

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce, and Science College, Ahmednagar
(Autonomous)
(Affiliated to Savitribai Phule Pune University, Pune)



National Education Policy (NEP)
Choice Based Credit System (CBCS)

Programme Framework
B. Com. Accountancy (Major)-II Year

Implemented from
Academic Year 2024-25

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)

Board of Studies in Commerce and Management

Sr. No.	Name	Designation
1.	Dr. S. B. Kalamkar	Chairman
2.	Dr. B. N. Murtadak	Member
3.	Dr. M.P. Waghmare	Member
4.	Dr. N. B. Goyal	Member
5.	Dr. V. R. Humbe	Academic Council Nominee
6.	Dr. M. M. Deshmukh	Academic Council Nominee
7.	Dr. P. V. Sathe	Vice- Chancellor Nominee
8.	Prof. M. N. Tapkire	Alumni
9.	Mrs. Vanita Shripat	Industry Expert
10.	Prof. S. A. Tarte	Member(co-opt)
11.	Prof. S.D. Bankar	Member(co-opt)
12.	Dr. N. L. Vikhe	Member(co-opt)
13.	Prof. S. S. Nimbalkar	Member(co-opt)
14.	Prof. G. V. Manik	Member(co-opt)
15.	Prof. V B Patare	Member(co-opt)

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)

Board of Studies in Costing, Accounting, Taxation and Law

Sr. No.	Name	Designation
1.	Dr. B. N. Murtadak	Chairman
2.	Dr. S. B. Kalamkar	Member
3.	Dr. M.P. Waghmare	Member
4.	Dr. N. B. Goyal	Member
5.	Dr. H. B. Goyal	Academic Council Nominee
6.	Dr. S. D. Talekar	Academic Council Nominee
7.	Dr. M.D. Sayyed	Vice-Chancellor Nominee
8.	Mr. Tejas A. Joshi	Alumni
9.	CA Prasad Puranik	Industry Expert
10.	Dr. A. V. Adsure	Member(co-opt)
11.	Prof. P. V. Kale	Member(co-opt)
12.	Prof. S.A. Kasabe	Member(co-opt)
13.	Prof. K. B. Take	Member(co-opt)
14.	Prof. V. R. Sumbe	Member(co-opt)

1. Prologue/ Introduction of the programme:

The Bachelor of Commerce (B.Com) Program is a three-year degree program offered by the college with a view to impart in-depth knowledge and a broad understanding of commerce. The objective of the program is to produce graduates equipped with the knowledge, skills, and attitude to meet the challenges of modern-day business organizations. In this global era, it has become inevitable to prepare minds for the future by providing

quality higher education. Though quality may be viewed through different lenses, B.Com. The program is designed to enable and empower students to acquire knowledge, skills, and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This program aims at instilling conceptual understanding to equip students to deal with the business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by scholars and policymakers. This course is designed to help cultivate an entrepreneurial mindset and skills.

Commerce education is entirely different from other disciplines. Hence, it must charter course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

The Bachelor of Commerce program is a progressive program that caters to the needs of commerce aspirants who desire to build their professional competence on a higher position with specialized knowledge in the field of Commerce. The three-year B.Com degree program is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. It includes core papers, discipline-specific electives, generic electives, and skill enhancement courses. Students are required to complete practical and add-on courses. The aspirants can select their specialization in the subject of Cost and Works Accounting or Marketing Management as per their choice.

2. Programme Outcomes (POs)

1. The students will be able to develop academic expertise in a global context in the discipline.
2. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing, etc., well trained professionals to meet their requirements.
3. The capability of the students to make decisions at personal & professional levels will increase after completion of this course.
4. The knowledge of different specializations in Accounting, costing, banking, and finance with practical exposure helps the students to stand in the organization.
5. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders and aims at enhancing the employability options of the students.
6. The curriculum helps instill learnability among students for upskilling and reskilling even in the later part of life.

7. It will develop the critical thinking abilities of the students along with ethical values.
8. The course will nurture skills to contribute effectively to society

Credit Distribution: B. Com. Accountancy (Major) including Minor and OE and other courses.

	Type of Courses	III Yr	IV Yrs (Honours)	IV Yrs Research
Major Marathi	Discipline-Specific Courses (DSC)	46	74	66
	Discipline Specific Elective (DSE)	08	16	16
	Skill Enhancement Courses (SEC)	06	06	06
	Vocational Skill Courses (VSC)	08	08	08
	On-Job Training (OJT)	04	08	04
	Field Project (FP)	04	04	04
	Community Engagement and Service (CEP)	02	02	02
	Research project	00	00	12
	Research Methodology	00	04	04
	Indian Knowledge System	02	02	02
	Total (I, II and III Year)	80	124	124
Minor	Minor	20	20	20
Other Courses	Open Elective (OE)/ Multidisciplinary Courses	12	12	12
	Co-Curricular Courses	08	08	08
	Ability Enhancement Courses	08	08	08
	Value Education Courses	04	04	04
	Total	132	176	176

B. Com. Programme Framework: Credit Distribution

			D S C	D S E	SEC	V S C	FP/OJT/IN/CEP	I K S							
I	I	4.5	06	-	02	-	-	02	03	03		02	02	02	22
I	II	4.5	06	-	02	02	-	-	03	03	-	02	02	02	22
Exit Option: Award of UG Certificate in Major with 44 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor															
II	III	5.0	08	-	02	-	FP-02	-	03	03	-	02	02	-	22

