

“Education for Knowledge, Science and Culture”
- **Shikshanmaharshi Dr. BapujiSalunkhe**

Shri Swami VivekanandShikshanSanstha’s
Vivekanand College, Kolhapur (Autonomous).

Department of Coomerce

B.Com. Part-II
Semester III, IV CBCS

| Semester | Paper No | Course Code | Course Title | No of Credits |
|-----------------|-----------------|--------------------|------------------------------------|-----------------------|
| III | III | AECC-1040 C | English for Business Communication | 4 |
| | I | CC-1047 C | Fundamentals of Entrepreneurship | 4 |
| | I | CC-1048 C | Corporate Accounting | 4 |
| | III | CC-1049 C | Business Economics | 4 |
| | I | CC-1050 C | Capital Market | 4 |
| | I | CC-1051 C | Business Statistics | 4 |
| IV | IV | AECC-1040 D | English for Business Communication | 4 |
| | II | CC-1047 D | Fundamentals of Entrepreneurship | 4 |
| | II | CC-1048 D | Corporate Accounting | 4 |
| | IV | CC-1049 D | Business Economics | 4 |
| | II | CC-1050 D | Capital Market | 4 |
| | II | CC-1051 D | Business Statistics | 4 |
| | | | ENV | Environmental Studies |

Syllabus with effect from June 2019

Corporate Accounting

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|--------------|---|----------------|---|
| Semester | III | Total credit | 4 |
| Course code | Core Course – Subject Code – CC 1048C | Credit pattern | Total Teaching Hours- 60 15 contact hours = 1 Credit |
| Course title | Corporate Accounting | | |

| Course Objectives | |
|-------------------|---|
| 1 | To develop awareness among students and train those in Corporate Accounting in conformity with the provisions of Indian Companies Act 1956& amendment act 2013with Indian Accounting Standards. |
| 2 | To enhance the knowledge of the students regarding the new concepts in accounting. |

| Module | Content | Teaching hours |
|--------|--|----------------|
| 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. 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) | 15 |
| 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) | 15 |
| III | Profit /Loss Prior to Incorporation: Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems. | 15 |
| IV | Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only) | 15 |

Corporate Accounting

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|--------------|---|----------------|---|
| Semester | IV | Total credit | 4 |
| Course code | Core Course – Subject Code – CC 1048D | Credit pattern | Total Teaching Hours- 60 15 contact hours = 1 Credit |
| Course title | Corporate Accounting | | |

| Course Objectives | |
|-------------------|--|
| 1 | To enhance the knowledge about amalgamation and absorption, valuation of shares and procedure of liquidation of company. |
| 2 | To train the students in the practical aspects and computerized accounting using tally. |

| Module | Content | Teaching hours |
|--------|---|----------------|
| I | Amalgamation and absorption of companies:- Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS – 14. | 15 |
| II | Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method. | 15 |
| III | Accounting for Liquidation of companies: Preparation of Liquidators Final Statement of Account. | 15 |
| 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) | 15 |

| Learning Recourses- | | |
|----------------------------|-----------------|---|
| 1 | Reference Books | 1) Chougule Rajan - Computerized Accounting 2) Gupta R. L. Radhaswamy M. - Company Account. Sultan Chand and Sons; New Delhi. 3) H. Chakraborty- Advanced Accountancy 4) Jain and Narang- Advanced Accountancy 5) Maheshwari S. N. - Corporate Accounting. Vikas Publication House, New Delhi. 6) Shukla M. C. - Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi. 7) S.P. Iyengar - Advanced Accountancy. |

Learning outcome: -After successful completion of this course it is expected that the students will be able to understand issue of shares and debenture and there redemption, to know the Company Final Account (As per Schedule III to the Indian Companies Act 2013),to know the concept of profit prior to after incorporation and new concepts in accounting, to understand the amalgamation and absorption of companies, to know the liquidation procedure of company, to know the methods of valuation of shares and the students are able to know the computerized accounting.

| CIE: (Internal Evaluation) | |
|---|--------------|
| Nature | Marks |
| 1.Online Quiz (MCQ) through Google form | 10 |

Fundamentals of Entrepreneurship Paper-I

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|--------------|---|----------------|-------------------|
| Semester | III | Total credit | 4 |
| Course code | | Credit pattern | L-60hrs, T --,P-- |
| Course title | Fundamentals of Entrepreneurship Paper-I | | |

| Course objectives | |
|-------------------|---|
| 1 | To acquaint students with the concept of entrepreneur and entrepreneurship. |
| 2 | To enlighten students with Recent Trends and service industry. |
| 3 | To develop entrepreneurship qualities and skills. |
| 4 | To encourage the students through successful stories of Entrepreneurs. |

| Module | Content | L |
|--------|---|---------------|
| I | Entrepreneur - Concept - Classification -Functions- Qualities of Successful Entrepreneur - Concept of Intrapreneur and Netpreneur– Obstacles to become an entrepreneur- Challenges before entrepreneurs in modern Era. | 15hrs |
| II | Entrepreneurship - Concept - importance - Theories of Entrepreneurship - Joseph Schumpeter's Innovation Theory, McClelland's Theory of need achievement, Hagen's Theory of status withdrawal, Knight's risk-taking theory - Entrepreneurship in service Industry- Role of service sector in national economy- opportunities in service sector. | 15hrs |
| III | Entrepreneurship development - Concept - Objectives – process- problems and measures of EDP in India - Institutional support for Entrepreneurship development - EDI, NIESBUD, MCED,DIC – Recent trends – Start up, Stand up, Skill India, Make in India- Incubation Centre- concept and importance. | 15hrs |
| IV | Stories of successful Entrepreneurs –Male: JRD Tata, Dhirubai Ambani (Reliance), Hanmantrao Gaikwad (BVG), Sachin Bansal & Binny Bansal (Flipkart). Female: Aditi Gupta (Whisper Girl), Veena Patil (Veena World), Vandana Luthra (VLCC) -their entrepreneurial sketch and qualities. | 15 hrs |

