



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

Shri Swami Vivekanand Shikshan Sanstha's

**Vivekanand College, Kolhapur (Empowered  
Autonomous)**



**DEPARTMENT OF COMMERCE**

**B. Com. Part - I**

**Semester- I & II  
Group - A**

**SYLLABUS (NEP)**

**Major Accountancy & Minor Economics**

**Under Choice Based Credit System**

**To be implemented from Academic Year 2023 - 2024**



**CHOICE BASED CREDIT SYSTEM**  
**B Com - I. (Sem -I: and II) COMMERCE**  
**Course Structure**  
**To be implemented from 2023-2024**

Sr. No.	Course Abbr.	Course Code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credits
				TH	PR	ESE	CIE	PR	Marks	
<b>Semester-I</b>										
1	DSC-I	DSC02ACC11	Financial Accounting- I	4	-	80	20	-	100	4
2	DSC-II	DSC02 ACC 12	Accounting For Managers- I	2	-	40	10	-	50	2
3	MIN-I	MIN02ECO11	Business Economics- I	4	-	80	20	-	100	4
4	OEC-I	OEC02MAT11	Business Mathematics- I	4	-	80	20	-	100	4
		OEC02MKT11	Principles of Marketing- I							
5	SEC-I	SEC02STA11	Business Statistics - I	2	-	40	10	-	50	2
6	AEC-I	AEC02ENG11	English for Business Communication- I	2	-	40	10	-	50	2
7	VEC- I	VEC02DEG11	Democracy & Good Governance	2	-	40	10	-	50	2
8	IKS	IKS02ACC11	Ancient Indian Accounting and Auditing Practices	2	-	40	10	-	50	2
<b>Total</b>				<b>22</b>		<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>22</b>
<b>Semester-II</b>										
1	DSC-III	DSC02ACC21	Financial Accounting- II	4	-	80	20	-	100	4
2	DSC-IV	DSC02 ACC 22	Accounting For Managers- II	2	-	40	10	-	50	2
3	MIN-II	MIN02ECO21	Business Economics- II	4	-	80	20	-	100	4
4	OEC-II	OEC02MAT21	Business Mathematics-II	4	-	80	20	-	100	4
		OEC02MKT21	Principles of Marketing- II							
5	SEC-II	SEC02STA21	Business Statistics - II	2	-	40	10	-	50	2
6	AEC-II	AEC02ENG21	English for Business Communication- II	2	-	40	10	-	50	2
7	CC	CC02ACC21	Co-Curricular Courses	2	-	50		-	50	2
8	CEP	CEP02ACC21	Community Engagement Programme	2	-			50	50	2
<b>Total</b>				<b>22</b>		<b>410</b>	<b>90</b>	<b>50</b>	<b>550</b>	<b>22</b>

  
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**DEPARTMENT OF COMMERCE**  
**VIVEKANAND COLLEGE, KOLHAPUR**  
**(EMPOWERING THE FUTURE)**

**B.Com-Part-I CBCS**  
**Semester-I Paper-I**  
**Financial Accounting-I (DSC02ACC11 ( Group A) Major)**  
**Theory 80 Teaching Hours Credit-4**

**Course Outcome:**

After successful completion of this course, the students will be able to

CO1: Understand the role of accounting and its limitations.

CO2: Demonstrate knowledge of convert the partnership from into limited company

CO3: Demonstrate knowledge of Amalgamation of company

CO4: Prepare the accounts of different professionals

Module	Content	Teaching Hrs.
I	<b>Introduction to Accounting:-</b> Meaning, nature and advantages of accounting–branches of accounting-accounting concepts and conventions, reading of ledger account	15
II	<b>Conversion of Partnership Firm into Limited Company :</b> Meaning, Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting in the Books of Partnership Firm and Limited Company	15
III	<b>Amalgamation of Partnership Firm:</b> Meaning, Need, Objectives Calculation of Purchase consideration, Accounting for Amalgamation of Partnership firm	15
IV	<b>Accounts of Professionals:</b> 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	15

**Reference Books:**

1. Advance Accountancy:- M. C. Shukla & T. S. Grewal
2. Advance Accountancy:- S. C. Jain & K. L. Narang
3. Advance Accountancy:- S. M. Shukla
4. Advance Accountancy:- Maheshwari
5. Advance Accountancy:- R. L. Gupta