II	IV	5.0	08	-	00	02	CEP-02	-	03	03	-	02	02	-	22
Exit Option: Award of UG Diploma in Major with 88 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor															
III	V	5.5	10	04	-	02	FP-02	-	04	-	-	-	-	-	22
III	VI	5.5	08	04	-	02	OJT-04	-	04	-	-	-	-	-	22
Exit Option: Award of 3-Yr UG Degree in Major and Minor with 132 credits or continue with Major for a 4-year Degree															
IV	VII	6.0	14	04	RM:04	-	-	-	-	-	-	-	-	-	22
IV	VII I	6.0	14	04	-	-	OJT-04	-	-	-	-	-	-	-	22
4-Yr UG Degree (Honours) with Major and Minor with 176 credits															
IV	VII	6.0	10	04	RM:04	-	RP-04	-	-	-	-	-	-	-	22
IV	VII I	6.0	10	04	-	-	RP-08	-	-	-	-	-	-	-	22
4-Yr UG Degree (Honours with Research) with Major and Minor with 176 credits															

B. Com. Programme Framework: Course Distribution

Year	Semester	Level	Major						Minor	Elective	Credit	AEC	VEC	Total
			DISC	DSSE	SEC	VS	FP/OJT/IN/CEP	IKS						
I	I	4.5	02	-	01	-	-	01	01	01	01	01	09	
I	II	4.5	02	-	01	01	-	-	01	01	01	01	09	
Exit Option: Award of UG Certificate in Major with 44 credits and an additional 4 credit core NSQF Course /Internship or Continue with Major and Minor														
II	III	5.0	03	-	01	-	01	-	01	01	01	-	09	
II	IV	5.0	03	-	-	01	01	-	01	01	01	-	09	
Exit Option: Award of UG Diploma in Major with 88 credits and an additional 4 credit core NSQF Course /Internship or Continue with Major and Minor														
III	V	5.5	03	01	-	01	01	-	01	-	-	-	07	
III	VI	5.5	02	01	-	01	01	-	01	-	-	-	06	
Exit Option: Award of 3-Yr UG Degree in Major and Minor with 132 credits or continue with Major for a 4-year Degree														

B. Com. (Accountancy)

IV	VII	6.0	04	01	RM:01	-	-	-	-	-	-	-	06
IV	VIII	6.0	04	01	-	-	01	-	-	-	-	-	06
4-Yr UG Degree (Honours) with Major with 176 credits													
IV	VII	6.0	03	01	RM:01	-	01	-	-	-	-	-	06
IV	VIII	6.0	03	01	-	-	01	-	-	-	-	-	05
4-Yr UG Degree (Honours with Research) with Major with 176 credits													

Programme Framework (Course Distribution): B. Com. Accountancy (Major)

Year	Semester	Level	Major		SEC	VSC	FP/OJT /IN/CEP	IKS
			DSC	DSE				
I	I	4.5	02	00	01	00	00	01
I	II	4.5	02	00	01	01	00	-
II	III	5.0	03	00	01	00	FP-01	-
II	IV	5.0	03	00	00	01	CEP-01	-
III	V	5.5	03	01	00	01	FP-01	-
III	VI	5.5	02	01	00	01	OJT-01	-
IV	VII	6.0	04	01	RM:01	00	-	-
IV	VIII	6.0	04	01	00	00	OJT-01	-
IV	VII	6.0	03	01	RM:01	00	RP-01	-
IV	VIII	6.0	03	01	00	00	RP-01	-

Programme Framework (Credit Distribution): B. Com. Accountancy (Major)

Year	Semester	Level	Major						IKS
			DSC	DSE	SEC	VSC	FP/OJT /IN/CEP		
I	I	4.5	06	00	02	00	00	02	
I	II	4.5	06	00	02	02	00	-	
Exit Option: Award of UG Certificate with 44 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor									
II	III	5.0	08	00	02	00	FP-02	-	
II	IV	5.0	08	00	00	02	CEP-02	-	
Exit Option: Award of UG Diploma with 88 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor									
III	V	5.5	10	04	00	02	FP-02	-	
III	VI	5.5	08	04	00	02	OJT-04	-	
Exit Option: Award of UG Degree in Major and Minor with 132 credits or continue with a Major for 4-year Degree with honours or honours with research									
IV	VII	6.0	14	04	RM:04	00	00	-	
IV	VIII	6.0	14	04	00	00	OJT-04	-	
4-year Degree (Honours)									
IV	VII	6.0	10	04	RM:04	00	RP-04	-	
IV	VIII	6.0	10	04	00	00	RP-08	-	
4-year Degree (Honours with Research)									

Programme Framework (Courses and Credits): B. Com. Accountancy (Major)

Sr. No.	Year	Semester	Level	Course Type	Course Code	Title	Credits
1.	I	I	4.5	DSC-1	BCOM-AC 111T	Financial Accounting-I	03
2.	I	I	4.5	DSC-2	BCOM-AC 112T	Business Mathematics and Statistics-I	03
3.	I	I	4.5	SEC-1	BCOM-AC 113P	Financial Accounting (Computerised Accounting) (Practical)	02
4.	I	I	4.5	IKS-1	BCOM-AC 114T	Commerce in Ancient India (IKS)	02
5.	I	II	4.5	DSC-3	BCOM-AC 121T	Financial Accounting-II	03
6.	I	II	4.5	DSC-4	BCOM-AC 122T	Business Mathematics and Statistics-II	03
7.	I	II	4.5	SEC-2	BCOM-AC 123P	Advanced Financial Accounting (GST) (Practical)	02
8.	I	II	4.5	VSC-1	BCOM-AC 124T	Personality Development and Communication	02
9.	II	III	5.0	DSC-5	BCOM-AC 231T	Corporate Accounting-I	03
10.	II	III	5.0	DSC-6	BCOM-AC 232T	Company Law-I	03
11.	II	III	5.0	DSC-7	BCOM-AC 233T	Principles of Management	02
12.	II	III	5.0	SEC-3	BCOM-AC 234P	Corporate Accounting-I (Practical)	02
13.	II	III	5.0	FP-01	BCOM-AC 235PR	Field Project-I	02
14.	II	IV	5.0	DSC-8	BCOM-AC 241T	Corporate Accounting-II	03
15.	II	IV	5.0	DSC-9	BCOM-AC 242T	Company Law-II	03
16.	II	IV	5.0	DSC-10	BCOM-AC 243T	Business Environment and Entrepreneurship	02

