



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*

M. Com. Part - I

Semester-I&II

**SYLLABUS**

**Under Choice Based Credit System**

**To be implemented from Academic Year 2018 - 2019**



**CHOICE BASED CREDIT SYSTEM**  
**M.Com - I (Sem -I and II) COMMERCE**  
**Course Structure**  
**to be implemented from 2018 - 2019**

**Semester-I**

Paper No.	Course Code	Course Title	No. of Credits
I	CP-1201 A	Management Concept and Organization Behavior Paper -I	04
II	CBP-1203 A	Advanced Accountancy-I	04
II	CBP-1206 A	Advanced Accountancy-II ( Auditing)	04

**Semester-II**

Paper No.	Course Code	Course Title	No. of Credits
I	CP-1209 B	Management Concept and Organizational Behavior Paper -II	04
II	CBP-1211 B	Advanced Accountancy-III	04
V	CBP-1214 B	Advanced Accountancy Paper-IV (Taxation)	04

  
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**VIVEKANAND COLLEGE, KOLHAPUR**  
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**M. Com. Part - I CBCS**  
**Semester - I**  
**Management Concept and Organization Behavior Paper -I**  
**(CBP-1201 A)**  
**Theory: 80Teaching Hours Credits - 4**

**Course Outcome: On completion of the course students will be able:**

1. To utilize knowledge of management in analysing and solving different cases in the company
2. To know the management thoughts of management thinkers
3. To understand the leadership and motivation theory
4. To apply recent trends in management

Module	Content	Teaching Hrs
I	<b>Introduction to Management</b> Definition, nature and significance of management, Managerial Functions: Concept, Significance and process of Planning, Organizing, Staffing, Directing and Controlling. Management as a profession, Managerial skills, Henry Mintzberg's rôles of manager. Management of Change -Need for change, Lewin's Force Field Analysis Model, Resistance to change and remedies to overcome the resistance.	15
II	<b>Contribution towards Management Thought</b> Contribution of Frank B. Gilbreth, Elton Mayo, Mary Parker Follet; Peter Drucker, Michael Porter and C.K Pralhad. Management in 21st century. International Management - Impact of globalization on management.	15
III	<b>Leadership and Motivation:</b> <b>(A) Leadership:</b> Concept and theories of leadership-Traits theory, Behavioral theories, Fiedler's Contingency Theory, Harsey -Blanchard's Theory, The Managerial Grid, Likert's four systems of leadership. <b>(B) Motivation:</b> Concept and process of motivation, Theories of motivation- Maslow's Need Hierarchy Theory, Hertzberg's Two Factor Theory, McGregor's Theory 'X' and Theory 'Y', Theory Z, Alderfer's ERG theory, Victor Vroom's expectancy theory, Porter- Lawler Model of Motivation.	15



IV	<b>Controlling Techniques and coordination</b> <b>(A) Controlling Concept:</b> Traditional and Modern (MIS, Management Audit, ROI, Network Analysis PERT, CPM, techniques of control. Coordination - Concept, Principles, Process, Types of Coordination, Techniques of effective Coordination. <b>Recent trends in management-</b> a) Social responsibility of management b) management of change c) Management of crisis d) total quality Management e) corporate governance.	15
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### Reference Books

1. Organization and Management- Dr. C. B. Gupta
2. Business Organization and Management - M.C. Shukla
3. The Practice of Management- Peter Drucker
4. Principles and Practice of Management - L. M. Prasad, S. Chand and Sons New Delhi
5. Principles and Practice of Management - P.K. Agarwal, Pragati Prakashan, Meerut
6. Management Theory and Practice - B. S. Moshal, Galgotia Publishing Co., New Delhi
7. Principles of Management O.B. K. Aghurth
8. Management and Organizational Behaviour-P. Subbarao
9. Organizational Behavior - Keith Davis
10. Organizational Behaviour - Stephen Robbins
11. Organizational Behaviour - Dr. Anjali Ghanekar

  
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## NATURE OF QUESTION PAPER

M.Com I

Duration: 3 Hours

Total Marks - 80

Instructions: 1) Q. No. 1 and 2 are compulsory.

