

VIVEKANAND COLLEGE, KOLHAPUR
(AN EMPOWERED AUTONOMOUS INSTITUTE)

STATEMENT OF SYLLABUS COMPLETION

Year- 2025-26

B. Com- II Semester-III and IV

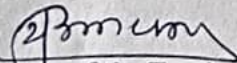
Name of teacher- Dr. Y. B. Mane

Department- Commerce



Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- II Group- A Div- A/B	Corporate Accounting-I	Module- I 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.	Module- I 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.	—	
		Module- II Issue and Redemption of Debentures (Sinking Fund Method only) Debenture-Meaning, difference between shares and debenture, types of debentures, issue of debenture and redemption of debenture (sinking fund method only)	Module- II Issue and Redemption of Debentures (Sinking Fund Method only) Debenture-Meaning, difference between shares and debenture, types of debentures, issue of debenture and redemption of debenture (sinking fund method only)	—	
B. Com- II Group- A Div- A/B	Corporate Accounting-II	Module- I 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)	Module-I 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)	—	
		Module-II Profit /Loss Prior to Incorporation: Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	Module-II Profit /Loss Prior to Incorporation: Introduction, meaning, calculation of various ratios- sales ratio, time ratio, special ratio and practical problems.	—	

B. Com- II Group- A Div- A/B	Corporate Accounting Paper –III	Module- I Accounting for Business Combinations: Introduction, Meaning and definition of Amalgamation and Absorption of companies, Objectives of Business combinations, Purchase Consideration, Methods of calculation of purchase consideration, Accounting for Amalgamation and Absorption of Companies as per AS – 14. (Purchase Method only)	Module- I Accounting for Business Combinations: Introduction, Meaning and definition of Amalgamation and Absorption of companies, Objectives of Business combinations, Purchase Consideration, Methods of calculation of purchase consideration, Accounting for Amalgamation and Absorption of Companies as per AS – 14. (Purchase Method only)	–	
		Module-II 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)	Module-II 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)	–	
B. Com- II Group- A Div- A/B	Corporate Accounting Paper –IV	Module-I Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.	Module -I Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value method.	–	
		Module-II Accounting for Liquidation of companies: Preparation of Liquidators Final Statement of Account.	Module -II Accounting for Liquidation of companies: Preparation of Liquidators Final Statement of Account.	–	


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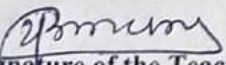
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STATEMENT OF SYLLABUS COMPLETION

Year- 2025-26 B. Com- II Semester-III

Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- II Group- A Div- A	Marketing Management- I	Module- I Introduction of Marketing: A-Introduction of Marketing Meaning & Definition of Marketing- Features of Marketing Importance of Marketing, Core Concepts of marketing, Scope of Marketing B-Marketing Environment: Meaning, Features, Types and Importance of Marketing Environment	Module- I Introduction of Marketing: A-Introduction of Marketing Meaning & Definition of Marketing- Features of Marketing Importance of Marketing, Core Concepts of marketing, Scope of Marketing B-Marketing Environment: Meaning, Features, Types and Importance of Marketing Environment	--	
		Module- II Consumer Behaviour: Meaning, and Significance of Consumer Behaviour - Factors affecting Consumer Behaviour, Buying Decision process. Segmentation, Targeting & Positioning: Concept and importance and Bases of market segmentation, Concept of Targeting, Concept of Positioning.	Module- II Consumer Behaviour: Meaning, and Significance of Consumer Behaviour - Factors affecting Consumer Behaviour, Buying Decision process. Segmentation, Targeting & Positioning: Concept and importance and Bases of market segmentation, Concept of Targeting, Concept of Positioning.	--	
B. Com- II Group- A Div- A	Marketing Management- II	Module- I Marketing Mix-I A) Product –Meaning, Types of Products, packaging - Role and functions of packaging, Product life-cycle B) Price: Meaning, Importance of price in the marketing mix, factors affecting price of a product/service.	Module- I Marketing Mix-I A) Product –Meaning, Types of Products, packaging - Role and functions of packaging, Product life-cycle B) Price: Meaning, Importance of price in the marketing mix, factors affecting price of a product/service.	--	
		Module- II Marketing Mix-II Place: Meaning, types of distribution channels, factors affecting choice of a distribution channel Promotion: Meaning, four elements of promotion mix	Module- II Marketing Mix-II Place: Meaning, types of distribution channels, factors affecting choice of a distribution channel Promotion: Meaning, four elements of promotion mix	--	


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STATEMENT OF SYLLABUS COMPLETION