| Learning Recourses | | |
|--------------------|-----------------|--|
| 1 | Reference Books | <ol style="list-style-type: none"> 1. Dynamics of Entrepreneurial Development & Management - By Vasant Desai. 2. Udyojakata - By Prabhakat Deshmukh 3. Entrepreneurship Development in India - By C.B. Gupta & N.P. Shrinivasan 4. Project preparation Appraisal, implementation - By Prasanna Chandra 5. Entrepreneurship and small Business management - By Shukla M. B. 6. Entrepreneurial Development - By Khanaka S. S. 7. Entrepreneurial Development - By Godron E. & Natarajan K. 8. Entrepreneurial Development - By Taneja satish& Gupta S. L. 9. Current Trends in Entrepreneurship - By Mohan S. Elangovan R. 10. Entrepreneurship - Robert D. Hisrich Michael, P. Peter 11. Entrepreneurial Deveiopment - Vasant Desai (3 volumes) |

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| | | 12. Development Banks and Entrepreneurship Promotion in India - P. K. Sharma. 13. Entrepreneurship Small Scale Industries - G. S. Batra and R. C. Dungal. 14. Entrepreneurship Development – By S. Anil Kumar, S. C. Poornima |
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❖ **Marking scheme:**

I. Internal Assessment: Home Assignment– **10 marks**

II. External Assessment- **40 marks**

**Nature of Question Paper of
Fundamentals of Entrepreneurship Paper I**

Instructions: - 1. All questions are compulsory.

2. Each question carries equal marks.

Duration: 2 Hours

Total Marks: 40

| Question | Nature of Question | Marks |
|---------------|--|-----------|
| Question No 1 | Write short answer (any 2/3) | 10 |
| Question No 2 | Long answer type question OR Long answer type question | 10 |
| Question No 3 | Long answer type question OR Long answer type question | 10 |
| Question No 4 | Write short notes(any 2/3) | 10 |
| Total | | 40 |

Fundamentals of Entrepreneurship Paper - II

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|--------------|--|----------------|--------------------|
| Semester | IV | Total credit | 4 |
| Course code | Core Course – | Credit pattern | L-60hrs, T --, P-- |
| Course title | Fundamentals of Entrepreneurship Paper - II | | |

| Course objectives | |
|--------------------------|--|
| 1 | To acquaint students with the concept of women, rural & agro entrepreneurship. |
| 2 | To impart conceptual knowledge of project management. |
| 3 | To acquaint students about steps involved in formation of small enterprises. |

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| 4 | To learn e- commerce and acquaint franchising business. |
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| Module | Content | L |
|--------|--|--------------|
| I | Women Entrepreneurship - definition, characteristics - causes of limited growth in India - remedies for women Entrepreneurship development in India. - Role of Self Help Groups (SHGs) in women Entrepreneurship development. Story of Chetana Gala-Sinha (Manadeshi Foundation) | 15hrs |
| II | Rural & Agro Entrepreneurship - Concept - Problems of rural entrepreneurship in agricultural sector and village industry - strategies for rural entrepreneurship development. Agro entrepreneurship- meaning and concept, importance, entrepreneurial opportunities in agro sector, challenges before Agro entrepreneurship. | 15hrs |
| III | Project Management - Concept of Project, Identification of business opportunities, key elements of business plan - stages of project management - Project appraisal & feasibility study - Project for Dairy, Retail stores, Beauty Parlor and ecofriendly bag production. | 15hrs |
| IV | Micro, Small and medium Enterprises (MSME) - Definition - importance - problems & remedies of MSME- e-commerce - Franchising - concept, characteristics & importance, types of franchising business- steps involved in the formation of small enterprises- location, clearances, permits required, formalities, licensing and registration procedure. | 15hrs |

| Learning Recourses | | |
|--------------------|-----------------|--|
| 1 | Reference Books | <ol style="list-style-type: none"> 1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi 2. Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi. 3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi 4. Pandey I. M. Management Accounting, Vani Publication, Delhi. 5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and control, Prentice Hall, New Delhi. 6. Manmohan & Goyal : Principles of Management Accounting 7. Maheshwari: Principles of Management Accounting 8. Robert Anthony and Vijay Govindrajana - Management Control System 9. H. V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd. 10. Entrepreneurship Management 4th edition- By Jack M Kaplan & Anthony C. Warren |

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| | 11. Entrepreneurship Development – By S. Anil Kumar, S. C. Poornima |
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Course Outcome:

After successful completion of this course student acquire knowledge of recent trends in entrepreneurship and identifies business opportunities in Argo as well as Service sectors and takes initiatives in starting new venture. It leads to generate more employment opportunities and also self-employment in the society.

❖ **Marking scheme:**

I. Internal Assessment: Project – 10 marks

II. External Assessment- 40 marks

**Nature of Question Paper of
Fundamentals of Entrepreneurship Paper II**

Instructions: - 1. All questions are compulsory.

2. Each question carries equal marks.

Duration: 2 Hours

Total Marks: 40

| Question | Nature of Question | Marks |
|-----------------|--|--------------|
| Question No 1 | Write short answer (any 2/3) | 10 |
| Question No 2 | Long answer type question OR Long answer type question | 10 |
| Question No 3 | Long answer type question OR Long answer type question | 10 |
| Question No 4 | Write short notes(any 2/3) | 10 |
| Total | | 40 |