B. Com. (Accountancy)

17.	II	IV	5.0	VSC-2	BCOM-AC 244P	Corporate Accounting-II (Practical)	02
18.	II	IV	5.0	CEP-01	BCOM-AC 245T	Community Engagement and Service	02
19.	III	V	5.5	DSC-11	BCOM-AC 351T	Advanced Accounting-I	04
20.	III	V	5.5	DSC-12	BCOM-AC 352T	Business Regulatory Framework (M.Law)	04
21.	III	V	5.5	DSC-13	BCOM-AC 353T	Auditing and Assurance	02
22.	III	V	5.5	DSE-01	BCOM-AC 354T	A. A. Human Resource Management B. B. Organisational Behaviour	04
23.	III	V	5.5	VSC-3	BCOM-AC 355P	Auditing and Assurance (Practical)	02
24.	III	V	5.5	FP-02	BCOM-AC 356P	Filed Project-II	02
25.	III	VI	5.5	DSC-14	BCOM-AC 361T	Advanced Accounting-II	04
26.	III	VI	5.5	DSC-15	BCOM-AC 362T	Taxation	04
27.	III	VI	5.5	DSE-2	BCOM-AC 363T	A. A. Investing in Stock Market B. B. Capital Market and Financial Services	04
28.	III	VI	5.5	VSC-4	BCOM-AC 364P	Taxation (Practical)	02
29.	III	VI	5.5	OJT-01	BCOM-AC 365T	On Job Training	04

B. Com. Accountancy (Honours)

30.	IV	VII	6.0	DSC-16	BCOM-AC 471T	Management Accounting	04
31.	IV	VII	6.0	DSC-17	BCOM-AC 472T	Strategic Management	04
32.	IV	VII	6.0	DSC-18	BCOM-AC 473T	Advanced Cost Accounting	04
33.	IV	VII	6.0	DSC-19	BCOM-AC 474T	Financial Planning	02
34.	IV	VII	6.0	DSE-03	BCOM-AC 475T	A. Advanced Auditing B. Costing Technique Examinations and Responsibility Accounting C. Marketing Techniques	04
35.	IV	VII	6.0	RM-01	BCOM-AC 476T	Research Methodology	04
36.	IV	VIII	6.0	DSC-20	BCOM-AC 481T	Financial Analysis and Control	04
37.	IV	VIII	6.0	DSC-21	BCOM-AC 482T	Industrial Economics	04
38.	IV	VIII	6.0	DSC-22	BCOM-AC 483T	Application of Cost Accounting	04
39.	IV	VIII	6.0	DSC-23	BCOM-AC 484T	Organisational Behaviour	02
40.	IV	VIII	6.0	DSE-04	BCOM-AC 485T	A. Business Taxation B. Cost Control and Cost System C. Service Marketing	04
41.	IV	VIII	6.0	OJT-02	BCOM-AC 486T	On Job Training / Internship	04

B. Com. Accountancy` (Honours with Research)

1.	IV	VII	6.0	DSC-16	BCOM-AC 471T	Management Accounting	04
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B. Com. (Accountancy)

2.	IV	VII	6.0	DSC-17	BCOM-AC 472T	Strategic Management	04
3.	IV	VII	6.0	DSC-18	BCOM-AC 473T	Financial Reporting	02
4.	IV	VII	6.0	DSE-03	BCOM-AC 475T	A. Advanced Auditing B. Costing Technique Examinations and Responsibility Accounting C. Marketing Techniques	04
5.	IV	VII	6.0	RM-01	BCOM-AC 476T	Research Methodology	04
6.	IV	VII	6.0	RP-01	BCOM-AC 477 PR	Research Project-I	04
7.	IV	VIII	6.0	DSC-19	BCOM-AC 481T	Financial Analysis and Control	04
8.	IV	VIII	6.0	DSC-20	BCOM-AC 482T	Industrial Economics	04
9.	IV	VIII	6.0	DSC-21	BCOM-AC 483T	Application of Cost Accounting	02
10.	IV	VIII	6.0	DSE-04	BCOM-AC 485T	A. Business Taxation B. Cost Control and Cost System C. Service Marketing	04
11.	IV	VIII	6.0	RP-02	BCOM-AC 486 RP	Research Project-II	08

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Syllabus
B. Com. Accountancy (Major)

Title of the Course: Corporate Accounting-I								
Year: II					Semester: III			
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-5	BCOM-AC 231T	03	00	03	45	30	70	100

Learning Objectives:

1. To impart knowledge of fundamental corporate accounting concepts.
2. To foster awareness of the practical application of these concepts within the business world.
3. To provide knowledge and skills in the preparation of financial statements for companies.

Course Outcomes (Cos)

1. It will help students gain the knowledge required for calculating profit or loss for both pre and post-incorporation periods of a company.
2. It will enable students to understand the final accounts of a company as per the provisions outlined in the Companies Act, 2013.
3. It will empower students with enhanced knowledge about the conceptual understanding of share valuation and various methods employed in the valuation process.