Year- 2025-26 B. Com- II Semester-IV

Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- II Group- A Div- A	Fundamentals of Entrepreneurship- I	Module-I Entrepreneur: Concept- classification- functions- qualities of successful entrepreneurs- concept of Sociopreneur, Edupreneur, Ecopreneur, Intrapreneur and Netpreneur- Obstacles to become an entrepreneur- Challenges before an entrepreneur in modern era.	Module-I Entrepreneur: Concept- classification- functions- qualities of successful entrepreneurs- concept of Sociopreneur, Edupreneur, Ecopreneur, Intrapreneur and Netpreneur- Obstacles to become an entrepreneur- Challenges before an entrepreneur in modern era.	--	
		Module-II 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.	Module-II 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.	--	
B. Com- II Group- A Div- A	Fundamentals of Entrepreneurship- II	Module-I 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- Incubation Centre- concept and importance.	Module-I 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- Incubation Centre- concept and importance.	--	
		Module- II Stories of Successful Entrepreneurs: Male: Chitale Brothers (Chitale Dairy), Vijay Menon (Menon & Menon Ltd.), Hanmantrao Gaikwad (BVG), Sachin Bansal & Binny Bansal (Flipkart). Female: Aditi Gupta (Whisper Girl), Veena Patil (Veena World), Vandana Luthra (VLCC), Sima Shaha (Mohak Lassi center and dairy) -their entrepreneurial sketch and qualities.	Module- II Stories of Successful Entrepreneurs: Male: Chitale Brothers (Chitale Dairy), Vijay Menon (Menon & Menon Ltd.), Hanmantrao Gaikwad (BVG), Sachin Bansal & Binny Bansal (Flipkart). Female: Aditi Gupta (Whisper Girl), Veena Patil (Veena World), Vandana Luthra (VLCC), Sima Shaha (Mohak Lassi center and dairy) -their entrepreneurial sketch and qualities.	--	

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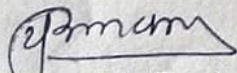
Year- 2025-26 B. Com- III Semester-V and VI

Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- III Group- B Div- A/B	Management Accounting Paper- I	Module –I Introduction of Management Accounting: Meaning of Management Accounting, Scope and Functions of Management Accounting, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	Module –I Introduction of Management Accounting: Meaning of Management Accounting, Scope and Functions of Management Accounting, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	--	
		Module –II Analysis of Financial Statements: Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis, Ratio Analysis- Meaning, Advantages and Limitations of Accounting ratios. Classification of Ratios Budgets (Note: Problems will be asked on Ratio Analysis)	Module –II Analysis of Financial Statements: Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis, Ratio Analysis- Meaning, Advantages and Limitations of Accounting ratios. Classification of Ratios Budgets (Note: Problems will be asked on Ratio Analysis)	--	
		Module- III Working Capital: Meaning, Significance and Determinants of	Module- III Working Capital: Meaning, Significance and Determinants of	--	

		Working Capital, Types of Working Capital, Estimation of Working Capital Requirements	Working Capital, Types of Working Capital, Estimation of Working Capital Requirements		
		Module-IV Funds flow Statement: Meaning of Fund and Funds Flow Statement, Identifying Flow of Funds, Preparation of Funds Flow Statement.	Module-IV Funds flow Statement: Meaning of Fund and Funds Flow Statement, Identifying Flow of Funds, Preparation of Funds Flow Statement.	--	
B. Com- III Group- B Div- A/B	Management Accounting Paper- II	Module- I Management Control System: Meaning, Need, Management Control Process; Strategic Planning-Meaning, Difference between Strategic Planning and Management Control Reporting to Management- Types of Reports and Characteristics of good report.	Module- I Management Control System: Meaning, Need, Management Control Process; Strategic Planning-Meaning, Difference between Strategic Planning and Management Control Reporting to Management- Types of Reports and Characteristics of good report.	--	
		Module- II Marginal Costing and CVP Analysis: Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume-Profit (CVP) Analysis	Module- II Marginal Costing and CVP Analysis: Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume- Profit (CVP) Analysis	--	
		Module- III Budgetary Control: Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets (Note: Problems will be asked on Cash Budget)	Module- III Budgetary Control: Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets (Note: Problems will be asked on Cash Budget)	--	
		Module- IV Standard Costing and Variance Analysis: a) Meaning of Standard Cost and Standard Costing, Advantages and Limitations; b) Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances (Note: Problems will be asked Material Cost Variances)	Module- IV Standard Costing and Variance Analysis: a) Meaning of Standard Cost and Standard Costing, Advantages and Limitations; b) Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances (Note: Problems will be asked Material Cost Variances)	--	


