

VIVEKANAND COLLEGE, KOLHAPUR (An Empowered Autonomous Institute)
STATEMENT OF SYLLABUS COVERED

Year- 2025-26

Name of teacher- Dr. A. L. Mohite

B.Com Term- I

Department-Commerce



Class	Subject	Syllabus Assigned	Syllabus Covered	Syllabus Covered	Remark
B.Com I, Sem II	Financial Accounting-I	Module I Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account Accounting for Materials	Module I Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account Accounting for Materials	.....
		Module II Conversion of Partnership Firm in to Limited Company : Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company	Module II Conversion of Partnership Firm in to Limited Company : Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company	.....
		Module III Amalgamation of Partnership Firm: Meaning, Need, Objectives Calculation of Purchase consideration, Accounting for Amalgamation of Partnership firm	Module III Amalgamation of Partnership Firm: Meaning, Need, Objectives Calculation of Purchase consideration, Accounting for Amalgamation of Partnership firm	.....
		Module IV Accounts of Professionals: Introduction , Meaning Systems of keeping accounts by Professionals Books of Accounts maintained by professionals Preparation of receipts and expenditure accounts and Balance sheet of medical practitioners and professional accountants	Module IV Accounts of Professionals: Introduction , Meaning Systems of keeping accounts by Professionals Books of Accounts maintained by professionals Preparation of receipts and expenditure accounts and Balance sheet of medical practitioners and professional accountants	.....
B.Com- III, Sem V	Management Accounting	Module I Introduction of Management Accounting: Meaning of Management Accounting, Scope and Functions of Management Accounting, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	Module I Introduction of Management Accounting: Meaning of Management Accounting, Scope and Functions of Management Accounting, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	.....
		Module II	Module II		



		<p>Marginal Costing and CVP Analysis - Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume- Profit (CVP) Analysis</p>	<p>Marginal Costing and CVP Analysis - Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume- Profit (CVP) Analysis</p>		
		<p>Module III Budgetary Control - Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets (Note: Problems will be asked on Cash Budget)</p>	<p>Module III Budgetary Control - Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets (Note: Problems will be asked on Cash Budget)</p>		
		<p>Module IV Standard Costing and Variance Analysis: a) Meaning of Standard Cost and Standard Costing, Advantages and Limitations; b) Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances</p>	<p>Module IV Standard Costing and Variance Analysis: a) Meaning of Standard Cost and Standard Costing, Advantages and Limitations; b) Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances</p>	.....
B.Com- III, Sem V	Strategic Management	<p>Module I Introduction of Strategic Management: Strategic management concept, difference between strategic management and tactics, three levels of strategy, strategic management process, benefits, TQM and strategic management process.</p>	<p>Module I Introduction of Strategic Management: Strategic management concept, difference between strategic management and tactics, three levels of strategy, strategic management process, benefits, TQM and strategic management process.</p>	.....
		<p>Module II Corporate Mission and SWOT Analysis: Strategy formulation: Corporate mission need and formulation Objectives, classification guidelines, Goals: Features-Types, Environmental scanning, need approaches- SWOT Analysis, value chain analysis</p>	<p>Module II Corporate Mission and SWOT Analysis: Strategy formulation: Corporate mission need and formulation Objectives, classification guidelines, Goals: Features-Types, Environmental scanning, need approaches- SWOT Analysis, value chain analysis</p>	.....
		<p>Module III Types of strategies and Implementation: Choice of strategy: BCG Matrix, corporate level generic strategies: stability, expansion, retrenchment, combination strategies Implementation: role of top management, approaches, resources allocation, McKinsey's 7's framework, four routes to competitive advantage</p>	<p>Module III Types of strategies and Implementation: Choice of strategy: BCG Matrix, corporate level generic strategies: stability, expansion, retrenchment, combination strategies Implementation: role of top management, approaches, resources allocation, McKinsey's 7's framework, four routes to competitive advantage</p>	.....
		<p>Module IV Strategy Evaluation and Control: Importance, Criteria, Quantitative and Qualitative factors, strategic evaluation process and types, essentials of effective evaluation and control systems</p>	<p>Module IV Strategy Evaluation and Control: Importance, Criteria, Quantitative and Qualitative factors, strategic evaluation process and types, essentials of effective evaluation and control systems</p>	.....