2) Attempt any three questions from Q. No. 3 to 6.

3) Figures to the right indicate full marks.

Question	Nature of Question	Marks
1.	Solve case study	16
2.	Short Answers (Any two out of three)	16
3.	Long Answer	16
4.	Long Answer	16
5.	Long Answer	16
6.	Short Notes (Any two out of three)	16
Total		80



**M. Com. Part - I CBCS**  
**Semester - I**  
**Advanced Accountancy -I (CBP-1203 A)**  
**Theory: 80 Teaching Hours Credits - 4**

Course outcome: by end of this course it is expected that the students will be able to :

1. Identify the concept and need of accounting standards
2. Understand application of accounting standards
3. Familiarize with accounting for holding company
4. Know the process of final accounts of Co-operatives

Module	Content	Teaching Hrs
I	<b>Introduction to Accounting Standards:</b> Meaning, Objectives and need of Accounting standards, Introduction to IFRS, IFRS mandatory, conversion and road map, Distinction between Indian GAAP and IFRS.	15
II	<b>Selected Accounting standards with practical Problems:</b> AS-1- Disclosure of Accounting policies. AS-2- Valuation of Inventories. AS-6- Depreciation. AS-7- Construction Contracts. AS-9- Revenue Recognition. AS-10- Fixed Assets. AS-13- Investment Accounting.	15
III	<b>Accounts of Holding Company-(Group Accounts up to Two Subsidiaries- AS21)</b>	15
IV	<b>Accounts of Co-operative Societies-Consumer, Credit Co-operatives societies as per Maharashtra Co-operative Act.</b>	15



**Learning Resources:**

1. Advanced Accountancy- Shukla and Agrawal
2. Advanced Accountancy- R.R. Gupta
3. Steps in Advanced Accountancy- Maheshwari
4. Advanced Accountancy- Jain and Narang
5. Advanced Accountancy- H. Chakraborty
6. Advanced Accountancy- S.P. Iyengar
7. Students Guide to Accounting Standards (Taxman)- D. S. Rawat



**M. Com. Part - I CBCS**  
**Semester - I**  
**Advanced Accountancy -II ( Auditing) (CBP-1206A)**  
**Theory: 80Teaching Hours Credits - 4**

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

CO1: Understand the process of auditing and crucial aspect of auditing with reference to auditstandards.

CO2: Familiarize with the concept divisible profit.

CO3: Apply of Auditing in Banking and Insurance companies.

CO4: Identify significance of audit report

Module	Content	Teachin g Hrs.
I	Concept of Auditing with special reference to auditing Standard,types of audit- Internal Audit, statutory Audit, Tax audit, Cost Audit, Management Audit	15
II	Divisible Profits-financial, legal and Policy considerations.	15
III	Audit of Bank and Insurance Companies, audit of Computerized Accounting.	15
IV	Audit Reports, Significant events occurring after Balance Sheet	15

**Reference Books**

1. Practical Auditing- Ghatalia, Spicor & Paggler
2. Practical Auditing- B.N. Tondon
3. Practical Auditing- De paula
4. Principles & Practice of Auditing- Saxena5.Contemporary Auditing- Kamal Gupta
6. Students Guide to Auditing Standards (Taxman)- D. S. Rawat





### NATURE OF QUESTION PAPER

Duration: 3 Hours

Total Marks - 80

- Instructions: 1) Question No. 1 & 2 is COMPULSORY  
2) Attempt any three questions from Que. No. 3 to 6

Question	Nature of Question	Marks
Question No 1	(A) Multiple choice questions	...08
	(B) Fill in the blanks	...04
	(C) True OR False	...04
Question No 2	Short answer type questions (Any TWO out of THREE)	16
Question No 3	Long question	16
Question No 4	Long question	16
Question No 5	Long question	16
Question No 6	Write Short Notes (Any TWO out of THREE)	16
<b>Total</b>		<b>80</b>

