

### B. Com. II year, Semester : III

| Sr. No. | Course/Subject Name   | Course | Examination Scheme  |                        |             |                    | Total Marks |
|---------|---|--------|---------------------|------------------------|-------------|--------------------|-------------|
|         |   |        | Max. Marks (Theory) | Max. Marks) (Internal) | Total Marks | Min. Passing Marks |             |
| 1       | Financial Accounting-I  | 3T1    | 80                  | 20                     | 100         | 40                 | 100         |
| 2       | Monetary Economics-I  | 3T2    | 80                  | 20                     | 100         | 40                 | 100         |
| 3       | Compulsory English  | 3T3    | 80                  | 20                     | 100         | 40                 | 100         |
| 4       | 1). Hindi 2). Marathi<br>3). Supplementary English<br>4).Gujarati (Any One) | 3T4    | 80                  | 20                     | 100         | 40                 | 100         |
| 5       | Company Law   | 3T5-A  | 80                  | 20                     | 100         | 40                 | 100         |
| 6       | Holistic Development  | 3T6-A  | 80                  | 20                     | 100         | 40                 | 100         |

### B. Com. II year, Semester : IV

| Sr. No. | Course/Subject Name   | Course | Examination Scheme  |                        |             |                    | Total Marks |
|---------|---|--------|---------------------|------------------------|-------------|--------------------|-------------|
|         |   |        | Max. Marks (Theory) | Max. Marks) (Internal) | Total Marks | Min. Passing Marks |             |
| 1       | Financial Accounting-II   | 4T1    | 80                  | 20                     | 100         | 40                 | 100         |
| 2       | Monetary Economics-II   | 4T2    | 80                  | 20                     | 100         | 40                 | 100         |
| 3       | Compulsory English  | 4T3    | 80                  | 20                     | 100         | 40                 | 100         |
| 4       | 1). Hindi 2). Marathi<br>3). Supplementary English<br>4).Gujarati (Any One) | 4T4    | 80                  | 20                     | 100         | 40                 | 100         |
| 5       | Organizational Behaviour  | 4T5-A  | 80                  | 20                     | 100         | 40                 | 100         |
| 6       | Secretarial Practices   | 4T6-A  | 80                  | 20                     | 100         | 40                 | 100         |

Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Core Course  
Course Name : Financial Accounting – I  
Course Code 3T1

Course Outcomes

|            |   |
|------------|---|
| <b>CO1</b> | Student will be able to gain knowledge about consignment, will be able to differentiate between consignment and sale and will be able to calculate Del-creder commission, Account sales and valuation of closing stock. |
| <b>CO2</b> | Student will be able be aware of Hire Purchase system and installment system and Hire Purchase system   |
| <b>CO3</b> | Student will be able prepare identify different types of shares, will be familiarize with the procedure of issue of shares .  |
| <b>CO4</b> | student will be familiarize with Statutory provisions regarding preparation of companies final accounts   |
| <b>CO5</b> | student will be to prepare final accounts as per The Companies Act, 2013  |

**Unit - I Consignment Accounts.**

Meaning, Needs, Advantages and Formalities in consignment, Difference between a consignment and a sale, Performa invoice, Account Sales, Accounting Procedure of Consignment, Valuation of Consignment Stock. (Theory & Numerical)

**Unit – II Hire Purchase Accounts**

Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System, Distinguish between Hire Purchase and Installment System , Accounting of Hire Purchas System ( Excluding Installment System and Repossession of Assets ) (Theory & Numerical)

**Unit – III Flotation of Joint Stock Companies and their Capital Structure.**

Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares of forfeited shares ( Theory & Numerical)

**Unit – IV Final Accounts of Joint Stock Companies ( As Per New Company Act 2013 as Per Schedule-III )**

Introduction, Statutory provisions regarding preparation of companies final accounts Provision for interest on debentures, Proposed Dividends. Interim Dividend. Prepare its Statement of Profit and Loss and Balance Sheet in the format prescribed Company Act-2013, Schedule-III ( Excluding Managerial Remuneration ) ( Theory & Numerical)

**The financial year ends on 31<sup>st</sup> March.**

**Reference Books**

- 1 Gupta R. L-Advanced Financial Accounting-S. Chand & Sons
- 2 Kumar, Anil S.- Advanced Financial Accounting-Himalaya Publication House
- 3 Shukla and Grewal : Advanced Accounts (S. Chand & Ltd New Delhi)
- 4 Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
5. Sr. K. Paul: Accountancy. Volume I and II (New Central Book Agency, Kolkata)
6. Dr. S. N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Lit. New Heldi)
7. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-1  
Sir Sahitya Kendra, Nagpur.

