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"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 2019 - 2020**



**CHOICE BASED CREDIT SYSTEM**  
**B Com - II (Sem -III and IV) COMMERCE**  
**Course Structure**  
**to be implemented from 2019-2020**

<b>Course Code</b>	<b>Course Title</b>	<b>No. of Credits</b>
CC1047-C	Fundamentals of Entrepreneurship Paper -I	04
CC1048-C	Corporate Accounting Paper -I	04
<b>Course Code</b>	<b>Course Title</b>	<b>No. of Credits</b>
CC1047-D	Fundamentals of Entrepreneurship Paper -II	04
CC1048-D	Corporate Accounting Paper -II	04

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



**B. Com. Part - II CBCS**  
**Semester - III**  
**Fundamentals of Entrepreneurship Paper -I (CC-1047C)**  
**Theory: 40 Credits - 4**

**Course outcomes: After completion of this course student will be able to:**

- CO1: Acquaint students with the concept of entrepreneur and entrepreneurship.  
CO2: Enlighten students with recent trends and service industry.  
CO 3: Develop entrepreneurship qualities and skills.  
CO4: Encourage the students through successful sries of entrepreneurs.

Module	Content	Teaching Hours
I	<b>Entrepreneur</b> - Concept - Classification -Functions- Qualities of Successful Entrepreneur - Concept of Intrapreneur and Netpreneur- Obstacles become an entrepreneur- Challenges before entrepreneurs in modern Era.	15
II	<b>Entrepreneurship</b> - Concept - importance - Theories .of Entrepreneurship - Joseph Schumpeter's Innovation Theory, McClelland's Theory of need achievement, Hagen's Theory of status withdrawal, Knight's risk-taking theory - Entrepreneurship in service Industry- Role of service secr in national economy- opportunities in service secr.	15
III	<b>Entrepreneurship development</b> - Concept - Objectives - process- problems and measures of EDP in India - Institutional support for Entrepreneurship development - EDI, NIESBUD, MCED,DIC - Recent trends - Start up, Stand up, Skill India, Make in India- Incubation Centre- concept and importance.	15
IV	<b>Sries of successful Entrepreneurs</b> -Male: JRD Tata, Dhirubai Ambani (Reliance), Hanmantrao Gaikwad (BVG), Sachin Bansal & Binny Bansal (Flipkart). <b>Female:</b> Aditi Gupta (Whisper Girl), Veena Patil (Veena World), Vandana Luthra (VLCC) -their entrepreneurial sketch and qualities.	15

**Reference Books:**

1. Dynamics of Entrepreneurial Development & Management - By Vasant Desai.
2. Udyojakata - By Prabhakar Deshmukh
3. Entrepreneurship Development in India - By C.B. Gupta & N.P. Shrinivasan
4. Project preparation 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 Development - 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. Dangal.
14. Entrepreneurship Development - By S. Anil Kumar, S. C. Poornima

**Nature of Question Paper Fundamentals of  
Entrepreneurship Paper- I**

Instructions: - 1. All questions are compulsory.

2. Each question carries equal marks.

**Duration: 2 Hours**

**Total Marks: 40**

Question	Nature of Question	Marks
Question No 1	Write short answer (any 2/3)	10
Question No 2	Long answer type question OR Long answer type question	10
Question No 3	Long answer type question OR Long answer type question	10
Question No 4	Write short notes (any 2/3)	10
<b>tal</b>		<b>40</b>

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**I. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks**

**II. External Assessment- 40 Marks**



**B. Com. Part - II CBCS**  
**Semester - III**  
**Corporate Accounting Paper -I (CC-1048 C)**  
**Theory: 40 Credits - 4**

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**Course outcomes: After completion of this course student will be able to:**

CO1: Understand the Accounting of Issue of Shares & Redemption of debentures

CO2: Develop awareness among students regarding Corporate Accounting in conformity with the provisions of Indian Companies Act 1956 & amendment act 2013

CO3: Know the Accounting of Profit /Loss Prior Incorporation

CO4: Understanding the concept of Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting

Module	Content	Teaching Hrs
I	<b>A) Issue and forfeiture of shares, Re-issue of forfeited shares:</b> 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>B) Issue and Redemption of Debentures (Sinking Fund Method only)</b> Debenture-Meaning, difference between shares and debenture, types of debenture, issue of debenture and redemption of debenture (sinking fund method only)	(15)
II	<b>Company Final Account (As per Schedule III the Indian Companies Act 2013)</b> Final Accounts of Companies in Vertical form only.( with the help of notes accounts, advanced proforma of Final Accounts)	(15)
III	<b>Profit/Loss Prior Incorporation</b> Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	(15)
IV	Human Resource Accounting, Social Responsibility Accounting, Accounting, Forensic Accounting ( Theory only)	(15)



### ReferenceBooks

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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.