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

### Marking Scheme

CA ( Written Examination)	80
CIE ( Online test + Assignments)	20
Total	100

### Written Examination

Total Marks: 80

Duration: 3 Hrs

Instructions:

1. Question No1 & Q. No 2 are Compulsory
2. Attempt any three questions from Q. No.3 to 6

Question	Nature of Question	Marks
Question No1	a) Choose Correct Alternative	10
	Marks	
	b) State True Or False	6 Marks
Question No2	Short Answers ( Any Two out of three )	16
Question No3	Problem	16
Question No4	Problem	16
Question No5	Problem	16
Question No6	Problem	16
Total		80

Nature	Marks	Min. Marks to Pass
Theory ( C.A)	80	32
Internal ( C.I.E)	20	8
Students should get pass in C.A & C.I.E Separately		

**B.Com-Part-II CBCS**  
**Semester-I Paper-I**  
**Accounting for Manager-I (DSC02 ACC12)**  
**Theory 40 Teaching Hours Credit-2**

**Course Outcomes:** By the end of this course it is expected that the students will be able-

1	Understand accounting terms
2	Prepare financial statements collecting necessary data
3	Recall Accounting Cycle
4	Understand process of preparing financial statements

Module	Content	Teaching Hours
<b>I</b>	<p><b>Introduction to Accountancy:</b></p> <p>A) Meaning, definitions, objectives, functions and importance of accounting, types of accounting- financial, cost and management accounting; accounting terms - transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc</p> <p>B) Introduction to Accounting concepts and conventions</p>	<b>(15)</b>
<b>II</b>	<p>A) Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of books of accounts - journal, subsidiary books and ledgers; passing of journal entries, preparation of trial balance</p> <p>B) Meaning of Annual Accounts and types - Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet preparation of financial statements</p>	<b>(15)</b>

### Marking Scheme

CA ( Written examination)	40
CIE ( Online Test + Assignments)	10
Total	50

Duration: 2Hrs

Total Marks: 50

Instructions: - 1. Question No 1 & 2 are compulsory.

2. Attempt any Two Questions from Q. No 3 To 5

Question	Nature of Question	Marks
Question No.1	Choose correct alternatives	6
	State True or False	4
Question No. 2	Long Answer/ Problem	10
Question No. 3	Long Answer/ Problem	10
Question No. 4	Long Answer/ Problem	10
Question No. 5	Long Answer/ Problem	10
Total		40

Nature	Marks	Min. Marks to Pass
Theory ( C.A)	40	14
Internal ( C.I.E)	10	4
Students should get pass in C.A & C.I.E Separately		

**B.Com-Part-II CBCS**  
**Semester-I Paper-I**  
**Principles of Marketing Paper -I (OEC02MKT11)**  
**Theory 80 Teaching Hours Credit-4**

**Course Outcome:**

	After completion of this course, the students will be able to-
CO1	Acquire knowledge of core concepts of marketing
CO2	Identifies buying behavior of consumer
CO1	Demonstrate strong conceptual knowledge of marketing research and recent trends in marketing development.
CO2	Identify the bases of market segmentation and strategies of targeting and positioning.

Module	Content	Teaching Hrs	Credit
I	<b>A. Introduction of Marketing</b> Meaning & Definition of Marketing- Features of Marketing- Importance of Marketing, Scope of Marketing, Core Concept of Marketing, holistic Marketing concept <b>B. Recent developments in marketing:</b> Social Marketing, Digital Marketing, Green Marketing, Relationship Marketing.	15	1
II	<b>Consumer Behavior:</b> Meaning, and Significance of Consumer Behavior-Factors affecting Consumer Behavior- The Buying Decision process.	15	1
III	<b>A. Marketing Research -</b> Meaning, objectives, importance and Process of marketing research <b>B. Marketing Information System (MIS):-</b> Concept, Importance and components of MIS.	15	1
IV	<b>A. Segmentation-</b> Meaning, Definition, importance, Bases of market segmentation <b>B. Targeting:</b> Meaning, Definition, strategies <b>Positioning:</b> Meaning, Definition, strategies	15	1

**Reference Books:**

1. S. A. Sherlekar, "Marketing Management", Himalaya Publishing House, Mumbai.
2. Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi.
3. Marchand & B. Vardharajan: An introduction to Marketing, Vikas Publishing House, Ansari Road, New Delhi.
4. Mohammad Amanatullah: Principles of Modern Marketing. Kalyani Publications New Delhi.

