

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

Year- 2024-25

Name of teacher- Dr. A. L. Mohite

Term- II<sup>nd</sup>

Department-Commerce



Class	Subject	Syllabus Assigned	Syllabus Covered	Syllabus not to Covered	Remarks
B.Com I Sem-II	Financial Accounting- II Group B – Div A & B	Module-I <b>Single Entry:</b> Conversion of single entry in to double entry system <b>Branch Accounting:</b> Dependent branch-preparation of branch account, branch trading and profit and loss account- stock and debtors system.	Module-I <b>Single Entry:</b> Conversion of single entry in to double entry system <b>Branch Accounting:</b> Dependent branch-preparation of branch account, branch trading and profit and loss account- stock and debtors' system.	.....	
		Module-II <b>Consignment Accounts:</b> Important terms and accounting procedure in the books of consignor and consignee	Module-II <b>Consignment Accounts:</b> Important terms and accounting procedure in the books of consignor and consignee	.....	
		Module-III <b>Departmental Accounting:</b> 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 <b>Departmental Accounting:</b> 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 <b>Financial Accounting Standard:</b> Concept, Benefits, Salient Features of first time adoption of Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS): Need and procedures.	Module-IV <b>Financial Accounting Standard:</b> Concept, Benefits, Salient Features of first time adoption of Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS): Need and procedures.	.....	
B.Com II Sem IV	Corporate Accounting	Module-I <b>Amalgamation and Absorption of Companies:-</b> Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS - 14.	Module-I <b>Amalgamation and Absorption of Companies:-</b> Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS - 14.	.....	
		Module-II	Module-II		

		Valuation of shares: Intrinsic value method. Market value Method (Capitalization of profit and dividend basis) Fair value method.	Valuation of shares: Intrinsic value method. Market value Method (Capitalization of profit and dividend basis) Fair value method.		
		Module-III <b>Accounting for Liquidation of Companies:</b> Preparation of Liquidators Final Statement of Account.	Module-III <b>Accounting for Liquidation of Companies:</b> Preparation of Liquidators Final Statement of Account.	.....	
		Module-IV <b>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)	Module-IV <b>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)	.....	
<b>B.Com III Sem VI</b>	<b>Industrial Management Paper IV</b>	Module-I <b>Compensation Management</b> Compensation planning – Meaning, Objectives, factors influencing compensation planning , characteristics of desirable wage plan, different methods of wage payment, wage theories, wage structure and wage policy.	Module-I <b>Compensation Management</b> Compensation planning – Meaning, Objectives, factors influencing compensation planning , characteristics of desirable wage plan, different methods of wage payment, wage theories, wage structure and wage policy.	.....	
		Module-II <b>Employee Discipline &amp; Grievances</b> Types of Discipline, Causes of Indiscipline, Steps in Disciplinary Action Employee Grievances - key aspects related to Employee grievances, Causes of Grievances, Effects of Grievances, Elements required for an effective grievance handling, Steps in Grievances handling, Benefits of grievances handling. Industrial dispute – Meaning, Indian Industry	Module-II <b>Employee Discipline &amp; Grievances</b> Types of Discipline, Causes of Indiscipline, Steps in Disciplinary Action Employee Grievances - key aspects related to Employee grievances, Causes of Grievances, Effects of Grievances, Elements required for an effective grievance handling, Steps in Grievances handling, Benefits of grievances handling. Industrial dispute – Meaning, Indian Industry	.....	




