



"Dissemination of Education for Knowledge, Science and Culture"
- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's
Vivekanand College, Kolhapur (Autonomous)



DEPARTMENT OF COMMERCE

B. Com. Part - II

Semester-III&IV

SYLLABUS

Under Choice Based Credit System

To be implemented from Academic Year 2022 - 2023



CHOICE BASED CREDIT SYSTEM
B Com - II (Sem -III and IV) COMMERCE
Course Structure
to be implemented from 2022-2023

Paper No.	Course Code	Course Title	No. of Credits
Semester-III			
I	CC1047-C	Fundamentals of Entrepreneurship Paper -I	04
II	CC1048-C	Corporate Accounting Paper -I	04
Semester-IV			
Paper No.	Course Code	Course Title	No. of Credits
I	CC1047-D	Fundamentals of Entrepreneurship Paper -II	04
II	CC1048-D	Corporate Accounting Paper -II	04


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DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(AUTONOMOUS)



B.Com.-Part-II CBCS
Semester-III
Fundamentals of Entrepreneurship-I (CC-1047 C)
Theory 60 Teaching Hours Credit-4

COURSE OUTCOMES: After successful completion of this course student will be able to

CO1: Understand, the concept of entrepreneurship.

CO2: Know about entrepreneurship development programs in India.

CO3: Understand institutional support for entrepreneurship development and recent trends in entrepreneurship.

CO4: Develop abilities of successful entrepreneurs.

Module	Title	Teaching hours
ModuleI	Entrepreneur: Concept- classification- functions- qualities of successful entrepreneurs- <i>concept of Sociopreneur, Edupreneur, Ecopreneur, Intrapreneur and Netpreneur- Obstacles to become an entrepreneur- Challenges before an entrepreneur in modern era.</i> <i>Practical: Group discussion on various types of entrepreneurs.</i>	(15)
ModuleII	Entrepreneurship: Concept- Importance- Theories of entrepreneurship- Joseph Schumpeter's Innovation theory, Knight's risk-taking theory - Entrepreneurship in service Industry- Role of service sector in national economy-opportunities in service sector. <i>Practical: Power point presentation on opportunities of service industry.</i>	(15)
ModuleIII	Entrepreneurship Development: Concept - Process of EDP in India - Institutional support for Entrepreneurship development - EDI, NIESBUD, MCED, DIC - Recent trends - Start up, Stand up, Skill India, Make in India- IncubationCentre- concept and importance. <i>Practical: Prepare wallpaper on any concept of recent trends or institutional support.</i>	(15)



ModuleIV	Stories of Successful Entrepreneurs: Male: <i>Chitale Brothers (Chitale Dairy), Vijay Menon (Menon & Menon Ltd.), Hanmantrao Gaikwad (BVG), Sachin Bansal & Binny Bansal (Flipkart).</i> Female: <i>Aditi Gupta (Whisper Girl), Veena Patil (VeenaWorld), Vandana Luthra (VLCC), Sima Shaha (Mohak Lassicenter and dairy) -their entrepreneurial sketch and qualities. Practical: Take interview of local entrepreneur and write assignment on its entrepreneurial journey.</i>	(15)
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Evaluation

Examination	Max. Marks	Passing Marks
College Assessment	35	12
College Internal Assessment	15	6
Total	50	18

Internal Assessment:15 Marks

Unit Test - I5 Marks	Unit Test -II 5 Marks	Skill Assessment- 05 Marks	Total Marks -15
		1. Presentation 2. Role Play 3. Group Discussion 4. Visit to company	

College Assessment- 35 Marks Nature of Question Paper

Duration: 2 Hours

Total Marks: 35

Question	Nature of Question	Marks
Question No.1	A) Choose Correct Alternative	5
Question No. 2	A) Essay type Question OR B) Essay type Question	10
Question No. 3	A) Essay type Question OR B) Essay type Question	10
Question No. 4	Short Notes (Any 2 out of 3)	10
Total		35



B.Com-Part-II CBCS
Semester-III
Corporate Accounting-I (CC-1048 C)
Theory 60 Teaching Hours Credit-4

COURSE OUTCOMES: After successful completion of this course students will be able to:

CO1: Understand issue of shares and debenture and Redemption of debentures

CO2: Know the Company Final Account (As per Schedule III to the Indian Companies Act 2013),

CO 3: Know the concept of profit prior to after incorporation

CO4: Understand the concept of Human Resource Accounting, Social Responsibility Accounting, GreenAccounting & Forensic Accounting

Module	Title	Hrs
Module 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)
Module 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)
Module III	Profit/Loss Prior to Incorporation: Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	(15)



Module IV	Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting (Theory Only)	
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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. NewDelhi. 7. S.P. Iyengar - Advanced Accountancy.

