><b>Module-III Profit /Loss Prior to Incorporation:</b> Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.</p>	--
		<p><b>Module – IV Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)</b></p>	<p><b>Module – IV Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)</b></p>	--





**VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)**  
**STATEMENT OF SYLLABUS COMPLETION**  
 Years- 2018-19      B.Com Semesters-II, IV and VI

Name of teacher- Mr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- I B	Insurance-II	<b>Module -I Life Insurance:</b> Meaning, nature, significance, procedure of taking life insurance policy, life insurance products- (whole life, endowment, term plans, pension and annuity plans, unit linked insurance plans) , settlement of claims, LIC of India - role and functions, Major Players in Life Insurance.	<b>Module -I Life Insurance:</b> Meaning, nature, significance, procedure of taking life insurance policy, life insurance products- (whole life, endowment, term plans, pension and annuity plans, unit linked insurance plans) , settlement of claims, LIC of India - role and functions, Major Players in Life Insurance.	..	
		<b>Module -II Marine Insurance:</b> Meaning, procedure of taking marine insurance policy, difference between fire and marine insurance, clauses of marine insurance policy, marine losses and perils, types of policies.	<b>Module -II Marine Insurance:</b> Meaning, procedure of taking marine insurance policy, difference between fire and marine insurance, clauses of marine insurance policy, marine losses and perils, types of policies.	..	
		<b>Module -III Fire Insurance:</b> Meaning, procedure of taking fire insurance policy, policy conditions, and kinds of policies, cancellation and forfeiture of policy, renewal of policy and settlement of claims.	<b>Module -III Fire Insurance:</b> Meaning, procedure of taking fire insurance policy, policy conditions, and kinds of policies, cancellation and forfeiture of policy, renewal of policy and settlement of claims.	..	
		<b>Module -IV General Insurance (Accident) And New Insurance schemes: A) General Insurance-</b> personal accident and sickness insurance, health insurance, motor insurance, burglary insurance, cattle insurance, crop insurance, liability insurance.	<b>Module -IV General Insurance (Accident) And New Insurance schemes: A) General Insurance-</b> personal accident and sickness insurance, health insurance, motor insurance, burglary insurance, cattle insurance, crop	..	

RCom- III A	Advanced Accountancy- II	<b>Module - I Introduction of Auditing and Auditor:</b> 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.	<b>Module - I Introduction of Auditing and Auditor:</b> 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.
		<b>Module - II Vouching, Verification and Valuation:</b> 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.	<b>Module - II Vouching, Verification and Valuation:</b> 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.
		<b>Module- III Computerized Audit:</b> Computer Assisted Audit Techniques (CAATs): Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test using CAATs and Precautions for using CAATs.	<b>Module- III Computerized Audit:</b> Computer Assisted Audit Techniques (CAATs): Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test using CAATs and Precautions for using CAATs.
		<b>Module- IV Audit Report:</b> Audit Report: Types of Audit Report and Statutory Audit Report.	<b>Module- IV Audit Report:</b> Audit Report: Types of Audit Report and Statutory Audit Report.

*M. S. Kulkarni*  
HOD

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



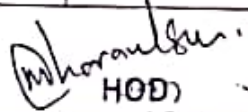
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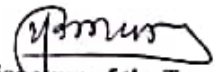