Detailed Syllabus:**Unit I: Profit Prior to Incorporation (15)**

1. Introduction to the process of Incorporation of a company
2. Difference between incorporation and commencement of a company.
3. Concept of profit or loss of prior and post-incorporation period.
4. Accounting of income and expenses during the prior and post-incorporation period.
5. Basis of allocation and apportionment of income and expenses for the prior and post-incorporation period.
6. Practical Problems.

Unit II: Company Final Accounts (15)

1. Preparation of Final Accounts: Forms and Contents as per relevant provisions and Schedule III of the Companies Act, 2013.
2. Related adjustments and their treatments.

3. Practical Problems.

Unit III: Valuation of Shares

(15)

1. Concept of Valuation and Valuation of Shares
2. Need of Valuation of Shares
3. Special factors affecting the valuation of shares
4. Methods of valuation
 - a. Net Asset Method
 - b. Yield Basis Method
 - c. Fair Value Method
5. Practical Problems

Suggested Readings/Material:

1. "Advanced Accounting" by Ashok Sehgal and Deepak Sehgal, Taxmann Publications, New Delhi.
2. "Corporate Accounting" by Bhushan Kumar Goyal, Taxmann Publications, New Delhi.
3. "Advanced Accountancy" by M.C. Shukla, T.S. Grewal, and S.C. Gupta, S. Chand Publication, New Delhi.
4. "Corporate Accounting" by Naseem Ahmed, Himalaya Publishing House, Mumbai.
5. "Advanced Accountancy" by Shukla and Grewal, S. Chand Publication, New Delhi.
6. "Corporate Accounting" by Ashok Sehgal and Deepak Sehgal, Taxmann Publications, New Delhi.
7. "Advanced Accountancy" by S.N. Maheshwari and S.K. Maheshwari, Sultan Chand & Sons, New Delhi.
8. "Corporate Accounting" by Deepak Gupta and Shipra Agarwal, Excel Books, New Delhi.
9. "Advanced Accountancy" by R.L. Gupta and Radhaswamy, S. Chand Publication, New Delhi.

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Syllabus
B. Com. Accountancy (Major)

Title of the Course: Company Law-I								
Year: II					Semester: III			
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-6	BCOM-AC 232T	03	00	03	45	30	70	100

Learning Objectives:

1. To develop students' awareness of Elements of Company Law and facilitate a deep understanding of the Companies Act 2013 and its provisions.
2. To ensure students comprehend the existing legal framework governing the formation of new companies in India.
3. To create awareness among students about the legal environment associated with company law.
4. To equip learners with knowledge and skills, enhancing their capacity to explore career opportunities in the corporate sector.

Course Outcomes (Cos):

1. It will help students understand the Companies Act 2013, contributing to their overall knowledge of company law.
2. It will enable students to navigate the legal intricacies involved in the formation of new companies in India.
3. It will create awareness of the legal nuances and complexities of the corporate sector.
4. It will empower students to identify and pursue career opportunities in the corporate sector through a solid foundation in company law.

Detailed Syllabus:**Unit-I : The Companies Act, 2013: Introduction and Concept (11)**

- Background and Features of company the Companies Act, 2013
- Company: Meaning, Nature and Characteristics of Company.
- Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other. Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company and its business in India etc.

Unit II: Formation and Incorporation of a Company (10)

Formation and Incorporation of a Company: Stages in the Formation and Incorporation.

- Promotion: Meaning of the term 'Promoter' / Promoter Group – Legal Position of Promoters, Pre-incorporation contracts.
- Registration/ Incorporation of a company: - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration.
- Capital Subscription/Rising of Capital ,
- Commencement of Business

Unit III: Principal Documents (12)

Documents relating to Incorporation and Raising of Capital:

- Memorandum of Association: Meaning and importance- Form and contents-, Alteration of memorandum.
- Articles of Association: Meaning- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management.
- Prospectus: Meaning, contents, statutory requirements in relation to prospectus- Deemed Prospectus-Shelf Prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.

Unit IV: Capital of the Company (12)

- Various Modes for Raising of Share Capital including private placement, public issue, and rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares.
- Allotment of Shares: Meaning- Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment.
- Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.
- Share Capital: Meaning, Structure (Kinds) – Concept of Securities – Definition, Nature and Kinds of Shares

Suggested Readings:

- "Company Law" by Avtar Singh, Eastern Book Company (EBC), Lucknow.
- "Company Law" by K. R. Bulchandani, Butterworths India, New Delhi.
- "Company Law" by Dr. J.P. Sharma, Taxmann Publications, New Delhi.
- "Company Law - Theory and Practice" by G.K. Kapoor, Sultan Chand & Sons, New Delhi.
- "Company Law" by Sangeet Kedia, Sahitya Bhawan Publications, New Delhi.
- "Company Law" by R. Ramasamy, Commercial Law Publishers (India) Pvt. Ltd., Chennai.
- "Company Law" by Kamal Garg, Bharat Law House, New Delhi.
- "Company Law" by Dr. Avtar Singh, Universal Law Publishing Co. (ULP), New Delhi.
- "Company Law" by S.K. Singhal, Taxmann Publications, New Delhi.

मराठी रूपांतर

तपशीलवार अभ्यासक्रम:

1. कंपनी कायदा, 2013 परिचय आणि संकल्पना

- कंपनी कायदा, 2013 कंपनीची पार्श्वभूमी आणि वैशिष्ट्ये
- कंपनी: अर्थ, कंपनीचे स्वरूप आणि वैशिष्ट्ये.
- कंपन्यांचे प्रकार: निर्मिती पद्धती, सदस्यांची संख्या, दायित्व आणि नियंत्रण, सार्वजनिक आणि खाजगी कंपन्या: फरक, फायदे, तोटे, विशेषाधिकार आणि त्यांचे एकमेकांमध्ये रूपांतरण या आधारावर. इतर प्रकारच्या कंपन्या: एक व्यक्ती कंपनी, धर्मादाय कंपनी, सुप्त कंपनी, आजारी कंपनी, छोटी कंपनी, सूचीबद्ध कंपनी, परदेशी कंपनी आणि तिचा भारतातील व्यवसाय इ.

