

## STATEMENT OF SYLLABUS COMPLETION

Year- 2022-223

B.Com Semester-I and III


Name of teacher- Dr. Y. B. Mane

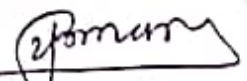
Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com I – A/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/B/C	Corporate Accounting-I	<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, prorata allotment, forfeiture of shares and reissue of forfeited shares. <b>B) Issue and Redemption of Debentures (Sinking Fund Method only)</b> Debenture-Meaning, difference	<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, prorata allotment, forfeiture of shares and reissue of forfeited shares. <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)	between shares and debenture, types of debenture, issue of debenture : redemption of debenture (sinking fund method only)		
	<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)	<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)	-	
	<b>Module-III Profit /Loss Prior toIncorporation:</b> Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	<b>Module-III Profit /Loss Prior toIncorporation:</b> Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	-	
	<b>Module - IV Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)</b>	<b>Module - IV Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)</b>	-	

Class

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

  
(Signature of the Teacher)



Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com I - A/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:</b> A) General Insurance- personal accident and sickness insurance, health insurance, motor insurance, burglary insurance, cattle insurance, crop insurance, liability insurance, fidelity guarantee insurance, Major Players in General Insurance . B) Government Sponsored Socially Oriented Insurance Schemes- <u>Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY)</u> <u>Pradhan Mantri Suraksha Bima Yojana (PMSBY)</u> <u>Pradhan Mantri Jan Dhan Yojana (PMJDY)</u> <u>Varishtha Pension Bima Yojana</u> <u>Pradhan Mantri Fasal Bima Yojana (PMFBY)</u> <u>Pradhan Mantri Vaya Vandana Yojana (PMVVY)</u>	<b>Module -IV General Insurance (Accident) And New Insurance schemes:</b> A) General Insurance- personal accident and sickness insurance, health insurance, motor insurance, burglary insurance, cattle insurance, crop insurance, liability insurance, fidelity guarantee insurance, Major Players in General Insurance . B) Government Sponsored Socially Oriented Insurance Schemes- <u>Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY)</u> <u>Pradhan Mantri Suraksha Bima Yojana (PMSBY)</u> <u>Pradhan Mantri Jan Dhan Yojana (PMJDY)</u> <u>Varishtha Pension Bima Yojana</u> <u>Pradhan Mantri Fasal Bima Yojana (PMFBY)</u> <u>Pradhan Mantri Vaya Vandana Yojana (PMVVY)</u>	-	

B.Com II A/B/C	Corporate Accounting Paper -II	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.	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.	-	
		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)	-	

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Kolhapur



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## STATEMENT OF SYLLABUS COMPLETION

Year- 2022-23


M.Com- I Semester-I and II

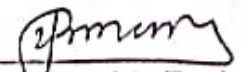
Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
M.Com I	Advanced Accountancy-I	<b>Module-I Introduction to Accounting Standard</b> (a) Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between INDASs and IFRSs, (b) Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Accounting of Fixed Assets (AS-10) and Accounting of Investments (AS-13)	<b>Module-I Introduction to Accounting Standard</b> (a) Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between INDASs and IFRSs, (b) Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Accounting of Fixed Assets (AS-10) and Accounting of Investments (AS-13)	-	
		<b>Module – II Accounting for Service Industries:</b> (a) <b>Accounting of Hotel:</b> Nature of Hotel business, Sources of Revenue and Heads of Expenditures of Hotel, Visitors' ledgers and Preparation of Final Accounts (b) <b>Accounting of Hospitals:</b> Introduction, Incomes and Expenditure, Capital and Revenue, OPD and IPD register.	<b>Module – II Accounting for Service Industries:</b> (a) <b>Accounting of Hotel:</b> Nature of Hotel business, Sources of Revenue and Heads of Expenditures of Hotel, Visitors' ledgers and Preparation of Final Accounts (b) <b>Accounting of Hospitals:</b> Introduction, Incomes and Expenditure, Capital and Revenue, OPD and IPD register.		
		<b>Module- III Accounting for Holding Company</b> Group Accounts up to two subsidiaries-AS-21	<b>Module- III Accounting for Holding Company</b> Group Accounts up to two subsidiaries-AS-21	-	
		<b>Module-IV Accounting of Insurance Companies</b> General and Life Insurance, Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of insurance companies.	<b>Module-IV Accounting of Insurance Companies</b> General and Life Insurance, Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of insurance companies.	-	

VI.Com I	Advanced Accountancy-II	Module-I Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of companies.	Module-I Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of companies.	--	
		Module-II Accounting of Cooperative Societies- Consumer, Credit and Dairy units as per Maharashtra Cooperative Societies Act.	Module-II Accounting of Cooperative Societies- Consumer, Credit and Dairy units as per Maharashtra Cooperative Societies Act.	--	
		Module-III Accounting for Lease (AS-19): Introduction, Types of Lease, Accounting for Operating Lease and Finance Lease.	Module-III Accounting for Lease (AS-19): Introduction, Types of Lease, Accounting for Operating Lease and Finance Lease.	--	
		Module - IV Social Responsibility Accounting, Environment Accounting and Human Resource Accounting- Meaning, Objectives and Need	Module - IV Social Responsibility Accounting, Environment Accounting and Human Resource Accounting- Meaning, Objectives and Need	--	

  
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 Kolhapur

  
 (Signature of the Teacher)




VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)  
**STATEMENT OF SYLLABUS COMPLETION**  
 Year- 2022-223 M.Com- II Semester-IV

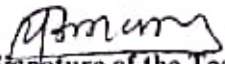
Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
M.Com II	Advanced Accountancy- 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.	--	

  
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