B.Com-III, Sem V	Industrial Management (Production Management)	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 Production Planning and Control: Concept, Meaning, Scope, Objectives, Importance of PPC, Techniques of PPC- Routing, Scheduling, Dispatching and Follow Up, Limitations of PPC.	Module III Production Planning and Control: Concept, Meaning, Scope, Objectives, Importance of PPC, Techniques of PPC- Routing, Scheduling, Dispatching and Follow Up, Limitations of PPC.	.....
		Module IV Inventory management: Meaning, and objectives of Inventory Management, Receipt of Material- Purpose, Warehouse managers functions, Documents prepared, Receiving procedure. Issue of Material- Purpose, issue procedure. Stock Records- Bin Card, Store Ledger, difference between bin card and store ledger, pricing of material issues - FIFO, LIFO Simple Average and Weighted average method. Techniques of Inventory Control- Setting up stock levels, ABC Analysis & V.E.D Classification and Just In Time (JIT). Recent trends in inventory management.	Module IV Inventory management: Meaning, and objectives of Inventory Management, Receipt of Material- Purpose, Warehouse managers functions, Documents prepared, Receiving procedure. Issue of Material- Purpose, issue procedure. Stock Records- Bin Card, Store Ledger, difference between bin card and store ledger, pricing of material issues - FIFO, LIFO Simple Average and Weighted average method, Techniques of Inventory Control- Setting up stock levels, ABC Analysis & V.E.D Classification and Just In Time (JIT). Recent trends in inventory management.	.....

(Signature of the Head of Department)

HEAD
 DEPARTMENT OF
 COMMERCE
 VIVEKANAND COLLEGE, KOLHAPUR
 (EMPLOYMENT & TRAINING)



(Signature of the Teacher)

VIVEKANAND COLLEGE, KOIHAPUR (An Empowered Autonomous Institute)
STATEMENT OF SYLLABUS COVERED

Year- 2025-26

Name of teacher- Dr. A. L. Mohite

B.Com Term- II

Department-Commerce



Class	Subject	Syllabus Assigned	Syllabus Covered	Syllabus not to Covered	Remark
B.Com I Sem-II	Financial Accounting- II Group B – Div A & B	Module-I Single Entry: Conversion of single entry in to double entry system Branch Accounting: Dependent branch-preparation of branch account, branch trading and profit and loss account- stock and debtors system.	Module-I Single Entry: Conversion of single entry in to double entry system Branch Accounting: Dependent branch-preparation of branch account, branch trading and profit and loss account- stock and debtors' system.	.....
		Module-II Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee	Module-II Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee	.....
		Module-III Departmental Accounting: Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, Inter-departmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss account and Balance sheet.	Module-III Departmental Accounting: Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, Inter-departmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss account and Balance sheet	.....
		Module-IV 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.	Module-IV 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 III, Sem VI	Cost Accounting	Module I Introduction to Cost Accounting and Elements of Cost: Meaning, scope and objectives of Cost Accounting, Methods of cost accounting, Elements of Cost-	Module I Introduction to Cost Accounting and Elements of Cost: Meaning, scope and objectives of Cost Accounting, Methods of cost accounting, Elements of Cost-		