2. कंपनीची स्थापना व नोंदणी .

- प्रस्तावना, कंपनीची निर्मितीमधील पायऱ्या, प्रवर्तन, प्रवर्तनाचा इतर बाबी, प्रवर्तक अर्थ, प्रवर्तकाची व्याख्या, प्रवर्तकाची महत्त्वाची कार्ये, प्रवर्तन अवस्थेतील प्रवर्तकाची कार्ये, प्रवर्तकाची कर्तव्ये, प्रवर्तकाच्या जबाबदाऱ्या प्रवर्तन, कायदेशीर स्थिती व नोंदणीपूर्व करार प्रवर्तकाचे कायदेशीर स्थान.
- कंपनीच्या नोंदणीपूर्व केलेले करार कंपनीची नोंदणी प्रक्रियेतील अवस्था, नोंदणीसाठी कार्यपद्धती/ नोंदणी अवस्था, कंपनी संस्थापण प्रमाणपत्र कंपनी नोंदणी प्रमाणपत्र याचा परिणाम
- भांडवली उभारणी
- व्यवसाय प्रारंभ अवस्था

3. कंपनीचे मुख्य दस्तऐवज

- घटनापत्रक: अर्थ, व्याख्या व महत्व, घटना पत्रकातील तपशील / घटक, घटना पत्रकातील बदल दुरुस्ती नियमावली
- नियमावली : अर्थ व्याख्या व उद्दिष्टे. नियमावलीतील बदल / दुरुस्ती घटनापत्रक व नियमावली यांचे कायदेशीर परिणाम किंवा बंधने, अंतर्गत व्यवस्थापनाचा सिद्धांत घटनापत्रक व नियमावली यांच्यातील संबंध व फरक
- माहितीपत्रक माहितीपत्रक : अर्थ आणि व्याख्या, माहिती पत्रकाचे वैशिष्ट्ये, सार्वजनिक कंपनीचे माहितीपत्रक प्रसिद्ध करण्यासंदर्भात कायदेशीर बाबी, शेल्फ माहितीपत्रक रेड हेरींग माहितीपत्रक, माहितीपत्रकातील घटक, माहितीपत्रकाचे संक्षिप्त रूप, माहिती पत्रकार संबंधित कायद्यानुसार आवश्यक असणाऱ्या बाबी मानीव माहितीपत्रक, माहितीपत्रकातील असत्य विधान.

4. कंपनीचे भांडवल

- भाग भांडवल: अर्थ व स्वरूप
- भाग भांडवलाची रचना व प्रकार
- भाग भांडवल उभे करण्याच्या विविध पद्धती
- समभागाचे किंवा प्रतिभूती वाटप
- भागांवरील हप्ते मागी
- भाग प्रमाणपत्रे

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B. Com. Accountancy (Major)

Title of the Course: Principles of Management								
Year: II					Semester: III			
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-7	BCOM-AC 233T	02	00	02	30	15	35	50

Learning Objectives:

1. To understand basic concept regarding Business Administration
2. To examining how various management principles
3. To develop managerial skills among the students

Course Outcomes (Cos)

1. Students will be able to identify the limitations of Business Administration
2. understanding of management thoughts
3. To gain knowledge to utilize Recent trends in Management

Detailed Syllabus:**Unit I : Principles of Management (15)**

- Meaning definition, Nature and Characteristics of Management
- Need for Management study
- Process and levels of management
- Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg in development of management thoughts

Unit II: Functions Of Management (15)

- Meaning, definition and nature of Planning
- Limitations and types of Planning
- Need and importance of Staffing
- Meaning, Process and Principles of Organizing, Types of Organisation
- Meaning Definition, Characteristics and need of coordination
- Control- Meaning, Definition, Characteristics and Need

Suggested Readings/Material:

- Management Concepts and Strategies J.S. Chandan Vikas Publishing House Pvt. Ltd.
- Principles of Management Harold Koontz , Heinz Weihrich , A. RamachandraArystri McGraw hill companies
- Management A Global and Entrepreneurial Perspective Heinz Weihrich , Mark V. Cannice , Harold Koontz McGraw hill companies
- Management – 2008 Edition Robert Kreitner , MamataMohapatra Biztantra – Management For Flat World
- Introduction to Management John R. Schermerhorn Wiley India Pvt. Ltd.
- Principles of Management P.C. Tripathi , P.N. reddy McGraw hill companies

मराठी रुपांतर

प्रकरण १: व्यवस्थापनाचा परिचय

(१५)

- अर्थ, व्याख्या, व्यवस्थापनाचे स्वरूप आणि वैशिष्ट्ये
- व्यवस्थापन अभ्यासाची गरज
- व्यवस्थापनाची कार्ये
- व्यवस्थापनाची प्रक्रिया आणि स्तर
- व्यवस्थापन विचारांच्या विकासात एफ.डब्ल्यू. टेलर, हेन्री फेयोल, पीटर ड्रकर, मिंट्झबर्ग यांचे योगदान

प्रकरण २: व्यवस्थापनाची कार्ये

(१५)

- नियोजनाचा अर्थ, व्याख्या आणि स्वरूप
- नियोजनाचे प्रकार आणि मर्यादा
- कर्मचाऱ्यांची गरज आणि महत्त्व
- संघटनेचा अर्थ, प्रक्रिया आणि संघटनेची तत्त्वे व प्रकार
- समन्वयाचा अर्थ व्याख्या, वैशिष्ट्ये आणि समन्वयाची गरज
- नियंत्रण- अर्थ, व्याख्या, वैशिष्ट्ये आणि गरज

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B. Com. Accountancy (Major)

Title of the Course: Corporate Accounting-I (Practical)								
Year: II				Semester: III				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
SEC-3	BCOM-AC 234P	00	02	02	30	15	35	50

Learning Objectives:

1. To comprehend the Company final account and the process of preparing financial statements.
2. To explore knowledge about accounting standards.