8. Dr. R. D. Mehta, Prof. Pradeep Wath Dr. D. C. Gotmare Advanced Financial Accounting  
(Payal Prakashan)

**Question Paper Pattern**  
**B.Com. Second Year Semester –III**  
**3T1 : Financial Accounting – I**

N.B. – 1) All questions are compulsory.  
2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q. No. 1 – Unit I

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16Marks

Q. No. 2 – Unit II

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16 Marks

Q. No. 3 – Unit III

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16 Marks

Q. No. 4 – Unit IV

- a) Theory 08 Marks  
b) Problem 08 Marks

OR

- c) Problem 16 Marks

Q. No. 5

- a) Unit- I Problem 04 Marks  
b) Unit –II Problem 04 Marks  
c) Unit-III Problem 04Marks  
d) Unit-IV Problem 04 Marks

Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Core Course  
Course Name : Monetary Economics - I  
Course Code 3T2

**Course Outcomes**

|            |  |
|------------|--|
| <b>C01</b> | <b>The students will be able to demonstrate nature and functions of money and will get familiarise with the methods of note issue.</b> |
| <b>C02</b> | <b>The students will get familiarise with the concept of Inflation and deflation and will able to identify their role.</b>             |
| <b>CO3</b> | <b>The students will be able to identify role of monetary policy and Fiscal policy.</b>  |
| <b>CO4</b> | <b>The students will get knowledge about public finance, and will also identify the types of taxation</b>                              |
| <b>CO5</b> | <b>The students will gain knowledge about recent trends money market and public financé</b>  |

Unit I: Money Evolution, Meaning, Definition, Nature and Functions of Money. Quantity Theory of Money and Criticisms. Paper Currency & Methods of Note Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method.

Unit II: Inflation & Deflation Inflation- Meaning, Nature, Causes, Effects, Impact of Inflation. Deflation - Meaning, Nature, Causes, Effects, Impact of Deflation. Role of Monetary Policy and Fiscal Policy in controlling Inflation & Deflation.

Unit III: Money Market & Policies Money Market- Concept of Money Market, Objectives, Importance of Money Market, Instruments of Money Market. Monetary Policy and Fiscal Policy Concept-Meaning, Objectives, Need, Importance, Impact, Recent Changes/Trends.

Unit IV: Public Finance Concept, Meaning, Importance of Public Finance, Principles of Public Finance, Theory of Maximum Social Advantages & Criticisms. Taxation – Definition, Characteristics& Cannons. Types of Taxation- Proportional, Progressive and Regressive Taxation System. Direct and Indirect Taxes- Merits & Demerits.

**Books Recommended:**

1. Monetary Economics, RR Paul, Kalyani Publishers.
2. Money ,Banking, Trade & Public Finance, M.V.Vaish, New Age International Pvt.Ltd.
3. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand,New Delhi.
4. Public Finance, Tyagi , Jai Prakash Nath Publishers.
5. Money and Financial System P.K. Deshmukh, Phadke Prakashan.
6. Monetary Economics, Rashi Arora, Sheth Publishers, Mumbai

Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Ability Enhancement Course  
Course Name : Company Law  
Course Code: 3T5-A

Course Outcomes: -

|     |  |
|-----|--|
| CO1 | The students will be able to get familiarise with the types and characteristics of company   |
| CO2 | The student will be able to demonstrate the procedure of formation of company and will be able to distinguish between Article of Association and Memorandum of Association |
| CO3 | The students will be able to frame the prospectus of the company.  |
| CO4 | The students will be able to identify different types of shares and debentures   |
| CO5 | The students will be able to gain knowledge of management and administration of the company.   |