		<p>Classification of Cost, Cost Unit, Cost Centre, preparation of Cost Sheet.</p> <p>Module II</p> <p>Process Costing: Introduction, Characteristics, Procedure of process costing, Process Loss and Wastage- Normal loss and abnormal loss and their accounting treatment.</p> <p>Abnormal Gain or Effectiveness, Output of a process is partly sold and partly transferred to next process, Work in Progress (Equivalent Production)</p>	<p>Classification of Cost, Cost Unit, Cost Centre, preparation of Cost Sheet.</p> <p>Module II</p> <p>Process Costing: Introduction, Characteristics, Procedure of process costing, Process Loss and Wastage- Normal loss and abnormal loss and their accounting treatment.</p> <p>Abnormal Gain or Effectiveness, Output of a process is partly sold and partly transferred to next process, Work in Progress (Equivalent Production)</p>
		<p>Module III</p> <p>Service/Operating Costing: Meaning and Definition, Application of Service Costing, Determination of Service Cost in Transport Industry.</p>	<p>Module III</p> <p>Service/Operating Costing: Meaning and Definition, Application of Service Costing, Determination of Service Cost in Transport Industry.</p>
		<p>Module IV</p> <p>Reconciliation of Cost and Financial Accounts: Need for Reconciliation of Cost and Financial Accounts, Preparation of statement of Reconciliation of Cost and Financial Accounts.</p>	<p>Module IV</p> <p>Reconciliation of Cost and Financial Accounts: Need for Reconciliation of Cost and Financial Accounts, Preparation of statement of Reconciliation of Cost and Financial Accounts.</p>
B.Com III, Sem VI	Strategic Management	<p>Module I</p> <p>Corporate-level strategies and Business-level strategies: Need, Level, type and means of diversification Mergers and acquisitions strategies, Organizational restructuring Generic competitive strategy, Strategic and tactical competitive actions</p>	<p>Module I</p> <p>Corporate-level strategies and Business-level strategies: Need, Level, type and means of diversification Mergers and acquisitions strategies, Organizational restructuring Generic competitive strategy, Strategic and tactical competitive actions</p>
		<p>Module II</p> <p>International-level Strategies-I: International Joint Venture (IJV), International entry strategies, International cooperative strategies (IJV), Building an IJV, Managing an IJV</p>	<p>Module II</p> <p>International-level Strategies-I: International Joint Venture (IJV), International entry strategies, International cooperative strategies (IJV), Building an IJV, Managing an IJV</p>
		<p>Module III</p> <p>International-level strategies-II: Global integration and operations a. Global integration strategy (multidomestic, global or hybrid) b. International business structure (global matrix,</p>	<p>Module III</p> <p>International-level strategies-II: Global integration and operations a. Global integration strategy (multidomestic, global or hybrid) b. International business structure (global matrix,</p>

		divisional, or regional) Module IV Corporate Governance system. Ownership concentration, Board composition and committees, Executive compensation, Formulation and implementation of ethic programs, compliance Sustainability (environment, social and governance, or ESG performance)	divisional, or regional) Module IV Corporate Governance system. Ownership concentration, Board composition and committees, Executive compensation, Formulation and implementation of ethic programs, compliance Sustainability (environment, social and governance, or ESG performance)		
B Com III, Sem VI	Industrial Management (Human Resource Management)	Module I Introduction to Human Resource Management Definition, Evolution of HRM, Approaches of HRM, Nature, Scope, Importance Human Resource Planning: Meaning, Objectives of HRP, Requirement of effective HRP, Process HRP.	Module I Introduction to Human Resource Management Definition, Evolution of HRM, Approaches of HRM Nature, Scope, Importance Human Resource Planning: Meaning, Objectives of HRP, Requirement of effective HRP, Process HRP.		
		Module II Recruitment, Selection and Training Recruitment: Sources of Recruitment – Internal and External, Process of Recruitment & Types of Recruitment. Selection: Meaning, Process, Principles. Training: Meaning, Objectives, Need, Process, Types of Trainings.	Module II Recruitment, Selection and Training Recruitment: Sources of Recruitment – Internal and External, Process of Recruitment & Types of Recruitment. Selection: Meaning, Process, Principles. Training: Meaning, Objectives, Need, Process, Types of Trainings.		
		Module III - Performance Appraisal Concept of Performance Appraisal Objectives of Performance Appraisal Requirements of Performance Appraisal Methods of Performance Appraisal Benefits of Performance Appraisal Problems in Performance Appraisal	Module III - Performance Appraisal Concept of Performance Appraisal Objectives of Performance Appraisal Requirements of Performance Appraisal Methods of Performance Appraisal Benefits of Performance Appraisal Problems in Performance Appraisal		
		Module IV - Human Resource Management - Control Process Feedback – Features, Types, Process Promotion – Definition, Types, Basis and Causes. Transfer – Meaning, Types. Separation - Meaning, Types.	Module IV - Human Resource Management - Control Process Feedback – Features, Types, Process Promotion – Definition, Types, Basis and Causes. Transfer – Meaning, Types. Separation - Meaning, Types.		