Course Outcomes (Cos)

1. It will help students analyze the Balance Sheet of Limited companies, enhancing their practical skills in financial statement interpretation.
2. It will enable students to acquire a thorough understanding of Accounting Standards, ensuring their ability to apply these standards in diverse accounting situations.

Detailed Syllabus:**Unit I: Accounting Standards****(15)**

- Introduction and objectives of Accounting Standards
- Benefits of Accounting Standards
- Study and analysis of-
 - AS- 4: Contingencies and Events Occurring After the Balance Sheet Date
 - AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
 - AS- 10 : Property, Plant and Equipment
- Practical Problems

Unit II: Analysis of Company Final Account**(15)**

- Importance of Balance Sheet and Analyzing and interpreting the Balance Sheet of a selected company, identifying key financial indicators and assessing the company's financial health.

- Importance of Profit and Loss Account and Examining the Profit and Loss Account of a chosen company to evaluate its revenue and expense patterns, identifying areas of profitability and potential improvement.
- Study of Balance Sheet of any Company Selecting a company, retrieving its financial statements, and conducting a comprehensive study of the Balance Sheet, emphasizing practical insights into the company's financial position.
- Case study and Practical

Suggested Readings/Material:

- "Advanced Accounting" by Ashok Sehgal and Deepak Sehgal, Taxmann Publications, New Delhi.
- "Corporate Accounting" by Bhushan Kumar Goyal, Taxmann Publications, New Delhi.
- "Advanced Accountancy" by M.C. Shukla, T.S. Grewal, and S.C. Gupta, S. Chand Publication, New Delhi.
- "Corporate Accounting" by Naseem Ahmed, Himalaya Publishing House, Mumbai.
- "Advanced Accountancy" by Shukla and Grewal, S. Chand Publication, New Delhi.
- "Corporate Accounting" by Ashok Sehgal and Deepak Sehgal, Taxmann Publications, New Delhi.
- "Advanced Accountancy" by S.N. Maheshwari and S.K. Maheshwari, Sultan Chand & Sons, New Delhi.
- "Corporate Accounting" by Deepak Gupta and Shipra Agarwal, Excel Books, New Delhi.
- "Advanced Accountancy" by R.L. Gupta and Radhaswamy, S. Chand Publication, New Delhi.

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B. Com. Accountancy (Major)

Title of the Course: Corporate Accounting-II								
Year: II				Semester: IV				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-8	BCOM-AC 241T	03	00	03	45	30	70	100

Learning Objectives:

1. To enhance knowledge of holding company accounting.
2. To acquire knowledge and understanding of the absorption of companies.
3. To gain knowledge and skills in accounting for the liquidation of a company.

Course Outcomes (Cos)

1. It will help students gain thorough knowledge of accounting procedures related to holding and subsidiary companies, enabling the preparation of consolidated financial statements.
2. It will enhance students' understanding of accounting procedures associated with absorption, emphasizing practical applicability.
3. It will provide students with knowledge about the process of liquidation and the associated accounting treatment, preparing them for real-world scenarios.

Unit I: Holding Company Accounts**(15)**

- Concept of Holding and Subsidiary Company, Calculation and treatment of Capital Profit, Revenue profit, Cost of Control, and Minority Interest.
- Preparation of consolidated Balance sheet of Holding Company with one subsidiary only (Practical Problems)
- Adjustments of inter-company transactions, unrealized profit of stock.

Unit II: Absorption of Company**(15)**

- Introduction of Absorption of Companies
- Meaning: Vendor and Purchasing Company, Purchase Consideration
- Calculation of Purchase Consideration (Net Assets Method & Purchase Method)
- Accounting entries in the books of Vendor Company
- Preparation of Balance Sheet after absorption in the books of the purchasing company
- Practical Problems.

Unit III: Accounting for Liquidation of Companies

(15)

- Meaning and Introduction of Liquidation or Winding-up of the company.
- Modes of Winding-Up of Companies and its process.
- Preparation of Statement of affairs and deficiency account.
- Preparation of Liquidators Final Statement of Account.
- Practical Problems

Suggested Readings/Material:

- "Advanced Accounting" by Ashok Sehgal and Deepak Sehgal, Taxmann Publications, New Delhi.
- "Corporate Accounting" by Bhushan Kumar Goyal, Taxmann Publications, New Delhi.
- "Advanced Accountancy" by M.C. Shukla, T.S. Grewal, and S.C. Gupta, S. Chand Publication, New Delhi.
- "Corporate Accounting" by Naseem Ahmed, Himalaya Publishing House, Mumbai.
- "Advanced Accountancy" by Shukla and Grewal, S. Chand Publication, New Delhi.
- "Corporate Accounting" by Ashok Sehgal and Deepak Sehgal, Taxmann Publications, New Delhi.
- "Advanced Accountancy" by S.N. Maheshwari and S.K. Maheshwari, Sultan Chand & Sons, New Delhi.
- "Corporate Accounting" by Deepak Gupta and Shipra Agarwal, Excel Books, New Delhi.
- "Advanced Accountancy" by R.L. Gupta and Radhaswamy, S. Chand Publication, New Delhi.