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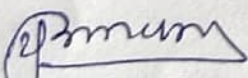
B. Com- III Semester-V and VI

Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
B. Com- III Group- B Div- B	Strategic Management Paper- I	Module- I Introduction of Strategic Management: Strategic management concept, difference between strategic management and tactics, three levels of strategy, strategic management process, benefits, TQM and strategic management process.	Module- I Introduction of Strategic Management: Strategic management concept, difference between strategic management and tactics, three levels of strategy, strategic management process, benefits, TQM and strategic management process.	--	
		Module- II Corporate Mission and SWOT Analysis: Strategy formulation: Corporate mission need and formulation Objectives, classification guidelines, Goals: Features-Types, Environmental scanning, need approaches- SWOT Analysis, value chain analysis.	Module- II Corporate Mission and SWOT Analysis: Strategy formulation: Corporate mission need and formulation Objectives, classification guidelines, Goals: Features-Types, Environmental scanning, need approaches- SWOT Analysis, value chain analysis.	--	
		Module- III Types of strategies and Implementation: Choice of strategy: BCG Matrix, corporate level generic strategies: stability, expansion, retrenchment, combination strategies Implementation: role of top management, approaches, resources allocation, Mckinsey's 7's framework, four routes to competitive advantage	Module- III Types of strategies and Implementation: Choice of strategy: BCG Matrix, corporate level generic strategies: stability, expansion, retrenchment, combination strategies Implementation: role of top management, approaches, resources allocation, Mckinsey's 7's framework, four routes to competitive advantage	--	
		Module- IV Strategy Evaluation and Control: Importance, Criteria, Quantitative and Qualitative factors, strategic evaluation process	Module- IV Strategy Evaluation and Control: Importance, Criteria, Quantitative and Qualitative factors, strategic evaluation process	--	

		and types, essentials of effective evaluation and control systems.	and types, essentials of effective evaluation and control systems.		
B. Com- III Group- B Div- B	Strategic Management Paper- II	Module- I Corporate-level strategies and Business-level strategies: Need, Level, type and means of diversification Mergers and acquisitions strategies, Organizational restructuring Generic competitive strategy, Strategic and tactical competitive actions	Module- I Corporate-level strategies and Business-level strategies: Need, Level, type and means of diversification Mergers and acquisitions strategies, Organizational restructuring Generic competitive strategy, Strategic and tactical competitive actions	--	
		Module- II International-level Strategies-I: International Joint Venture (IJV), International entry strategies, International cooperative strategies (IJV) , Building an IJV, Managing an IJV	Module- II International-level Strategies-I: International Joint Venture (IJV), International entry strategies, International cooperative strategies (IJV), Building an IJV, Managing an IJV	--	
		Module- III International-level strategies-II: Global integration and operations a. Global integration strategy (multidomestic, global or hybrid) b. International business structure (global matrix, divisional, or regional)	Module- III International-level strategies-II: Global integration and operations a. Global integration strategy (multidomestic, global or hybrid) b. International business structure (global matrix, divisional, or regional)	--	
		Module- IV Corporate Governance system: Ownership concentration, Board composition and committees, Executive compensation, Formulation and implementation of ethic programs, compliance Sustainability (environment, social and governance, or ESG performance)	Module- IV Corporate Governance system: Ownership concentration, Board composition and committees, Executive compensation, Formulation and implementation of ethic programs, compliance Sustainability (environment, social and governance, or ESG performance)	--	


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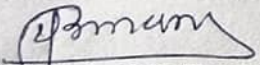
M. Com- I Semester-I and II

Name of teacher- Dr. Y. B. Mane

Department- Commerce

Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
M.Com I	Advanced Accountancy-I	Module- I Introduction to Accounting Standard: Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)	Module- I Introduction to Accounting Standard: Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)	--	
		Module- II Accounting for Holding Company: Group Accounts with one subsidiary Co.-AS-21(Vertical Form only)	Module- II Accounting for Holding Company: Group Accounts with one subsidiary Co.-AS-21(Vertical Form only)	--	
		Module- III Accounting of Life Insurance Companies: Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.	Module- III Accounting of Life Insurance Companies: Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.	--	
		Module- IV Accounting of General Insurance Companies: Introduction, Accounting forms, Financial Statements with schedules, IRDA	Module- IV Accounting of General Insurance Companies: Introduction, Accounting forms, Financial Statements with schedules, IRDA	--	