 (Signature of the Head of Department)




 (Signature of the Teacher)

VIVEKANAND COLLEGE, KOLHAPUR (An Empowered Autonomous Institute)
STATEMENT OF SYLLABUS COVERED

Year- 2025-26

M.Com Term - I

Name of teacher- Dr. A. L. Mohite

Department-Commerce



Class	Subject	Syllabus Assigned	Syllabus Covered	Syllabus not to Covered	Remark
M.Com Part-I Sem-I	Advanced Cost Accountancy Paper I (Introduction to Cost Accounting)	Module I - Introduction to Cost Accounting: Part I Theory - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting Practical: organize Group Discussion	Module I - Introduction to Cost Accounting: Part I Theory - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting Practical: organize Group Discussion cost accounting	.....
		Module II - Introduction to Cost Accounting: Part II Theory - General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards - Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS.	Module II - Introduction to Cost Accounting: Part II Theory - General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards - Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS.	.....
		Module III - Basic Concepts in Cost Accounting Theory - Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit, Types of Cost.	Module III - Basic Concepts in Cost Accounting Theory - Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit, Types of Cost.	.....
		Module IV - Cost Classification and Preparation of Cost Sheet Classification of Cost on various bases, Preparation of Cost Sheet and Quotation.	Module IV - Cost Classification and Preparation of Cost Sheet Classification of Cost on various bases, Preparation of Cost Sheet and Quotation.	.....
M.Com Part-II (Semester-III)	Business Administration Paper XI (Quality Management)	Module I - Introduction to Quality Management - Evolution of Quality, Definition of Quality, Dimensions of Quality, Quality Control, Quality Assurance, Total Quality Management (TQM), Quality Management System, Quality Management Principles.	Module I - Introduction to Quality Management - Evolution of Quality, Definition of Quality, Dimensions of Quality, Quality Control, Quality Assurance, Total Quality Management (TQM), Quality Management System, Quality Management Principles.		
		Module II -	Module II - Quality Gurus - Dr. Walter Shewhart - Contribution to quality management, Dr. Edward	.....



		Quality Gurus - Dr. Walter Shewhart - Contribution to quality management. Dr. Edward Deming - Contribution of Deming to Quality Management, Philip B. Crosby: Contribution of Crosby to quality management. Joseph Juran: Contribution of Juran to quality management. Dr. Genichi Taguchi: Contribution of Taguchi to quality management. Dr. Shigeo Shingo: Contribution to Shigeo to quality management. Dr. Kaoru Ishikawa: Contribution of Ishikawa to quality management.	Deming - Contribution of Deming to Quality Management. Philip B. Crosby: Contribution of Crosby to quality management. Joseph Juran: Contribution of Juran to quality management. Dr. Genichi Taguchi: Contribution of Taguchi to quality management. Dr. Shigeo Shingo: Contribution to Shigeo to quality management. Dr. Kaoru Ishikawa: Contribution of Ishikawa to quality management.	
		Module III - Quality Standards: ISO 9001: Structure, ISO Registration, Requirements, Benefits of ISO registration, o Examples of ISO Standard -- Benchmarking: Definition of Benchmarking, Reasons for Benchmarking, Types of Benchmarking, Benchmarking Process, Advantages of Benchmarking, Limitations of Benchmarking.	Module III - Quality Standards: ISO 9001: Structure, ISO Registration, Requirements, Benefits of ISO registration, o Examples of ISO Standard -- Benchmarking: Definition of Benchmarking, Reasons for Benchmarking, Types of Benchmarking, Benchmarking Process, Advantages of Benchmarking, Limitations of Benchmarking.	.....
		Module IV - Quality Standards: Six Sigma: Concept, Importance of Six Sigma. Levels of Six Sigma, Kaizen: Concept, three pillars of kaizen, elements and Factors of Kaizen Vouchers, Adv. Inventory Vouchers, Cost Categories.	Module IV - Quality Standards: Six Sigma: Concept, Importance of Six Sigma. Levels of Six Sigma, Kaizen: Concept, three pillars of kaizen, elements and Factors of Kaizen Vouchers, Adv. Inventory Vouchers, Cost Categories.	.....
M.Com . Part-II (Semester-III)	Advanced Cost Accounting Paper IX (Cost Accounting Standards Paper I)	Module I - Cost Accounting Standard 1 to 3 CAS 1 Classification of cost, CAS 2 Capacity determination CAS 3 Production and operation overheads	Module I - Cost Accounting Standard 1 to 3 CAS 1 Classification of cost, CAS 2 Capacity determination CAS 3 Production and operation overheads	.....
		Module II - Cost Accounting Standard 4 to 6 CAS 4 Cost of production/Acquisition/Supply of goods/provision of Services CAS 5 Average (equalized) cost of transportation material cost. CAS 6 Material cost	Module II - Cost Accounting Standard 4 to 6 CAS 4 Cost of production/Acquisition/Supply of goods/provision of Services CAS 5 Average (equalized) cost of transportation material cost. CAS 6 Material cost	.....