### Nature of Question Paper

- Instructions: - 1. All questions are compulsory.  
2. Each question carries equal marks.

Duration: 2 Hours

total Marks: 40

Question	Nature of Question	Marks	total
Question No1	A) Problem 08 Marks	16	
	B) Problem 08 Marks		
Note: Common data/Problem be given for (A) & (B)above.			
Question No2	<b>Attempt any Two out of Three</b>	16	
	A) Separate Problem 08Marks		
	B) Separate Problem 08Marks		
	C) Separate Problem08 Marks		40
Question No3	Short Notes [Any Two out of Four]	08	
	<b>Internal Evaluation</b>	Home Assignment	05 10

**I. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks**

**II. External Assessment- 40 Marks**



**B. Com. Part - II CBCS**  
**Semester - IV**  
**Fundamentals of Entrepreneurship Paper -II (CC-1047 D)**  
**Theory: 40 Credits - 4**

**Course outcome after completion of this course student will be able to:**

- CO1: Acquaint students with the concept of women, rural & agro entrepreneurship.  
CO2: Impart conceptual knowledge of project management.  
CO3: Acquaint students about steps involved in formation of small enterprises.  
CO4: Learn e-commerce and acquaint franchising business.

Module	Content	Teaching Hours
I	<b>Women Entrepreneurship</b> - 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. Sry of Chetana Gala-Sinha (Manadeshi Foundation)	15hrs
II	<b>Rural &amp; Agro Entrepreneurship</b> - Concept - Problems of rural entrepreneurship in agricultural secr and village industry - strategies for rural entrepreneurship development. Agro entrepreneurship- meaning and concept, importance, entrepreneurial opportunities in agro secr, challenges before Agroentrepreneurship.	15hrs
III	<b>Project Management</b> - Concept of Project, Identification of business opportunities, key elements of business plan - stages of project management - Project appraisal & feasibility study - Project for Dairy, Retail sres, Beauty Parlor and ecofriendly bag production.	15hrs
IV	<b>Micro, Small and medium Enterprises (MSME)</b> - 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.	15hrs

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
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### Nature of Question Paper

### Fundamentals of Entrepreneurship-Paper II

Instructions: - 1. All questions are compulsory.

2. Each question carries equal marks.

Duration: 2 Hours

tal Marks: 40

Question	Nature of Question	Marks
Question No 1	Write short answer (any 2/3)	10
Question No 2	Long answer type question OR Long answer type question	10
Question No 3	Long answer type question OR Long answer type question	10
Question No 4	Write short notes(any 2/3)	10
Total		40

I. Internal Assessment: Project - 10 marks

II. External Assessment- 40 marks

  
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**B. Com. Part - II CBCS**  
**Semester - IV**  
**Corporate Accounting Paper -I (CC-1048 D)**  
**Theory: 40 Credits - 4**

**Course Outcome: After completion of this course student will be able to:**

- CO1 Understand the amalgamation and absorption of companies.
- CO2 Know the methods of valuation of shares and the students are able to know the computerized accounting.
- CO3 Know the liquidation procedure of company.
- CO4. Understand the practical application of tally software

Module	Content	Teaching hours
I	<b>Amalgamation and absorption of companies:-</b> Accounting for Amalgamation and Absorption of Companies. Calculation of purchase consideration as per AS - 14.	(15)
II	<b>Valuation of shares:</b> Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value	(15)
III	<b>Accounting for Liquidation of companies:</b> Preparation of Liquidators Final Statement of Account.	(15)
IV	<b>Computer Application through Accounting Package Tally.</b> (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	(15)



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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.
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Duration: 2 Hours

Total Marks: 40

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Question No3	Short Notes [Any Two out of Four]	08	
	<b>Internal Evaluation</b>	Home Assignment	05 10

  
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