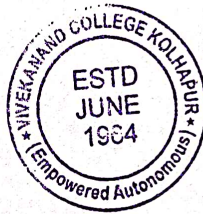
		Grievance Management. Module-III <b>Human resource accounting, Audit and Human Resource Information System</b> – Concepts, Objectives Advantages & Methods of Human resource accounting. Concept of HR Audit – Objectives and process. Concept of Human Resource Information System – Objectives, Advantages, Limitations & Significance.	Grievance Management. Module-III <b>Human resource accounting, Audit and Human Resource Information System</b> – Concepts, Objectives Advantages & Methods of Human resource accounting. Concept of HR Audit – Objectives and process. Concept of Human Resource Information System – Objectives, Advantages, Limitations & Significance.	.....	
		Module-IV <b>International Human Resource Management</b> - Concept, Difference between domestic HRM and IHRM. External factors impacting IHRM, IHRM Activities.	Module-IV <b>International Human Resource Management</b> - Concept, Difference between domestic HRM and IHRM. External factors impacting IHRM, IHRM Activities.	.....	
M.Com I Sem II	Advanced Accountancy (Auditing) Paper VII	Module I <b>Auditing and Assurance Standard Theory</b> - Evolution of Auditing and Assurance Standard, (AAS 1) Basic Principles Governing an Audit (AAS 2) Objective and Scope of the Audit of Financial Statements (AAS 3) Documentation (AAS 5) Audit Evidence (AAS 8) Audit Planning (AAS 28) The Auditor's Report on Financial Statements	Module I <b>Auditing and Assurance Standard Theory</b> - Evolution of Auditing and Assurance Standard, (AAS 1) Basic Principles Governing an Audit (AAS 2) Objective and Scope of the Audit of Financial Statements (AAS 3) Documentation (AAS 5) Audit Evidence (AAS 8) Audit Planning (AAS 28) The Auditor's Report on Financial Statements	.....	
		Module II <b>Internal Control System</b> – Nature, Scope, Objectives and Limitations. Need and Techniques for evaluation for Internal Control System	Module II <b>Internal Control System</b> – Nature, Scope, Objectives and Limitations. Need and Techniques for evaluation for Internal Control System	.....	
		Module III <b>Specific types of Audit</b> – Cost Audit, Tax Audit, Management Audit and Social Audit. Audit of Computerized Accounting.	Module III <b>Specific types of Audit</b> – Cost Audit, Tax Audit, Management Audit and Social Audit. Audit of Computerized Accounting.	.....	
		Module IV <b>Audit of Various Entities</b> – Audit of Public Sector Undertakings, Audit of Educational Institutions.	Module IV <b>Audit of Various Entities</b> – Audit of Public Sector Undertakings, Audit of Educational Institutions.	.....	
M.Com II	Advanced Accountancy	Module I <b>Environmental Accounting</b> – Introduction and	Module I <b>Environmental Accounting</b> – Introduction and	.....	


Sem IV	cy Paper XIV (Environmental Accounting)	meaning of environment. Environmental Accounting – meaning, importance, awareness and evolution of environmental accounting. Major accounting issues relating to environmental accounting.	meaning of environment. Environmental Accounting – meaning, importance, awareness and evolution of environmental accounting. Major accounting issues relating to environmental accounting.		
		Module II <b>Voyage Accounting and Investment Accounting</b> – 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 <b>Voyage Accounting and Investment Accounting</b> – 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 <b>Value Added and Economic Value Added</b> – 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.	Module III <b>Value Added and Economic Value Added</b> – 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.	.....	
		Module IV <b>Underwriters Accounts</b> – Introduction, meaning, under writing, underwriters, sub-underwriters, over riding commission, marked applications, under writing applications, underwriters liabilities, joint underwriting, firm underwriting, underwriters accounts.	Module IV <b>Underwriters Accounts</b> – Introduction, meaning, under writing, underwriters, sub-underwriters, over riding commission, marked applications, under writing applications, underwriters liabilities, joint underwriting, firm underwriting, underwriters accounts.	.....	
M.Com II Sem IV	Advanced Cost Accountancy Paper XIII	Module I <b>Cost Accounting Standard 13 to 15</b> CAS 13 Cost of Service Cost Centre CAS 14 Pollution Control Cost CAS 15 Selling and Distribution Overheads	Module I <b>Cost Accounting Standard 13 to 15</b> CAS 13 Cost of Service Cost Centre CAS 14 Pollution Control Cost CAS 15 Selling and Distribution Overheads	.....	
		<b>Cost Accounting Standard 16 to 18</b> CAS 16 Depreciation and Amortisation CAS 17 Interest and Financing Charges CAS 18 Research and Development Costs	<b>Cost Accounting Standard 16 to 18</b> CAS 16 Depreciation and Amortisation CAS 17 Interest and Financing Charges CAS 18 Research and Development Costs	.....	
		<b>Cost Accounting Standard 19 to 21</b>	<b>Cost Accounting Standard 19 to 21</b>	.....	



	CAS 19 Joint Costs CAS 20 Royalty and Technical Know-How Fee CAS 21 Quality Control	CAS 19 Joint Costs CAS 20 Royalty and Technical Know-How Fee CAS 21 Quality Control		
	<b>Cost Accounting Standard 22 to 24</b> CAS 22 Manufacturing Cost CAS 23 Overburden Removal Cost CAS 24 Treatment of Revenue in Cost Statements	<b>Cost Accounting Standard 22 to 24</b> CAS 22 Manufacturing Cost CAS 23 Overburden Removal Cost CAS 24 Treatment of Revenue in Cost Statements	.....	

  
 (Signature of the Head of Department)  
**HEAD**  
 DEPARTMENT OF COMMERCE  
 VIVEKANAND COLLEGE, KOLHAPUR  
 (EMPOWERED AUTONOMOUS)



  
 (Signature of the Teacher)