		<p>Module III – Cost Accounting Standard 7 to 9 CAS 7 Employee cost CAS 8 Cost of utilities. CAS 9 Packing material cost</p>	<p>Module III – Cost Accounting Standard 7 to 9 CAS 7 Employee cost CAS 8 Cost of utilities. CAS 9 Packing material cost</p>	
		<p>Module IV – Cost Accounting Standard 10 to 12 CAS 10 Employee cost CAS 11 Administrative over heads CAS 12 Repairs and maintenance cost</p>	<p>Module IV – Cost Accounting Standard 10 to 12 CAS 10 Employee cost CAS 11 Administrative over heads CAS 12 Repairs and maintenance cost</p>	
M.Com Part-II (Semester-III)	Advanced Accountancy Paper IX (Financial Management-I- Foundation of Finance)	<p>Module I – Introduction to Financial Management Theory- Meaning of Business Finance and Financial Management, Objectives, Importance and Scope of Financial Management, Role of Finance Manager, Methods of Financial Management, Relationship between Financial Management and other areas of Management, Organisation of Finance Function, Financial System</p>	<p>Module I – Introduction to Financial Management Theory: Meaning of Business Finance and Financial Management, Objectives, Importance and Scope of Financial Management, Role of Finance Manager, Methods of Financial Management, Relationship between Financial Management and other areas of Management, Organisation of Finance Function, Financial System</p>	.....
		<p>Module II – Risk and Return Theory- Introduction, Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, General Pattern of Risk and Return, Criteria for evaluating proposals to minimize risk, methods of Risk Management, Major Risk Return decision areas, practical problems.</p>	<p>Module II – Risk and Return Theory- Introduction, Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, General Pattern of Risk and Return, Criteria for evaluating proposals to minimize risk, methods of Risk Management, Major Risk Return decision areas, practical problems.</p>	.....
		<p>Module III – Financial Planning Theory- Meaning of Financial Planning and Financial Plan, Principles governing Financial Plan, Fixed Capital -Meaning, Assessment, factors determining fixed capital, Management of fixed Capital, Working Capital-Meaning, factors determining working capital, estimation of working capital, practical problems, Capitalisation - Meaning, theories of capitalization, Over and Under Capitalisation, practical problems.</p>	<p>Module III – Financial Planning Theory- Meaning of Financial Planning and Financial Plan, Principles governing Financial Plan, Fixed Capital -Meaning, Assessment, factors determining fixed capital, Management of fixed Capital, Working Capital-Meaning, factors determining working capital, estimation of working capital, practical problems, Capitalisation - Meaning, theories of capitalization, Over and Under Capitalisation, practical problems.</p>	
		<p>Module IV – Capital Structure Theory - Meaning, Capital Structure and Financial Structure, Life Cycle Stages of Capital Structure, Patterns of Capital Structure - Practical Problems.</p>	<p>Module IV – Capital Structure Theory - Meaning, Capital Structure and Financial Structure, Life Cycle Stages of Capital Structure, Patterns of Capital Structure - Practical Problems, Optimum</p>	

Optimum Capital Structure. Capital Structure Theories. Features of appropriate Capital Structure. Factors determining Capital Structure.