		<p>fidelity guarantee insurance, Major Players in General Insurance.</p> <p><b>B) Government Sponsored Socially Oriented Insurance Schemes-</b></p> <p><u>Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY)</u></p> <p><u>Pradhan Mantri Suraksha Bima Yojana (PMSBY)</u></p> <p><u>Pradhan Mantri Jan Dhan Yojana (PMJDY)</u></p> <p><u>Varishtha Pension Bima Yojana</u></p> <p><u>Pradhan Mantri Fasal Bima Yojana (PMFBY)</u></p> <p><u>Pradhan Mantri Vaya Vandana Yojana (PMVVY)</u></p>	<p>insurance, liability insurance, fidelity guarantee insurance, Major Players in General Insurance.</p> <p><b>B) Government Sponsored Socially Oriented Insurance Schemes-</b></p> <p><u>Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY)</u></p> <p><u>Pradhan Mantri Suraksha Bima Yojana (PMSBY)</u></p> <p><u>Pradhan Mantri Jan Dhan Yojana (PMJDY)</u></p> <p><u>Varishtha Pension Bima Yojana</u></p> <p><u>Pradhan Mantri Fasal Bima Yojana (PMFBY)</u></p> <p><u>Pradhan Mantri Vaya Vandana Yojana (PMVVY)</u></p>		
<b>B.Com II</b>	<b>Corporate Accounting Paper -II</b>	<b>Module-I Absorption &amp; Reconstruction of Companies:</b> Accounting for Absorption of Companies and Reconstruction of Companies (Internal only) Calculation of purchase consideration as per AS - 14.	<b>Module -I Absorption &amp; Reconstruction of Companies:</b> Accounting for Absorption of Companies and Reconstruction of Companies (Internal only) Calculation of purchase consideration as per AS - 14.	--	
		<b>Module-II Valuation of shares:</b> Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.	<b>Module -II Valuation of shares:</b> Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.	--	
		<b>Module-III Accounting for Liquidation of companies:</b> Preparation of Liquidators Final Statement of Account.	<b>Module -III Accounting for Liquidation of companies:</b> Preparation of Liquidators Final Statement of Account.	--	
		<b>Module-IV Computer Application through Accounting Package Tally. (Latest Version) -</b> Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data-	<b>Module -IV Computer Application through Accounting Package Tally. (Latest Version) -</b> 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)	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)		
B.Com- III- A	Advanced Accountancy- IV	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.		

  
 HOD  
 Department of Commerce  
 (Signed as the Head of Department)  
 Vivekanand College,  
 Kolhapur



  
 (Signature of the Teacher)



VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)

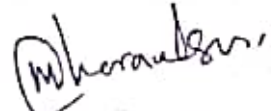
STATEMENT OF SYLLABUS COMPLETION

Year- 2018-19 M.Com- II Semester-III

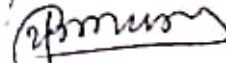
Name of teacher- Mr. Y. B. Mane

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 objective of cost accounting. Elements of Cost Classification of Cost Unit, cost centre, preparation of Cost sheet and Quotation	Module-I Introduction and Elements of Cost Meaning, scope and objective of cost accounting. Elements of Cost Classification of 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) Labour Turnover. (Theory) (c) Classification, allocation absorption and apportionment of overheads. (Theory)	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) Labour Turnover. (Theory) (c) Classification, allocation absorption and apportionment of overheads. (Theory)	--	
		Module- III Methods of Costing Contract Costing, Operating Costing, Process Costing, including equivalent production	Module- III Methods of Costing Contract Costing, Operating Costing, Process Costing, including equivalent production	--	
		Module-IV a) Reconciliation of cost and Financial Accounts. b) Integral System of Accounting.	Module-IV a) Reconciliation of cost and Financial Accounts. b) Integral System of Accounting.	--	

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



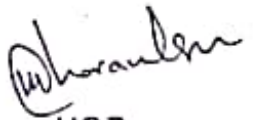
  
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**VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)**  
**STATEMENT OF SYLLABUS COMPLETION**  
 Year- 2018-19 M.Com- II Semester-IV

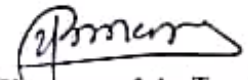
Name of teacher- Mr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
M.Com II	Advanced Accountancy-VII (Financial Management)	Module-I Introduction to Financial Management Introduction - Meaning and Scope- Finance Functions, Financial Global, Perfect Maximization. V/S Wealth Maximization. Role of Finance manager.	Module-I Introduction to Financial Management Introduction - Meaning and Scope- Finance Functions, Financial Global, Perfect Maximization. V/S Wealth Maximization. Role of Finance manager.	--	
		Module - II Capital Budgeting Meaning, Techniques of Capital budgeting, payback period, Accounting Rate of Return, Net Present Value.	Module - II Capital Budgeting Meaning, Techniques of Capital budgeting, payback period, Accounting Rate of Return, Net Present Value.	--	
		Module- III 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 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-IV Cost of Capital - Cost of Debt, cost of Preference, Cost of Equity, Cost of Retained Earnings, Weighted Average Cost.	Module-IV Cost of Capital - Cost of Debt, cost of Preference, Cost of Equity, Cost of Retained Earnings, Weighted Average Cost.	--	

  
 HOD  
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 Kolhapur



  
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