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Syllabus
B. Com. Cost and Works Accounting (Major)

Title of the Course: Company Law-II								
Year: II				Semester: IV				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-9	BCOM-CA 242T	03	00	03	45	30	70	100

Course Outcomes (Cos):

1. To develop general awareness among the students about management of company
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about E Governance and E Filling under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance and to make students capable of becoming good human resources of the corporate sector.

Detailed Syllabus:**Unit I: Management of Company (10)**

- Board of Directors: Definition, Powers, Restrictions, Prohibition on Board.
- Director: Meaning and Legal position of Directors,. Types of Directors, Related Party Transactions (Sec.188)
- Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors
-

Unit II : Key Managerial Personnel (KMP) (10)

- Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager
- Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary
- Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)
- Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR

Unit III: Company Meetings (15)

- Board Meeting – Meaning and Kinds

- Conduct of Meetings - Formalities of valid meeting Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting
- Meeting of Shareholders General Body Meetings, Types of Meetings
 - Annual General Meeting (AGM), (Ss.96 to 99)
 - Extraordinary General Meeting (EOGM).(Sec.100)
- Provisions regarding convening, constitution, conducting of General Meetings contained in Sec.101 to 114

Unit IV: E-Governance and Winding up Company

(10)

- E Governance –meaning, Importance of E Governance
- E Filing – Basic concept of MCA, E Filing
- Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal,
- Compulsory winding-up, Members’ voluntary winding-up, Creditors’ voluntary winding-up

Suggested Readings:

- "Company Law" by Avtar Singh, Eastern Book Company (EBC), Lucknow.
- "Company Law" by K. R. Bulchandani, Butterworths India, New Delhi.
- "Company Law" by Dr. J.P. Sharma, Taxmann Publications, New Delhi.
- "Company Law - Theory and Practice" by G.K. Kapoor, Sultan Chand & Sons, New Delhi.
- "Company Law" by Sangeet Kedia, Sahitya Bhawan Publications, New Delhi.
- "Company Law" by R. Ramasamy, Commercial Law Publishers (India) Pvt. Ltd., Chennai.
- "Company Law" by Kamal Garg, Bharat Law House, New Delhi.
- "Company Law" by Dr. Avtar Singh, Universal Law Publishing Co. (ULP), New Delhi.
- "Company Law" by S.K. Singhal, Taxmann Publications, New Delhi.

मराठी रूपांतर

1 कंपनीचे व्यवस्थापन

- संचालक मंडळ : अर्थ आणि व्याख्या, संचालक मंडळाचे अधिकार संचालक मंडळाच्या अधिकारा वरील मर्यादा राजकीय पक्षांना द्यावयाच्या देणगी वरील निबंध व मर्यादा
- संचालक
- संचालक अर्थ आणि व्याख्या, संचालकाची कायदेशीर / वैधानिक स्थान, संचालकाचे प्रकार, संबंधित पक्षांशी व्यवहार (कलम 188) संचालकाची नेमणूक
- संचालकाची पात्रता, संचालकाची अपात्रता, अधिकार, कर्तव्ये, जबाबदाऱ्या संचालकांचे कर्ज, संचालकांचा मोबदला

2. प्रमुख व्यवस्थापकीय व्यक्ती/ कर्मचारी (KMP)

- प्रमुख व्यवस्थापकीय व्यक्ती/ कर्मचारी : अर्थ, व्याख्या
- व्यवस्था संचालक : अर्थ व व्याख्या, व्यवस्था संचालकाची वैशिष्ट्ये, व्यवस्था संचालकांची नेमणूक, पात्रता व अपात्रता, मानधन व मोबदला, अधिकार व कर्तव्ये,
- व्यवस्था संचालकांची नेमणूक कालावधी
- पूर्णवेळ संचालक व्यवस्थापक
- कंपनी चिटणीस: व्याख्या, कंपनी चिटणीसाची कार्ये, चिटणीसाची कर्तव्ये, चिटणीसाची भूमिका
- व्यवस्था संचालक व्यवस्थापक आणि पूर्णवेळ संचालक यांच्यातील फरक
- पूर्णवेळ संचालक आणि व्यवस्था संचालक यांच्यातील फरक
- संचालक आणि व्यवस्था संचालक यांच्यातील फरक
- व्यवस्था संचालक आणि व्यवस्थापक यांच्यातील फरक

3) कंपनीच्या सभा

- कंपनीच्या सभेचे- अर्थ आणि प्रकार
- सभेचे आयोजन - कायदेशीर सबेची आयश्यक बाबी सूचना कार्यक्रम पत्रिका गणसंख्या प्रतिनिधी मतदान प्रस्ताव ठराव सभेची टिपण
- भागधारकांची सभा- सर्वसाधारण सभा,
- सभांचे प्रकार (A) वार्षिक सर्वसाधारण सभा (AGM), Ss. 96 ते 99
- (ब) असाधारण सर्वसाधारण सभा (EOGM) - S. 100
- कलम 101 ते 114 मध्ये समाविष्ट असलेल्या सर्वसाधारण सभेचे आयोजन, घटना, आयोजन यासंबंधीच्या तरतुदी