Capital Structure, Capital Structure Theories, Features of appropriate Capital Structure. Factors determining Capital Structure.



(Signature of the Head of Department)

HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)



(Signature of the Teacher)

VIVEKANAND COLLEGE, KOLHAPUR (An Empowered Autonomous Institute)
STATEMENT OF SYLLABUS COVERED

Year- 2025-26

M.Com Term II

Name of teacher: Dr. A. L. Mohite

Department-Commerce



Class	Subject	Syllabus Assigned	Syllabus Covered	Syllabus not to be Covered	Remark
M.Com I Sem II	Advanced Accountancy (Auditing) Paper VII	Module I Auditing and Assurance Standard Theory - Evolution of Auditing and Assurance Standard. (AAS 1) Basic Principles Governing an Audit (AAS 2) Objective and Scope of the Audit of Financial Statements.	Module I Auditing and Assurance Standard Theory - Evolution of Auditing and Assurance Standard. (AAS 1) Basic Principles Governing an Audit (AAS 2) Objective and Scope of the Audit of Financial Statements	.....
		Module II Internal Control System - Nature, Scope, Objectives and Limitations. Need and Techniques for evaluation for Internal Control System	Module II Internal Control System - Nature, Scope, Objectives and Limitations. Need and Techniques for evaluation for Internal Control System	.....
		Module III Specific types of Audit - Cost Audit, Tax Audit, Management Audit and Social Audit. Audit of Computerized Accounting.	Module III Specific types of Audit - Cost Audit, Tax Audit, Management Audit and Social Audit. Audit of Computerized Accounting.	.....
		Module IV Audit of Various Entities - Audit of Public Sector Undertakings, Audit of Educational Institutions.	Module IV Audit of Various Entities - Audit of Public Sector Undertakings, Audit of Educational Institutions.	.....
M.Com I Sem II	Advanced Cost Accountancy Paper VI	Module I Companies (Cost Records and Audit) Rules 2014 Companies (Cost Records and Audit) Rules 2014	Module I Companies (Cost Records and Audit) Rules 2014 Companies (Cost Records and Audit) Rules 2014	.....
		Module II Cost Ledgers and Statements - a) Cost Records v/s Financial Records, Reconciliation of cost and Financial accounts b) Costing System- Meaning, and Characteristics of an Ideal Costing System, Installation of a Costing System - factors to be considered and steps.	Module II Cost Ledgers and Statements - a) Cost Records v/s Financial Records, Reconciliation of cost and Financial accounts b) Costing System- Meaning, and Characteristics of an Ideal Costing System, Installation of a Costing System - factors to be considered and steps.	.....