#### **Unit One: Introduction**

- Meaning, definition, types and characteristics of company
- Historical Evaluation of company
- Concept of Corporate Veil, Lifting Corporate veil

#### **Unit Two: Incorporation of company**

- Promoters, Role and legal position, Pre incorporation contracts
- Procedure for incorporation of company
- Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires
- Articles of Association – Meaning, Purpose, Content. Alteration. Difference between Memorandum of Association and Articles of Association

#### **Unit Three: Prospectus and issue of share capital**

- Prospectus Meaning - Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rules
- Shares - Meaning, Types of Shares and Transfer of shares
- Share Capital, Meaning, Kinds, Alteration, Reduction and Voting Rights
- Debenture - Meaning, Types, Charge-Fixed and Floating, Crystallization of Floating charge

#### **Unit Four: Management and administration of company**

- Directors - Appointment, Qualifications, Types
- Directors: - Duties and liabilities, Powers, Functions
- Meetings, Kinds, Requisites of Valid Meeting
- Procedure of writing invitation, and minutes of meeting

#### **Reference Books**

Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Skill Enhancement Course  
Course Name : Holistic Development  
Course Code: 3T6-A

Course Outcome

|     |  |
|-----|--|
| CO1 | The students will be able to get familiarise with concept of holistic development  |
| CO2 | The student will be able to manage their time effectively.   |
| CO3 | The students will be able to identify causes of stress and will be helped in managing them.  |
| CO4 | The student will be able to demonstrate the concept of spirituality and will be able analyses the relations between spirituality and health. |
| CO5 | The student will be able to improve their academic and overall performance in a holistic way   |

**Unit One: Introduction**

- Holistic Development: Definition, Basic concepts of Holistic Development,
- Need, goals, and scope of Holistic Development;
- Multidisciplinary approach;
- Elements of holistic development

**Unit Two: Time Management**

- Meaning, Essentials, importance,
- Time management techniques
- Time management matrix
- Time management and effective planning
- Time allocation: - Need and significance

**Unit Three: Stress Management**

- Meaning, types, causes of stress, consequences of stress
- Stress Management: - meaning, importance, strategies for stress management
- Creation of stress-free environment
- Stress Intervention: Performance and Stress Intervention- The relationship between stress and performance;

**Unit Four: Spiritual development**

- Spirituality: - Meaning, Characteristics, types, need
- Spiritual development: - Meaning, Purpose, importance and stages
- Fowler's Stages of Faith
- Relationship between spirituality and health

**Reference Books**

- ❖ Structured Holistic Development Program : A Tool for Success, [Dr. Sujata Parwani](#) , kaav Publication
- ❖ Spiritual Development – 20 Ways to Achieve Spiritual Growth, Elsabe Smit

Bachelor of Commerce  
B.Com.(CBCS) – Sem. IV  
Course Type : Core Course  
Course Name : Monetary Economics - II  
Course Code 4T2

**Course outcomes**

|            |  |
|------------|--|
| <b>C01</b> | <b>The students will be able to get knowledge of commercial banks and identify causes of Non-performing Assets</b>                 |
| <b>C02</b> | <b>The students will be able to demonstrate Core banking and will be able to differentiate between different types of Cards.</b>   |
| <b>CO3</b> | <b>The students will be able to identify role of monetary policy and Fiscal policy.</b>  |
| <b>CO4</b> | <b>The students will get knowledge about bank and customer relationship and will be able to open any type of account in banks.</b> |
| <b>CO5</b> | <b>The students will get familiarise with work of central bank and will able to calculate different ratios of credit control.</b>  |

Unit I: Commercial Banking Evolution, Meaning, Functions of Commercial Banks. Role commercial banks in a developing economy. Process of Credit Creation by Commercial Banks & its Limitations, Investment Policy of Commercial Banks. Non-Performing Assets- Meaning, Criteria and Causes.

Unit II: E-Banking & Core Banking Meaning, Features, Advantages & Disadvantages of ATM (Automated Teller Machines.) Meaning, Features, Merits and Demerits of Credit cards, Plastic cards, Smart cards, e-purse, Laser cards. EFT (Electron Fund Transfer), ECS (Electronics clearing system).