## Nature of Question Paper

### Instructions:

1. Q.1 & 2 are compulsory
2. Attempt any three questions from Q no 3 to 6

Question	Nature of Question	Marks
Question No1	a) Choose Correct Alternative	10
	Marks	16
	b) State True Or False	6 Marks
Question No2	Short Answers ( Any Two out of three )	16
Question No3	Long Answer	16
Question No4	Long Answer	16
Question No5	Long Answer	16
Question No6	Long Answer	16
Total		80

Nature	Marks	Min. Marks to Pass
Theory ( C.A )	80	32
Internal ( C.I.E )	20	8
Students should get pass in C.A & C.I.E Separately		



**B.Com-Part-I CBCS**  
**Semester-I Paper-I**  
**IKS – Ancient Indian Accounting and Auditing Practices**  
**(IKS02ACC11)**  
**Theory 50 Teaching Hours Credit-2**

**Course Outcomes:**

After the completion of course students will be able to-

CO1: Understand the basics of Indian Knowledge System.

CO2: Understand the basics of Ancient Indian Accounting and Auditing Practices.

CO3: Understand the Origin and development of Indian Accounting Standards.

CO4: Understand applicability of Accounting Standards

Unit No.	Name and Contents of Units	Number of Hours
I	A) Introduction to Indian Knowledge System, Introduction, Meaning, Definition of IKS, Ancient Indian Knowledge System. Ancient Indian Knowledge System: Accounting and Auditing Practices. Introduction, Evolution of Accounting and Auditing in India.  B) Ancient Indian Scholar: Kautilya- Kautilya's contribution to accounting: Kautilya's Arthashastra : Book Keeping Rules, Maintenance of Accounts, Classification of Receipts, Roles of Treasury and Auditor, verification and auditing of Accounting.	15
II	Origin and Development of Indian Accounting Standards- Historical Overview of Financial Reporting in India, Origin and History of Indian Accounting Standards, Definition, Meaning, Establishment of ASB and Objectives of ASB, Objectives of Indian Accounting Standards, Applicability of Indian accounting standards, Benefits/Advantages of Indian	15

	Accounting Standards, Stages of Implementation, Major Applicable Indian Accounting Standards	
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**Reference Books:**

1. Kautilya, V. (4th Century BCE/1992) The Arthashastra (Edited, Rearranged, Translated and Introduced by L. N. Rangarajan). Penguin Books, New Delhi and New York.
2. Gupta R. L. and Radhaswamy M.(2002).Financial Accounting. S Chand and Company, New Delhi.

**Websites:**

1. <https://iksindia.org>
2. <https://www.icaai.org/post>

Note: Online Examination will be conducted for 50 Marks

**B.Com-Part-I CBCS**  
**Semester-I Paper-I**  
**Financial Accounting-II (DSC02ACC21)**  
**Theory 80 Teaching Hours Credit-4**

**Course Outcome:** After successful completion of this course the students will be able

1. To understand process of single entry system.
2. To estimate consignment account and branch accounting
3. To Understand Departmental Accounting
4. To understand theoretical background of Financial Accounting Standard

Module	Content	Teaching Hrs.
I	<b>Single Entry:</b> Conversion of single entry into double entry system	15
II	<b>Consignment Accounts:</b> Important terms and accounting procedure in the books of consignor and consignee	15
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	15
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	15

**Reference Books:**

1. Gupta R. L. and Radhaswamy M.-\_Financial Accounting 'Sultan Chand and Sons, New Delhi.
2. Shukla M. C. Grewal T. S. and Gupta S. C. -\_Advanced Accounts 'S. Chand and company, New Delhi.
3. Agarwala A. N. Agarwala K. N. -\_Higher Science of Accountancy 'Kitab Mahal Allahabad.
4. Jain and Narang-\_Advanced Accountancy 'Kalyani Publications, New Delhi.
5. S. N. Mheswari-\_Advanced Accountancy'

**Instructions:**

5. Q.1 & 2 are compulsory
6. Attempt any three questions from Q no 3 to 6

Question	Nature of Question	Marks
Question No1	e) Choose Correct Alternative	10
	Marks	16
	f) State True Or False	6 Marks
Question No2	Short Answers ( Any Two out of three )	16
Question No3	Problem	16
Question No4	Problem	16
Question No5	Problem	16
Question No6	Problem	16
Total		80

