

VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)
STATEMENT OF SYLLABUS COVERED

Year- 2018-19

Term- Ist

Name of teacher- Mrs. P. C. Parishwad

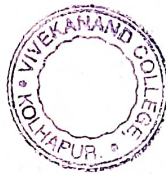
Department- Commerce



| Class | Subject | Syllabus assigned | Syllabus Covered | Syllabus not to Covered | Remark |
|----------------|------------------------------------|--|--|-------------------------|--------|
| B. Com-II- A&B | Fundamentals of Entrepreneurship-I | Module I -Entrepreneur: Introduction of Syllabus Concept - Classification -Functions- Qualities of Successful Entrepreneur - Concept of Intrapreneur and Net-preneur - Challenges before entrepreneurs in modern Era. | Module I -Entrepreneur: Introduction of Syllabus Concept - Classification -Functions- Qualities of Successful Entrepreneur - Concept of Intrapreneur and Net-preneur - Challenges before entrepreneurs in modern Era. | ..... |  |
| | | Module 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 Profit Theory- Entrepreneurship in service Industry. - Factors stimulating Entrepreneurship | Module 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 Profit Theory- Entrepreneurship in service Industry. - Factors stimulating Entrepreneurship | ..... |  |
| | | Module III- Entrepreneurship Development: Concept - Objectives - process- problems and measures of EDP in India - Institutional support- EDI, NIESBUD, MCED, DIC- Recent trends- Start up, Stand up, Skill India, Make in India- Incubation Centre- concept and importance. | Module III- Entrepreneurship Development: Concept - Objectives - process- problems and measures of EDP in India - Institutional support- EDI, NIESBUD, MCED, DIC- Recent trends- Start up, Stand up, Skill India, Make in India- Incubation Centre- concept and importance. | ..... |  |
| | | Module 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. | Module 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. | | |

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| B.Com III A | Advanced Accountancy I | Module -I - Bank Final Accounts - (Vertical Format Only) | Module -I - Bank Final Accounts - (Vertical Format Only) | | |
| | | Module -II - a) Farm Accounting b) Hire purchase system-Excluding Hire purchase Trading Account | Module -II - a) Farm Accounting b) Hire purchase system-Excluding Hire purchase Trading Account | ..... |  |
| | | Module -III - Insurance Claim - Loss of Stock and Loss of Profit Policy | Module -III - Insurance Claim - Loss of Stock and Loss of Profit Policy | ..... |  |
| | | Module -IV-Introduction to Management Accounting and Cost Accounting - Meaning, Advantages, Objectives and Limitations, | Module -IV - Introduction to Management Accounting and Cost Accounting - Meaning, Advantages, Objectives and Limitations, | ..... |  |
| B.Com III B | Advanced Accountancy-II (Auditing) | Module -I Auditing: -Meaning, Objectives, Scope, general principles, Types of Audits, Internal & External Audit, Importance of Internal check for Audit. | Module -I Auditing: -Meaning, Objectives, Scope, general principles, Types of Audits, Internal & External Audit, Importance of Internal check for Audit. Remedies for breach of contract. | ..... |  |
| | | Module -II - Vouching: - Meaning, Need & Importance, Vouching of Cash & Credit transaction, Investigation- Meaning & Need, Verification & Valuation of Assets&Liabilities. | Module -II - Vouching: - Meaning, Need & Importance, Vouching of Cash & Credit transaction, Investigation- Meaning & Need, Verification & Valuation of Assets&Liabilities. | ..... |  |
| | | Module -III - Special features in respect of Audit of Co-operative Societies,Banks | Module -III - Special features in respect of Audit of Co-operative Societies,Banks | ..... |  |
| | | Module -IV - Appointment, Qualification, Disqualification, Removal & Remuneration of an auditor of a Ltd. Company. Statutory Audit Report. Audit & Assurance Standards (AAS) related to thesetopics. | Module -IV - Appointment, Qualification, Disqualification, Removal & Remuneration of an auditor of a Ltd. Company. Statutory Audit Report. Audit & Assurance Standards (AAS) related to thesetopics. | ..... |  |

Pos SS
HOD
(Signature of Head of Department)
Vivekanand College
Kolhapur



Mrs Pooja C. Parishwad
Mrs Pooja C. Parishwad
(Signature of Teacher)

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|-----------------|---|--|--|-------------------------|--------|
| B.Com-II A&B | Fundamentals of Entrepreneurship Paper-II | Module -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) | Module -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) | | |
| | | Module- 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... | Module 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. | ..... |  |
| | | Module- 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. | Module- 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. | ..... |  |
| | | Module 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. | Module 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. | ..... |  |
| B.Com-III A | Advanced Accountancy Paper-III | Module - I- Elements of Cost - Material, Labour & Overheads, Preparation of Cost Sheet | Module - I- Elements of Cost - Material, Labour & Overheads, Preparation of Cost Sheet | | |

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|--------------------|---|--|--|-------|
| | | Module – II- Marginal Costing- Concept, Advantages and Limitations, CVP analysis, and decision Making | Module – II- Marginal Costing- Concept, Advantages, and Limitations, CVP analysis, and decision Making | |
| | | Module – III- Working Capital – Meaning, Significance, and calculation of working capital requirements and preparation of funds flow statements. | Module – III- Working Capital – Meaning, Significance, and calculation of working capital requirements and preparation of funds flow statements. | ..... |
| | | Module – IV- Ratio Analysis- Meaning, advantages and limitations, classifications of ratio- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratio. | Module – IV- Ratio Analysis- Meaning, advantages and limitations, classifications of ratio- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratio. | ..... |
| B.Com III B | Advanced Accountancy Paper-IV (Taxation) | Module – I- Basics of Income Tax: - Definitions, Residence & Tax Liability | Module – I- Basics of Income Tax: -Definitions, Residence & 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. | ..... |

For HOD
Department of Commerce
(Signature of Head of Department)
KOLHAPUR



Wheg
Mrs Pooja C. Parishwad
(Signature of Teacher)