		Practical Difficulties in installing Costing System and Steps to overcome these difficulties.	Practical Difficulties in installing Costing System and Steps to overcome these difficulties.	
		Module III Non Integrated and Integrated Accounts Cost Book Keeping, Cost Ledger Accounts Non-Integrated Accounts- Concept, Ledger to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained. Integrated Accounts- Concept, Features, Advantages and Dis advantages, Pre-requisites of Integrated Accounting System, Accounting Entries.	Module III Non Integrated and Integrated Accounts Cost Book Keeping, Cost Ledger Accounts Non-Integrated Accounts- Concept, Ledger to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained Integrated Accounts- Concept, Features, Advantages and Dis advantages, Pre-requisites of Integrated Accounting System, Accounting Entries.	.....
		Module IV Cost Audit – Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act,2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualifications Cost Auditor, Introduction to Companies (Cost Records And Audit) Rules,2014, management Reporting Under Cost Audit	Module IV Cost Audit – Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act,2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualifications Cost Auditor, Introduction to Companies (Cost Records And Audit) Rules,2014, management Reporting Under Cost Audit	.....
M.Com II Sem IV	Advanced Accountancy Paper XIV (Environmental Accounting)	Module I Environmental Accounting – Introduction and meaning of environment. Environmental Accounting – meaning, importance, awareness and evolution of environmental accounting, Major accounting issues relating to environmental accounting.	Module I Environmental Accounting – Introduction and meaning of environment. Environmental Accounting – meaning, importance, awareness and evolution of environmental accounting, Major accounting issues relating to environmental accounting.	.....
		Module II Voyage Accounting and Investment Accounting – Introduction, Meaning, Definition Components, Importance and accounting entries of voyage accounts. Investment accounting – Meaning, types, sales and purchase price, interest on investment, methods and accounting entries.	Module II Voyage Accounting and Investment Accounting – Introduction, Meaning, Definition Components, Importance and accounting entries of voyage accounts. Investment accounting – Meaning, types, sales and purchase price, interest on investment, methods and accounting entries.	.....
		Module III	Module III	.....

		<p>Value Added and Economic Value Added Introduction, Meaning, Objectives, EVA statement. Advantages, limitations, preparations of value added statement. Economic value added – introduction, meaning, utility, Importance and applications of EVA. Suggestions to improve EVA. Preparation of statement showing computation of EVA.</p> <p>Module IV Underwriters Accounts – Introduction, meaning, under writing, underwriters, sub-underwriters, over riding commission, marked applications, under writing applications, underwriters liabilities, joint underwriting, firm underwriting, underwriters accounts.</p>	<p>Value Added and Economic Value Added – Introduction, Meaning, Objectives, EVA statement. Advantages, limitations, preparations of value added statement. Economic value added – introduction, meaning, utility, Importance and applications of EVA. Suggestions to improve EVA. Preparation of statement showing computation of EVA.</p> <p>Module IV Underwriters Accounts – Introduction, meaning, under writing, underwriters, sub-underwriters, over riding commission, marked applications, under writing applications, underwriters liabilities, joint underwriting, firm underwriting, underwriters accounts.</p>		
M.Com II Sem IV	Advanced Cost Accountancy Paper XIII	<p>Module I Cost Accounting Standard 13 to 15 CAS 13 Cost of Service Cost Centre CAS 14 Pollution Control Cost CAS 15 Selling and Distribution Overheads</p>	<p>Module I Cost Accounting Standard 13 to 15 CAS 13 Cost of Service Cost Centre CAS 14 Pollution Control Cost CAS 15 Selling and Distribution Overheads</p>		.....
		<p>Module II Cost Accounting Standard 16 to 18 CAS 16 Depreciation and Amortisation CAS 17 Interest and Financing Charges CAS 18 Research and Development Costs</p>	<p>Module II Cost Accounting Standard 16 to 18 CAS 16 Depreciation and Amortisation CAS 17 Interest and Financing Charges CAS 18 Research and Development Costs</p>		.....
		<p>Module III Cost Accounting Standard 19 to 21 CAS 19 Joint Costs CAS 20 Royalty and Technical Know-How Fee CAS 21 Quality Control</p>	<p>Module III Cost Accounting Standard 19 to 21 CAS 19 Joint Costs CAS 20 Royalty and Technical Know-How Fee CAS 21 Quality Control</p>		.....
		<p>Module IV Cost Accounting Standard 22 to 24 CAS 22 Manufacturing Cost CAS 23 Overburden Removal Cost CAS 24 Treatment of Revenue in Cost Statements</p>	<p>Module IV Cost Accounting Standard 22 to 24 CAS 22 Manufacturing Cost CAS 23 Overburden Removal Cost CAS 24 Treatment of Revenue in Cost Statements</p>		.....

(Signature of the Head of Department)



(Signature of the Teacher)