**B.Com-Part-I CBCS**  
**Semester-II Paper-II**  
**Accounting for manager -II (DSC02 ACC 22)**  
**Theory 40Teaching Hours Credit-2**

<b>Course Outcomes:</b> By the end of this course it is expected that the students will be able-	
1	Understand the importance of management accounting
2	Ascertain the solvency, Liquidity, Profitability of the company
3	Understand the calculation of changes in working capital
4	Understand the importance of budget

Module	Content	Teaching Hours
<b>I</b>	<b>Introduction to Accounting for manager:</b> A) Meaning, definitions, objectives, functions and importance of cost accounting , management accounting , Different terms used in cost accounting B) Introduction to Capital Budgeting: Meaning nature scope , Importance	(15)
<b>II</b>	C) Ratio Analysis: Meaning & Importance of Different kinds of ratios D) Meaning, Nature, and importance of working capital Calculation of working capital and changes in working capital	(15)

**Reference Books:**

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

## Written Examination

Duration: 2Hrs

Total Marks: 50

Instructions: - 1. Question No 1 & 2 are compulsory.

2. Attempt any Two Questions from Q. No 3 To 5

Question	Nature of Question	Marks
Question No.1	Choose correct alternatives	6
	State True or False	4
Question No. 2	Long Answer/ Problem	10
Question No. 3	Long Answer/ Problem	10
Question No. 4	Long Answer/ Problem	10
Question No. 5	Long Answer/ Problem	10
<b>Total</b>		<b>40</b>

Nature	Marks	Min. Marks to Pass
Theory ( C.A)	40	16
Internal ( C.I.E)	10	4
<b>Students should get pass in C.A &amp; C.I.E Separately</b>		

**B.Com-Part-I CBCS**  
**Semester-II Paper-II**  
**Principles of Marketing Paper - II (OEC02MKT21)**  
**Theory 80 Teaching Hours Credit-4**

**Course Outcome:**

	After completion of this course, the students will be able to-
CO1	Acquire knowledge of marketing mix
CO2	Be familiar with the recent elements of the marketing mix
CO1	Acquire knowledge of elements of promotion mix.
CO2	Demonstrate effective understanding of retailing and rural marketing

Module	Content	Teaching hours	Credit
I	<b>A. Introduction of Marketing Mix:</b> Meaning, Definition, 7 'P's of marketing mix- Product, Price, Place (Distribution) and Promotion, People, Process, Physical Evidence. <b>B. Product</b> -Meaning, Types of Product, product quality, product design, Brand name and Trade Mark, after sales service, packaging - Role and functions of packaging, Product life-cycle	15	1
II	<b>A. Price:</b> Meaning, Definition, Importance of price in the marketing mix, factors affecting price of a product/service. <b>B. Place:</b> Meaning, Definition, Importance, types of distribution channels, factors affecting choice of a distribution channel	15	2
III	Promotion: Meaning, elements of promotion mix - [Advertising, publicity, personal selling and salesmanship, public relations,] selling process, sales promotion techniques	15	1
IV	A)Retailing: Nature and Importance of Retailing-Classification of Retailers by form of ownership, by key marketing strategies- non-store Retailing. (B)Rural Marketing: Concept, Problems of rural marketing, Rural marketing strategies.	15	1

**Reference Books:**

- 1) S. A. Sherlekar, "Marketing Management", Himalaya Publishing House, Mumbai.
- 2) Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi.
- 3) Marchand & B.Vardharajan: An introduction to Marketing, Vikas Publishing House, Ansari Road, New Delhi.
- 4) Dr. C. N. Sontakki : Marketing Management Kalyani Publications New Delhi.
- 5) Arun Kumar and N. Meenakshi- Marketing Management Vikas Publishing House Pvt. Ltd.Ed.2007







### Nature of Question Paper

#### Instructions:

3. Q.1 & 2 are compulsory
4. Attempt any three questions from Q no 3 to 6

Question	Nature of Question	Marks
Question No1	c) Choose Correct Alternative Marks d) State True Or False 6 Marks	10 16
Question No2	Short Answers ( Any Two out of three )	16
Question No3	Long Answer/ Problem	16
Question No4	Long Answer/ Problem	16
Question No5	Long Answer/ Problem	16
Question No6	Long Answer/ Problem	16
Total		80

Nature	Marks	Min. Marks to Pass
Theory ( C.A)	80	32
Internal ( C.I.E)	20	8
Students should get pass in C.A & C.I.E Separately		

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