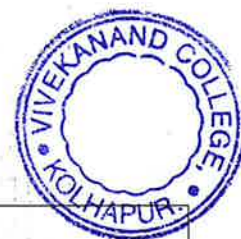
Internal Evaluation:

20 Marks

Written Evaluation:

80 Marks

  
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**M. Com. Part - I CBCS**  
**Semester - II**  
**Management Concept and Organizational Behavior Paper -II**  
**(CP-1209A)**  
**Theory: 80 Teaching Hours Credits - 4**

**Course Outcome:-** By the end of this course it is expected that the student will be able to:

1. Understand concept of organizational behaviour
2. Understand importance of organizational behaviour.
3. Familiarize with organizational conflict and stress management
4. Know the process of sustaining and changing culture and QWL

Module	Content	Teaching Hrs
I	<b>Introduction to Organizational Behavior:</b> Concept, significance, Nature and scope of OB. Contributing disciplines to OB, Relationship between management and organizational behavior. Models of OB. Ethical issues in OB. Historical development of OB, Evolution of OB in India.	15
II	<b>Individual and Group Behavior:</b> (A) Foundations of Individual Behavior - Personality (Concept, Determinants and types), Perception (meaning, process, factors affecting perception). Attitude (Concept, formation and types), values (concept, types and formation) and job satisfaction (Concept, Determinants and measurements), Learning (meaning, determinants, principles). (B) Foundations of Group Behavior: Definition and importance of group, Types of group, Process of group development, Group Behavior (Norms, Cohesion, Role, intergroup Conflicts), Group performance factors, Quality Circle and Work Teams.	15



III	<b>Organizational Conflict and Stress Management:</b> A) Organizational Conflict: Concept, types, sources and levels of Organizational Conflict. Traditional and modern approach to conflict, Functional and dysfunctional Organizational conflict, Resolution of conflict. B) Stress Management - Meaning of Stress, Job stress, Symptoms, causes and Measurements of stress. Consequences of stress, managing stress.	15
IV	<b>Organizational Culture and Quality of Work life:</b> (A) Organizational Culture: Definition, types, functions. Creating, sustaining and Changing culture a culture. B) <b>Quality of Work life:</b> Concept, constituents of QWL. QWL in Indian context.	15

#### ReferenceBooks

- 1) Management and Organizational Behaviour - P.Subbarao.
- 2) Organizational Behaviour - Keith Davis.
- 3) Organizational Behaviour - Stephen Robbins.
- 4) Organizational Behaviour - Dr. Anjali Ghanekar.
- 5) Organizational Behaviour - Dr. C.B. Gupta.
- 6) Organisational Behaviour- Dr. S. S. Khanka

#### Marking Scheme:-

2. Theory exam- 80 marks
3. Internal exam- 20 marks



## NATURE OF QUESTION PAPER

M.Com I

### Management Concept and Organizational Behavior Paper I & II

Duration: 3 Hours

Total Marks - 80

**Instructions:**1) Q. No. 1 and 2 are compulsory.

2) Attempt any three questions from Q. No. 3 to 6.

3) Figures to the right indicate full marks.

Question	Nature of Question	Marks
1.	Solve case study	16
2.	Short Answers (Any two out of three)	16
3.	Long Answer	16
4.	Long Answer	16
5.	Long Answer	16
6.	Short Notes (Any two out of three)	16
<b>Total</b>		<b>80</b>



**M. Com. Part - I CBCS**  
**Semester - II**  
**Advanced Accountancy -III (CBP-1211 B)**  
**Theory: 80 Teaching Hours Credits - 4**

**Course Outcome:-** By the end of this course it is expected that the student will be able to:

CO1: understand the accounting procedure of amalgamation, absorption and reconstruction, insurance company.

CO2: familiarize with recent concepts of accounting.