Evaluation

Examination	Max. Marks	Passing Marks
College Assessment	35	12
College Internal Assessment	15	6
Total	50	18

I. Internal Assessment: 15 Marks

Unit Test - I(Online) 5 Marks	Unit Test - II(Online) 5 Marks	Skill Assessment- 05 Marks	Total Marks- 15
		1. Presentation 2. Role Play 3. Group Discussion 4. Visit to company	

II. College Assessment- 35 Marks Corporate Accounting Paper - I & II.

Instructions: - 1. All questions are compulsory.

Duration: 2 Hours

Total Marks: 35

Question	Nature of Question	Marks
Question No.1	Choose correct alternatives (5 Questions MCQ)	5
Question No. 2	A) Problem OR B) Problem	10
Question No. 3	A) Problem OR B) Problem	10
Question No. 4	Short Notes (Any 2 out of 3)	10
Total		35


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B. Com.-Part-II CBCS
Semester-IV
Fundamentals of Entrepreneurship-II (CC-1047 D)
Theory 60 Teaching Hours Credit-4

COURSE OUTCOMES: After successful completion of this course students will be able to:
 CO1: Understand the concepts of Micro, Small and Medium Enterprises (MSME).

CO2: Identify business opportunities in rural as well as urban areas and take initiatives instating new ventures.

CO3: Understand key elements of business plan and different types of project reports.

CO4: Know project Management

Module	Title	Teaching Hours
Module I	<p>Micro, Small and Medium Enterprises (MSME) - Definition - Importance - Problems & remedies of MSME- - <i>Steps involved in the formation of small and medium enterprises-</i> location, clearances, permits required, formalities, licensing and registration procedure, E-commerce, Franchising - concept, characteristics & importance. <i>Practical: Group discussion on various concepts in this module.</i></p>	(15)
Module II	<p>Women Entrepreneurship - definition, characteristics - causes of limited growth in India - remedies for women entrepreneurship development in India - Story of Chetana Gala- Sinha (Manadeshi Foundation) <i>Practical: Visit any woman entrepreneur and prepare assignment on her interview.</i></p>	
Module III	<p>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. <i>Practical: Prepare power point presentation on self- employment opportunities in rural and agroentrepreneurship.</i></p>	
Module IV	<p>Project Management - Concept of Project, <i>Project management-</i> Stages of project management - Project appraisal & feasibility study - <i>Introduction of company- Types of company, LLP,</i> Concept of Business Plan, Key elements of Business Plan - <i>Project Report-</i> Project for Dairy, Retail stores, Beauty Parlor and ecofriendly bag production. <i>Practical: Visit any business entity and prepare project report.</i></p>	



REFERENCE BOOKS:

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 preparaon 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 Deveipment - Vasant Desai (3 volumes)
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

Nature of Question Paper

Instructions: - 1. All questions are compulsory.

Duration: 2 Hours

Total Marks: 35

Question	Nature of Question	Marks
Question No.1	B) Choose Correct Alternative	5
Question No. 2	C) Essay type Question OR D) Essay type Question	10
Question No. 3	C) Essay type Question OR D) Essay type Question	10
Question No. 4	Short Notes (Any 2 out of 3)	10
Total		35

Examination	Max. Marks	Passing Marks
College Assessment	35	12
College Internal Assessment	15	6
Total	50	18



Internal Assessment: 15 Marks

Unit Test - I(Online) 5 Marks	Unit Test - II(Online) 5 Marks	Skill Assessment- 05 Marks	Total Marks- 15
		4. Presentation 5. Role Play 6. Group Discussion 4. Visit to company	



**B.Com. -Part-II CBCS
Semester-IV
Corporate Accounting-II (CC-1048 D)
Theory 60 Teaching Hours Credit-4**

COURSE OUTCOMES: After successful completion of this course students will be able

CO1: Understand the amalgamation and absorption of companies

CO2: Know the liquidation procedure of company,

CO3: Know the methods of valuation of shares

CO4: Know the computerized accounting.

Module	Content	Teaching hours
I	Absorption & Reconstruction of companies:- Accounting for Absorption of Companies. And Reconstruction 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



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.


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Examination	Max. Marks	Passing Marks
College Assessment	35	12
College Internal Assessment	15	6
Total	50	18

Internal Assessment: 15 Marks

Unit Test - I(Online) 5 Marks	Unit Test - II(Online) 5 Marks	Skill Assessment- 05 Marks	Total Marks- 15
		7. Presentation 8. Role Play 9. Group Discussion 4. Visit to company	

Nature of Question Paper

**B. Com- II- Sem. III & IV
Corporate Accounting Paper - I & II**

Instructions: - 1. All questions are compulsory.

Duration: 2 Hours

Total Marks: 35

Question	Nature of Question	Marks
Question No.1	Choose correct alternatives (5 Questions MCQ)	5
Question No. 2	C) Problem OR D) Problem	10
Question No. 3	C) Problem OR D) Problem	10
Question No. 4	Short Notes (Any 2 out of 3)	10
Total		35

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