Unit III: Banks and Customers Relationship and Services Introduction, Meaning of Customer. Bank & Customer Relationship- Debtor & creditor, Trustee and Beneficiary, Agent and Principal, Bailor and Bailee. Opening, operating and closing of various bank accounts. Demat Account -Advantages, Opening and Operation of Demat Account. Methods of Calculating Interest Rates on deposits and on loans.

Unit : IV Central Bank Meaning, Objectives, Functions, Role of Central Bank. Credit Control- Meaning, Objectives, Methods : Quantitative- Bank Rate, Open Market Operations, Cash Reserve Ratio(CRR), Statutory Liquidity Ratio(SLR), Repo Rate. Qualitative – Varying margin requirement, Regulation of consumer's credit, Issuing directives, Publicity measure, Moral suasion, Credit rationing and limitations.

**Books Recommended:**

1. Monetary Economics, RR Paul, Kalyani Publishers.
2. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand, New Delhi.
3. Macroeconomics, Mankiw, N. Gregory, Macmillan Worth Publishers New York, Hampshire U.K.
4. Financial Institutions and Markets , Agrawal & Gupta, Kalyani Publishers.
5. Modern Banking , Vaish, M.C, Oxford & IBH Publishing Co., New Delhi

Bachelor of Commerce  
B.Com.(CBCS) – Sem. IV  
Course Type : Ability Enhancement Course  
Course Name : Organizational Behaviour  
Course Code: 4T5-A

Course outcome

|     |  |
|-----|--|
| CO1 | The students will be able to get familiarise with concept of Organisational Behaviour    |
| CO2 | The student will be able to distinguish different types of organisational culture        |
| CO3 | The students will be able to evaluate organisational culture on its performance          |
| CO4 | The student will be able to demonstrate the significance of motivation as well as morale |
| CO5 | The student will be able to identify the factors responsible to organisational change    |

**Unit One: Introduction**

- Organisational Behaviour :- meaning, OB History and Development; Importance of OB to the field of management.
- Basic behavioural Process: Cognitive functions - intelligence, Creativity, Problem solving, Learning and its process – implications.
- Challenges and Opportunities in development of Organisational Behaviour
- Impact of technology on Organisational Behaviour.

**Unit Two: Organizational Culture**

- Meaning and dimensions
- Types of organizational cultures
- Role of manager in creating and sustaining culture
- Impact of organisational culture on performance of the organization
- Human resource management policies and practices, diversity at work.

**Unit Three: Morale and Motivation**

- Morale :- Meaning, types, consequences, importance and methods of improving morale
- MASLOW'S NEED HIERARCHY MODEL THEORY, HERZBERG'S TWO FACTOR THEORY, THEORY X & THEORY Y
- Motivation:- meaning, Types, Techniques and importance
- Relationship between morale and motivation

**Unit Four: Organisational changes**

- Concept and factors responsible for Organisational changes
- Management of Organisational changes
- Resistance to Organisational changes
- Approaches to manage Organisational changes

**Reference Books**

- ❖ Robbins, S. P/ Judge, T. A/ Sanghi, S., Organizational Behavior, Pearson Publication
- ❖ Aswathappa, K., Organisational Behaviour– Text and Problem, Himalaya Publication
- ❖ Pardeshi, P. C., Organizational Behaviour & Principles & Practice Of Management, Nirali publication



Bachelor of Commerce  
B.Com.(CBCS) – Sem. III  
Course Type : Skill Enhancement Course  
Course Name : Secretarial Practice  
Course Code: 4T6-A

Course Outcomes

|     |   |
|-----|---|
| CO1 | The students will be able to demonstrate the rights and duties of company secretary                     |
| CO2 | The student will be able to gain knowledge about The companies Act.                                     |
| CO3 | The students will be able to state powers of SEBI   |
| CO4 | The student will be able to develop the knowledge about the appointment and removal of company auditor. |
| CO5 | The student will be aware about the procedure of winding up of the companies.                           |