CO3: understand the concept and process of operating and financial lease

CO4: familiarize with accounting for insurance companies

Module	Content	Teaching Hrs.
I	Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of Companies.	15
II	Accounting for lease, (AS-19) Introduction, types of lease, Accounting for operating and financial lease.	15
III	Accounts of Insurance Companies- (Life and General Insurance) Introduction, Accounting forms, Final Accounts with schedules, IRDP Regulations.	15
IV	Social Responsibility Accounting, Environmental Accounting and HR Accounting: Meaning, Objectives and Need	15

**Reference Books**

1. Advanced Accountancy- Shukla and Grewal
2. Advanced Accountancy-R.R.Gupta
3. Steps in Advanced Accountancy -Maheshwari
4. Advanced Accountancy-Jain and Narang
5. Advanced Accountancy-H.Chakraborty
6. Advanced Accountancy - S.P.Iyengar
7. Student's Guide to Accounting standards (Taxman)- D.S.Rawat



**NATURE OF QUESTION PAPER**  
**M.Com II**  
**Advanced Accountancy Paper I & III**

**Duration: 3 Hours**

**Total Marks – 80**

**Instructions:**1) Q. No. 1 and 2 are compulsory.

2) Attempt any three questions from Q. No. 3 to 6.

3) Figures to the right indicate full marks.

Question	Nature of Question	Marks
1. A.	Multiple Choice Questions	8
B.	(8 MCQ) Fill in the Blanks	4
C.	(4 Fill in the Blanks) State 'True' or 'False' (4 Statements)	4
2.	Short Answers (Any two out of three)	16
3.	Practical Problem	16
4.	Practical Problem	16
5.	Practical Problem	16
6.	Practical Problem	16
<b>Total</b>		<b>80</b>

**Marking scheme:-**

1. Theory exam - 80 marks

2. Internal exam - 20 marks



**M. Com. Part - I CBCS**  
**Semester - II**  
**Advanced Accountancy Paper-IV (Taxation) (CBP-1214 B)**  
**Theory: 80 Teaching Hours Credits - 4**

COURSE OUTCOMES: By the end of this course it is expected that the student will be able to:

CO1: Know the exemptions and deductions of gross total income

CO2: Calculate taxable income under different heads of income

CO3: Understand the concept of GST

CO4: Analyse applications in e-filing of returns and online payment of tax

Module	Content	Teaching Hrs.
I	Definitions under the Income Tax Act, 1961, Exemptions under section- 10, Deductions from Gross Total Income under chapter - VI A	15
II	Computation of Taxable Income and Tax Liability of Individual, HUF, Firm, Association of Persons and Limited company	15
III	Clubbing of Income, set off and carry forward of losses, E-filing of returns, online payment of tax.	15
IV	Introduction To Goods and Service Tax (GST): Genesis of GST in India, Rationale of GST, Concept and Features of GST, Benefits of GST, Charges of GST, Integrated Goods and Service Tax (IGST), State Goods and Service Tax (SGST), Union Territory Goods and Service Tax (UTGST),	15

**Reference Books**

1. Singhanina - Student's Guide to Income Tax
2. Prasad Bhagwati - Income Tax Law & Practice
3. Mehrotra H.C.-Income Tax Law



4. Dinkar Pagare- Income Tax Law & Practice

5. Ahuja & Gupta- Systematic Approach to Income Tax





**NATURE OF QUESTION**

**PAPERM.Com II**

**Advanced Accountancy  
Paper I & III**

**Duration: 3 Hours  
80**

**Total Marks -**

**Instructions:**1) Q. No. 1 and 2 are compulsory.

4) Attempt any three questions from Q. No. 3 to 6.

5) Figures to the right indicate full marks.

Question	Nature of Question	Marks
1. A.	Multiple Choice Questions (8	8
B.	MCQ) Fill in the Blanks (4 Fill in	4
C.	the Blanks) State 'True' or 'False' (4 Statements)	4
2.	Short Answers (Any two out of three)	16
3.	Practical Problem	16
4.	Practical Problem	16
5.	Practical Problem	16
6.	Practical Problem	16
<b>Total</b>		<b>80</b>

**Marking scheme:-**

3. Theory exam - 80 marks

4. Internal exam - 20 marks

  
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