		Regulations related to financial statements of General insurance companies.	Regulations related to financial statements of General insurance companies.		
M.Com I	Advanced Accountancy-V	Module- I Accounting for Mergers and Acquisitions of companies: Accounting for Mergers and Acquisitions of companies. (Purchase Method only)	Module- I Accounting for Mergers and Acquisitions of companies: Accounting for Mergers and Acquisitions of companies. (Purchase Method only)	--	
		Module- II Accounting of Consumer Credit Societies: Accounting of Consumer Credit Societies as per Maharashtra Cooperatives Societies Act.	Module- II Accounting of Consumer Credit Societies: Accounting of Consumer Credit Societies as per Maharashtra Cooperatives Societies Act.	--	
		Module- III Accounting for Lease: Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	Module- III Accounting for Lease: Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	--	
		Module- IV Accounts of Electricity Companies: Accounts of Electricity Companies – Final Accounts	Module- IV Accounts of Electricity Companies: Accounts of Electricity Companies – Final Accounts	--	


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M. Com- II Semester-III and IV

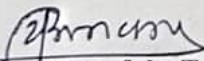
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Department- Commerce

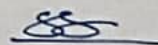
Class	Subject	Syllabus assigned	Syllabus Completion	Syllabus not Covered	Remark
M.Com II	Advanced Accountancy- X	Module- I Sources of Finances: Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans-Government Policy regarding term loans, Pecking Order Theory and signalling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information)	Module- I Sources of Finances: Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans-Government Policy regarding term loans, Pecking Order Theory and signalling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information)	--	
		Module- II Management of Working Capital: Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash-models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding.	Module- II Management of Working Capital: Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash-models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding.	--	
		Module- III Cost of Capital: Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital– practical problems	Module- III Cost of Capital: Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital– practical problems	--	
		Module- IV Leverages: Meaning, Types, Significance. Practical problems	Module- IV Leverages: Meaning, Types, Significance. Practical problems	--	

M.Com II	Advanced Accountancy- XI	Module- I Budgetary Control: Meaning of Budget and Budgetary Control, Budgetary Control as a Management or Decision-Making Tool, Limitations of Budgetary Control, Forecast and Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets.	Module- I Budgetary Control: Meaning of Budget and Budgetary Control, Budgetary Control as a Management or Decision-Making Tool, Limitations of Budgetary Control, Forecast and Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets.		
		Module- II Marginal Costing and Cost Volume Profit Analysis: Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break-Even Analysis– Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, AI (including chart / graph).	Module- II Marginal Costing and Cost Volume Profit Analysis: Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break-Even Analysis– Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, AI (including chart / graph).		
		Module- III Standard Costing and Variance Analysis: Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing. Advance practical problems	Module- III Standard Costing and Variance Analysis: Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing. Advance practical problems		
		Module- IV Price Level Changes or Inflation and Financial Management: Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems.	Module- IV Price Level Changes or Inflation and Financial Management: Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems.		

M.Com II	Advanced Accountancy- XIII	Module- I Human Resource Accounting: Introduction, Historical development of HRA, Meaning and definitions, Objectives of HRA, Need of HRA, Scope of HRA, Methods for Valuation of Human Resources, Merits of HRA, Limitation of HRA.	Module- I Human Resource Accounting: Introduction, Historical development of HRA, Meaning and definitions, Objectives of HRA, Need of HRA, Scope of HRA, Methods for Valuation of Human Resources, Merits of HRA, Limitation of HRA.		
		Module- II Royalty Accounts: Meaning and definition, Technical Terms –Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work –Accounting Treatment in the books of Lessee and lessor–journal entries and Ledger Accounts including minimum rent account.	Module- II Royalty Accounts: Meaning and definition, Technical Terms –Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor–journal entries and Ledger Accounts including minimum rent account.		
		Module- III Contract Accounting: Construction Contracts Introduction, Meaning, Definition, Accounting procedure of preparation of contract Account	Module- III Contract Accounting: Construction Contracts Introduction, Meaning, Definition, Accounting procedure of preparation of contract Account		
		Module- IV Accounts of Non-Government Organization: Introduction to accounting for government Grants, record of government grants in accounting, methods of accounting for government Grants, Types of Grants, accounting for government Grants journal entries, Final Accounts of Non-Government Organization.	Module- IV Accounts of Non-Government Organization: Introduction to accounting for government Grants, record of government grants in accounting, methods of accounting for government Grants, Types of Grants, accounting for government Grants journal entries, Final Accounts of Non-Government Organization.		


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