

**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 Skeleton and Syllabus of
B.Com Accountancy (Minor) Year-II**

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. Sahte	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)

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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 for B.Com. including Major, 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
	Total (I, II and III Year)	78	122	122
Minor	Minor	20	20	20
Other Courses	Open Elective (OE)/ Multidisciplinary Courses	12	12	12
	Indian Knowledge System	02	02	02
	Co-Curricular Courses	08	08	08
	Ability Enhancement Courses	08	08	08
	Value Education Courses	04	04	04
	Total		132	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	-	-		03	03		02	02	02	22
I	II	4.5	06	-	02	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.A Programme Framework: Course Distribution

Y e a r	Se m e s t e r	L e v e l	Major						M i n o r	O E C	A E C	V E C	T o t a l	
			D S C	D S E	SEC	V S C	FP /O JT /IN/C EP	I K S						
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	01	09	
II	IV	5.0	03	-	-	01	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														
IV	VII	6.0	04	01	RM:01	-	-	-	-	-	-	-	06	
IV	VIII	6.0	04	01	-	-	01	-	-	-	-	-	06	
4-Yr UG Degree (Honors) with Major with 176 credits														
IV	VII	6.0	03	01	RM:01	-	01	-	-	-	-	-	06	
IV	VIII	6.0	03	01	-	-	01	-	-	-	-	-	05	

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Syllabus
B.Com Accountancy (Minor)**

Title of the Course: Corporate Accounting-I								
Year: II				Semester: III				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
MNR-3	BCOM-AC 301T	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 (Minor)

Title of the Course: Corporate Accounting-II								
Year: II				Semester: III				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
MNR-4	BCOM-AC 401T	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

(12)

- 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

(12)

- 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

(12)

- 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.
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