**Unit One: Company Secretary**

- The Company Secretary Definition, Eligibility, Appointment, General Legal position,
- Duties of a Company Secretary, Rights of Company Secretary,
- Liabilities of Company Secretary, Qualification for Appointment as secretary, Dismissal of the Secretary,
- Secretary in the Whole-time practice, Secretarial Compliance certificate, Specimen form

**Unit Two: The Companies Act and its Administration**

- The companies Act,1956, Applicability of the Act, Special features, Amendments to the Companies Act,1956,
- Machinery for the Administration of the Companies Act,1956, The company Law Board, E-Governance Project,
- Power of Securities Exchange Board of India, Jurisdiction of Courts

**Unit Three: Company Auditor**

- Company Auditor, Appointment of Auditor, Qualification and disqualification
- Removal and remuneration
- Rights, powers and duties of Auditors, Accounts statutory books dividends and interest
- company investigations, prevention of oppression and management

**Unit Four: Reports and Winding Up**

- Company Reports – Types, Secretarial Duties with regard to payment of dividend,
- Interest, Charges & penalties. , Writing reports
- Winding up of a Company – Procedure,& Statutory Provisions, Consequences of winding up , Types of winding up
- Consequences of winding up, Secretarial role in winding up

**Reference Books**

- ❖ Dr. B. Ravi – Company Law and Secretarial Practice ( New Companies Act 2013)
- ❖ N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi

with effect from 2023-24

Bachelor of Commerce  
B.Com.(CBCS) – Sem. IV  
B.Com. Second Year Semester – IV  
Course Type : Core Course  
Course Name : Financial Accounting – II  
Course Code 4T1

Course Outcomes

|     |   |
|-----|---|
| CO1 | Student would be able to gain knowledge about functioning of bank, and will be able to prepare Annual accounts as per Banking Companies Regulation Act 1949.                |
| CO2 | Student would be able to identify the types of General insurance and terms like unexpired Risk, and will be able to the prepare Final accounts as per IRDA Regulation 2002. |
| CO3 | Student will be able to recognize the factors influencing the valuation of Goodwill and will be able to calculate it by different method.                                   |
| CO4 | Student will be able to gain knowledge about Process of Liquidation of Company, and will be able to prepare Liquidators Final Statement.                                    |
| CO5 | Students will be able to evaluate the financial statements of Banking and General Insurance companies.  |

**Unit-1: Final Accounts of Banking Companies:**

Meaning of Banking Companies, Functions of Banking, Restrictions for a Banking Company, Provision of the Banking Companies Regulation Act 1949, Preparation of Annual accounts as per Banking Companies Regulation Act 1949 as per amendment by RBI. (Theory & Numerical)

**Unit-II: Final Accounts of General Insurance Companies:**

Introduction, Types of General Insurance, Important Terms- Reserve for unexpired Risk, Reinsurance Claims, Reinsurance Premium, Commission, Bonus in Reduction of Premium and preparation of final accounts ~~(Theory & Numerical)~~ as per IRDA Regulation 2002 (Theory & Numerical) *Shed*

**Unit-III: Valuation of Goodwill:**

Meaning, Characteristics of Goodwill, Factors influencing the value of goodwill, Need for Valuation of goodwill. Valuation of goodwill as per -Average Profit Method, Weighted Average Profit Method, Super Profit Method, Capitalization Method. (Problems based on the Indian companies Act, 2013)(Theory & Numerical)

**Unit-IV: Liquidation of Company :**

Meaning Types of Liquidation, Steps in voluntary Liquidation, Functions of Liquidator, Liquidators remuneration and Commission. Preparation of Liquidators Final Statement of Account only. (Problems based on the Indian companies Act, 2013)(Theory & Numerical)  
The Financial year ends on 31st March.

Books Recommended

01. Gupta R. L.-Advanced Financial Accounting-S. Chand & Sons
02. Kumar, Anil S.-Advanced Financial Accounting-Himalaya Publication House
03. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
04. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
05. Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency.Kolkata)

*Shed*  
DR. M. L. VANJARI

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DR. ANJAY SHARMA

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DR. R. KARMORE  
Chairman.