4. ई-गव्हर्नन्स आणि कंपनीचे समापन / विसर्जन

- ई-गव्हर्नन्स अर्थ, व्याख्या, महत्व, व्याप्ती, उद्दिष्टे / फायदे, तोटे / मर्यादा
- ई-फायलिंग अर्थ, फायदे, ई-फायलिंग सुविधा व प्रक्रिया, एमसीए आणि ई-फायलिंग: मूलभूत संकल्पना ची एमसीए पोर्टल ची वैशिष्ट्ये एमसीए पोर्टल मधील महत्वपूर्ण एमसीए पोर्टल वरील सेवा वापरताना घ्यावयाची काळजी
- कंपनीचे समापन /समाप्ती/समाप्तीकरण अर्थ व व्याख्या, कंपनीत समापणाची कारणे, कंपनीचे विसर्जन कंपनीचे समापन /समाप्ती/समाप्तीकरण, अर्थ व व्याख्या, कंपनीत समापणाची कारणे. कंपनीचे विसर्जन कंपनी समापन, /समाप्ती करण्याचे करण्याचे प्रकार, सक्तीचे / अनिवार्य समाप्तीकरण, कंपनीचे ऐच्छिक समाप्तीकरण / समापन (कलम 304 ते 313). कंपनीच्या समाप्ती करण्याच्या वेळी कर्ज किंवा देणे परत करण्याचा क्रम

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B. Com. Cost and Works Accounting (Major)

Title of the Course: Business Environment and Entrepreneurship								
Year: II				Semester: IV				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI	ES	Total
DSC-10	BCOM-AC 243T	02	00	02	30	15	35	50

Learning Objectives:

1. To study the concept and importance of the business environment.
2. To know the evolution of the term entrepreneur.
3. To know the concept, need and importance of entrepreneurship.

Course Outcomes (Cos)

1. It will enhance the ability to understand the interrelationship between environment and entrepreneur.
2. It will understand the importance of entrepreneurs in business.
3. It will enable us to understand the role of entrepreneurship in the economy.

Detailed Syllabus:**Unit 1: Introduction to Business Environment (10)**

Business Environment : Introduction, Objectives, Concept and importance, Interrelationship between Environment and Entrepreneur.

Unit-II The Entrepreneur (10)

The Entrepreneur : Evolution, definition- Competencies of an Entrepreneur, Distinction between entrepreneur and Manager, The basic characteristics of an entrepreneur.

Unit III: Entrepreneurship (10)

Entrepreneurial Behaviour, Introduction, Concept, Need and importance of entrepreneurship, Economic Development and Industrialisation, Role of Entrepreneurship in economy - Entrepreneur as a catalyst.

Suggested Readings/Material:

- Francis, Cherunilam.2010. Business Environment. New Delhi : Himalaya Publishing House.

- Desai, Vasant. 2013. Dynamics of Entrepreneurship Development and Management. New Delhi : Himalaya Publishing House.

मराठी रूपांतर

तपशीलवार अभ्यासक्रम:

प्रकरण १ : व्यावसायिक पर्यावरण (१० तास)

व्यावसायिक पर्यावरण - संकल्पना, महत्व, व्यावसायिक पर्यावरण आणि उद्योजक यांमधील संबंध आणि उद्योजकता,

प्रकरण २ उद्योजक (१० तास)

उद्योजक- उद्योजक या संज्ञेचा उगम- उद्योजकाची सामर्थ्ये व गुणसंपदा- उद्योजक आणि व्यवस्थापक यांमधील फरक, उद्योजकीय व्यक्तिमत्व, उद्योजकांच्या सवयी.

प्रकरण ३ उद्योजकता (१० तास)

उद्योजकता -अर्थ , महत्व आणि गरज, आर्थिक विकास आणि औद्योगिकीकरण, अर्थव्यवस्थेतील उद्योजकतेचे स्थान, उद्योजकतेची भूमिका - उत्प्रेरक म्हणून उद्योजकाची भूमिका

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Accountancy (Major)

Title of the Course: Corporate Accounting-II (Practical)								
Year: II				Semester: IV				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
VSC-2	BCOM-AC 244P	02	00	02	30	15	35	50

Learning Objectives:

1. To strengthen understanding through the resolution of practical problems related to AS-9, AS-14, AS-21, and AS-26.
2. To understand the significance and importance of mergers and acquisitions in the corporate context.

Course Outcomes (Cos)

1. Engaging with practical problems will enable students to reinforce their understanding of the application of accounting standards, preparing them for real-world scenarios.
2. It will help students comprehend the strategic importance of mergers and acquisitions, enabling them to evaluate their implications in a corporate setting.

Detailed Syllabus:**Unit I: Analysis of Accounting Standards (15)**

- Study and analysis of-
 - AS-9 : Revenue Recognition
 - AS-14 : Accounting for Amalgamation
 - AS-21: Consolidated Financial Statements
 - AS-26 : Intangible Assets
- Practical problems related to AS-9, AS-14, AS-21, and AS-26 to reinforce understanding.

Unit II: Study of Merger and Acquisition and Consolidated Balance Sheet (15)

- Introduction and Importance of mergers and acquisitions in the corporate context.
- Legal and financial frameworks governing mergers and acquisitions.
- Case studies to understand the practical application and outcomes of merger and acquisition strategies.
- Challenges, risks, and benefits associated with mergers and acquisitions.
- Concept and significance of a consolidated balance sheet in financial reporting.

- Methods and procedures for consolidating financial statements of parent and subsidiary companies.
- Practical examples of consolidated balance sheets to comprehend the aggregation of financial information.

Reading Materials

1. "Indian Accounting Standards (Ind AS): A Comprehensive Commentary" by Dr. Pankaj Goel, Bharat Law House
2. "Advanced Accountancy" by S.N. Maheshwari and S.K. Maheshwari, Sultan Chand & Sons
3. Advanced Accounts - M.C. Shukla, T.S. Grewal, S.C. Gupta S. Chand Publication New Delhi.
4. Advanced Accountancy R.L.Gupta & M. Radhaswamy S. Chand Publication New Delhi.
5. Advanced Accountancy S.P. Jain & K.N. Narang Kalyani Publishers
6. Accounting Standards - ICAI New Delhi